



GRI NGO Supplement Webinar

3 November 2010

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GRI Mission and Vision

Reporting on economic, environmental, and social performance by all organizations is as routine and comparable as financial reporting.



Global Reporting Initiative: a Network Organization



- GRI Secretariat
 - GRI Organizational Stakeholders (OS)
 - GRI Governance Bodies
- GRI Sustainability Reporting Framework















The GRI G3 Guidelines

- A global framework for reporting on sustainability performance.
- Developed by international, multi-stakeholder consensus based approach.
- Sets out the principles and indicators to measure and report on.
- Can be used by organizations of any size, sector or location.



GRI Sector Supplements

- Supplements are tailored versions of the Guidelines for a given sector.
- Supplements address the unique needs of the sector.

Sector Supplements	Sector supplements under development	Sector supplements in pilot version
 Electric Utilities	 Airports	 Apparel & Footwear
 Financial Services	 Construction & Real Estate	 Automotive
 Food Processing	 Event Organizers	 Logistics & Transportation
 Mining & Metals	 Media	 Public Agency
 NGO	 Oil & Gas	 Telecommunications

Some GRI NGO Reporters

- Acción, Chile
- Amnesty International UK
- Bond Beter Leefmilieu Vlaanderen, Belgium
- Caritas del Peru, Peru
- Cotlands, South Africa
- Credit Union Foundation Australia (CUFA), Australia
- Earth Charter International Secretariat, Costa Rica
- Fastenopfer, Switzerland
- Fundación Privada Garrotxa Lider, Spain
- Fundació Catalana de Cooperació, Spain
- Fundació Ramon Noguera, Spain
- Gestión Social, Chile
- Global Reporting Initiative, Netherlands
- Instituto Ecoar para a Cidadania, Brazil
- Jorfan River Foundation, USA
- Landcare Australia, Australia
- Oxfam GB
- Protos, Belgium
- Ruah Community Services, Australia
- Suara Cooperativa, Spain
- Trias, Belgium

[For more information, please visit GRI's Reports List](#)

Why develop a GRI Supplement for NGOs?

- NGOs facing an increasing level of expectation with regards to transparency and accountability.
- NGO-specific themes are not covered in the G3 Guidelines (e.g. program effectiveness).

Aim of the Supplement:

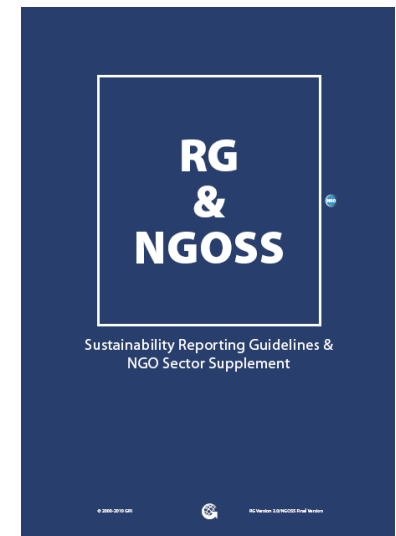
Potential for improving transparency and NGO accountability by more effective reporting.

NGO Supplement

- It is a tailored version of the G3 Guidelines for NGOs.
- It covers the issues relevant for NGOs: program effectiveness, ethical fundraising, resource allocation, labor relations/volunteers, etc.
- It helps NGOs make accountability reports more relevant and easier to produce.

It consists of sector-specific:

- Introduction.
- Commentary on G3 Guidelines content.
- NGO specific disclosures on management approach and performance indicators, and its associated indicator protocols.



[Download the Supplement](#)

And how?

- Process initiated by the signatories to the INGO Accountability Charter.
- Developed by a global multi-stakeholder Working Group.
- Through a consensus-seeking approach in a two-years process.
- Two opportunities for public comment on drafts.
- GRI Governance Bodies.



Who developed this?

