GRI Level C reporting for NGOs

Name of organization: Oxfam Hong Kong

2011 -2012

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Oxfam Hong Kong

Annual Report 2011/2012 Supplement: Sustainability Report

Global Reporting Initiative Level C Format

1. Strategy and Analysis

1.1 Statement from the most senior decision-maker of the organization

As a significant element of Oxfam Hong Kong's work against poverty and related injustice, we are concerned about sustainability, social impacts, transparency and accountability in all our work and operations.

Oxfam Hong Kong (OHK) supports increasing calls for greater accountability from Non-Governmental Organizations (NGOs) to donors, governments, partners and communities and this report, together with the documents it cites, represents our report to the International NGO Accountability Charter and the Global Reporting Initiative (GRI) at level C standard.

The following core principles underlie our work:

- Address structural causes of poverty and related injustice
- Promote participation and empowerment
- Uphold ethical standards and accountability
- Work with partners, networks and supporters
- Value learning and innovation

These principles are set out and elaborated in the *Core Values* and *Purposes and Beliefs* sections of the Oxfam Hong Kong Strategic Plan.

Oxfam Hong Kong is giving strategic priority to:

- Continuing a principle focus on livelihoods and security while ensuring we can be responsive to the needs of poor communities
- Linking long-term development, advocacy, humanitarian and public education work with a 'One programme approach'
- Developing a stronger focus on China, and boosting the proportion of programme work there
- Investing in our people, and developing a sustainable resource allocation strategy

Our strategic commitment to issues of security and livelihoods includes a concern about climate change impacts, food and energy prices, and economic justice. We endeavour to reflect these advocacy issues to our own internal conduct in terms of environmental care and decent working conditions.

The top level challenge is to ensure that we reduce the injustice of poverty and inequality in a resource-constrained world.

Poverty and associated injustice remains a major issue for over one in seven of the earth's people. To contribute effectively to poverty reduction and address poverty's underlying causes in a sustainable way, Oxfam applies a combination of practical development programmes, humanitarian response, advocacy and policy lobbying and public education. Poverty reduction is a process of social as well as economic change. Inequality exists against a backdrop of environmental and economic systems that produce shocks and uncertainties which hit poor people hardest.

Climate change, food and energy prices all demonstrate the finite resources on this planet. We will emphasize work on sustainable development, recognizing that poor people are hit hardest and often hit first by environmental problems.

During the reporting period we have continued to build our policy influencing and public communications in China, including Hong Kong and Macau. We have made positive efforts to build our influence in China, particularly with the authorities involved in Climate Change negotiations.

We have achieved plans for transition to a new Director General.

The strategic planning process is on track, along with our participation in the Oxfam Confederation strategic planning process.

As a member of that Confederation, we have continued to work with other Oxfam to align all our programmes under a Single Management Structure. Work on Oxfam's Single Management Structure has helped us focus our programmes and build best practice with our Oxfam peers. Go live dates for SMS transitions have been achieved.

In terms of income, we expect a slowing growth. We hope to explore new markets and methods for fundraising as we develop new supporters in new areas. We hope to continue income growth at a rate of 3% in the 2013-2019 plan period.

OHK's target is to raise the proportion of our programme work in mainland China to 60% in the plan period.

This report should be read in conjunction with the Oxfam Hong Kong Annual Report 2011/2012. Further information elaborating GRI indicators is to be found in the Oxfam Hong Kong Strategic Plan (2007-2012), and the Audited Financial Statements 2011-2012（available on the Oxfam Hong Kong website）.

Stephen Fisher
Director General

2. Organizational Profile

2.1 Name

Oxfam Hong Kong, 樂施會

2.2 Primary activities

Oxfam Hong Kong's primary mission is to work against poverty and related injustice. We recognize that much poverty is caused by injustice and that poverty alleviation requires economic, social and structural change. We work with people facing poverty and with partner organizations on development, humanitarian, policy advocacy and public education programmes.

We work with over 260 partner organizations and government departments around the world to achieve this mission. A list of partners is included in the *Annual Report 2011/12* pages 37-38.

We engage in communications work and fundraising activities to support these primary activities and maintain high standards in financial management and human resources management in order to meet external and internal responsibilities.

