


## EXPANDING THE ESG AGENDA IN NITERÓI: STRATEGIES AND RESULTS OF THE IMPLEMENTATION OF THE MUNICIPAL PROGRAM FOR CERTIFICATION OF GOOD PRACTICES IN CARBON NEUTRALIZATION

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### ABSTRACT

The Municipal Program for the Certification of Good Practices in Carbon Neutralization, the result of a partnership between the Municipal Climate Secretariat of Niterói and the Comptroller General of the Municipality, is an initiative that aims to promote a low-carbon economy in the city. As one of the results of Previne Niterói, it arose from the need to expand the ESG agenda related to carbon neutralization in various productive sectors. The objective is to assist micro, small and large companies in raising awareness of activities to reduce greenhouse gas emissions, suggesting good practices for mitigation, adaptation to extreme weather events and offsetting their emissions. The methodology applied was structured in five stages ranging from awareness to certification of companies for the adoption of good practices in carbon neutralization. The results include the certification of several companies, two awards and the approval to compete for the SEBRAE Entrepreneurial Mayor award.

**Keywords:** Sustainability. Green Economy. Governance. Carbon neutralization. Certification.

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## INTRODUCTION

Extreme weather events, with shorter periods of action, such as droughts, storms, hurricanes, blizzards, fires, intense heat or cold, are reflections of climate change. Its consequences in agriculture, in the reduction of the thickness of the polar ice caps, in the water supply of cities, in air quality, in pandemics, among others, generate imbrications in human life. Climate change has recently become an issue of great relevance for society, being increasingly present in political, social and economic discourses (Ojima, 2011). It is known that several areas of science have been debating the phenomenon of climate change and its causes for a long time (Leite, 2015).

For this international discussion, the city of Rio de Janeiro hosted the Rio-92 conference, which has in fact become the symbol of consolidation of the global climate agenda based on a formal, organized, and systematic strategy (Sirkis, 2020). It is from there that the Conferences of the Parties (COP) also began, with the participation of 196 national governments currently. The Conference led to the creation of the United Nations Framework Convention on Climate Change (UNFCCC), which is an international treaty whose objective is to stabilize the concentration of Greenhouse Gases (GHG) in the atmosphere. It was established at this international meeting that countries would meet annually to discuss climate problems at the Conference of the Parties (COP), which are meetings with all member countries. The COP is the supreme decision-making body of the Climate Convention. It is also responsible for maintaining and trying to ensure international efforts against climate change (Albuquerque, 2012). These meetings have consolidated themselves as the main mechanism for climate negotiations.

We will highlight here the Paris Agreement – which takes its name from the fact that it was signed on December 12, 2015 at COP21, in the French capital – which became the first global climate agreement since 1997, when nations drafted the Kyoto Protocol. In all, delegates from 195 countries attending the Paris climate conference hailed the text, which was ratified in December 2016, four years ahead of schedule. This agreement is the first in history to present commitments from all signatories to the decarbonization of the planet. In practical terms, the text points out ways for the average temperature increase on Earth to be 1.5°C, or well below 2°C (IPCC, 2022).

All countries that are part of the Climate Convention, signed at Rio-92, must adopt nationally determined goals to combat global warming and put them into practice, although international legislation does not determine that it is mandatory for each nation to fulfill its promises. Prior to this signatory agreement in Paris, only developed nations had targets for

cutting GHG emissions (Margulis, 2020). The Paris Agreement has the force of international law, as it is a regulation of the UN Climate Convention, signed at Rio-92.

It is also worth highlighting the document adopted at the UN General Assembly in 2015, "Transforming our world: the 2030 agenda for sustainable development". It is a guide for the actions of the international community in the coming years, and also an action plan for all people and the planet to put the world on a more sustainable and resilient path by 2030. It is an action plan that aims to strengthen universal peace. It indicates seventeen Sustainable Development Goals (SDGs), and one hundred and sixty-nine targets, to eradicate poverty and promote a dignified life for all, within the limits of the Earth.

The seventeen goals are integrated and indivisible, and mix, in a balanced way, the three dimensions of sustainable development: economic, social and environmental. They are like a list of tasks to be fulfilled by governments, civil society, and the private sector in the collective journey to a sustainable 2030. In the coming years of implementation of the 2030 agenda, the SDGs and their targets will stimulate and support actions in areas of crucial importance to humanity: people, planet, prosperity, peace, and partnerships (Beckers, Pinheiro; Winter, 2019).