A multi-stakeholder geographically diverse GRI Working Group:

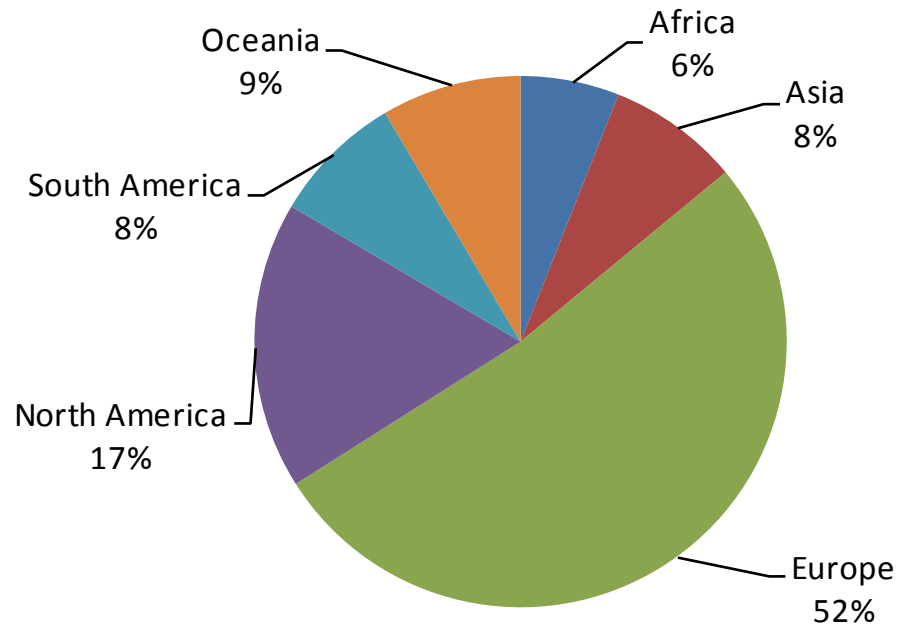
- Agency Social Information (ASI)
- Amnesty International (AI)
- Center for Human Rights and Environment (CEDHA)
- Cotlands
- Development Alternatives Group (DAG)
- Ford Foundation
- Greater Good South Africa
- Greenpeace International
- Interaction
- Novartis
- One World Trust (OWT)
- Oxfam GB
- Responsible Business Initiative (RBI)
- Tearfund
- Unilever
- University of Bologna
- World Bank Group (WBG)
- World Education
- World Vision International (WVI)

For whom is it intended?

