



An Introduction to the GRI NGO Sector Supplement

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Why develop a Supplement for NGOs?

- NGOs facing a high level of expectation with regards to transparency and accountability
- NGO-specific themes not covered in the G3 Guidelines
- Manifest interest of NGOs in developing a Supplement
- Potential for improving transparency and accountability by more effective reporting

What is in?

Sustainability reporting guidance for NGOs, integrated into the GRI G3 Guidelines

Consisting of sector-specific:

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

What is in?

And covering the aspects that characterize NGOs:

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

Who developed this?

A multi-stakeholder geographically diverse GRI Working Group:

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- ❖ 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)

And how?

- Process initiated by the signatories to the INGO Accountability Charter, reflecting the commitment of many NGOs to strengthening their public accountability
- Developed by a multi-stakeholder Working Group through a consensus-seeking approach in a two-years process
- Two opportunities for public comment on drafts
- GRI Governance Bodies

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 smaller NGOs and first time NGOs reporters developed by the NGO Working Group

“ This reporting tool helps NGOs demonstrate their legitimacy.”

Jasper Teulings, Greenpeace International

What is next?

- NGOs to use the Supplement
- Reporting with the Supplement required to obtain GRI Application level A from 31 December 2011
- Review of need for update in 2015



Thank you!

**For more information or to download
the Supplement, please visit:**

www.globalreporting.org