

# G4

SECTOR  
DISCLOSURES



NGO





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**Legend**



Chapters with a full color flag present sector content developed following GRI's due process



The contents of chapters with an outlined flag assist reporters when using the Sector Disclosures in conjunction with the G4 Guidelines

## 1

HOW TO USE  
THE SECTOR  
DISCLOSURES

The NGO Sector Disclosures document is based on the 'GRI NGO Sector Supplement'.

This Sector Supplement was issued in 2010 and developed based on the G3 Guidelines (2006). Following the launch of the G4 Guidelines in May 2013, the complete Sector Supplement content is now presented in the 'NGO Sector Disclosures' document, in a new format, to facilitate its use in combination with the G4 Guidelines.

The contents of the Sector Supplement have been re-organized and streamlined to fit the G4 Guidelines' content, structure and requirements. New contents have not been added.

This document has been prepared by the GRI Secretariat under the direction of the Technical Advisory Committee.

The NGO Sector Disclosures document contains a set of disclosures for use by all organizations in the NGO sector. The disclosures cover key aspects of sustainability performance that are meaningful and relevant to the NGO sector and which are not sufficiently covered in the G4 Guidelines.

The NGO Sector Disclosures should be used by all organizations in the NGO sector that wish to prepare a report 'in accordance' with the G4 Guidelines, either Core or Comprehensive. Please consult the 'in accordance' criteria on pages 11-14 of the [G4 Guidelines – Reporting Principles and Standard Disclosures](#).

The NGO Sector Disclosures should be used in addition to and not as a replacement of the G4 Guidelines. Together, the G4 Guidelines and the NGO Sector Disclosures make up the reporting framework for the NGO sector.

This document contains additional disclosure requirements and guidance on existing G4 content, and standalone Aspects, Disclosures on Management Approach (DMA), Indicators and guidance for the sector.

In this particular Sector Disclosures document, the following eight Disclosures on Management Approach (former NGO1, NGO2, NGO3, NGO4, NGO5, NGO6, NGO7 and NGO9) are required for both 'in accordance' options, Core and Comprehensive, if the respective Aspect has been identified as material. The two following sector specific Indicators (NGO8 and NGO10) are also required for both 'in accordance' options, Core and Comprehensive, if the respective Aspect has been identified as material.

The following tables summarize the types of Sector Disclosures that are found in this document:

## GENERAL STANDARD DISCLOSURES FOR THE SECTOR

GENERAL STANDARD DISCLOSURES FOR THE SECTOR	
Type of Sector Disclosure	Explanation
<b>Sector additions to G4 General Standard Disclosures</b>	
<b>Additional disclosure requirements for G4 General Standard Disclosures</b>	<p>There may be additional disclosure requirements for any of the 58 General Standard Disclosures included in the G4 Guidelines.</p> <p>If an additional disclosure requirement relates to a General Standard Disclosure required under the chosen 'in accordance' option, it should be reported.</p> <p><i>(*) Reasons for omission may apply in exceptional cases.</i></p>
<b>Additional Guidance to G4 General Standard Disclosures</b>	<p>There may be additional sector Guidance for any of the 58 General Standard Disclosures included in the G4 Guidelines.</p> <p>This Guidance is not a requirement to be 'in accordance', for neither Core nor Comprehensive.</p> <p>Organizations should consult this Guidance when preparing a sustainability report.</p>

**(\*) Please note:** If it is not possible to disclose certain information required by the NGO Sector Disclosures, reasons for omission may apply in exceptional cases. Please consult the reasons for omission on page 13 of the [G4 Guidelines – Reporting Principles and Standard Disclosures](#).

## SPECIFIC STANDARD DISCLOSURES FOR THE SECTOR

SPECIFIC STANDARD DISCLOSURES FOR THE SECTOR	
Type of Sector Disclosure	Explanation
<b>Sector specific Aspects</b>	
<b>Sector specific Aspects</b>	<p>There may be standalone Aspects for the sector.</p> <p>Organizations should consider the sector specific Aspects in this document together with the Aspects in the G4 Guidelines when defining the content of the report. The process for selecting material Aspects is described on pages 31-40 of the <a href="#">G4 Guidelines – Implementation Manual</a>.</p> <p>The final selection of material Aspects may contain Aspects from the G4 Guidelines and sector specific Aspects from this Sector Disclosures document.</p>

↓ SPECIFIC STANDARD DISCLOSURES FOR THE SECTOR CONTINUED

SPECIFIC STANDARD DISCLOSURES FOR THE SECTOR	
Type of Sector Disclosure	Explanation
<b>Sector specific DMA</b>	
<b>Required sector specific DMA (Disclosures on Management Approach)</b>	<p>For each material Aspect identified (either from the G4 Guidelines or this Sector Disclosures document), organizations should report the Generic DMA (G4-DMA), for both Core and Comprehensive 'in accordance' options. The Generic DMA (G4-DMA) can be found on page 46 of the <a href="#">G4 Guidelines – Reporting Principles and Standard Disclosures</a>.</p> <p>There may be additional <u>required</u> sector specific DMA, for either G4 Aspects or sector specific Aspects. The required sector specific DMA is a requirement to be 'in accordance', for either Core or Comprehensive, if available for the identified material Aspects.</p> <p>The required sector specific DMA are: former NGO1, NGO2, NGO3, NGO4, NGO5, NGO6, NGO7 and NGO9.</p> <p><i>(*) Reasons for omission may apply in exceptional cases.</i></p>
<b>Sector specific Guidance for DMA (Disclosures on Management Approach)</b>	<p>There may be sector specific Guidance for the DMA, for either G4 Aspects or sector specific Aspects. The sector specific Guidance for the DMA is designed to provide additional detail on the information to report for the Aspect. It is not a requirement to be 'in accordance', for neither Core nor Comprehensive.</p> <p>In the G3 NGO Sector Supplement, the sector specific Guidance for the DMA is considered to be a requirement. For this reason, organizations should consult the sector specific Guidance for the DMA when preparing a sustainability report.</p>
<b>Sector additions to G4 Indicators</b>	
<b>Additional disclosure requirements for G4 Indicators</b>	<p>There may be additional disclosure requirements for any of the Indicators included in the G4 Guidelines.</p> <p>For the 'in accordance' Core option: organizations choose at least one Indicator related to each identified material Aspect in G4 to report against. Organizations should report the additional disclosure requirements for the sector, if available, related to the chosen G4 Indicator(s).</p> <p>For the 'in accordance' Comprehensive option: organizations should report all Indicators available for the identified material Aspects in G4. Organizations should report all additional disclosure requirements for the sector, if available, related to the chosen G4 Indicators.</p> <p><i>(*) Reasons for omission may apply in exceptional cases.</i></p>
<b>Additional Guidance to G4 Indicators</b>	<p>There may be additional sector Guidance for any of the Indicators included in the G4 Guidelines. It is not a requirement to be 'in accordance', for neither Core nor Comprehensive.</p> <p>Organizations should consult this Guidance when preparing a sustainability report.</p>

*(\*) Please note:* If it is not possible to disclose certain information required by the NGO Sector Disclosures, reasons for omission may apply in exceptional cases. Please consult the reasons for omission on page 13 of the [G4 Guidelines – Reporting Principles and Standard Disclosures](#).

↓ SPECIFIC STANDARD DISCLOSURES FOR THE SECTOR CONTINUED

SPECIFIC STANDARD DISCLOSURES FOR THE SECTOR	
Type of Sector Disclosure	Explanation
<b>Sector specific Indicators</b>	
<b>Sector specific Indicators located under G4 Aspects</b>	<p>There may be standalone sector specific Indicators added to existing G4 Aspects.</p> <p>Indicators are reported for material Aspects only as follows:</p> <p>For the 'in accordance' Core option: for each of the G4 Aspects identified as material, organizations should report at least one Indicator from the G4 Guidelines and (if available) one Indicator from the Sector Disclosures document related to the material Aspects.</p> <p>For the 'in accordance' Comprehensive option: for each of the G4 Aspects identified as material, organizations should report all the Indicators from the G4 Guidelines and (if available) all the Indicators from the Sector Disclosures document related to the material Aspects.</p> <p>This Indicator is labeled NGO10.</p> <p><i>(*) Reasons for omission may apply in exceptional cases.</i></p>
<b>Sector specific Indicators located under sector specific Aspects</b>	<p>There may be standalone sector specific Indicators located under sector specific Aspects.</p> <p>Indicators are reported for material Aspects only as follows:</p> <p>For the 'in accordance' Core option: organizations should report at least one Indicator related to the sector specific Aspects identified as material.</p> <p>For the 'in accordance' Comprehensive option: organizations should report all the Indicators related to the sector specific Aspects identified as material.</p> <p>This Indicator is labeled NGO8.</p> <p><i>(*) Reasons for omission may apply in exceptional cases.</i></p>

*(\*) Please note:* If it is not possible to disclose certain information required by the NGO Sector Disclosures, reasons for omission may apply in exceptional cases. Please consult the reasons for omission on page 13 of the *G4 Guidelines – Reporting Principles and Standard Disclosures*.

## NOTES FOR EXPERIENCED GRI REPORTERS

GRI has made available a series of resources to help GRI sector reporters in their transition from G3/G3.1 to G4:

- [G4 Frequently Asked Questions](#)
- [Overview of changes in Standard Disclosures from G3.1 to G4 Guidelines](#)
- [Overview of changes in Standard Disclosures from G3 to G4 Guidelines](#)

The naming conventions of the GRI Standard Disclosures (including Indicators) have changed in G4. Consult the above tables for an overview of the changes in Standard Disclosures.

Annex I of this document provides an overview of how the Sector Disclosures have been re-organized to fit the new structure of the G4 Guidelines and includes references to the original disclosures' location in the NGO Sector Supplement (2010). For ease of reference, the Sector Disclosures' labels used in the Sector Supplement (NGO1, NGO2, NGO3, etc.) have been retained.

## NOTES FOR FIRST-TIME REPORTERS

First-time reporters are advised to consult and familiarize themselves with the contents of the G4 Guidelines before they start using the Sector Disclosures.

It is not necessary for first-time reporters to consult the NGO Sector Supplement (2010).

### ***Note to users of an electronic version of this document:***

Throughout Section 3, page references to Section 4 are hyperlinked. Clicking on these page references takes the user to the relevant page. To return to the previous view, please right click and select "Previous View" or click "alt" + left arrow.

## 2

INTRODUCTORY  
SECTION FOR THE  
NGO SECTOR

## 2.1 FOR WHOM ARE THESE SECTOR DISCLOSURES INTENDED?

The term 'non-governmental' is used to describe a wide variety of organizations, which may also be referred to as 'private voluntary organizations', 'civil society organizations', and 'not-for-profit organizations'.