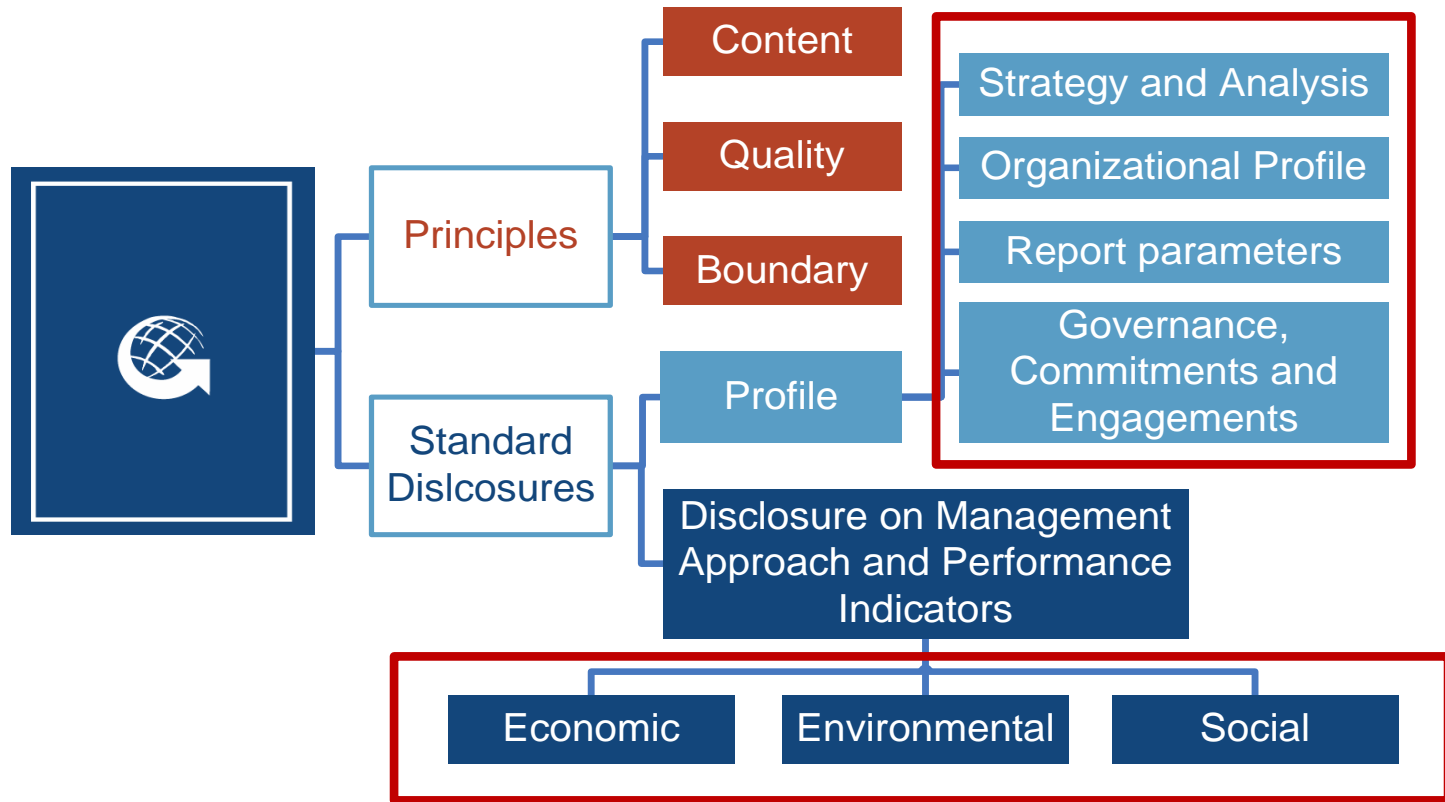
- The Supplement is intended for all types of Non Governmental / Non for Profit Organizations.
- Private Foundations / Industry associations / Musea / can also benefit of the Supplement.

Public feedback on the Supplement

150 responses received



Supplement within the G3 Structure



Some of the NGO disclosures

- Affected Stakeholder Engagement
- Program Effectiveness
- Gender and Diversity
- Public Awareness and Advocacy
- Coordination
- Resource Allocation
- Ethical Fundraising
- Labor/Management Relations (volunteers)
- Prevention of Corruption
- ...among others

2. Organizational Profile

2.1 Name of the organization.

2.2 Primary activities (e.g., advocacy, social marketing, research, service provision, capacity building, humanitarian assistance, etc.). Indicate how these activities relate to the organization's mission and primary strategic goals (e.g., on poverty reduction, environment, human rights, etc.).



Primary brands, products, and/or services.

The reporting organization should indicate the nature of its role in providing these products and services, and the degree to which it utilizes outsourcing.

2.3 Operational structure of the organization, including national offices, sections, branches, field offices, main divisions, operating companies, subsidiaries, and joint ventures.



2.4 Location of organization's headquarters.

2.5 Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.

- Total assets;
- Beneficial ownership (including identity and percentage of ownership of largest shareholders); and
- Breakdowns by country/region of the following:
 - Sales/revenues by countries/regions that make up 5 percent or more of total revenues;
 - Costs by countries/regions that make up 5 percent or more of total revenues; and
 - Employees.

2.9 Significant changes during the reporting period regarding size, structure, or ownership including:

- The location of, or changes in operations, including facility openings, closings, and expansions; and
- Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations).