2.3 Operational structure

The Director General is the chief executive of the organization, and reports to Council (Further details in point 4.1 below) and leads a senior management Team of Directors of the various Units (departments) of the organization, including Programmes, Policy, Marketing & Communications, Human Resources and Finance.

A diagram of OHK's structure is included in the Annual Report 2011/2012, page 6

A measure of organizational restructuring is likely in the early stages of the Strategic Plan period 2013-2019, in which case the organogram may change during the current year.

Oxfam Hong Kong maintains offices outside Hong Kong as follows:

- Beijing, China
- Chengdu, Sichuan Province, China
- Guiyang, Guizhou Province, China
- Kunming, Yunnan Province, China
- Lanzhou, Gansu Province, China
- Hanoi, Vietnam
- Yangon, Myanmar
- Vientiane, Laos
- Katmandu, Nepal
- Dacca, Bangladesh
- Lusaka, Zambia

Addresses of these offices are contained in the *Annual Report 2011/12* page 42.

2.4 Location of Organization's headquarters

OHK's Registered Office is: 17th Floor, China United Centre, 28 Marble Road, North Point, Hong Kong SAR, China

2.5 Number of Countries where the organization operates.

- Oxfam HK has registered offices and/or directly employed staff in 9 countries.
- Oxfam HK has long-term programmes involving development cooperation with partners in 12 countries.
- In the reporting period, OHK contributed development and humanitarian funds to a total of 1,218 projects in 31 countries.

Details of these programmes are contained in *Annual Report 2011/12* pages 7-8, 42.

2.6 Nature of Ownership and legal form

Oxfam Hong Kong is a Company limited by Guarantee registered with the Companies Registry of Hong Kong under Hong Kong Companies Ordinance. We have been granted exemption from tax as a charitable organization by the Hong Kong Inland Revenue Department under section 88 of the Inland Revenue Ordinance.

2.7 Target audience and affected stakeholders

Oxfam HK's primary stakeholders are people vulnerable to poverty and humanitarian disasters. The target audience for this report and other affected stakeholders who may find it of particular interest are: partner organisations and allies; donors and supporters; and the governments, institutions and organisations that we seek to work with and engage on issues related to the achievement of our mission. Partner NGOs and government departments as well as organizations offering financial and service support, are listed in the Annual Report 2011/2012 pages 37-40.

2.8 Scale of the reporting organization

Staff and volunteers

At the end of FY2011/2012 Oxfam Hong Kong employed 246 members of staff. Some 6,207 volunteers and interns contributed 52,956 hours of work in 2011/2012. During the year we trained 548 volunteers.

Supporters and participants

24,131 students benefitted from Oxfams educational activities during the year. We believe we reached 46.55 million people in our campaigning and advocacy work, out of which 46 million are from rural households. 18,100 people visited our mobile exhibition on food and poverty in Hong Kong.

Our Monthly pledge donors as of 31 March 2012 stood at 113,430.
Participants in fundraising events, such as Trailwalker, stood at 4,436 (participants); approx. 4,500 team supporters, and around 3,000 logistics volunteers.
Other donors stood at 15,800

Partners and Beneficiaries

Oxfam campaigns in many countries in the world. There are 17 affiliated members of Oxfam International, and international campaigning is not done in the name of just one affiliate. Altogether, in the period under review, we estimate that 46.55 million campaigners took action with Oxfam HK.

The financial scale of the organization is detailed in the Annual Review 2011/2012 pages 33-36.

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

This is the first report to accord to GRI standards.

2.10 Awards Received during the reporting period

Special Media Philanthropy Award, China

3. Reporting Parameters

3.1 Reporting Period
This report covers the year to 31 March 2012.

3.2 Date of most recent previous report

This is the first report prepared to accord with GRI Level C standards. A report responding to the International NGO Accountability Principles was prepared in 2009, but this did not follow the GRI NGO Sector format as this was still under development at the time of preparation.

3.3 Reporting cycle

Annual, from 1 April to 31 March each year.