Faced with concerns about the impacts of climate change, the senior administration of Niterói innovated by creating the Municipal Climate Secretariat (SECLIMA), through Municipal Decree No. 13,904/2021. As a direct administration body, it is directly subordinated to the Mayor, whose competence is to formulate policies, plans and strategies to combat the effects of climate change. Since then, SECLIMA has established as its mission the development and implementation of policies aimed at facing these changes through projects dedicated to prevention, mitigation, adaptation, compensation and promotion of resilience in the face of these transformations.

Considering the competence to identify opportunities for the development of public policies based on good practices, the Comptroller General of the Municipality (CGM) naturally became a partner in the preparation and execution of the Municipal Program for the Certification of Good Practices in Carbon Neutralization. Based on participatory and integrated actions, and with the objective of sensitizing the main actors impacted on climate change, the present government has been acting as a driver of governance, integrity, compliance and sustainability in relation to legal entities and civil society organizations at the local level.

As an internal control body of the City of Niterói, CGM obtained its autonomy in 2018 and, in the following year (2019), prepared its first Integrity Plan (Previne Niterói), composed of 25 actions. These were supported by the TIP Matrix, of the Office of the Comptroller

General of the Union (CGU), which fostered the implementation of transparency, integrity and social participation actions. A year later, the publication of Law No. 3,466/2020 marked the institution of the policy to promote integrity and compliance within the municipality. In 2021, it was regulated by Decree No. 13,877/2021, extending the principles of integrity and compliance to all bodies and entities of the direct/indirect administration.

That same year, in order to expand the scope of Previne beyond the scope of the City Hall, Decree No. 14,235/2021 was published, which established the guidelines and legal basis to subsidize the implementation of Previne within the scope of CSOs and PJs established in Niterói and/or that may contract with the municipality. Both decrees explain ESG (Environmental, Social and Corporate Governance) practices, covering municipal and private management of the municipality.

The joint efforts between the two bodies - SECLIMA and CGM - aimed to assist micro, small, medium and large businesses in the commercial, industrial, service and agro-industry areas, participants in value chains and local productive arrangements, CSOs and STARTUPS, in the initiation of GHG emission management activity, suggesting good mitigation practices, adaptation and compensation. The methodology applied to the program was structured in five stages, considering awareness, training, monitoring, evaluation and, finally, the certification of companies for the adoption of good practices, considering energy efficiency, the use of technologies and social and environmental impact.

The challenges were many, however, the results achieved in 2023, as will be demonstrated, include the certification of several companies, two awards received and the approval to compete for the "Entrepreneurial Mayor" award from the Brazilian Micro and Small Business Support Service (SEBRAE). These achievements were only possible thanks to the establishment of five technical cooperation agreements with strategic partners aimed at expanding and consolidating the scope of this program, directing it towards a promising future in the achievement of an increasingly sustainable, resilient city and aware of its mission to adapt to increasingly recurring extreme events.

## **WHY DID NITERÓI PROMOTE A PROGRAM TO CERTIFY COMPANIES FOR THE ADOPTION OF GOOD PRACTICES IN CARBON NEUTRALIZATION?**

According to (Benites-Lazaro *et al.*, 2018), in recent years, the growing demand for governance in public management has been closely associated with efforts to solve various "collective action" problems, such as climate change or achieving sustainable development (Ostrom *et al.* 1999, cited in Benites-Lazaro *et al.* 2018). Governance aspects, with their institutional arrangements, have generally provided a favorable

environment for the implementation of adaptation actions, configuring themselves as opportunities (Menezes, 2021).

Since its creation, the Municipal Climate Secretariat (SECLIMA) has assumed as part of its responsibilities the formulation and execution of the municipal climate change policy in the city, through its climate governance instruments, such as the Municipal Climate Change Forum, the Youth Forum, and the Intersecretarial Committee on Climate Change. These principles are the participation of organized segments of the city – universities, companies, public authorities and organized society – through intersectoral collaboration, whose objective is to achieve more effective climate management, prioritizing the guiding principles of the ESG agenda, reinforcing the commitment to sustainability, social responsibility, resilience, and integrity, as well as *compliance*, in the corporate environment.