The NGO Sector Disclosures are intended for Non-Governmental Organizations (NGOs) which are formed for the purpose of serving a cause other than the pursuit or accumulation of profits for owners or investors. NGOs are by nature values-driven but involve a variety of activities (e.g., advocacy, service provision, research) devoted to a broad range of issues (e.g., human rights, environment, humanitarian assistance, development, education) and adopt a broad spectrum of organizational forms (e.g., federations, associations, foundations, coalitions, networks). NGOs may be large or small, raising funds from public and private sources for their own or partner activities. Across the NGO sector there is a diversity of approaches to governance and management and these approaches may differ significantly from those used in other sectors.

This Sector Disclosures document is a reporting system developed to be applicable principally to international NGOs or medium to large national NGOs. However, these Sector Disclosures may be useful to any NGO which wishes to improve its accountability and sustainability.

## 2.2 WHY IS REPORTING IMPORTANT FOR THE NGO SECTOR?

The idea for NGO-specific disclosures came initially from the signatories to the INGO Accountability Charter<sup>1</sup>, reflecting both the commitment of many NGOs to strengthening their public accountability and the increasing public demand for NGOs to be held more accountable. However, these Sector Disclosures take a broader approach, in that they are also intended to enable NGOs to report on the extent to which they act as sustainable organizations in society. The work of NGOs should enhance society's wellbeing (i.e., what NGOs do) but this also includes a duty on them to undertake this work in a sustainable manner (i.e., how NGOs act). Further, NGOs are prominent among those calling upon other sectors to be held accountable for their impacts on sustainable development<sup>2</sup>. The Guidelines and the NGO Sector Disclosures are intended to enable NGOs to demonstrably meet the same standards of transparency and disclosure of positive and negative aspects of performance that are asked of other sectors. And in this process it is intended that the legitimacy and credibility of NGOs as key contributors to sustainable development be affirmed.

Reporting on sustainability, of which accountability is a key part, is a process which does not begin or end with a printed or online report. The process of reporting provides opportunities to assess an organization's policies and programs and effectiveness, and the economic, social and environmental impacts of its activities. A common reporting framework allows for information that is frequently otherwise inaccessible to be captured on a broad and comparative basis, helping to generate transparency and positive self-regulatory dynamics. More importantly, through the process of reporting an NGO can critically examine its own activities, benchmark itself with other organizations, learn from experience, and make improvements over time to better serve the causes it pursues.

These Sector Disclosures can be used by any NGO that wishes to improve its organizational sustainability and its contribution to sustainable development. The anticipated audiences for the reports generated by the NGO sector will vary depending on the nature of the NGO, but are likely to include organizations researching the accountability of NGOs, decision-makers from the government and corporate sectors, other NGOs, existing and potential donors, partners, and affected stakeholders.

1) [www.ingoaccountabilitycharter.org](http://www.ingoaccountabilitycharter.org)

2) The goal of sustainable development is to "meet the needs of the present without compromising the ability of future generations to meet their own needs", World Commission on Environment and Development. Our Common Future. Oxford: Oxford University Press, 1987, p.43.



## 2.3 OVERARCHING ISSUES FOR THE SECTOR

### The NGO Values Proposition

The public benefit nature of the NGO sector creates a particular responsibility for NGOs to demonstrate publicly that their operations are consistent with the values they advocate. Demonstrating, through evidence, that an NGO is compliant with its stated values (e.g., values of independence, integrity, participation, transparency, etc.) is a key tool for establishing legitimacy and credibility. With this in mind, these Sector Disclosures have been developed to enable NGOs to highlight the extent of their compliance with their stated values. For example, 'diversity' is used not just in regards to labor practices, but in reference to all operations, including program design. The 'fundraising' indicators reflect the expectation that NGOs should undertake fundraising in an ethical manner, ensuring their funds are derived from ethical sources and their investments take ethical considerations into account. 'Workforce' definitions in these Sector Disclosures include reference to 'volunteers', as they are a significant resource for the sector.

### Governance

Questions of governance are relevant to all kinds of organizations, but they are of particular concern for NGOs, not only in relation to the 'values' to which NGOs aspire but also in terms of the management of resources and performance. Transparency of the governance process and its relationship to an organization's mission and vision is seen to be of particular importance by NGO's key stakeholders. It is the expectation of stakeholders that NGO decision-makers ensure that their organization reflects the diversity of the society in which they operate and act with fairness, equity and integrity in their leadership and management of the organization.

Oversight of financial management in relation to governance is seen by stakeholders as especially important given the fact that many not-for-profit organizations rely on donors or public support. Over and above the responsibility to comply with laws and regulations, there is seen to be a need for high and well-balanced measures of accountability not only to donors but also to key others such as affected stakeholders, the broader community and society at large. In addition, demonstration of short- and long-term financial sustainability provides assurance to stakeholders regarding an organization's operational continuity, stability, and prospects for maintaining a sustained impact over time.

### Program Effectiveness related Aspects

The following Aspects found under the Product Responsibility sub-Category dealing with evaluating program effectiveness have been added because of their particular relevance to the sector and also as they are a core element of being accountable:

- Affected Stakeholder Engagement
- Feedback, Complaints and Action
- Monitoring, Evaluation and Learning
- Gender and Diversity
- Public Awareness and Advocacy
- Coordination

Stakeholders expect that NGOs can demonstrate that they are operating effectively and efficiently in accordance with their stated missions and offering value for money invested by donors. Effectiveness of an organization's management of its programs and activities is essential in establishing the value that an NGO offers. It can demonstrate the extent of coherence between mission and programs and shows the degree of accountability that an NGO has towards its stakeholders for the outputs and the outcomes it delivers. For those NGOs engaged in advocacy, evaluating their program effectiveness includes being accountable for the positions they take, the methodology they use and approach they follow.

These Aspects are designed for reporting on an organization's program management, including on its systems and methodologies for monitoring effectiveness, evaluating performance and impact, and for ongoing learning and development. It is not intended for reporting on the actual findings of these processes. NGOs should report on such findings elsewhere.

## 3

NGO SECTOR  
DISCLOSURES

## 3.1 OVERVIEW OF CONTENT FOR THE NGO SECTOR










GENERAL STANDARD DISCLOSURES				
<ul style="list-style-type: none"> <li>• Strategy and Analysis +</li> <li>• Organizational Profile +</li> <li>• Identified Material Aspects and Boundaries +</li> <li>• Stakeholder Engagement +</li> </ul>		<ul style="list-style-type: none"> <li>• Report Profile</li> <li>• Governance +</li> <li>• Ethics and Integrity</li> </ul>		
SPECIFIC STANDARD DISCLOSURES				
Category	Economic		Environmental	
Aspects <sup>3</sup>	<ul style="list-style-type: none"> <li>• Economic Performance +</li> <li>• Market Presence</li> <li>• Indirect Economic Impacts</li> <li>• Procurement Practices</li> <li>• Resource Allocation ++</li> <li>• Socially-Responsible Investment ++</li> <li>• Ethical Fundraising ++</li> </ul>		<ul style="list-style-type: none"> <li>• Materials</li> <li>• Energy</li> <li>• Water</li> <li>• Biodiversity</li> <li>• Emissions</li> <li>• Effluents and Waste</li> <li>• Products and Services +</li> <li>• Compliance</li> <li>• Transport</li> <li>• Overall</li> <li>• Supplier Environmental Assessment</li> <li>• Environmental Grievance Mechanisms</li> </ul>	
Category	Social			
Sub-Categories	Labor Practices and Decent Work	Human Rights	Society	Product Responsibility
Aspects <sup>3</sup>	<ul style="list-style-type: none"> <li>• Employment</li> <li>• Labor/Management Relations</li> <li>• Occupational Health and Safety +</li> <li>• Training and Education +</li> <li>• Diversity and Equal Opportunity</li> <li>• Equal Remuneration for Women and Men</li> <li>• Supplier Assessment for Labor Practices</li> <li>• Labor Practices Grievance Mechanisms +</li> </ul>	<ul style="list-style-type: none"> <li>• Investment</li> <li>• Non-discrimination</li> <li>• Freedom of Association and Collective Bargaining</li> <li>• Child Labor</li> <li>• Forced or Compulsory Labor</li> <li>• Security Practices</li> <li>• Indigenous Rights</li> <li>• Assessment</li> <li>• Supplier Human Rights Assessment</li> <li>• Human Rights Grievance Mechanisms</li> </ul>	<ul style="list-style-type: none"> <li>• Local Communities</li> <li>• Anti-corruption +</li> <li>• Public Policy</li> <li>• Anti-competitive Behavior</li> <li>• Compliance</li> <li>• Supplier Assessment for Impacts on Society</li> <li>• Grievance Mechanisms for Impacts on</li> </ul>	<ul style="list-style-type: none"> <li>• Customer Health and Safety</li> <li>• Product and Service Labeling</li> <li>• Marketing Communications +</li> <li>• Customer Privacy +</li> <li>• Compliance</li> <li>• Affected Stakeholder Engagement ++</li> <li>• Feedback, Complaints and Action ++</li> <li>• Monitoring, Evaluation and Learning ++</li> <li>• Gender and Diversity ++</li> <li>• Public Awareness and Advocacy ++</li> <li>• Coordination ++</li> </ul>

3) The word **topic** is used in the Guidelines to refer to any possible sustainability subject. The word **Aspect** is used in the Guidelines to refer to the list of subjects covered by the Guidelines.






+ G4 General Standard Disclosures and G4 Aspects where sector specific content has been added.

++ Sector specific Aspects.







