

Overview of the reporting requirements included in the GRI NGO Reporting Template

Members of the INGO Accountability Charter are required to report annually using the Global Reporting Initiative's (GRI) NGO Sector Supplement reporting framework.

When developing the GRI NGO Sector Supplement, the responsible Working Group went through the existing reporting framework for the corporate sector and added some indicators while revising others in order to produce a Supplement that is suitable for NGOs. This Supplement includes a section on the general profile of the NGO and altogether 88 indicators to report on. Out of these, the Working Group made a selection of components from the Profile Section and indicators that they saw as most relevant for the majority of the NGOs. This selection is called the *GRI NGO Reporting Template*.

All Members of the INGO Accountability Charter are asked to report using this GRI NGO Reporting Template. If a Member Organisation chooses not to report on all parts in the Reporting Template, it is free to do so but must explain the reasons why. Each Member Organisation is of course also free to report on further indicators if they wish to.

Below you will find a summary of the Profile components and the Indicators included in the GRI NGO Reporting Template. Please note that this is only an overview and that you will need to read further in the NGO Sector Supplement to understand the complete scope of each component. The reference page number has been included in parenthesis.

*The first part of the reporting framework is called the **Profile Section**. The components included in the Reporting Template are the following:*

1. Strategy and Analysis

- 1.1. *Statement from the most senior decision-maker of the organisation about the relevance of sustainability to the organisation and its strategy. [GRI NGOSS: p. 25]*

2. Organizational Profile

- 2.1. *Name of the Organisation [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.).*
The reporting organisation should indicate the nature of its role in providing these products and services and the degree to which it utilises outsourcing. [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 organisation's headquarters. [GRI NGOSS: p. 26]*
- 2.5. *Number of countries where the organization operates. Please name any countries with major operations or that are specifically relevant to the sustainability issues covered in the report. [GRI NGOSS: p. 26]*
- 2.6. *Details and current status of not-for-profit registration. [GRI NGOSS: p. 26]*

- 2.7. *Target audience and affected stakeholders. Please include a geographic breakdown. [GRI NGOSS: p. 26]*
- 2.8. *Scale of the reporting organisation including:*
 - i. *Number of members and/or supporters*
 - ii. *Number of volunteers*
 - iii. *Total income*[GRI NGOSS: p. 26]
- 2.9. *Significant changes during the reporting period regarding size, structure, or ownership. [GRI NGOSS: p. 26]*
- 2.10. *Awards received in the reporting period. [GRI NGOSS: p. 26]*

3. Report Parameters

Report Profile

- 3.1. *Reporting period (e.g., fiscal/calendar year) for information provided. [GRI NGOSS: p. 26]*
- 3.2. *Date of most recent previous report (if any). [GRI NGOSS: p. 26]*
- 3.3. *Reporting cycle (annual, biennial, etc.). [GRI NGOSS: p. 26]*
- 3.4. *Contact point for questions regarding the report or its contents. [GRI NGOSS: p. 26]*

Report Scope and Boundary

- 3.5. *Process for defining report content. [GRI NGOSS: p. 26]*
- 3.6. *Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). [GRI NGOSS: p. 26]*
- 3.7. *State any specific limitations on the scope or boundary of the report. [GRI NGOSS: p. 26]*
- 3.8. *Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations. [GRI NGOSS: p. 27]*
- 3.9. *Data measurement techniques and the basis for calculations*
- 3.10. *Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods). [GRI NGOSS: p. 27]*
- 3.11. *Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report. [GRI NGOSS: p. 27]*

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- 3.12. *Table identifying the location of the Standard Disclosures in the report. [GRI NGOSS: p. 27]*

4. Governance, Commitments, and Engagement

- 4.1. *Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight. [GRI NGOSS: p. 27]*
- 4.2. *Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their function within the organization's management and the reasons for this arrangement). Describe the division of responsibility between the highest governance body and the management and/or executives. [GRI NGOSS: p. 27]*

- 4.3. *For organizations that have a unitary board structure, state the number of members of the and/or non-executive members highest governance body that are independent and/or non-executive members. [GRI NGOSS: p. 27]*
- 4.4. *Mechanisms for internal stakeholders (e.g., members), shareholders and employees to provide recommendations or direction to the highest governance body. [GRI NGOSS: p. 27]*

Stakeholder Engagement

- 4.14. *List of stakeholder groups engaged by the organization. [GRI NGOSS: p. 29]*
- 4.15. *Basis for identification and selection of stakeholders with whom to engage. [GRI NGOSS: p. 29]*

The second part of the reporting framework includes the **Performance Indicators**. The indicators included in the Reporting Template have been selected from six of the thematic areas.

Program Effectiveness

1. *NGO1 - Processes for involvement of affected stakeholder groups in the design, implementation, monitoring and evaluation of policies and programs. [GRI NGOSS PE: p. 2]*
2. *NGO2 - Mechanisms for feedback and complaints in relation to programs and policies and for determining actions to take in response to breaches of policies. [GRI NGOSS PE: p. 3]*
3. *NGO3 - System for program monitoring, evaluation and learning, (including measuring program effectiveness and impact) resulting changes to programs, and how they are communicated. [GRI NGOSS PE: p. 4]*
4. *NGO4 - Measures to integrate gender and diversity into program design and implementation, and the monitoring evaluation, and learning cycle. [GRI NGOSS PE: p. 5]*
5. *NGO5 - Processes to formulate, communicate, implement, and change advocacy positions and public awareness campaigns. [GRI NGOSS PE: p. 6]*
6. *NGO6 - Processes to take into account and coordinate with the activities of other actors. [GRI NGOSS PE: p. 7]*

Economic

7. *NGO7 - Resource allocation. [GRI NGOSS EC: p. 4]*
8. *NGO8 - Sources of funding by category and five largest donors and monetary value of their contribution. [GRI NGOSS EC: p. 5]*
9. *EC7 - Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation. [GRI NGOSS EC: p. 14]*

Environmental

10. *EN16 - Total direct and indirect greenhouse gas emissions by weight. [GRI NGOSS EN: p. 22]*
11. *EN18 - Initiatives to reduce greenhouse gas emissions and reductions achieved. [GRI NGOSS EN: p. 25]*

Labor

12. LA1 - Total workforce, including volunteers, by employment type, employment contract, and region. [GRI NGOSS LA: p. 4]
13. LA10 - Average hours of training per year per employee by employee category. [GRI NGOSS LA: p. 16]
14. LA12 - Percentage of employees receiving regular performance and career development reviews. [GRI NGOSS LA: p. 18]
15. LA13 - Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity. [GRI NGOSS LA: p. 19]

Society

16. SO1 - Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating and exiting. [GRI NGOSS SO: p. 3]
17. SO3 - Percentage of employees trained in organization's anti-corruption policies and procedures. [GRI NGOSS SO: p. 5]

Product Responsibility

18. PR6 - Programs for adherence to laws, standards, and voluntary codes related to ethical fundraising and marketing communications, including advertising, promotion, and sponsorship. [GRI NGOSS PR: p.]

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