Thus, in order to obtain effective results with regard to the aforementioned parameters, SECLIMA entered into a strategic partnership with CGM, for the implementation of the program, focusing on the city's business sector. The two bodies of the municipality's direct administration recognized a business community ready to act quickly, developing actions and projects that collaborate to mitigate GHG emissions. Then, in a collaborative way, they joined efforts to certify companies that, in an articulated and voluntary way, demonstrated throughout 2023, their commitment to sustainability, through the implementation of actions to mitigate and offset GHG emissions.

In this sense, *Previne Niterói* as a public policy arose from the need to strengthen public management in line with the principles that subsidized the preparation of the 2019 Integrity Plan, seen above. CGM's leadership soon saw that it would be imperative to also prioritize climate sustainability, governance, integrity, and compliance. Therefore, as part of the expansion of the ESG agenda, an action aimed at the Certification of micro, small, medium and large companies in Niterói that are aligned with the commitments established by the Municipality, providing services or producing in a sustainable and responsible manner, was incorporated into the CGM Integrity Plan (2023/2024 biennium).

Designed to cover both public and private administration, *Previne* has adopted a comprehensive methodology, whose scope is 360°. By adopting this breadth, it sought to encompass all dimensions of management and corporate governance. This approach reflects the understanding that integrity, compliance and sustainability are values that transcend organizational and industry boundaries.

Among the various actions of *Previne Niterói* (2021/2022), we highlight two with concrete results, mainly linked to social control/inclusion and ESG principles: the first,

"Control by everyone and everywhere", was presented at the UN Urban Circuit 2022, represents CGM's commitment to encouraging participation and social control, leaving no one behind. In addition to this, we also highlight the aforementioned partnership between CGM and SECLIMA. The results of Previne Niterói achieved so far are promising and represent an inclusive and participatory approach that aims to address crucial challenges, such as dealing with climate issues through the search for sustainable solutions.

Objectively answering the question posed, the city of Niterói is interested in certifying Niterói companies for several reasons, starting with: (i) environmental responsibility, where it proposes to align climate governance with municipal sustainability goals; (ii) social and climate impact, that is, the promotion of sustainable practices that benefit the population and the environment; (iii) promotion of the green economy, as a way to attract new investments, generate jobs related to sustainable practices and strengthen the image of the municipality committed to sustainability; (iv) alignment with the SDGs and the goals of the Niterói que Queremos Project (NQQ).<sup>3</sup>

So, certifying companies in good carbon neutralization practices was a guideline of the municipal government, via NQQ, through SECLIMA and CGM, as a strategy to contribute to a more sustainable, inclusive and fair city, in which companies thrive in harmony with the natural environment. This strategy aimed to promote equity, improve the quality of life of the community, and lay solid foundations for a more resilient and ecologically responsible future.

## **METHODOLOGY FOR THE ESTABLISHMENT OF THE CERTIFICATION PROGRAM FOR GOOD PRACTICES IN CARBON NEUTRALIZATION**

The institution of the program in the municipality of Niterói represents a significant milestone in the city's commitment to sustainability. This program aims not only to raise awareness, but also to enable companies to adopt practices that contribute to carbon neutralization. The program covered several pillars ranging from participatory and integrated management, to the management of pacts and agreements, a subject that we will return to later. This holistic approach aimed to create a synergy between the public and private sectors, fostering collaboration to address climate challenges.

The Municipal Program for the Certification of Good Practices in Carbon Neutralization was materialized in the city's territory with its launch on April 10, 2023, in the

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<sup>3</sup>NITERÓI. Niterói Development Plan. Available at <<http://www.niteroiquequeremos.com.br/>>. Accessed on 01/15/2024).

Nelson Pereira dos Santos Room, in Niterói<sup>4</sup>. The event was attended by Mayor Axel Grael, who highlighted the importance of the meeting to present a form of certification of companies in relation to the climate issue. According to Grael's account,

"(...) We need to act and think locally, regionally, nationally, on our continent and also thinking about our planet. Our action is much more serious. We will not be able to reverse the current situation with government action alone. It is necessary to mobilize everyone. For this, initiatives like the one we are doing here are fundamental. We need to join forces. Bringing the productive sector is fundamental. Because this sector has a great capacity to mobilize and make these concerns about the climate and sustainability reach the consumer. In turn, consumers increasingly tend to prioritize products or services that they know are from companies with environmental and climate responsibility."<sup>5</sup>

For the institution of this Program, the agencies involved established partnerships, through the signing of six agreements with various institutions, namely: Regional Accounting Council of the State of Rio de Janeiro - CRCRJ; Chamber of Shopkeepers of Niterói - CDL Niterói; Commercial and Industrial Association of the State of Rio de Janeiro – ACIERJ; Bar Association, Niterói section - OAB Niterói and the Brazilian Micro and Small Business Support Service - SEBRAE.