3.4 Contact Point

Lucy Jiang, Executive Assistant to Director General (lucyj@oxfam.org.hk)

3.5 Process for defining report content.

This report should be read alongside our Annual Report and Audited Financial Statements. Other publicly-available organizational documents may also be referenced in this report. In formulating this report we have taken account of the indicators covered by the Oxfam Confederation, and our sister Oxfams, along with the GRI reports of peer international NGOs in the development, human rights and environmental sectors. The relevant indicators were discussed by the senior management team of the organization, representing the leadership of each department. Their work requires an understanding of the various stakeholders listed in 4.14 below.

3.6 Boundary of the Report

This report relates to the whole of Oxfam Hong Kong, including country offices, branches and subsidiaries registered in countries where we have programmes, which are listed in answer 2.3 above, and described in the 2011/12 Annual Report page 42. The report does not include Oxfam International (Stichting Oxfam International), which is the Netherlands-registered umbrella body for all Oxfams, or other Oxfam affiliates around the world except when specifically mentioned in joint work. This report does not extend to cover the activities of partner organizations which may receive grants or other forms of support and training from Oxfam Hong Kong.

3.7 Specific limitations on the scope and boundary

As noted in 3.6, Oxfam International and its other affiliates are (unless expressly stated) outside the scope of this report. In a number of indicators, we may not have full data about operations outside Hong Kong, and this is addressed in the responses to the relevant indicators (e.g. number of volunteers in 2.8 above).

3.8 Basis for reporting on joint ventures etc.

OHK does not have any joint ventures, partially-owned operations or significant outsourced operations beyond specific, fixed-term consultancy contracts of less than one year in duration. Therefore, we are not reporting any external entities or activities.

3.10 Explanation of the effect of any restatements of information

This is our first report to accord with GRI standards.

3.11 Significant changes from previous reporting periods in the scope, boundary r measurements methods applied in the report.

This is our first report to accord with GRI standards.

3.12 GRI Content Index: Table identifying the location of the Standard Disclosures in the report

This table forms Annex One: *GRI Content Index for Oxfam Hong Kong 2011-2012.*

4. Governance, Commitments and Engagement

4.1 Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.

Oxfam Hong Kong is a Company Limited by Guarantee, registered with the Companies Registry under Hong Kong Law. Details are included in answer 2.6 above.

The highest authority in the organization are the **Members of the Association,** who meet at an Annual General Meeting to carry out statutory business which comprises: consideration of the accounts, balance sheets and the reports of the Council and auditors; the election of the members of the Council and other officers in the place of those retiring by rotation; and the fixing of the remuneration of the auditors. The Member of the Association may also call an Extraordinary General Meeting with appropriate notice of any special business. The Association is part of the governance structure and its function resembles that of a shareholder meeting in a commercial business with the important difference: Members of the Association have no ownership rights over the organization's assets. If the organization were to be dissolved, any remaining assets would have to be donated to an organization with a similar charitable aim. There are currently 31 Members of the Association.

The Members of the Association appoint the **Council** (Board), which is also a governance body equivalent to a non-executive Board of Directors. The Council consists of 15 members and meets 6 times a year. The Council defines its governance role in term of the following categories:

- Legal Governance

- Ethical Governance (related to mission and values)

- Strategic Governance

- Reputational Governance

- Risk Management

- Policy Governance

- Administrative Governance

Details of governance rules and procedures are contained in the *Memorandum and Articles of Association of OHK*, and the *Roles and Responsibilities of Council (Orientation Kit).*

4.2 Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their function within the organization's management and the reasons for this arrangement). Describe the division of responsibility between the highest governance body and the management and/or executives.

The Chair of the Council is non-executive and is a volunteer. The highest governance body is the Council. The Director General (DG) reports to the Council. The Directors of each Unit (functional department) form the Senior Management Team (SMT), chaired by the DG. The SMT reports through the DG to the Council. The SMT are executive staff members. The Council is ultimately responsible for strategy, but delegates day-to-day management decision-making to the SMT. SMT members are expected to attend Council meetings unless away from Hong Kong. Division of roles between governance and management is subject to periodic review.