### 3.2 GENERAL STANDARD DISCLOSURES FOR THE NGO SECTOR

GENERAL STANDARD DISCLOSURES FOR THE NGO SECTOR	
Section	Sector Disclosures
Strategy and Analysis	<p><b>SECTOR ADDITIONS TO G4 GENERAL STANDARD DISCLOSURES</b></p> <p><b>G4-1</b>  <b>Additional disclosure requirements</b>                      The statement should also include views on performance with respect to goals, objectives and standards.</p> <p> <b>Additional Guidance</b>                      Examples of senior decision-makers for NGOs also include Executive Director and Secretary General.</p> <p> <i>See entire G4-1 in the <a href="#">G4 Implementation Manual p. 23</a></i></p>
Organizational Profile	<p><b>SECTOR ADDITIONS TO G4 GENERAL STANDARD DISCLOSURES</b></p> <p><b>G4-4</b>  <b>Additional disclosure requirements</b>                      Report the 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.).</p> <p> <i>See entire G4-4 in the <a href="#">G4 Implementation Manual p. 25</a></i></p> <p><b>G4-7</b>  <b>Additional disclosure requirements</b>                      Report details and current status of not-for-profit registration.</p> <p> <i>See entire G4-7 in the <a href="#">G4 Implementation Manual p. 25</a></i></p> <p><b>G4-8</b>  <b>Additional disclosure requirements</b>                      Report target audience and affected stakeholders.</p> <p> <i>See entire G4-8 in the <a href="#">G4 Implementation Manual p. 25</a></i></p>











↓ GENERAL STANDARD DISCLOSURES FOR THE SECTOR CONTINUED

GENERAL STANDARD DISCLOSURES FOR THE NGO SECTOR	
Section	Sector Disclosures
Organizational Profile (cont.)	<p><b>SECTOR ADDITIONS TO G4 GENERAL STANDARD DISCLOSURES (CONT.)</b></p> <p><b>G4-9</b>  <b>Additional disclosure requirements</b>                      Report the total number of members and/or supporters.</p> <p>Report the total number of volunteers (estimate numbers per category of volunteer – see G4-10).</p> <p>Report total income.</p> <p>Total capitalization may be reported as net assets broken down in terms of debt and equity or in terms of assets and liabilities.</p> <p>Report the scope and scale of activities.</p> <p> See entire G4-9 in the <i>G4 Implementation Manual</i> p. 26</p> <p><b>G4-10</b>  <b>Additional disclosure requirements</b>                      Report the total number of volunteers by type.</p> <p> <b>Additional Guidance</b></p> <p><b>Relevance</b>                      Breaking down the workforce by type including volunteers, in addition to by employment type, employment contract, and region (region refers to ‘country’ or ‘geographical area’) demonstrates how the organization structures its human resources to implement its overall strategy.</p> <p><b>Compilation</b>                      Identify the different categories of volunteers by frequency (e.g., full-time, part-time, occasionally mobilized) and function (e.g., campaigning, supporting regular operational procedures, emergency relief work, etc.).</p> <p>For the purposes of this Standard Disclosure, volunteers should be classified as:</p> <ul style="list-style-type: none"> <li>• Full-time: volunteers who work a minimum of 30 hours per week;</li> <li>• Part-time: volunteers who work less than 30 hours per week; and</li> <li>• Occasionally mobilized: volunteers activated for specific tasks on a non-regular basis.</li> </ul> <p>Function refers to the variety of different activities undertaken by volunteers to support the work of an organization (e.g., campaigning, outreach, supporting regular operational procedures, emergency relief work, etc.).</p> <p><b>References</b></p> <ul style="list-style-type: none"> <li>• ILO: Manual on the Measurement of Volunteer Work National volunteer codes of conduct.</li> </ul> <p> See entire G4-10 in the <i>G4 Implementation Manual</i> pp. 26-27</p>

↓ GENERAL STANDARD DISCLOSURES FOR THE SECTOR CONTINUED

GENERAL STANDARD DISCLOSURES FOR THE NGO SECTOR	
Section	Sector Disclosures
Organizational Profile (cont.)	<p><b>SECTOR ADDITIONS TO G4 GENERAL STANDARD DISCLOSURES (CONT.)</b></p> <p><b>G4-16</b>  <b>Additional disclosure requirements</b></p> <p>List coalitions and alliance memberships in which the organization:</p> <ul style="list-style-type: none"> <li>• Holds a position on the governance body</li> <li>• Participates in projects or committees</li> <li>• Provides substantive funding beyond routine membership dues</li> <li>• Views membership as strategic</li> </ul> <p>This refers primarily to memberships maintained at the organizational level.</p> <p> See entire G4-16 in the <a href="#">G4 Implementation Manual</a> p. 30</p>
Identified Material Aspects and Boundaries	<p><b>SECTOR ADDITIONS TO G4 GENERAL STANDARD DISCLOSURES</b></p> <p><b>G4-17</b>  <b>Additional Guidance</b></p> <p>Entities include national offices, sections, branches and field offices.</p> <p> See entire G4-17 in the <a href="#">G4 Implementation Manual</a> p. 31</p>
Stakeholder Engagement	<p><b>SECTOR ADDITIONS TO G4 GENERAL STANDARD DISCLOSURES</b></p> <p><b>G4-24</b>  <b>Additional Guidance</b></p> <p>Additional examples of stakeholder groups are:</p> <ul style="list-style-type: none"> <li>• Individuals or groups of individuals (including but not limited to ‘affected stakeholders’);</li> <li>• Governments;</li> <li>• Funders;</li> <li>• Members;</li> <li>• Volunteers;</li> <li>• Private sector;</li> <li>• Academic institutions;</li> <li>• Peer organizations;</li> <li>• Networks;</li> <li>• Coalitions and alliances.</li> </ul> <p> See entire G4-24 in the <a href="#">G4 Implementation Manual</a> p. 43</p>

↓ GENERAL STANDARD DISCLOSURES FOR THE SECTOR CONTINUED

GENERAL STANDARD DISCLOSURES FOR THE NGO SECTOR	
Section	Sector Disclosures
Governance	<p><b>SECTOR ADDITIONS TO G4 GENERAL STANDARD DISCLOSURES</b></p> <p><b>G4-37</b>  <b>Additional disclosure requirements</b> Identify any topics raised relating to program effectiveness.</p> <p> <b>Additional Guidance</b> Stakeholders include internal stakeholders (e.g., members).</p> <p> See entire G4-37 in the <a href="#">G4 Implementation Manual p. 53</a></p> <p><b>G4-39</b>  <b>Additional disclosure requirements</b> Report the division of powers between the highest governance body and the management and/or executives.</p> <p> See entire G4-39 in the <a href="#">G4 Implementation Manual p. 53</a></p> <p><b>G4-40</b>  <b>Additional disclosure requirements</b> Address qualifications and expertise relating to guiding program effectiveness.</p> <p>Report on processes for appointment, dismissal and lengths of tenure of members/officials in the highest governance body.</p> <p> See entire G4-40 in the <a href="#">G4 Implementation Manual p. 53</a></p> <p><b>G4-45</b>  <b>Additional disclosure requirements</b> Address procedures for overseeing program effectiveness.</p> <p> <b>Additional Guidance</b> NGOs may describe procedures of the highest governance body for overseeing the organization’s adherence or compliance with nationally and internationally agreed standards, codes of conduct, and principles.</p> <p> See entire G4-45 in the <a href="#">G4 Implementation Manual p. 55</a></p>

## 3.3 SPECIFIC STANDARD DISCLOSURES FOR THE NGO SECTOR

### IMPORTANT NOTE

This section is organized by (sub-)Category and Aspect. For each (sub-)Category, G4 Aspects are presented first and the sector specific Aspects are presented last. Only G4 Aspects that contain sector additions are presented in this section.

The following Aspects and related disclosures should only be reported if they have been identified as material. The Reporting Principles for Defining Report Content have been designed to assist organizations in identifying material Aspects. (The description of these Principles, as well as Guidance on how to apply them, can be found in the [G4 Implementation Manual](#) on pp. 9-13 and pp. 31-40.)







## CATEGORY: ECONOMIC

### Introduction

Even though NGOs have an orientation that is 'not-for-profit', the Guidelines' economic dimensions are relevant to large and small, international and national NGOs. Under Economic Performance, NGOs are invited to consider organizational viability in terms of income and expenses, reserves, and provision for contingencies, paying particular attention to those aspects that have implications for NGO independence, alignment with public benefit goals, and best and most transparent use of the resources available. Accordingly, the Sector Disclosures suggest additional DMA and Indicators on Resource Allocation and Ethical Fundraising.

In relation to Market Presence, NGOs are invited to assess the level of integration with and direct contribution to the local economy (investment of funds, construction of infrastructure, impact on local markets via local purchases, recruitment of personnel, etc.). Secondary and tertiary benefits (for example, estimations of economic benefits derived from investments in health, education, conflict prevention, improved food production, etc.) may be included under Indirect Economic Impacts if they have been estimated.





Where 'economic development', social infrastructure or poverty reduction activities such as microfinance or micro-enterprise development are a primary focus of NGO activity, it is suggested that summary information only be provided here, cross-referenced to more detailed information provided under the Aspects found under the Product Responsibility sub-Category on program effectiveness.

ECONOMIC DISCLOSURES FOR THE NGO SECTOR	
Aspects	Sector Disclosures
<b>G4 Aspects</b>	
<b>Economic Performance</b>	<p><b>SECTOR ADDITIONS TO G4 INDICATORS</b></p> <p><b>G4-EC1</b> <b>DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED</b></p> <p> <b>Additional disclosure requirements</b> Report net income as part of 'Direct economic value generated'.</p> <p> <b>Additional Guidance</b></p> <p><b>Relevance</b> Information on the creation and distribution of economic value provides a basic indication of how the organization has created wealth for affected stakeholders.</p> <p>For NGOs where it reads Economic Value Generated and Distributed (EVG&amp;D) should be understood as 'Economic Value'.</p> <p><b>Compilation</b> Net income includes grants, donations and contracts.</p> <p>Most NGOs may read 'payments to providers of capital' as financial payments made to banks and other providers of capital (apart from donors). It also includes fund balance distributed at dissolution of the entity.</p> <p>'Community investments' include those other than investments made to support the NGO core goals.</p> <p>Refer to DMA 'former NGO7' and Indicator NGO8 for reporting on NGO specific income streams.</p> <p> See entire G4-EC1 in the <a href="#">G4 Implementation Manual pp. 69-70</a></p>
<b>Sector specific Aspects</b>	
<b>Resource Allocation</b>	<p><b>REQUIRED SECTOR SPECIFIC DMA*</b></p> <p><b>G4-DMA</b>  <b>Additional disclosure requirements</b> Resource allocation (former NGO7)</p> <p>See  disclosure requirements and  Guidance on <a href="#">p. 27</a></p> <p><b>SECTOR SPECIFIC INDICATORS</b></p> <p><i>This sector specific Aspect does not contain Indicators.<sup>4</sup></i></p>

\*) In this particular Sector Disclosures document, the following eight Disclosures on Management Approach (former NGO1, NGO2, NGO3, NGO4, NGO5, NGO6, NGO7 and NGO9) are required for both 'in accordance' options, Core and Comprehensive, if the respective Aspect has been identified as material.  
4) To address this Aspect, the organization may use alternative indicators or develop their own indicators. Organization-specific indicators included in the report should be subject to the GRI Reporting Principles and have the same technical rigor as GRI's Standard Disclosures.



↓ ECONOMIC DISCLOSURES FOR THE SECTOR CONTINUED




ECONOMIC DISCLOSURES FOR THE NGO SECTOR	
Aspects	Sector Disclosures
<b>Sector specific Aspects</b>	
Socially-Responsible Investment	<p><b>SECTOR SPECIFIC INDICATORS</b></p> <p><i>This sector specific Aspect does not contain Indicators.<sup>5</sup></i></p>
Ethical Fundraising	<p><b>SECTOR SPECIFIC GUIDANCE FOR DMA</b></p> <p> <b>Additional Guidance</b></p> <p>Procedures related to monitoring of compliance with policy on acceptance of donations, including gifts in kind.</p> <p>Procedures related to compliance by third parties and/or agents with policies.</p>
	<p><b>SECTOR SPECIFIC INDICATORS</b></p> <p> <b>SOURCES OF FUNDING BY CATEGORY AND FIVE LARGEST DONORS AND MONETARY VALUE OF THEIR CONTRIBUTION</b></p> <p>See  disclosure requirements and  Guidance on <a href="#">p. 28</a></p>

5) To address this Aspect, the organization may use alternative indicators or develop their own indicators. Organization-specific indicators included in the report should be subject to the GRI Reporting Principles and have the same technical rigor as GRI's Standard Disclosures.