The Agreements arose from the need to strengthen and expand the mechanisms to promote sustainable development in the municipality, especially with regard to climate issues with the objective of formulating and implementing public policies aimed at this agenda, through the sharing of knowledge, experiences and good practices. The choice of each partner institution was intended to optimize the complementarity of actions and processes, ensuring that their specific competencies contributed significantly to the success in the implementation of the program.

Thus, the selection of these was based on specific criteria, aligned with their missions and differentiated performances. SEBRAE/RJ, due to its commitment to the sustainable development of micro and small companies, fostering the formalization of the economy and promoting public-private partnerships, training and innovation. The CRCRJ, for disclosing and recognizing sustainable practices in the accounting sector, while the CDL, was for its ethical and transparent performance in the defense of shopkeepers. ACIREJ, for representing the interests of the productive segment, stimulating business union and good sustainable practices. Finally, the choice of the OAB/Niterói was guided by

<sup>4</sup>NITERÓI. Municipal Program for Certification of Good Practices in Carbon Neutralization. Available at: <<http://www.controladoria.niteroi.rj.gov.br/programa-municipal-de-certificacao-de-boas-praticas-em-neutralizacao-de-carbono>>. Accessed on 01/16/2024.

<sup>5</sup>NITERÓI: Niterói launches Municipal Carbon Neutralization Program. Available at <[https://niteroi.rj.gov.br/2023/04/10/prefeitura-de-niteroi-lanca-programa-municipal-de-neutralizacao-de-carbono/#:~:text=A%20Prefeitura%20de%20Niter%C3%B3i%20lan%C3%A7ou,Geral%20do%20Munic%C3%ADpio%20\(CGM\)>](https://niteroi.rj.gov.br/2023/04/10/prefeitura-de-niteroi-lanca-programa-municipal-de-neutralizacao-de-carbono/#:~:text=A%20Prefeitura%20de%20Niter%C3%B3i%20lan%C3%A7ou,Geral%20do%20Munic%C3%ADpio%20(CGM)>)>. Accessed on 01/12/2024.

the engaged performance with regard to the protection and sustainable development of the city, and for this purpose it has been having an effective participation in the Environment Council and in the promotion of several local events related to sustainability.

These partnerships were fundamental for the program, expanding its scope and effectiveness. In its first year of execution (2023), as we will see below, it certified several companies in Niterói. Public Notice No. 1 with the rules for participation was published on the official website of the city hall of Niterói on 04/11/2023. This was structured in six chapters, following the following logic: Chapter I - presentation of the Program; II - phases of the Program; III- minimum requirements for certification of good practices; IV – registration; V – disclosure; VI - final provisions; Annex I – Schedule.

In chapter IV (paragraphs - 4.1; 4.2; 4.3) it was explained:

"Micro, small, medium and large businesses in the commercial, industrial, service and agro-industry areas, participants in value chains and local productive arrangements, CSOs and STARTUPS will be able to apply to participate in the program. The registration process will be coordinated from the registration form on the Google *Forms* platform, where interested parties must fill in all the required data. The registration period runs from 04/10/2023 to 04/30/2023 until 11:59 pm, Brasília time. Submissions outside the period established in this item will not be accepted".<sup>6</sup>

In the aforementioned Notice, there was a notable adhesion of Niterói companies, totaling 62 companies from various productive sectors of the city, namely: 01 companies from the industrial sector; 26 for the provision of services; 11 linked to commerce; and 06 linked to education and 18 condominiums. This expressive engagement highlights the willingness of local businesses to embrace sustainable practices, evidencing a collective commitment towards a greener and more responsible economy.

## STAGES OF THE MUNICIPAL CERTIFICATION PROGRAM

According to the public notice, the certification program comprised several stages, from awareness to obtaining certification. The steps have been carefully designed to ensure the effectiveness of the actions and good practices developed by the participating companies, providing a comprehensive process that addresses both the areas of legal compliance and ethical and sustainable standards. In this way, the methodology adopted established robust criteria for the institution, strengthening and certification of good

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<sup>6</sup>NITERÓI. Public call notice procedure for registration of companies interested in the municipal program for certification of good practices in carbon neutralization. Available at: <<https://www.niteroi.rj.gov.br/wp-content/uploads/chamamento/seclima/2023/EDITAL%20DE%20CHAMAMENTO%20final%2001.23.pdf>>. Accessed on 01/10/2024.

business practices towards a more responsible model aligned with the objectives of the Program.