Details of the governance role of Council and council sub-committees is set out in the Council Orientation Documents which include: *Roles and Responsibilities of Council; Council Members' Duties; The Council Chair's Roles and Responsibilities; The Council Vice-Chair's Roles and Responsibilities; The Treasurer's Roles and Responsibilities; Meeting Procedures; Terms of Reference for Executive Committee; Terms of Reference for Finance and Audit Committee; Terms of Reference for China Programme Committee; Terms of Reference from Oxfam Trailwalker Advisory Committee; Advisors; Codes/Standards for Best Practices.*

4.3 For organizations that have a unitary board structure, state the number of members of the and/or non-executive members highest governance body that are independent and/or non-executive members.

All members of Council are non-executive members who volunteer their time. Members of the SMT are paid employees and generally attend Council meetings when in Hong Kong, but are not considered members of the Council and do not have a vote at Council meetings.

4.4 Mechanisms for internal stakeholders (e.g., members), shareholders and employees to provide recommendations or direction to the highest governance body.

In the 2011-2012 review of Governance, opinions were sought from management and staff by the joint staff-Council working group. A management – Council workshop seeking to specifically discuss the working relationship and communications between management and Council was held in February 2012, and similar meetings have been held periodically in the past.

Staff independently organize monthly Staff Meetings. Directors attend the meeting and the Staff Meeting may request the Senior Management Team to add issues to the SMT Agenda. The Annual and Strategic Planning exercises involve staff participation at the planning stage before these plans are submitted to Council for approval.

Council members receive invitations to Management planning meetings, and are on occasions requested to make presentations about Council's views and plans to management for discussion.

Members of the Senior Management Team are all expected to attend Council meetings at which views are exchanged on the full range of Council and management business.

In the year covered by this report, there were two visits by Council members to our mainland and overseas programmes, which enable Council members to meet partners and beneficiaries directly, and also provide opportunity for programme staff to have extensive discussions with Council members about our work and approaches.

4.6 Processes in place for the highest governance body to ensure conflicts of interest are avoided

All Council members fill in a Declaration of Interests Form, updated on an annual basis listing relationships they, or any member of their immediate family may have, with organizations which may give rise to conflict of interest with decision-making or affect OHK's reputation.

The names, a short bio and photo of each Council member are presented on the public area of Oxfam HK's website.

4.8 Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation

Mission, vision, and core values are reviewed in each Strategic Plan period (six years) and are published in each Strategic Plan. Documents including standards on environmental and social performance issues would include:

- Operational Guidelines for Grants Administration (OGGA)
- PLA (Programme, Learning and Accountability) Framework
- Programme Summary and Appraisal Document (PSAD) standard format
- Policy of Equal Opportunities on Gender and Diversity
- Policy on Sexual Harassment

As part of membership of the Oxfam International Confederation, we also subscribe to a number of core standards including:

- Oxfam Programme Management Standards
- Oxfam Confederation Code of Conduct

4.13 Memberships in associations (such as industry associations) , coalitions and alliance memberships, and/or national/international advocacy organizations

Fair Trade Hong Kong
Hong Kong Council of Social Services
International NGO Accountability Charter
Oxfam International Confederation
People in Aid
Sphere Humanitarian Charter and Minimum Standards in Humanitarian Disaster Response
The Code of Conduct for The International Red Cross and Red Crescent Movement and NGOs in Disaster Relief
United Nations ECOSOC (Consultative Status)

4.14 List of stakeholder groups engaged by the organization.

Stakeholders

1. People living in poverty affected by the work of Oxfam Hong Kong and its partners
2. Community-based organizations (farmers, women, workers, youth groups) affected by the work of Oxfam Hong Kong and its partners
3. Partner organizations (national and international NGOs) with which Oxfam Hong Kong has a working relationships in programmes, relief, advocacy or public education
4. The staff and volunteers of Oxfam Hong Kong (including volunteers in the governance bodies)
5. Oxfam Confederation affiliates and the Oxfam International Secretariat
6. Government departments with which Oxfam Hong Kong has a working relationship
7. Monthly donors
8. Participants in fundraising events and their supporters
9. The HKSAR Government

10. National government of the People's Republic of China
11. Peer NGOs
12. Academic organizations, departments and researchers working on NGOs, human development and humanitarian relief

Different groups are engaged in different ways, but methods include planning workshops, solicitation of comments on draft planning documents, focus groups, public meetings, and face-to-face discussions.