2.10 Awards received in the reporting period.

NGO Supplement Indicators

Program Effectiveness Section

Aspect	Commentary
Affected Stakeholder Engagement	NGO1 Processes for involvement of affected stakeholder groups in the design, implementation, monitoring and evaluation of policies and programs.
Feedback, Complaints and Action	NGO2 Mechanisms for feedback and complaints in relation to programs and policies and for determining actions to take in response to breaches of policies
Monitoring, Evaluation and Learning	NGO3 System for program monitoring, evaluation and learning, (including measuring program effectiveness and impact), resulting changes to programs, and how they are communicated.
Gender and Diversity	NGO4 Measures to integrate gender and diversity into program design and implementation, and the monitoring, evaluation, and learning cycle.
Public Awareness and Advocacy	NGO5 Processes to formulate, communicate, implement, and change advocacy positions and public awareness campaigns.
Coordination	NGO6 Processes to take into account and coordinate with the activities of other actors.

NGO Supplement Indicators

Economic Section

Aspect	Indicator and Commentary	
Resource Allocation	NGO7	Resource allocation.
Ethical Fundraising	NGO8	Sources of funding by category and five largest donors and monetary value of their contribution.

Social Section

Aspect	Indicator and Commentary	
Labor/Management Relations	NGO9	Mechanisms for workforce feedback and complaints, and their resolution.

GRI Application levels

Report Application Level	C	C+	B	B+	A	A+	
Standard Disclosures	G3 Profile Disclosures	Report on: 1.1 2.1 - 2.10 3.1 - 3.8, 3.10 - 3.12 4.1 - 4.4, 4.14 - 4.15	Report Externally Assured	Report on all criteria listed for Level C plus: 1.2 3.9, 3.13 4.5 - 4.13, 4.16 - 4.17	Report Externally Assured	Same as requirement for Level B	Report Externally Assured
	G3 Management Approach Disclosures	Not Required		Management Approach Disclosures for each Indicator Category		Management Approach disclosed for each Indicator Category	
	G3 Performance Indicators & Sector Supplement Performance Indicators	Report on a minimum of 10 Performance Indicators, including at least one from each of: social, economic, and environment.		Report on a minimum of 20 Performance Indicators, at least one from each of: economic, environment, human rights, labor, society, product responsibility.		Respond on each core G3 and Sector Supplement* indicator with due regard to the materiality Principle by either: a) reporting on the indicator or b) explaining the reason for its omission.	

*Sector supplement in final version

Application levels

Report Application Level	C	C+	B	B+	A	A+
<p>Standard Disclosures</p> <p>G3 Profitability</p> <p>G3 Management Approach Disclosures</p> <p>G3 Performance Indicators & Performance Indicators</p>	<p>Report on:</p> <p>1.1</p> <p>2.1 - 2.10</p> <p>3.1 - 3.4</p> <p>4.1 - 4.4, 4.14 - 4.15</p>	<p>Report on all the above for Level C plus:</p> <p>1.2</p> <p>3.5</p> <p>4.5 - 4.13, 4.16 - 4.17</p>	<p>Management Approach Disclosures for each Indicator Category</p>	<p>Management Approach disclosed for each Indicator Category</p>	<p>Report on a minimum of 10 Performance Indicators, including at least one from each of: social, economic, and environment.</p>	<p>Report on a minimum of 20 Performance Indicators, including at least one from each of: economic, environment, human rights, labor, society, product responsibility.</p>
	Not Required	Report Externally Assured	Report Externally Assured	Report Externally Assured	Report Externally Assured	Report Externally Assured
					<p>Respond on each category and Sector Supplement indicator with regard to the materiality Principle by either: a) reporting on the indicator or b) explaining the reason for its omission.</p>	

*Sector supplement in final version

[Learn more about GRI Application Levels](#)

GRI NGO Level C Reporting Template + Tips

- Template based on the GRI NGO Sector Supplement.
- Results in a basic GRI application level C report.
- Accompanied by simple reporting tips for first time NGOs reporters and smaller NGOs and developed by the NGO Working Group.