The stages were systematized as follows: I – sensitization; II – Registration; III – bases for the realization of good practices; IV - delivery of proofs; 5 – evaluation; VI – certification, as follows: in the initial stage, it involved holding meetings with the program's partners and carrying out awareness-raising actions with companies on the importance of carbon neutralization. In the second stage, the companies formally expressed their interest in participating in the Program. In the third, the minimum requirements for the framing of activities, actions and projects were detailed, with a view to neutralizing GHG emissions. The delivery of evidence took place in the fourth stage, in which the companies presented evidence of their carbon neutralization initiatives. The evaluation took place in the fifth stage, and involved a thorough analysis carried out by the evaluation committee composed of two SECLIMA employees and two CGM employees, in charge of conducting the process of delivering and receiving evidence of good practices. The last stage, certification, formally recognized companies that have demonstrated excellence in good carbon neutralization practices, giving them a distinction that highlighted their commitment to environmental and climate sustainability.

These steps aimed not only to certify companies, but also to guide and strengthen their continuous engagement in actions to reduce greenhouse gas emissions, contributing to a more sustainable city. The delivery of the certificates was held at an official event that took place during the Climate Forum in the City, a Pre-Cop28 meeting, organized by SECLIMA. The event took place on 10/05/2023 at the Municipal Theater of Niterói, with the presence of supporters of the municipal government, partner institutions and all certified companies.

## THE PILLARS AND TYPES OF CERTIFICATION

The Municipal Certification Program was based on five pillars, namely: (i) participatory and integrated management; (ii) knowledge, training and communication; (iii) emissions management; (iv) instrument management; and (v) management of pacts and agreements. Each has played a crucial role in ensuring effective implementation, continuous monitoring, and engagement of diverse sectors in promoting sustainable carbon neutralization practices.

This framework reflects the program's commitment to address climate challenges holistically, fostering integrated and participatory management to achieve impactful results in the local scenario. As a goal, the Program established the possibility of granting five

certificates of good practices, each referring to the corresponding axis, in which they include means of proof for the applicant companies to achieve certifications.

Then, we will summarize in general terms, what were the types of certificates awarded, through analysis/evaluation of the evidence sent by the companies: a)

**Certification I** - Participatory and Integrated Management: this certification aimed to promote governance instances for the implementation of actions and projects to reduce greenhouse gas emissions in a participatory and integrated manner with the different sectors of the companies and their Employees. In this certification, it was determined that the company should present information about the creation of internal governance structures, such as: "Climate Change Combat Sector", or "Climate Nucleus", or "Climate Management Coordination", or Climate Change Forum, etc. b) **Certification II** - Knowledge Management, Training and Communication - this aimed to promote training processes, increase knowledge on the climate theme and the promotion of communication actions for the involvement of employees in the search for NET ZERO declared in the Climate Action Plan; c) **Certification III** - Emissions Management - this aimed to encourage the preparation of an inventory of greenhouse gas emissions, carbon footprint of the workforce and/or actions and projects to reduce GHG emissions; d) **Certification IV** - Management of Instruments - this aimed to encourage the preparation of a Climate Action Plan, Sectoral Plan for Emission Reduction, Structuring of Regulations, Emission Reduction Protocols and Creation of Specific Funds to combat greenhouse gas emissions; e) **Certification V** – Management of Pacts and Agreements – aimed to encourage the adhesion of the business sector to the National and International Pacts and Agreements to combat greenhouse gas emissions and foster local partnerships through institutional agreements.

The five certifications represent the culmination of a project designed and structured in order to increasingly encourage the search for sustainability in Niterói. These reflect the commitment made by each certified company to adopt concrete measures that contributed to the reduction of carbon emissions, driving the implementation of ESG initiatives in Niterói.

## THE CHALLENGE OF EXPANDING THE ESG AGENDA IN NITERÓI: CHALLENGES, SOLUTIONS AND GAINS

The Municipality of Niterói has stood out with several commitments made at national and international level with sustainable development and the reduction of GHG emissions, based on the implementation of programs and projects that collaborate with the achievement of the goals declared by the Sustainable Development Goals (SDGs), guiding the 2030 Agenda of the United Nations (UN), in addition to adhesions to

international treaties, such as the *Race to Zero*.