A key aspect of stakeholder engagement occurs during the formulation of projects and programmes. The project guidelines and the template for the Project Summary Assessment Document (PSAD) require an explanation of the process of engagement with communities and partners participating in the project, in terms of problem identification, project design, decisions on participant selection and programme implementation.

Partner NGOs and government departments as well as organizations offering financial and service support, are listed in the Annual Report 2011/2012 pages 37-40.

4.15 Basis for identification and selection of stakeholders with whom to engage.

Stakeholders are identified in the Strategic Planning (SP) process. Stakeholder workshops are held as part of the strategic planning process, and thus a cross-section of stakeholders review the list of identified stakeholders. For the 2013-2019 SP, stakeholder workshops took place in both Hong Kong and Beijing and included NGO partners, government partners, government representatives, donors and relevant academic researchers, staff, volunteers and Council members. Different Units within the organization, as well as country offices and Council members are able to propose participants to the Strategic Planning workshops.

People living in poverty: Projects involving local partners and community organizations include participatory issue-identification, solution planning, participant selection, implementation and evaluation mechanisms. A cross-section of projects have 'designed-in' audit and independent external evaluations, usually by independent local organizations. Further points on this issue are covered in indicator NGO1 below.

Partner organizations: In our international and China programmes, we follow the planning, monitoring, evaluation and accountability mechanisms set out in the PLA document. We put a premium to collaborative and participative programme management approaches. Both parties endeavour to build a strong relationship where open and honest feedback into each other's work and role in the partnership are possible. Systems-wise, our evaluation approach is participatory. We have also institutonalised the annual programme review and reflection session between Oxfam and partners. For the China programme,

which is semi operational, programme review and reflection are more frequent and irregular through the intensive interaction with partners.

Donors and volunteers: Regular mailings of information take place to all donors and volunteers. In addition, all donors are invited to an Annual Supporters Gathering, a public meeting with presentations, question and answer sessions, and small group discussions. Telephone enquiry and help-lines serve all donors. Newsslettre and email are sent to donors for regular updates of our work and news of activities in which they can participate. The Annual Report is circulated to all donors. Information on the websites is updated regularly, and covers all major areas of work.

Participation in donor surveys takes place mostly annually on a random sampling basis to understand donors' satisfaction level of our work performance, their profile and their understanding of our work.

A limited number of donors are able to visit programme sites each year. The availability of the visit is communicated to donors by newsletters or enews and the eventual participants for the donor visit are selected by draw when the number of applicants exceeds the quota. These donors are invited to address other donors participating in the Annual Supporters Gathering and in other forums and the media to give feedback to other donors and supporters about their impressions of the programme visit.

Data on Performance

Program Effectiveness

Involvement of affected stakeholder groups in the design, implementation, monitoring and evaluation of policies and programs. [Indicator NGO1]

Our programme Planning, Learning and Accountability Framework (PLA) notes:

> ***ALL DEVELOPMENT ACTORS NEED TO BE ACCOUNTABLE****. Women and men living in poverty are our primary stakeholders. We are accountable to them for both how we do our work (inclusion, participation, empowerment) and the outcomes and impacts of our programmes. We are accountable to our donors for good stewardship of their donations, including maximising the impact of these funds in poverty alleviation and emergency relief and ensuring the most prudent,*

responsible and efficient use of these resources. To all stakeholders, we strive for demonstrable transparency and quality in our work. [page 12]

PROGRAMME/PROJECT DESIGN
The key areas involved in project/programme design include:

- *Community participation in design and identify wellbeing people want to see (focusing along the dimensions of responsible wellbeing)*
    - *Identify the wellbeing in people's lives that we want to bring about, focusing on marginalised groups/sectors*
    - *Identify the policies and practices that need to change*
    - *Analyse power relations and ways to challenge and transform power relations (individual and collective power, alliance and partnership building etc.)*
    - *It is essential to gather gender disaggregated data and make sure participation and voice of women is equally taken into account in the consultation process with community [page 58]*

In the case of humanitarian relief programmes, Oxfam HK's "Humanitarian Action and Disaster Risk Reduction Policy Framework and Guidelines" states:

Evaluation of OHK humanitarian projects provides an objective and evidence-supported evaluation of the relevance, performance, and impact of the emergency project to the wellbeing of the beneficiaries.