## CATEGORY: ENVIRONMENTAL

### Introduction

Where environmental protection is a primary focus of the NGO's program activity, it is suggested that summary information only be provided here, cross-referenced to more detailed information provided under the Aspects found under the Product Responsibility sub-Category on program effectiveness.






ENVIRONMENTAL DISCLOSURES FOR THE NGO SECTOR	
Aspects	Sector Disclosures
G4 Aspects	
Products and Services	<p><b>SECTOR ADDITIONS TO G4 INDICATORS</b></p> <p> <b>EXTENT OF IMPACT MITIGATION OF ENVIRONMENTAL IMPACTS OF PRODUCTS AND SERVICES</b></p> <p> <b>Additional disclosure requirements</b></p> <p>Report quantitatively the extent to which environmental impacts of activities have been mitigated during the reporting period.</p> <p> <i>See entire G4-EN27 in the <a href="#">G4 Implementation Manual</a> p. 128</i></p>

## CATEGORY: SOCIAL







### SUB-CATEGORY: LABOR PRACTICES AND DECENT WORK

#### Introduction

The prevalence of volunteers in the NGO sector makes them a key component of the sector’s human capital. The scope of their service ranges from occasional mobilization to full-time direct service. Because of the integral role volunteers play in the NGO workforce, their interests should be taken into account both in the DMA and in relevant Indicators.

LABOR PRACTICES AND DECENT WORK DISCLOSURES FOR THE NGO SECTOR	
Aspects	Sector Disclosures
<b>G4 Aspects</b>	
Occupational Health and Safety	<p><b>SECTOR SPECIFIC GUIDANCE FOR DMA</b></p> <p> <b>Additional Guidance</b> Describe programs related to assisting volunteers regarding serious diseases, including whether such programs involve education and training, counseling, prevention and risk control measures, or treatment.</p>
	<p><b>SECTOR ADDITIONS TO G4 INDICATORS</b></p> <p> <b>TYPE OF INJURY AND RATES OF INJURY, OCCUPATIONAL DISEASES, LOST DAYS, AND ABSENTEEISM, AND TOTAL NUMBER OF WORK-RELATED FATALITIES, BY REGION AND BY GENDER</b></p> <p> <b>Additional disclosure requirements</b> Where applicable, report types of injury, injury rate (IR) and occupational diseases rate (ODR) and work-related fatalities for volunteers by category, and by:</p> <ul style="list-style-type: none"> <li>• Region</li> <li>• Gender</li> </ul> <p> <b>Additional Guidance</b> <b>Relevance</b> Given the high numbers of volunteers working in the NGO sector, an organization also has a duty of care towards them. Where full- and/or part-time volunteers are critical for the running of the organization, it is relevant for an organization to report on injury rates.</p> <p> See entire G4-LA6 in the <a href="#">G4 Implementation Manual pp. 153-154</a></p>

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

LABOR PRACTICES AND DECENT WORK DISCLOSURES FOR THE NGO SECTOR	
Aspects	Sector Disclosures
G4 Aspects	
Occupational Health and Safety (cont.)	<p><b>SECTOR ADDITIONS TO G4 INDICATORS (CONT.)</b></p> <p><b>G4-LA7</b> <b>WORKERS WITH HIGH INCIDENCE OR HIGH RISK OF DISEASES RELATED TO THEIR OCCUPATION</b></p> <p> <b>Additional disclosure requirements</b> Report whether there are volunteers who are involved in occupational activities who have a high incidence or high risk of specific diseases.</p> <p> <b>Additional Guidance</b> <b>Definitions</b> <i>Serious diseases</i> See definition of ‘Serious diseases’ in the <a href="#">G4 Implementation Manual</a> p. 252.</p> <p>It also includes occupational or non-occupational related impairment of health with serious consequences for volunteers.</p> <p> See entire G4-LA7 in the <a href="#">G4 Implementation Manual</a> p. 155</p>
Training and Education	<p><b>SECTOR ADDITIONS TO G4 INDICATORS</b></p> <p><b>G4-LA9</b> <b>AVERAGE HOURS OF TRAINING PER YEAR PER EMPLOYEE BY GENDER, AND BY EMPLOYEE CATEGORY</b></p> <p> <b>Additional disclosure requirements</b> Report the average hours of training that the organization’s volunteers have undertaken during the reporting period, by:</p> <ul style="list-style-type: none"> <li>• Gender</li> <li>• Volunteer category</li> </ul> <p> <b>Additional Guidance</b> <b>Compilation</b> Refer to G4-10 for categories of volunteers and identify training hours per category.</p> <p> See entire G4-LA9 in the <a href="#">G4 Implementation Manual</a> pp. 158-159</p>

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED





LABOR PRACTICES AND DECENT WORK DISCLOSURES FOR THE NGO SECTOR	
Aspects	Sector Disclosures
G4 Aspects	
Training and Education (cont.)	<p><b>SECTOR ADDITIONS TO G4 INDICATORS (CONT.)</b></p> <p><b>G4-LA10</b> PROGRAMS FOR SKILLS MANAGEMENT AND LIFELONG LEARNING THAT SUPPORT THE CONTINUED EMPLOYABILITY OF EMPLOYEES AND ASSIST THEM IN MANAGING CAREER ENDINGS</p> <p> <b>Additional Guidance</b>                      Relevance                      This may not be entirely applicable to all volunteers but where it is relevant it should be reported on. In certain circumstances, the development of skills and work experience is often a motivation for volunteers.</p> <p> See entire G4-LA10 in the <a href="#">G4 Implementation Manual p. 160</a></p>
Labor Practices Grievance Mechanisms	<p><b>REQUIRED SECTOR SPECIFIC DMA*</b></p> <p><b>G4-DMA</b> <b>Additional disclosure requirements</b>                      Mechanisms for workforce feedback and complaints, and their resolution (former NGO9)</p> <p>See  disclosure requirements and  Guidance on <a href="#">p. 29</a></p>

\*) In this particular Sector Disclosures document, the following eight Disclosures on Management Approach (former NGO1, NGO2, NGO3, NGO4, NGO5, NGO6, NGO7 and NGO9) are required for both 'in accordance' options, Core and Comprehensive, if the respective Aspect has been identified as material.

**SUB-CATEGORY: SOCIETY**








SOCIETY DISCLOSURES FOR THE NGO SECTOR	
Aspects	Sector Disclosures
G4 Aspects	
Anti-corruption	<p><b>SECTOR ADDITIONS TO G4 INDICATORS</b></p> <p><b>G4-SO3</b> TOTAL NUMBER AND PERCENTAGE OF OPERATIONS ASSESSED FOR RISKS RELATED TO CORRUPTION AND THE SIGNIFICANT RISKS IDENTIFIED</p> <p> <b>Additional disclosure requirements</b>                      Report the total number and percentage of programs assessed for risks related to corruption.</p> <p> <b>Additional Guidance</b>                      Compilation                      Identify programs assessed for risks related to corruption.</p> <p> See entire G4-SO3 in the <a href="#">G4 Implementation Manual p. 206</a></p>

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

SOCIETY DISCLOSURES FOR THE NGO SECTOR	
Aspects	Sector Disclosures
G4 Aspects	
Anti-corruption (cont.)	<p><b>SECTOR ADDITIONS TO G4 INDICATORS (CONT.)</b></p> <div style="display: flex; align-items: flex-start;"> <div style="margin-right: 10px;">  <p><b>G4-S05</b></p> </div> <div> <p><b>CONFIRMED INCIDENTS OF CORRUPTION AND ACTIONS TAKEN</b></p> <p> <b>Additional disclosure requirements</b></p> <p>Report the total number of confirmed incidents in which volunteers and members of governance bodies were dismissed or disciplined for corruption.</p> <p> <b>Additional Guidance</b></p> <p><b>Relevance</b></p> <p>Corruption, to be defined beyond the material act and impact of fraud and theft, is a significant risk to the integrity of an organization, to its opportunities to realize its mission, to its social, economic and political relations with, within and outside its key constituencies and to the wider field of civil society action. It contributes to shortage and misallocation of resources, poverty, environmental damage, and abuse of human rights (including rights to political participation), in addition to undermining the rule of law. Increasingly, organizations are expected to live up to voluntary and statutory rules, both at national and international level, to demonstrate adherence to principles of good practice and standards of governance. Reporting on instances of corruption helps to demonstrate the capacity of organizations to uphold standards of governance and social integrity, limit exposure to and risk of repeated material and reputational damage, both to its own work and the wellbeing of its constituents, and practice in response to such threats.</p> <p> See entire G4-S05 in the <a href="#">G4 Implementation Manual p. 208</a></p> </div> </div>










↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

## SUB-CATEGORY: PRODUCT RESPONSIBILITY

PRODUCT RESPONSIBILITY DISCLOSURES FOR THE NGO SECTOR	
Aspects	Sector Disclosures
<b>G4 Aspects</b>	
Marketing Communications	<p><b>SECTOR SPECIFIC GUIDANCE FOR DMA</b></p> <p><b>G4-DMA</b>  <b>Additional Guidance</b>                      Include specific reference to ethical fundraising, including with reference to respect for rights of affected stakeholders and donors.</p> <p>Report any codes or voluntary standards relating to fundraising and marketing communication applied across the organization.</p>
	<p><b>SECTOR SPECIFIC INDICATORS</b></p> <p><b>NGO10</b> <b>ADHERENCE TO STANDARDS FOR FUNDRAISING AND MARKETING COMMUNICATIONS PRACTICES</b>                      See  disclosure requirements and  Guidance on <a href="#">p. 30</a></p>
Customer Privacy	<p><b>SECTOR SPECIFIC GUIDANCE FOR DMA</b></p> <p><b>G4-DMA</b>  <b>Additional Guidance</b>                      Refer to data protection.</p>
<b>Sector specific Aspects</b>	
Affected Stakeholder Engagement	<p><b>REQUIRED SECTOR SPECIFIC DMA*</b></p> <p><b>G4-DMA</b>  <b>Additional disclosure requirements</b>                      Processes for involvement of affected stakeholder groups in the design, implementation, monitoring and evaluation of policies and programs (former NGO1)</p> <p>See  disclosure requirements and  Guidance on <a href="#">p. 31</a></p>
	<p><b>SECTOR SPECIFIC INDICATORS</b></p> <p><i>This sector specific Aspect does not contain Indicators.<sup>6</sup></i></p>

\*) In this particular Sector Disclosures document, the following eight Disclosures on Management Approach (former NGO1, NGO2, NGO3, NGO4, NGO5, NGO6, NGO7 and NGO9) are required for both 'in accordance' options, Core and Comprehensive, if the respective Aspect has been identified as material.  
 6) To address this Aspect, the organization may use alternative indicators or develop their own indicators. Organization-specific indicators included in the report should be subject to the GRI Reporting Principles and have the same technical rigor as GRI's Standard Disclosures.