Despite Niterói's success in the implementation of strategic projects and its managers having accumulated extensive experience, the aforementioned Program, conceived through an interface with Previne Niterói, faced challenges in its implementation. These are related to the administrative management of the Program and some operational aspects of its materialization. Firstly, the challenge of the municipality's pioneering spirit in proposing to implement a program with these characteristics, since a similar initiative that could serve as a parameter or model that could be adapted to the reality of Niterói was not identified in any other municipality or state; secondly, the innovation proposal that emphasizes the confrontation of climate change in a participatory and integrated manner with the productive segments; In third place was the operational challenge of building parameters and indicators to be proven by the participating companies through concrete and robust evidence of the proposed solutions.

Despite these challenges, there has always been a clear conviction that implementing such a Program requires vision, courage and commitment, because only through innovation is it possible to reap the fruits of sustainable progress and build a more promising future for all. In its first year of execution, it played a central role in raising awareness among Niterói businessmen about the importance of progressively reducing carbon emissions, implementing practices related to the pillars of Niterói's public policy on climate change, a subject that we will return to later.

Even in the face of the pioneering spirit of the program, managers embraced the opportunity to lead the change towards the defined objectives. Facing some uncertainties, they demonstrated resilience and vision, turning challenges into stepping stones towards innovation and sustainability. Thus, gradually, this pioneering spirit was transformed into a catalyst and inspiration for the evolution of action, through the overcoming of uncertainties. This overcoming stems from the integration with the guidelines of Previne Niterói, currently in its second biennium, and the Public Policy on Climate Change, resulting in a synergy that produces good results. The strategic combination of these initiatives strengthened the resilience of the Program, consolidating it as a transformative Project and promoter of sustainability.

In this way, it was possible to converge and develop actions that aimed to strengthen the principles of participatory and sustainable governance, through an active methodology and multiple strategies that contemplated the diversity of organizational environments. Therefore, the maintenance of this Program represents an achievement with the ideals of social participation/inclusion, fight against corruption, sustainability and



resilience.

The great lesson that was learned from this first year of implementation of the Program is that innovative and effective solutions require multifaceted approaches. In other words, it was crucial to establish clear guidelines and mechanisms for rigorous publicity, awareness, monitoring and evaluation to ensure compliance and continuity of climate governance actions and social benefits.

## SOLUTIONS AND GAINS FOR COMPANIES WITH THE IMPLEMENTATION OF THE ESG AND CLIMATE GOVERNANCE AGENDA

Encouraging the implementation of the ESG agenda, in light of the fight against climate change, even if preliminarily, offered substantial solutions and gains to certified companies. By adopting environmental, social and governance practices, companies have done so with a vision of the future, with the medium and long-term objective of improving reputation and attractiveness, as well as strengthening market confidence. In addition, the efficient management of environmental and social risks reduces the likelihood of crises and regulatory penalties, resulting in greater financial stability.

By aligning the ESG agenda with initiatives to reduce greenhouse gas emissions, companies were also able to drive innovation, promoting operational efficiency and competitiveness in a pioneering way in establishing a low-carbon economy at the local level. By prioritizing these initiatives, they have built stronger relationships with their employees and customers, improving mutual satisfaction.

The certification of the companies was the final step in a long but fruitful process. It is designed to help companies fulfill their duty to help mitigate climate change and adapt to a changing planet, observing the national climate change policy and other regulations, establishing an effective *compliance* system. In a systematic way, the Program was seen as an agent of transformation, aiming at: a) **Strengthening the sustainable organizational culture** – promotion and awareness and organizational culture, creating a shared vision regarding the importance of sustainability and climate responsibility; b) **Promotion of climate innovation** - encouragement in the search for new technologies and sustainable practices that bring social, governance and environmental benefits; c) **Identification of opportunities** – identification of opportunities to reduce emissions and, consequently, waste of inputs, implementation of new technologies and sustainable changes; d) **Cost reduction** – reduction of operating costs through the adoption of more efficient and sustainable practices; e) **Improvement of relations with stakeholders** – improving relationships with employees, suppliers and investors who value climate responsibility; f)



**Credibility of the company** - improve the image and credibility of the companies before the public, showing their commitment and responsibility to the climate and sustainability in the quality management of their products or services provided in the Municipality; g)

**Municipal recognition of the quality of the work** - The municipality, through the Program, recognized companies that were engaged with the commitments made by the municipality;

h) In addition to these achievements, We can also mention customer satisfaction, access to new markets, compliance with regulations, and increased competitiveness.