Guidelines for MEL in humanitarian responses

- *Partners and beneficiaries participate in designing the MEL process*
- *Supported by both empirical data and feedback from the beneficiaries and other key stakeholders*
- *Provides credible, unbiased public evaluation of our work to donors, governments, partners. . . [page 37]*

Specifically for humanitarian disasters in mainland China, the "*China Programme Manual*" (Section 9.4) states:

i. **Principle to encourage local participation**

1. *Local governmental departments and affected populations should be encouraged to actively participate in project*

needs assessment, planning, design, implementation and monitoring.

2. *Opinions from local officials and relief workers should be fully respected. The urgent needs of the affected population should be met with the best efforts.*

3. *Community monitoring and management group is established and represents local villagers to participate in project monitoring. Community should form their own localized management methods which is more practical so that the project impact can be sustained.*

Community level project design includes consultation, workshops and participatory techniques as integral processes for problem identification, programme design, participant selection, implementation, monitoring and evaluation stages of the programme.

Oxfam Hong Kong has signed up to the Oxfam International policy on program evaluation. This document sets principles for engagement of stakeholders, empowerment and accountability. Oxfam Hong Kong adheres to these agreements in its programme management, including programme and project evaluations which are largely participatory.

Mechanisms for feedback and complaints in relation to programs and policies and for determining actions to take in response to breaches of policies. [Indicator NGO2]

OHK maintains a Whistle Blowing Policy and Anti-Corruption Policy: "*Policy on Disclosure of Malpractice in the Workplace.*" A reference to these policies is included in a standard format in all Letters of Agreement and Contracts involving grant payments or consultancies. The reference includes contact numbers for senior staff unrelated to the grant or consultancy approval decisions: i.e. the Finance Director and the Director of Human Resources and Central Administration.

OHK has an Internal Auditor reporting directly to governing bodies (The Council and the Finance and Audit Committee) who can also take complaints from any member of staff outside normal management lines.

We do not yet have the systems in place to obtain accurate aggregate information at central level about complaints or feedback on our development or humanitarian programme design, conduct, principles or procedures (except in cases of corrupt or illegal practices outlined in the policies above.)

Oxfam Hong Kong's *Personnel Policies* include step by step disciplinary actions considered appropriate for different degrees of breached policies. These are balanced with a set of grievance procedures available to disciplined staff. A *List of Misconduct* seeks to further clarify what constitutes misconduct.

The public can write to us at (info@oxfam.org.hk) if they would like to voice their opinions or file a complaint. We have a mechanism in donor servicing to record the complaints from donors or supporters and follow up actions are made. When the complaint is settled, the case will be closed and the record will be endorsed by the Unit Director.

System for program monitoring, evaluation and learning, (including measuring program effectiveness and impact), resulting changes to programs, and how they are communicated. [Indicator NGO3]

Our programme Planning, Learning and Accountability Framework (PLA) notes:

> *Participatory and partnership-based. Monitoring and evaluation exercises should ensure the meaningful participation of key stakeholders. In programme evaluations, this means paying particular attention to participation by poor women and men and other marginalized groups. In evaluating programmes/projects implemented through partners, it is important to draw on and help strengthen partner's existing systems and capacities for monitoring and evaluation. Monitoring and evaluation should include effective self-assessment by partners and help foster empowerment and mutual ownership of results. [page 28-29]*

Monitoring, evaluation and learning plans are built into the design of the Programme Summary Appraisal Documents (PSADs) and detailed in the Grants Administration Manual(s) (i.e. Section 3 of PLA: Managing Development Programmes). In the international programme, programmes above HKD 400,000 are evaluated and audited externally. For the China programmes, grants over RMB150,000 have to be audited by internal auditors and external auditors will be employed upon request from external funders. Humanitarian evaluations are covered by the broad OI evaluation policy.

Measures to integrate gender and diversity into program design, implementation, and the monitoring, evaluation, and learning cycle. [Indicator NGO4]

One of the Five Aims which cover all work of all Oxfams is the Right to An Identity. This covers issues of women's empowerment and leadership and diversity in our work, and is one of the five thematic categories governing all Oxfam programme work. In the current Oxfam International Strategic Plan, Gender Justice is one of the four top-level Strategic Goals.