‘This reporting tool helps NGOs demonstrate their legitimacy.’
Jasper Teulings, Greenpeace International

[Download the template](#)

NGO Level C Reporting template

1 Strategy and Analysis

1.1 Statement from the most senior decision-maker of the organization. [GRI NGOSS: p. 25]

2. Organizational Profile

2.1 Name of the organization. [GRI NGOSS: p. 26]

2.2 Primary activities (e.g., advocacy, social marketing, research, service provision, capacity building, humanitarian assistance, etc.). Indicate how these activities relate to the organization's mission and primary strategic goals (e.g., on poverty reduction, environment, human rights, etc.). [GRI NGOSS: p. 26]

2.3 Operational structure of the organization, including national offices, sections, branches, field offices, main divisions, operating companies, subsidiaries, and joint ventures. [GRI NGOSS: p. 26]

2.4 Location of organization's headquarters. [GRI NGOSS: p. 26]

2.2 List the main activities, services, products and brands (if any) of your organization (e.g. advocacy, social marketing, research, service provision, capacity building, humanitarian assistance, etc.).

2.3 Describe the operational structure of your organization. List the national offices, sections, branches and field offices.

GRI NGO Network

- GRI coordinates a network of people with an interest in accountability/reporting by NGOs.
- If you are interested in joining this network, please send an email to guidelines@globalreporting.org
- And join the network on [LinkedIn](#).
- Invite your colleagues to join!

INGO Accountability Charter

- All Charter signatories are required to submit an annual report outlining their organization's goals, activities and achievements.
- The standard format for reporting is the GRI NGO Supplement.

List of Signatories:

- Action Aid International
- Amnesty International
- CBM International
- CIVICUS World Alliance for Citizen Participation
- Consumers International
- Cordaid
- Earthrights International
- European Environmental Bureau
- International Council for Adult Education
- International Save the Children Alliance
- Instituto del tercer Mundo
- Greenpeace International
- Oxfam International
- Panos Network
- Plan International
- Survival International
- Transparency International
- World Vision International
- World YWCA

Visit the NGO Supplement page on [GRI's webpage](#)

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Reporting Framework **NGO**

Reporting Framework Overview

G3 Guidelines

G3 Online

Sector Supplements

Airports

Apparel & Footwear

Automotive

Construction & Real Estate

Electric Utilities

Event Organizers

Financial Services

Food Processing

Logistics & Transportation

Media

Mining & Metals

NGO

Oil & Gas

Public Agency

Telecommunications

National Annexes

Reporting Framework Downloads

Sector Supplement required for GRI Application level A by December 2011

From 31 December 2011, the NGO Sector Supplement is required for reports to be GRI Application level A.

NGO Sector Supplement now ready!

The NGO Sector Supplement is now available for downloading.

The main sector topics expanded to the G3 Guidelines are:

- Affected Stakeholder Engagement
- Program Effectiveness
- Gender and Diversity
- Public Awareness and Advocacy
- Coordination
- Resource Allocation
- Ethical Fundraising
- Labor/Management Relations
- Prevention of Corruption

Overview of Specific Items included in the NGO Sector Supplement (pdf)

Downloads

NGO Sector Supplement (zip):

- Reporting Guidelines & NGO Sector Supplement (pdf)
- NGOSS Program Effectiveness Indicator Protocols (pdf)
- NGOSS Economic Indicator Protocols (pdf)
- NGOSS Environmental Indicator Protocols (pdf)
- NGOSS Labor Indicator Protocols (pdf)
- NGOSS Human Rights Indicator Protocols (pdf)
- NGOSS Society Indicator Protocols (pdf)
- NGOSS Product Responsibility Indicator Protocols (pdf)

NGO Sector Supplement Toolkit (zip):

- NGO Sector Supplement (zip)
- An Introduction to the GRI NGO Sector Supplement (pdf)
- GRI Reporters in the NGO Sector in 2009 (pdf)
- GRI NGO Level C reporting template + tips (xls)

Overview of Specific Items included in the NGO Sector Supplement (pdf)

Downloads

NGO Sector Supplement (zip)

Thank you!

For more information, please visit:

www.globalreporting.org