In short, the implementation of the ESG agenda associated with climate governance was and continues to be a valuable strategy for companies, offering a series of benefits. By adopting these practices, companies improve their reputation and attractiveness, strengthen market confidence, and reduce the likelihood of regulatory penalties. In addition, it drives innovation, increases operational efficiency, and promotes competitiveness. The municipal recognition confers prestige on companies aligned with the city's commitments.

## RESULTS ACHIEVED AND IMPACTS ON SOCIETY

Although the results refer to the first year of the Program's implementation, it has already achieved some results and recognitions, indicating its potential and effectiveness. This effectiveness was absolutely proven throughout 2023, and the results that we will now list can be audited, which means that the Program was conducted in a transparent manner. Therefore, your products can be independently verified, ensuring the integrity and reliability of the information presented.

During this period of execution, it has not only demonstrated its feasibility, but has also achieved concrete consequences, as efforts focused on carbon neutralization have been monitored and evaluated, and subsequently recognized.

As highlights, the following results and recognitions were received, such as the signing of Technical Cooperation Agreements with five strategic institutions (OAB, CRC, SEBRAE, CDL and ACIERJ), which expanded and strengthened the interconnection and collaboration with the various productive sectors of the city.

And also on 10/05/2023, the City of Niterói, through SECLIMA, CGM and the Program's partners, certified 33 companies for the adoption of good practices in carbon neutralization, during the Climate Forum that brought together more than 400 people who

participated in debates on the UN Sustainable Development Goals (SDGs).<sup>7</sup> The list with the results was released on the official website of the City Hall of Niterói<sup>8</sup>.

During the act, the Mayor of Niterói, Axel Schmidt Grael, highlighted the engagement of the companies, stating that:

“(...) this certification shows that the public climate policy of the City of Niterói is infiltrating society. There was an adhesion that surprised us with these first 33 companies in their effort for certification. This is very important, because we prove that it is possible, and fundamental, to make public climate policies in the city.”<sup>9</sup>

It is worth remembering that the United Nations (UN), on 11/28/2023, through the United Nations Framework Convention on Climate Change (UNFCCC), certified the program, led by SECLIMA and CGM, for companies in the city in 2023<sup>10</sup>. Receiving this certification, which has validation and approval from the United Nations, shows that the Program is on the right track for the city's adaptation to climate change. The submission of the Program to the UN, as well as being monitored by the highest international institution in this debate is complex, but corroborates that the actions that are being developed have high quality and international seal in their methodology.

Following the results and recognitions, on 12/01/2023, in accordance with Resolution 608/22, Art. 16, the certification program won 1st Place in the ROBERT GRAY Award for Environmental Sustainability CRCRJ, in the context of the 60th Accounting Convention of the State of Rio de Janeiro – CONCRJ.<sup>11</sup>

In addition, this program was approved to compete for the national "Entrepreneurial Mayor" award from SEBRAE, a national initiative that aims to recognize the administrative capacity of public managers who have implemented projects to stimulate the development of small businesses and the modernization of public management.

<sup>7</sup>NITERÓI. Niterói City Hall certifies 33 companies with good practices in carbon neutralization. Available at: <<https://niteroi.rj.gov.br/2023/10/06/prefeitura-de-niteroi-certifica-33-empresas-com-boas-praticas-em-neutralizacao-de-carbono/>>. Accessed on 01/16/2024.

<sup>8</sup> NITERÓI. SECLIMA and CGM announce the results of the evaluation of the evidence. Available at: <<https://www.niteroi.rj.gov.br/wp-content/uploads/chamamento/seclima/2023/Planilha%20de%20Resultados%20-%20Programa%20Municipal%20de%20Certifica%C3%A7%C3%A3o...pdf>>. Accessed on 01/18/2024.

<sup>9</sup> NITERÓI. Niterói City Hall certifies 33 companies with good practices in carbon neutralization. Available at: <<https://niteroi.rj.gov.br/2023/10/06/prefeitura-de-niteroi-certifica-33-empresas-com-boas-praticas-em-neutralizacao-de-carbono/>>. Accessed on 01/16/2024.