Under the Single Management Structure (SMS) agreement between all Oxfams, common Country Analysis and Strategy documents require plans reporting against each objective, linked to the Strategic Goals of the confederation, including Gender Justice.

Our core values statement in the Strategic Plan includes the following on Gender:

> *At the core of our values is the belief that marginalised people must attain the **power to participate**, individually and collectively, in decisions on any development which affects their lives. This is particularly true for women. Awareness of and **action on gender issues** and the empowerment and participation of women is central to poverty alleviation work. . .*

> - *Acknowledging that women are most frequently marginalised from economic opportunities, **mainstream action on gender** in our work on improved income and employment.*

Our programme Planning Learning and Accountability Framework (PLA) notes:

> ***DEVELOPMENT HAS TO ADDRESS GENDER AND OTHER INEQUALITY AND EXCLUSION ISSUES.***
>
> *Development work should consciously contribute towards increasing access to and control over resources (human, social, economic and natural) for women and marginalised groups. This includes challenging political forces, social rules, norms and stereotypes that hinder these groups ability to claim their rights and entitlements. This means fostering an enabling environment that empowers women and marginalised groups to move beyond participation towards greater visibility and effective exercise of voice, choice, and leadership in critical development issues. [page 11]*

Our programmes put a specific premium on the differential impact of development on women – particularly in ensuring gender rights and women leadership. In China, a programme manager who focuses on gender programmes, is responsible for the monitoring and facilitation of gender mainstreaming in other thematic programmes, in which include the capacity building for staff and partners.

Programme Summary Assessment Documents (PSADs) include a sections 'Key Impacts' requiring analysis of each programme's impact on 'Women and Gender Relations.'

Oxfam Hong Kong also maintains a '*Policy of Equal Opportunity on Gender and Diversity*' and a '*Policy on Sexual Harassment in the Workplace*'.

Processes to formulate, communicate, implement, and change advocacy positions and public awareness campaigns. Identify how the organization ensures consistency, fairness and accuracy. [Indicator NGO5]

Advocacy is built on a combination of grassroots fact-gathering, evidence-based research by ourselves and by partner organizations, and collective development of policy positions and advocacy campaigns developed by the Oxfam Confederation as a whole with a range of specialist staff and partners. This will include dialog and discussion with grassroots NGOs in the relevant sector (migrant workers, minorities, labour groups, women's groups etc.) as well as academic institutions and relevant government departments.

All advocacy and campaign policy positions are subject to a rigorous policy development process which involves senior management input and testing against ethical criteria. Plans for advocacy issues and positions are laid out in planning documents which are signed off by senior management. New policy areas and positions are referred to Council for approval.

OHK policy formation follows the formats laid out in *OHK Advocacy Policy; Terms of Reference: OHK Advocacy Coordinating Group.*

Advocacy positions and campaigns reports are published on our website. Feedback is encouraged.

Processes to take into account and coordinate with the activities of other actors. How do you ensure that your organization is not duplicating efforts? [Indicator NGO6]

Working through local partners, both community-based NGOs and local government departments, inherently reduces the chances of redundant activity in a development sector or a geographical area. At the same time, we have audit methods to reduce the risk of 'double funding' of activities by partners.

Where possible, we are members of country-level NGO forums and umbrella bodies, such as the Hong Kong Council for Social Services in Hong Kong.

In humanitarian disaster response, we usually work under the coordination of the UN Office for the Coordination of Humanitarian Affairs (OCHA) or the national government's own coordination mechanisms (E.g. in China and DPR Korea). Where these humanitarian responses are funded by the HK Government Disaster Relief Fund (DRF), there are specific checks to ensure there is no duplication of activities.

This is alsoy part of the programme assessment process, i.e., ensuring there is no double funding. Our work with partners includes determining details of contributions by other donors either into the whole organisation or specific programmes/projects.

Economic

Resource allocation [Indicator NGO7]

Please refer to Annual Report 2011/12 pages 33-36 and the Audited Financial Statement.