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

PRODUCT RESPONSIBILITY DISCLOSURES FOR THE NGO SECTOR	
Aspects	Sector Disclosures
<b>Sector specific Aspects</b>	
<b>Feedback, Complaints and Action</b>	<p><b>REQUIRED SECTOR SPECIFIC DMA*</b></p> <p> <b>Additional disclosure requirements</b>                      Mechanisms for feedback and complaints in relation to programs and policies and for determining actions to take in response to breaches of policies (former NGO2)</p> <p>See  disclosure requirements and  Guidance on p. 32</p>
	<p><b>SECTOR SPECIFIC INDICATORS</b></p> <p><i>This sector specific Aspect does not contain Indicators.<sup>7</sup></i></p>
<b>Monitoring, Evaluation and Learning</b>	<p><b>REQUIRED SECTOR SPECIFIC DMA*</b></p> <p> <b>Additional disclosure requirements</b>                      System for program monitoring, evaluation and learning, (including measuring program effectiveness and impact), resulting changes to programs, and how they are communicated (former NGO3)</p> <p>See  disclosure requirements and  Guidance on p. 33</p>
	<p><b>SECTOR SPECIFIC INDICATORS</b></p> <p><i>This sector specific Aspect does not contain Indicators.<sup>8</sup></i></p>
<b>Gender and Diversity</b>	<p><b>REQUIRED SECTOR SPECIFIC DMA*</b></p> <p> <b>Additional disclosure requirements</b>                      Measures to integrate gender and diversity into program design and implementation, and the monitoring, evaluation, and learning cycle (former NGO4)</p> <p>See  disclosure requirements and  Guidance on p. 34</p>
	<p><b>SECTOR SPECIFIC INDICATORS</b></p> <p><i>This sector specific Aspect does not contain Indicators.<sup>9</sup></i></p>

\*) In this particular Sector Disclosures document, the following eight Disclosures on Management Approach (former NGO1, NGO2, NGO3, NGO4, NGO5, NGO6, NGO7 and NGO9) are required for both 'in accordance' options, Core and Comprehensive, if the respective Aspect has been identified as material.







7) To address this Aspect, the organization may use alternative indicators or develop their own indicators. Organization-specific indicators included in the report should be subject to the GRI Reporting Principles and have the same technical rigor as GRI's Standard Disclosures.

8) To address this Aspect, the organization may use alternative indicators or develop their own indicators. Organization-specific indicators included in the report should be subject to the GRI Reporting Principles and have the same technical rigor as GRI's Standard Disclosures.

9) To address this Aspect, the organization may use alternative indicators or develop their own indicators. Organization-specific indicators included in the report should be subject to the GRI Reporting Principles and have the same technical rigor as GRI's Standard Disclosures.



↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

PRODUCT RESPONSIBILITY DISCLOSURES FOR THE NGO SECTOR	
Aspects	Sector Disclosures
<b>Sector specific Aspects</b>	
Public Awareness and Advocacy	<p><b>REQUIRED SECTOR SPECIFIC DMA*</b></p> <p> <b>Additional disclosure requirements</b> Processes to formulate, communicate, implement, and change advocacy positions and public awareness campaigns (former NGO5)</p> <p>See  disclosure requirements and  Guidance on <a href="#">p. 35</a></p>
	<p><b>SECTOR SPECIFIC INDICATORS</b></p> <p><i>This sector specific Aspect does not contain Indicators.<sup>10</sup></i></p>
Coordination	<p><b>REQUIRED SECTOR SPECIFIC DMA*</b></p> <p> <b>Additional disclosure requirements</b> Processes to take into account and coordinate with the activities of other actors (former NGO6)</p> <p>See  disclosure requirements and  Guidance on <a href="#">p. 36</a></p>
	<p><b>SECTOR SPECIFIC INDICATORS</b></p> <p><i>This sector specific Aspect does not contain Indicators.<sup>11</sup></i></p>

\*) In this particular Sector Disclosures document, the following eight Disclosures on Management Approach (former NGO1, NGO2, NGO3, NGO4, NGO5, NGO6, NGO7 and NGO9) are required for both 'in accordance' options, Core and Comprehensive, if the respective Aspect has been identified as material.  
 10) To address this Aspect, the organization may use alternative indicators or develop their own indicators. Organization-specific indicators included in the report should be subject to the GRI Reporting Principles and have the same technical rigor as GRI's Standard Disclosures.  
 11) To address this Aspect, the organization may use alternative indicators or develop their own indicators. Organization-specific indicators included in the report should be subject to the GRI Reporting Principles and have the same technical rigor as GRI's Standard Disclosures.

### 3.4 ADDITIONAL NGO REFERENCES

This is a non-exhaustive list of sources for NGOs reporting. These references do not have their origin in internationally-adopted documents, conventions or protocols as those cited as formal references in the main text; they may however be useful sources of guidance to reporters when compiling indicators.

#### Stakeholder Engagement:

- Handbook for Stakeholder Engagement Standards (SES by Accountability).
- World Bank Civil Society Engagement Sourcebook.
- CSO Programme Effectiveness.

#### Public Awareness and Advocacy:

- Article 19, 20, 21 UDHR, Aarhus Convention.
- Article 10 of Rio Declaration, ILO Constitution.
- Article 71 UN Charter.
- INGO Accountability Charter.

#### Evaluation/Effectiveness:

- Monitoring and Evaluation News: [mande.co.uk/](http://mande.co.uk/).
- Point K Learning Centre/Evaluation tools for social change: [www.innonet.org/](http://www.innonet.org/).
- World Bank: [https://ieg.worldbankgroup.org/Data/reports/mande\\_tools\\_methods\\_approaches.pdf](https://ieg.worldbankgroup.org/Data/reports/mande_tools_methods_approaches.pdf).

#### Self-regulation initiatives:

- One World Trust global CSO self-regulation searchable database: [www.oneworldtrust.org/csoproject/](http://www.oneworldtrust.org/csoproject/).

## 4

FULL TEXT FOR  
THE NGO SECTOR  
DISCLOSURES4.1 FULL TEXT FOR SPECIFIC STANDARD DISCLOSURES  
FOR THE NGO SECTOR

## CATEGORY: ECONOMIC

## Sector specific Aspect: Resource Allocation

*Required sector specific DMA\**

## RESOURCE ALLOCATION (former NGO7)

**1. Relevance**

NGOs receive funding and resources from a range of public and private sources on the basis of their commitment to apply these to the advancement of their stated mission. In addition, they may also benefit from tax exemptions or other benefits based on their objective of pursuing a non-profit, public interest. As such, there is particular emphasis on accountability for the use and allocations of resources. These disclosures provide a basis for identifying the system by which an NGO tracks its resource use and thereby provide insight into its ability to ensure funding is used for the purpose intended by donors.

**2. Compilation**

- 2.1** Identify the processes in place to track the use of resources for the purposes intended, including both cash and in-kind contributions. This refers to the internal processes of financial controls.
- 2.2** Identify the standard(s) that serve as the basis for this tracking system. These standards may include voluntary codes or mandatory requirements that relate to areas such as:
- Internal accounting and bookkeeping systems;
  - Auditing of financial records or other systems;
  - External reporting; and
  - Calculation of program expenses and/or other overheads.

**2.3** These standards may be national or international. For organizations that operate in more than one legal jurisdiction, indicate which (if any) standards are applied across all jurisdictions. If no standards are applied across all jurisdictions, then identify the basis upon which individual jurisdictions are expected to set internal standards for tracking and allocating resources.

**2.4** Report the standards used for tracking and allocating resources, including the issuer of the standard.

**3. Definitions**

None.

**4. Documentation**

Suggestions for information sources: financial department.

**5. References**

None.

\*) In this particular Sector Disclosures document, the following eight Disclosures on Management Approach (former NGO1, NGO2, NGO3, NGO4, NGO5, NGO6, NGO7 and NGO9) are required for both 'in accordance' options, Core and Comprehensive, if the respective Aspect has been identified as material.

## Sector specific Aspect: Ethical Fundraising

### Indicators



NGOs

#### SOURCES OF FUNDING BY CATEGORY AND FIVE LARGEST DONORS AND MONETARY VALUE OF THEIR CONTRIBUTION

##### 1. Relevance

NGOs seek funding from a variety of sources. These funds should come from ethical sources and the sources should not compromise an NGO's independence.

##### 2. Compilation

- 2.1 Identify sources of funding by category (e.g., government, corporate, foundation, private, membership fees, in-kind donations, and other).
- 2.2 Identify the five largest donors in monetary value. For in-kind donations, use estimates of the monetary value of the donation, using standard accounting principles.
- 2.3 Report aggregated monetary value of funding received by source.
- 2.4 Report the five largest donors and the monetary value of their contribution.

##### 3. Definitions

None.

##### 4. Documentation

Potential information sources included the finance department or fundraising/marketing department.

##### 5. References

None.

## CATEGORY: SOCIAL

### SUB-CATEGORY: LABOR PRACTICES AND DECENT WORK

#### G4 Aspect: Labor Practices Grievance Mechanisms

##### *Required sector specific DMA\**

##### MECHANISMS FOR WORKFORCE FEEDBACK AND COMPLAINTS, AND THEIR RESOLUTION (former NGO9)

###### 1. Relevance

Whilst membership of trades unions tends to be low in the NGO sector, freedom of association is a human right, as defined by international declarations and conventions, particularly ILO Core Conventions 87 and 88. In the absence of formal trade unions and collective bargaining agreements, staff and volunteer complaints mechanisms are important procedures for NGOs to demonstrate their commitment to providing a means for the workforce (employees and volunteers) to voice their grievances to management and have formal recourse to address issues with regards to labor standards and working conditions as well as broader human resources policies.

Responses to these disclosures will better allow internal and external stakeholders of NGOs to assess the working conditions of an organization in the absence of organized labor representation.

###### 2. Compilation

- 2.1** These disclosures only refer to internal feedback and complaints mechanisms. Mechanisms for external stakeholders are covered in the Feedback, Complaints and Action Aspect.
- 2.2** Refer to Standard Disclosure G4-37 for reporting on employee feedback mechanisms to provide recommendations to the highest governance bodies in organizations where there is a form of organized labor.
- 2.3** Identify the workforce feedback and complaint mechanisms. Examples may include:
- Anonymous help line; and
  - Staff committees with representational status to the Human Resources Department/senior levels of governing body.
- 2.4** Report the key components of the feedback and complaints mechanism, and their resolution.