<sup>10</sup> NITERÓI. Niterói City Hall receives UN Certificate for carbon neutralization program for companies. Available at: <<https://niteroi.rj.gov.br/2023/11/28/prefeitura-de-niteroi-recebe-certificado-da-onu-para-programa-de-neutralizacao-de-carbono-para-empresas/>>. Accessed on 01/18/2024.

<sup>11</sup> CONACI. Municipal Carbon Neutralization Program wins Environmental Sustainability award. Available at: <<https://conaci.org.br/noticias/programa-municipal-de-neutralizacao-de-carbono-conquista-premio-de-sustentabilidade-ambiental/>>. Accessed on 01/16/2024.

By achieving these results and gaining recognition in its first year of implementation, the Program signals a promising path towards a more sustainable and resilient city. The initiative inspires and further strengthens the capacity of entrepreneurs and Niterói society to adopt sustainable economic practices, contributing to the construction of an integral city, which is concerned with the reduction of GHG emissions, recognizes and embraces its fundamental role in the implementation of a low-carbon economy and in the fight against corruption.

As a result of the program, Public Notice No. 2 has already been published, covering the registration period between 12/15/2023 and 02/29/2024<sup>12</sup>. The objective is to further strengthen the mechanisms implemented in 2023, reach new productive sectors in the city, certify the largest number of applicant companies, and contribute to the implementation of good practices that corroborate the better management of GHG emissions in the municipality of Niterói.

## CONCLUSION

The first phase of the Good Practices in Carbon Neutralization Program represents an important milestone, that is, an achievement of the municipality of Niterói, through two secretariats of direct administration (SECLIMA and CGM), with the local productive sector. With the significant participation of the sector of local institutions, this initiative is the affirmation of the feasibility of implementing a low-carbon economy at the municipal level.

This collaboration between public entities and the productive sector highlights the commitment to sustainable practices and indicates the potential for an effective transformation towards more efficient and environmentally responsible economic models.

The certification of 33 companies out of the 62 registered in the first notice of the program, with the delivery of 114 certifications in total, demonstrates the climate commitment to the municipality of Niterói, based on its initiatives and projects to reduce GHG, as well as the adaptation of its objectives in the face of extreme weather events. By adopting sustainable practices, these institutions have played a crucial role in promoting a responsible and sustainability-oriented business environment.

The success of the program, as well as the certification of the companies, is linked to the technical cooperation agreements signed from the need to strengthen and expand the mechanisms to promote the sustainable development of the municipality. The signing of

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<sup>12</sup>NITERÓI. CP – SECLIMA – 02/2023. Available at <<https://niteroi.rj.gov.br/2023/12/14/cp-seclima-02-2023/>>. Accessed on 01/16/2024.

each agreement, as mentioned throughout the article, aimed to optimize the complementarity of actions and processes, ensuring the full implementation of this program.

Thanks to the commitment of the program's promoters and partners, its objectives were fully achieved and justified, a fact that was recognized by national and international institutions such as CRC-RJ and the UN and also a nomination by SEBRAE for the Mayor Entrepreneur award.

The positive impact of this recognition resonates not only at the local level, but also contributes to the global projection of the initiative, inspiring other municipalities and states to adopt similar practices in search of sustainable development.

Upon achieving these results and obtaining recognition in its first year of implementation, the first official publication of the program was made, made available on the official website of the Municipal Climate <sup>13</sup>Secretariat. The publication seeks to recognize the institutions certified in the 1st public notice and their good practices committed to carbon neutralization in this city. The document is a source of information, providing society with a comprehensive and inspiring view of the good practices implemented by certified companies, thus reinforcing the commitment to awareness and promotion of a more sustainable, resilient, and low-carbon environment.

In short, the program signals and consolidates a transformative alliance between the government and the business sector in Niterói, and expands the commitment of entrepreneurs and Niterói society in the implementation of sustainable practices. It implies not only the climate sphere, but also models an effective paradigm for public administration, benefiting public managers, local entrepreneurs and the community, stimulating the culture of environmental responsibility, innovation and resilience.

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<sup>13</sup> SECLIMA. Certification Program of Good Practices in Carbon Neutralization. Available at: <<https://clima.niteroi.rj.gov.br/secretaria-do-clima-de-niteroi/publicacao-programa-de-certificacao/>>. Accessed on 02/01/2024.

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