###### 3. Definitions

None.

###### 4. Documentation

Potential sources of information could be policies and procedures and complaints register in Human Resources Department.

###### 5. References

None.

\*) In this particular Sector Disclosures document, the following eight Disclosures on Management Approach (former NGO1, NGO2, NGO3, NGO4, NGO5, NGO6, NGO7 and NGO9) are required for both 'in accordance' options, Core and Comprehensive, if the respective Aspect has been identified as material.

## SUB-CATEGORY: PRODUCT RESPONSIBILITY

### G4 Aspect: Marketing Communications

#### Indicators



NGO10

#### ADHERENCE TO STANDARDS FOR FUNDRAISING AND MARKETING COMMUNICATIONS PRACTICES

##### 1. Relevance

Fundraising and marketing communications are designed to generate funds, influence opinions and purchasing decisions. Fundraising and marketing communications that do not conform to generally accepted ethical or cultural standards, privacy intrusion, dual standards, or attempts to influence vulnerable audiences such as children, can be a significant issue for stakeholders, as shown by the growth of consumer activism. Fundraising and approaches that are seen as inappropriate can incur risks for organizations, including alienation of supporters, members, donors, service users, customers and other stakeholders, damage to reputation, financial costs, and legislative action.

In addition to frameworks of national or international law, voluntary and self-regulatory codes (such as the ICC International Code of Advertising Practice or the OECD Guidelines for Multinational Enterprises) seek to express concepts of responsibility in fundraising and marketing communications. The adoption of such self-disciplinary codes or rules can assist organizations in ensuring that their fundraising and marketing communications practices conform to generally accepted standards.

##### 2. Compilation

- 2.1** Report the number of complaints of breaches of standards for fundraising and marketing communications practices in relation to the rights of affected stakeholders, and actions taken. For example, this may refer to inappropriate use of images of women, poor communities, or other forms of communication.
- 2.2** Report on complaints of breaches of standards for fundraising and marketing communications practices in relation to the rights of donors.

##### 3. Definitions

None.

##### 4. Documentation

Potential information sources include the reporting organization's legal, sales, and marketing departments.

##### 5. References

None.

## Sector specific Aspect: Affected Stakeholder Engagement

### Required sector specific DMA\*

#### PROCESSES FOR INVOLVEMENT OF AFFECTED STAKEHOLDER GROUPS IN THE DESIGN, IMPLEMENTATION, MONITORING AND EVALUATION OF POLICIES AND PROGRAMS (former NGO1)

##### 1. Relevance

Participation of affected stakeholders in the design, implementation, monitoring and evaluation of policies and programs is a core value for many NGOs.

These disclosures allow organizations to demonstrate the extent to which affected stakeholders participate in all of the organization's processes. This includes providing a clear definition of who is participating and how are they participating, as evidence of the degree of involvement.

Reporting on the inclusion of affected stakeholders' perspectives can contribute to understanding how an organization ensures program effectiveness and sustainability, ownership and empowerment, program legitimacy, and the overall quality of programs.

Involvement in this context refers to effective participation along an engagement continuum which includes: information sharing, dialogue, consultation, collaboration, partnership and empowerment/self-determination.

##### 2. Compilation

**2.1** Refer to the Local Communities Aspect for reporting on activities that assess and manage the impacts of non core program related operations on communities.

**2.2** Identify stakeholder groups. Refer to Standard Disclosure G4-24, but specify in particular affected stakeholders, as per the organization's mission statement.

**2.3** Identify processes for involvement of stakeholders, and in particular affected stakeholder groups (as per the organization's mission statement), in the design, implementation, monitoring and evaluation of policies and programs.

**2.4** Identify how decisions and decision making processes are communicated to stakeholders.

**2.5** Report how stakeholders participated in each stage of the process (e.g., design, implementation, monitoring and evaluation). This could refer to means of participation such as community consultations, stakeholder panels, focus groups, polling, interviews, etc. and this could include reference to the process used to define stakeholders.

**2.6** Report how feedback from stakeholders affected the decision making process or reshaped policies and procedures.

##### 3. Definitions

###### Affected Stakeholders

In the Guidelines, 'stakeholders' are defined as entities or individuals that can reasonably be expected to be significantly affected by the organization's activities, products, and services; and whose actions can reasonably be expected to affect the ability of the organization to successfully implement its strategies and achieve its objectives. This includes entities or individuals whose rights under law or international conventions provide them with legitimate claims vis-à-vis the organization.

Stakeholders can include those who are invested in the organization (such as employees, shareholders, suppliers) as well as those who have other relationships to the organization (such as vulnerable groups within local communities, civil society).

The term 'Affected Stakeholders' is used specifically to designate those individuals, communities, or causes that may intentionally or unintentionally be impacted positively or negatively by the work of the organization, and to whom specific accountability duties arise.

##### 4. Documentation

Refer to policies.

##### 5. References

See 3.4 Additional NGO references.

\*) In this particular Sector Disclosures document, the following eight Disclosures on Management Approach (former NGO1, NGO2, NGO3, NGO4, NGO5, NGO6, NGO7 and NGO9) are required for both 'in accordance' options, Core and Comprehensive, if the respective Aspect has been identified as material.

## Sector specific Aspect: Feedback, Complaints and Action

### Required sector specific DMA\*

#### MECHANISMS FOR FEEDBACK AND COMPLAINTS IN RELATION TO PROGRAMS AND POLICIES AND FOR DETERMINING ACTIONS TO TAKE IN RESPONSE TO BREACHES OF POLICIES (former NGO2)

##### 1. Relevance

These disclosures allow organizations to demonstrate their ability to systematically self-correct programs and policies on the basis of feedback and complaints received. Disclosing on the implementation and management of feedback mechanisms also allows internal managers and external stakeholders to assess the organization's consistency between stated policies and practice and whether programs and policies are in fact working, through evidence-based assessment. The commitment and ability of an organization to adapt programs and policies based on external feedback is also a measure of the degree of accountability and transparency of the organization. However, organizations may also be exposed to purely vexatious complaints, from which they may wish to protect themselves against.

##### 2. Compilation

**2.1** Refer to Standard Disclosure G4-27 for reporting on concerns raised through stakeholder engagement related to general activities and operations.

Refer to indicator G4-PR8 for reporting on number of substantiated complaints regarding breaches of rights of individuals including affected stakeholders, service users, members, donors, customers, to privacy, and against losses of personal data.

**2.2** Identify the feedback and complaints mechanisms in place throughout the organization in relation to its programs and policies. Include reference to the role of any independent complaints mechanisms and safeguards to protect complainants (e.g., whistle blowing policy). This refers to mechanisms to receive complaints from internal and external sources. Reporting on the use of auditing mechanisms and other formal internal assessment processes is addressed under the required sector specific DMA 'former NGO9'.

**2.3** Identify mechanisms for assessing complaints and determining the response required, including how the organization distinguishes between vexatious and legitimate complaints.

**2.4** Report feedback and complaints mechanisms in relation to programs and policies and mechanisms for determining what actions are required in response.

##### 3. Definitions

###### Vexatious complaints

These are complaints which are brought solely to harass or subdue an adversary. These may include bringing lawsuits or repetitive, burdensome, unwarranted filing of legal actions.

##### 4. Documentation

Potential information sources include the main office of the Board secretariat where the policies are kept.

##### 5. References

None.

\*) In this particular Sector Disclosures document, the following eight Disclosures on Management Approach (former NGO1, NGO2, NGO3, NGO4, NGO5, NGO6, NGO7 and NGO9) are required for both 'in accordance' options, Core and Comprehensive, if the respective Aspect has been identified as material.



## Sector specific Aspect: Monitoring, Evaluation and Learning

### *Required sector specific DMA\**

#### SYSTEM FOR PROGRAM MONITORING, EVALUATION AND LEARNING (INCLUDING MEASURING PROGRAM EFFECTIVENESS AND IMPACT), RESULTING CHANGES TO PROGRAMS, AND HOW THEY ARE COMMUNICATED (former NGO3)

##### 1. Relevance

These disclosures allow organizations to report on their system for program monitoring, evaluation and learning and to give relevant examples. This information can provide key insights into an organization's ability to ascertain the quality and effectiveness of its programs and measure the impact of its policies, programs and activities.

An organization's performance in managing its system for program monitoring and evaluation provides insights into the organization's responsiveness and ability to adjust policies and programs where necessary.

##### 2. Compilation

**2.1** Identify the organization's system for program monitoring and evaluation (including measuring program effectiveness and impact).

This could be an internally developed methodology or follow an internationally recognized system of monitoring and evaluation. Refer specifically to the use of any methods and systems for ongoing monitoring and evaluation.

**2.2** Identify how results from program monitoring and evaluation contribute to internal learning processes (e.g., incorporation of monitoring and evaluation results in staff training programs).

**2.3** Identify instances of adjustments to policy and programs as a result of monitoring, evaluation, and learning.

**2.4** Identify how the organization internally and externally communicated adjustments to policies and programs.

**2.5** Report on the system for program monitoring, evaluation, and learning (including measuring program effectiveness and impact), resulting changes to programs, and how they are communicated.

##### 3. Definitions

None.

##### 4. Documentation

Potential information sources include the main office of the Board secretariat where the policies are kept.

##### 5. References

See 3.4 Additional NGO references.

\*) In this particular Sector Disclosures document, the following eight Disclosures on Management Approach (former NGO1, NGO2, NGO3, NGO4, NGO5, NGO6, NGO7 and NGO9) are required for both 'in accordance' options, Core and Comprehensive, if the respective Aspect has been identified as material.

## Sector specific Aspect: Gender and Diversity

### *Required sector specific DMA\**

#### MEASURES TO INTEGRATE GENDER AND DIVERSITY INTO PROGRAM DESIGN AND IMPLEMENTATION, AND THE MONITORING, EVALUATION, AND LEARNING CYCLE (former NGO4)

##### 1. Relevance

The need to include sensitivity and responsiveness to gender and diversity in program design and implementation is widely accepted and expected by key stakeholders in the NGO sector. These disclosures allow an organization to demonstrate the robustness of its approach to integrating gender and diversity issues into the program life cycle.

Organizations can also report on the extent to which they embrace human rights declarations and equal opportunities policies, as this can provide an insight into inclusiveness in program design.

##### 2. Compilation

- 2.1 Identify the organization's policies related to diversity of all types (gender, ethnicity, age, etc.) and how these inform program design and implementation.
- 2.2 identify where the organization has specific norms and standards particular to certain social or political contexts.
- 2.3 Identify the organization's tools for diversity analysis in relation to its program design and implementation.

2.4 Identify actions taken in program design, implementation, monitoring and evaluation, and learning related to achieving gender and diversity goals.

2.5 Report measures to integrate gender and diversity into program design and implementation, and the monitoring, evaluation and learning cycle.

##### 3. Definitions

None.

##### 4. Documentation

Potential information sources include the main office of the Board secretariat where the policies are kept. Refer to policies human rights legislation, Human Resources policies.

##### 5. References

None.

\*) In this particular Sector Disclosures document, the following eight Disclosures on Management Approach (former NGO1, NGO2, NGO3, NGO4, NGO5, NGO6, NGO7 and NGO9) are required for both 'in accordance' options, Core and Comprehensive, if the respective Aspect has been identified as material.

## Sector specific Aspect: Public Awareness and Advocacy

### Required sector specific DMA\*

#### PROCESSES TO FORMULATE, COMMUNICATE, IMPLEMENT, AND CHANGE ADVOCACY POSITIONS AND PUBLIC AWARENESS CAMPAIGNS (former NGO5)

##### 1. Relevance

These disclosures provide insights on the extent to which NGOs engaged in public awareness raising and advocacy are able to base their activities and positions on evidence-based, truthful, and accurate assessments.

It can also provide a general sense of whether an organization's advocacy and public awareness activities are consistent with its mission and grounded in advancing defined public interests.

Reporting on these disclosures allows an organization to demonstrate the extent to which it has: clear processes for deciding on public policy positions (and choosing partners); explicit ethical policies to guide choices of advocacy strategy; and ways of identifying and managing potential conflicts of interest among various stakeholders.

These disclosures do not cover the effectiveness of advocacy and public awareness campaigns.

##### 2. Compilation

**2.1** Refer to the Guidance for DMA for the Public Policy Aspect ([G4 Implementation Manual](#) p. 209) for reporting on public policy positions and participation in public policy development and lobbying when these activities do not form part of core program activities.

**2.2** Identify the process for arriving at public awareness and advocacy positions (e.g., evidence-based research, stakeholder participation, analysis of gender and diversity issues).

**2.3** Identify how the organization ensures that consistency is maintained during implementation of advocacy and public awareness campaigns.

**2.4** Identify how the organization ensures that its public criticisms are fair and accurate.

**2.5** Identify the process for corrective adjustment of advocacy positions and public awareness campaigns.

**2.6** Identify corrective actions taken.

**2.7** Identify where public awareness and advocacy positions are published.

**2.8** Identify the organization's process for exiting a campaign.

**2.9** Report the process to formulate, communicate and implement advocacy positions and public awareness campaigns.

##### 3. Definitions

###### Public awareness

Refers to activities to inform and educate different stakeholders on public issues.

###### Advocacy

Includes a range of activities such as public campaigning and mobilization, efforts to influence and participation in legislative processes, research, and litigation.

##### 4. Documentation

Refer to policies, e.g., publications sign-off procedure, policy positions and procedures.

##### 5. References

See 3.4 Additional NGO references.

\*) In this particular Sector Disclosures document, the following eight Disclosures on Management Approach (former NGO1, NGO2, NGO3, NGO4, NGO5, NGO6, NGO7 and NGO9) are required for both 'in accordance' options, Core and Comprehensive, if the respective Aspect has been identified as material.

## Sector specific Aspect: Coordination

### *Required sector specific DMA\**

#### PROCESSES TO TAKE INTO ACCOUNT AND COORDINATE WITH THE ACTIVITIES OF OTHER ACTORS (former NGO6)

##### 1. Relevance

These disclosures provide insights on the robustness of the organization's ability to coordinate with the activities of others. Coordination between NGOs can reduce program duplication, which is an issue that many internal and external stakeholders consider important to the effectiveness of NGO programs. It also supports partnerships between organizations, which potentially can improve cost effectiveness, enhance impact, promote learning within and between organizations, and enable NGOs to develop programs that take into account best practice.

Detailed disclosures of processes will enable internal and external stakeholders to assess the extent to which an organization is able to identify opportunities for engagement with other actors to improve its own effectiveness.

For the purpose of these disclosures, actors are organizations of any type and individuals working in the same or a related field of work.

##### 2. Compilation

**2.1** Identify any internal requirements, when undertaking research and analysis during the course of planning programs to identify potential for duplication of the efforts of other actors.

**2.2** Identify processes that promote learning from the work of other actors (e.g., peer review processes).

**2.3** Identify the processes undertaken during the course of program planning and implementation to identify opportunities for partnerships with other organizations.

**2.4** Report on the process to take into account and coordinate with the activities of other actors.

##### 3. Definitions

None.

##### 4. Documentation

Relevant information sources include policies and partnership programs.

##### 5. References

- The Paris Declaration on Aid Effectiveness.

\*) In this particular Sector Disclosures document, the following eight Disclosures on Management Approach (former NGO1, NGO2, NGO3, NGO4, NGO5, NGO6, NGO7 and NGO9) are required for both 'in accordance' options, Core and Comprehensive, if the respective Aspect has been identified as material.

## 5

ANNEX I. OVERVIEW  
OF LINKS WITH  
THE NGO SECTOR  
SUPPLEMENT

Annex I provides an overview of how the NGO Sector Supplement (2010) contents have been re-organized to fit the new structure of the G4 Guidelines and includes references to the original contents' location in the Sector Supplement.

**Legend:**











The following references correspond to the different chapters of the *G3 NGO Sector Supplement* as follows:

- RG & NGOSS → Sustainability Reporting Guidelines & NGO Sector Supplement
- IP: PE & NGOSS → Indicator Protocols Set Program Effectiveness (PE)
- IP: EC & NGOSS → Indicator Protocols Set Economic (EC)
- IP: EN & NGOSS → Indicator Protocols Set Environment (EN)
- IP: LA & NGOSS → Indicator Protocols Set Labor Practices and Decent Work (LA)
- IP: SO & NGOSS → Indicator Protocols Set Society (SO)
- IP: PR & NGOSS → Indicator Protocols Set Product Responsibility (PR)

## GENERAL STANDARD DISCLOSURES FOR THE NGO SECTOR

GENERAL STANDARD DISCLOSURES FOR THE NGO SECTOR	
Section	Original location of the Sector Disclosures in the Sector Supplement (2010)
Strategy and Analysis	<p><b>SECTOR ADDITIONS TO G4 GENERAL STANDARD DISCLOSURES</b></p> <p> <b>G4-1</b>  <b>Additional disclosure requirements</b> See Sector Supplement RG &amp; NGOSS, p. 25</p> <p> <b>Additional Guidance</b> See Sector Supplement RG &amp; NGOSS, p. 25</p>
Organizational Profile	<p><b>SECTOR ADDITIONS TO G4 GENERAL STANDARD DISCLOSURES</b></p> <p> <b>G4-4</b>  <b>Additional disclosure requirements</b> See Sector Supplement RG &amp; NGOSS, p. 26</p> <p> <b>G4-7</b>  <b>Additional disclosure requirements</b> See Sector Supplement RG &amp; NGOSS, p. 26</p> <p> <b>G4-8</b>  <b>Additional disclosure requirements</b> See Sector Supplement RG &amp; NGOSS, p. 26</p>

↓ GENERAL STANDARD DISCLOSURES FOR THE SECTOR CONTINUED

GENERAL STANDARD DISCLOSURES FOR THE NGO SECTOR	
Section	Original location of the Sector Disclosures in the Sector Supplement (2010)
Organizational Profile (cont.)	<p><b>SECTOR ADDITIONS TO G4 GENERAL STANDARD DISCLOSURES (CONT.)</b></p> <p><b>G4-9</b>  <b>Additional disclosure requirements</b> See Sector Supplement RG &amp; NGOSS, p. 26</p> <p><b>G4-10</b>  <b>Additional disclosure requirements</b> See Sector Supplement IP: LA &amp; NGOSS, p. 4</p> <p> <b>Additional Guidance</b> See Sector Supplement IP: LA &amp; NGOSS, pp. 4-5</p> <p><b>G4-16</b>  <b>Additional disclosure requirements</b> See Sector Supplement RG &amp; NGOSS, pp. 28-29</p>
Identified Material Aspects and Boundaries	<p><b>SECTOR ADDITIONS TO G4 GENERAL STANDARD DISCLOSURES</b></p> <p><b>G4-17</b>  <b>Additional Guidance</b> See Sector Supplement RG &amp; NGOSS, p. 26</p>
Stakeholder Engagement	<p><b>SECTOR ADDITIONS TO G4 GENERAL STANDARD DISCLOSURES</b></p> <p><b>G4-24</b>  <b>Additional Guidance</b> See Sector Supplement RG &amp; NGOSS, p. 29</p>
Governance	<p><b>SECTOR ADDITIONS TO G4 GENERAL STANDARD DISCLOSURES</b></p> <p><b>G4-37</b>  <b>Additional disclosure requirements</b> See Sector Supplement RG &amp; NGOSS, p. 28</p> <p> <b>Additional Guidance</b> See Sector Supplement RG &amp; NGOSS, p. 27</p> <p><b>G4-39</b>  <b>Additional disclosure requirements</b> See Sector Supplement RG &amp; NGOSS, p. 27</p> <p><b>G4-40</b>  <b>Additional disclosure requirements</b> See Sector Supplement RG &amp; NGOSS, p. 28</p> <p><b>G4-45</b>  <b>Additional disclosure requirements</b> See Sector Supplement RG &amp; NGOSS, p. 28</p> <p> <b>Additional Guidance</b> See Sector Supplement RG &amp; NGOSS, p. 28</p>

# SPECIFIC STANDARD DISCLOSURES FOR THE NGO SECTOR

## CATEGORY: ECONOMIC

### Introduction



See Sector Supplement RG & NGOSS, p. 32

ECONOMIC DISCLOSURES FOR THE NGO SECTOR	
Aspects	Original location of the Sector Disclosures in the Sector Supplement (2010)
<b>G4 Aspects</b>	
<b>Economic Performance</b>	<p><b>SECTOR ADDITIONS TO G4 INDICATORS</b></p> <p><b>G4-EC1 DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED</b></p> <p> <b>Additional disclosure requirements</b> See Sector Supplement IP: EC &amp; NGOSS, pp. 6-7</p> <p> <b>Additional Guidance</b> See Sector Supplement IP: EC &amp; NGOSS, pp. 6-8</p>
<b>Sector specific Aspects</b>	
<b>Resource Allocation</b>	<p><b>REQUIRED SECTOR SPECIFIC DMA</b></p> <p><b>G4-DMA</b>  <b>Additional disclosure requirements</b> Resource allocation (former NGO7)</p> <p>See Sector Supplement IP: EC &amp; NGOSS, p. 4</p>
<b>Socially-Responsible Investment</b>	See Sector Supplement RG & NGOSS, p. 32
<b>Ethical Fundraising</b>	<p><b>SECTOR SPECIFIC GUIDANCE FOR DMA</b></p> <p><b>G4-DMA</b>  <b>Additional Guidance</b> See Sector Supplement RG &amp; NGOSS, p. 32</p> <hr/> <p><b>SECTOR SPECIFIC INDICATORS</b></p> <p><b>NGO8</b> <b>SOURCES OF FUNDING BY CATEGORY AND FIVE LARGEST DONORS AND MONETARY VALUE OF THEIR CONTRIBUTION</b> See Sector Supplement IP: EC &amp; NGOSS, p. 5</p>

## CATEGORY: ENVIRONMENTAL

### Introduction

See Sector Supplement RG & NGOSS, p. 34

ENVIRONMENTAL DISCLOSURES FOR THE NGO SECTOR	
Aspects	Original location of the Sector Disclosures in the Sector Supplement (2010)
G4 Aspects	
Products and Services	<p><b>SECTOR ADDITIONS TO G4 INDICATORS</b></p> <p> <b>EXTENT OF IMPACT MITIGATION OF ENVIRONMENTAL IMPACTS OF PRODUCTS AND SERVICES</b></p> <p> <b>Additional disclosure requirements</b> See Sector Supplement IP: EN &amp; NGOSS, p. 33</p>










## CATEGORY: SOCIAL





### SUB-CATEGORY: LABOR PRACTICES AND DECENT WORK

#### Introduction

See Sector Supplement RG & NGOSS, p. 37



LABOR PRACTICES AND DECENT WORK DISCLOSURES FOR THE NGO SECTOR	
Aspects	Original location of the Sector Disclosures in the Sector Supplement (2010)
<b>G4 Aspects</b>	
Occupational Health and Safety	<p><b>SECTOR SPECIFIC GUIDANCE FOR DMA</b></p> <p> <b>Additional Guidance</b> See Sector Supplement IP: LA &amp; NGOSS, p. 14</p>
	<p><b>SECTOR ADDITIONS TO G4 INDICATORS</b></p> <p> <b>TYPE OF INJURY AND RATES OF INJURY, OCCUPATIONAL DISEASES, LOST DAYS, AND ABSENTEEISM, AND TOTAL NUMBER OF WORK-RELATED FATALITIES, BY REGION AND BY GENDER</b></p> <p> <b>Additional disclosure requirements</b> See Sector Supplement IP: LA &amp; NGOSS, p. 12</p> <p> <b>Additional Guidance</b> See Sector Supplement IP: LA &amp; NGOSS, p. 12</p>
	<p> <b>WORKERS WITH HIGH INCIDENCE OR HIGH RISK OF DISEASES RELATED TO THEIR OCCUPATION</b></p> <p> <b>Additional disclosure requirements</b> See Sector Supplement IP: LA &amp; NGOSS, p. 14</p> <p> <b>Additional Guidance</b> See Sector Supplement IP: LA &amp; NGOSS, p. 14</p>

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED


LABOR PRACTICES AND DECENT WORK DISCLOSURES FOR THE NGO SECTOR	
Aspects	Original location of the Sector Disclosures in the Sector Supplement (2010)
<b>G4 Aspects</b>	
<b>Training and Education</b>	<p><b>SECTOR ADDITIONS TO G4 INDICATORS</b></p> <p><b>G4-LA9</b> <b>AVERAGE HOURS OF TRAINING PER YEAR PER EMPLOYEE BY GENDER, AND BY EMPLOYEE CATEGORY</b></p> <p> <b>Additional disclosure requirements</b> See Sector Supplement IP: LA &amp; NGOSS, p. 16</p> <p> <b>Additional Guidance</b> See Sector Supplement IP: LA &amp; NGOSS, p. 16</p> <p><b>G4-LA10</b> <b>PROGRAMS FOR SKILLS MANAGEMENT AND LIFELONG LEARNING THAT SUPPORT THE CONTINUED EMPLOYABILITY OF EMPLOYEES AND ASSIST THEM IN MANAGING CAREER ENDINGS</b></p> <p> <b>Additional Guidance</b> See Sector Supplement IP: LA &amp; NGOSS, p. 17</p>
<b>Labor Practices Grievance Mechanisms</b>	<p><b>REQUIRED SECTOR SPECIFIC DMA</b></p> <p><b>G4-DMA</b>  <b>Additional disclosure requirements</b> Mechanisms for workforce feedback and complaints, and their resolution (former NGO9)</p> <p>See Sector Supplement IP: LA &amp; NGOSS, p. 8</p>

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED






## SUB-CATEGORY: SOCIETY

SOCIETY DISCLOSURES FOR THE NGO SECTOR	
Aspects	Original location of the Sector Disclosures in the Sector Supplement (2010)
G4 Aspects	
Anti-corruption	<p><b>SECTOR ADDITIONS TO G4 INDICATORS</b></p> <p><b>G4-S03 TOTAL NUMBER AND PERCENTAGE OF OPERATIONS ASSESSED FOR RISKS RELATED TO CORRUPTION AND THE SIGNIFICANT RISKS IDENTIFIED</b></p> <ul style="list-style-type: none"> <li> <b>Additional disclosure requirements</b> See Sector Supplement IP: SO &amp; NGOSS, p. 4</li> <li> <b>Additional Guidance</b> See Sector Supplement IP: SO &amp; NGOSS, p. 4</li> </ul> <p><b>G4-S05 CONFIRMED INCIDENTS OF CORRUPTION AND ACTIONS TAKEN</b></p> <ul style="list-style-type: none"> <li> <b>Additional disclosure requirements</b> See Sector Supplement IP: SO &amp; NGOSS, p. 6</li> <li> <b>Additional Guidance</b> See Sector Supplement IP: SO &amp; NGOSS, p. 6</li> </ul>



## SUB-CATEGORY: PRODUCT RESPONSIBILITY

PRODUCT RESPONSIBILITY DISCLOSURES FOR THE NGO SECTOR	
Aspects	Original location of the Sector Disclosures in the Sector Supplement (2010)
G4 Aspects	
Marketing Communications	<p><b>SECTOR SPECIFIC GUIDANCE FOR DMA</b></p> <p><b>G4-DMA</b>  <b>Additional Guidance</b> See Sector Supplement, RG &amp; NGOSS, p. 42 See Sector Supplement IP: PR &amp; NGOSS, p. 8</p> <hr/> <p><b>SECTOR SPECIFIC INDICATORS</b></p> <p><b>NGO10 ADHERENCE TO STANDARDS FOR FUNDRAISING AND MARKETING COMMUNICATIONS PRACTICES</b> See Sector Supplement IP: PR &amp; NGOSS, p. 8</p>

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

PRODUCT RESPONSIBILITY DISCLOSURES FOR THE NGO SECTOR	
Aspects	Original location of the Sector Disclosures in the Sector Supplement (2010)
<b>G4 Aspects</b>	
Customer Privacy	<p><b>SECTOR SPECIFIC GUIDANCE FOR DMA</b></p> <p> <b>Additional Guidance</b> See Sector Supplement, RG &amp; NGOSS, p. 42</p>
<b>Sector specific Aspects</b>	
Affected Stakeholder Engagement	<p><b>REQUIRED SECTOR SPECIFIC DMA</b></p> <p> <b>Additional disclosure requirements</b> Processes for involvement of affected stakeholder groups in the design, implementation, monitoring and evaluation of policies and programs (former NGO1)</p> <p>See Sector Supplement IP: PE &amp; NGOSS, p. 2</p>
Feedback, Complaints and Action	<p><b>REQUIRED SECTOR SPECIFIC DMA</b></p> <p> <b>Additional disclosure requirements</b> Mechanisms for feedback and complaints in relation to programs and policies and for determining actions to take in response to breaches of policies (former NGO2)</p> <p>See Sector Supplement IP: PE &amp; NGOSS, p. 3</p>
Monitoring, Evaluation and Learning	<p><b>REQUIRED SECTOR SPECIFIC DMA</b></p> <p> <b>Additional disclosure requirements</b> System for program monitoring, evaluation and learning (including measuring program effectiveness and impact), resulting changes to programs, and how they are communicated (former NGO3)</p> <p>See Sector Supplement IP: PE &amp; NGOSS, p. 4</p>
Gender and Diversity	<p><b>REQUIRED SECTOR SPECIFIC DMA</b></p> <p> <b>Additional disclosure requirements</b> Measures to integrate gender and diversity into program design and implementation, and the monitoring, evaluation, and learning cycle (former NGO4)</p> <p>See Sector Supplement IP: PE &amp; NGOSS, p. 5</p>

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

PRODUCT RESPONSIBILITY DISCLOSURES FOR THE NGO SECTOR	
Aspects	Original location of the Sector Disclosures in the Sector Supplement (2010)
<b>Sector specific Aspects</b>	
Public Awareness and Advocacy	<p><b>REQUIRED SECTOR SPECIFIC DMA</b></p> <p> <b>Additional disclosure requirements</b> Processes to formulate, communicate, implement, and change advocacy positions and public awareness campaigns (former NGO5)</p> <p>See Sector Supplement IP: PE &amp; NGOSS, p. 6</p>
Coordination	<p><b>REQUIRED SECTOR SPECIFIC DMA</b></p> <p> <b>Additional disclosure requirements</b> Processes to take into account and coordinate with the activities of other actors (former NGO6)</p> <p>See Sector Supplement IP: PE &amp; NGOSS, p. 7</p>

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## ANNEX II. NGO SECTOR DISCLOSURES CONTENT DEVELOPMENT

### CONSULTANTS

The GRI Secretariat enlisted the (paid) help of the following consultants during the NGO Sector Supplement development process:

- Just Solutions Network (Lead consultant during the first phase – Elaine Jones)

### NGO SECTOR SUPPLEMENT WORKING GROUP MEMBERS

The NGO Sector Supplement Working Group was responsible for developing the set of new, sector-specific disclosures and performance indicators, as well as commentary on the G3 Guidelines content. The Working Group process ran from February 2008 through May 2010. The Working Group was formed by volunteers from NGOs and companies:

- Silvina Aimino, Center for Human Rights and Environment (CEDHA), Argentina
- Federica Farneti, University of Bologna, Italy
- John Garrison, The World Bank Group (WBG), USA
- Kate Gilmore, Amnesty International (AI), UK
- Beris Gwynne, World Vision International (WVI), Switzerland
- Michael Hammer, One World Trust (OWT), UK
- Lisa Jordan, Ford Foundation, USA
- Constance Kane, World Education, USA
- Poonam Mehta, Development Alternatives Group (DAG), India
- Lettemieke Mulder, Unilever, Netherlands
- Chol Obyuongo, Tearfund, Sudan
- Sarah Samson, Novartis, Switzerland
- Joss Saunders, Oxfam GB, UK
- Jackie Schoeman, Cotlands, South Africa
- Carol Tappenden, Greater Good South Africa, South Africa
- Jasper Teulings, Greenpeace International, Netherlands
- Elena Topoleva, Agency Social Information (ASI), Russian Federation
- Ambreen Waheed, Responsible Business Initiative (RBI), Pakistan
- Barbara Wallace, Interaction, USA

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