Sources of funding by category and five largest donors and monetary value of their contribution. [Indicator NGO8]

Please refer to Annual Report 2011/12 page 35.
The five largest donors are: A legacy from an individual (HK$4.6 m), Oxfam America (HK$3.51m), individual donation from Ms. Long (HK$1.2m), individual donation from Mr. Chung (HK$0.98m); monthly donor Mr Lam (HK$0.6 m).

[OPTIONAL] Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investment, retained earnings, and payments to capital providers and governments [Indicator EC1]

Please refer to the Annual Report 2011/12 pages 33-36 and the Audited Financial Statement.

[OPTIONAL] Significant Financial Assistance Received From the Government [EC4]

As an organization with a charitable mission, Oxfam Hong Kong has been granted exemption from tax by the Inland Revenue Department. The Hong Kong government has no overseas development aid programme, and the government of China does not direct official overseas development aid through NGOs.

However, to contribute to relief efforts in cases of humanitarian disasters outside Hong Kong of a nature and scale that stimulates a response by the international community, the Hong Kong government operates a Disaster Relief Fund (DRF), which is directed through Hong Kong NGOs. In 2011-2012, Oxfam Hong Kong received HK$6.3 million from the DRF.

Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation. Do you have a policy or practice for local hiring? If so, report on the proportion of senior management hired from the local community at locations of significant operation. [Indicator EC7]

Our recruitment practice is to hire from the local community as far as possible. Expatriate candidates will be considered only when local qualified talents cannot be found to fill vacancies.

Environmental

[OPTIONAL] Initiatives to reduce indirect energy consumption and reductions achieved (includes business-related travel and employee commuting) [Indicator EN7]

1. In the coming year (2013-2014), we will be capping or reducing travel budgets for both cost and GHG reduction reasons.
2. However, we will seek a method of linking reduction targets to the scale of work. If a major humanitarian emergency takes place, we may expand the scale of our programmes in terms of staff, staff travel and grant-making during the response period, and any emission reduction targets will need to take account of increased operations necessary to fulfil our organizational mission.
3. To help reduce the amount of travel, we are making increased use of video and teleconferencing. This remains a challenge in the less-developed regions and countries in which our work is necessarily based, because infrastructure, including network bandwidth is lower in less-developed regions and countries and many video-conferencing systems fail to work properly as a result.

Total direct and indirect greenhouse gas emissions by weight. As a minimum, report on indirect greenhouse gas emissions related to buying gas, electricity or steam. You may also report on business travel related greenhouse gas emissions. [Indicator EN16]

As our operations do not involve direct emissions, our carbon emissions tracking covers indirect emissions of CO_2 via our office energy use (electricity) and business travel (air, rail and car).

ELECTRICITY	2008/2009 (metric tons)	2009/2010 (metric tons)	2010/2011 (metric tons)	2011/2012 (metric tons)
Head Office	300	309	307	306
China Offices	18	22	22	32
Overseas Offices	23	17	17	18

The conversion methodology used for calculating greenhouse gas (GHG) levels of electricity use is the country-by-country tables of the International Energy Agency Data Services.

TRAVEL	2008/2009 (metric tons)	2009/2010 (metric tons)	2010/2011 (metric tons)	2011/2012 (metric tons)
Head Office	278	206	178	171
China Offices	101	93	98	155
Overseas Offices	65	44	40	43

The conversion methodology used for calculating the GHG emissions from air, car and rail travel, is the UK government Department of Environment, Food and Rural Affairs (DEFRA) Greenhouse Gases guidelines and conversion factors for company reporting.

FUEL	2008/2009 (metric tons)	2009/2010 (metric tons)	2010/2011 (metric tons)	2011/2012 (metric tons)
Head Office	278	206	178	171
China Offices	101	93	98	155
Overseas Offices	65	44	40	43

The conversion methodology used for calculating GHG emissions from fuel use is the UK government Department of Environment, Food and Rural Affairs (DEFRA) Greenhouse Gases guidelines and conversion factors for company reporting.

For the Oxfam Trailwalker fundraising event we are extending measurement to include the commuting methods and miles of the participating staff and volunteers. We will analyse ease and materiality of these results before any plans to collect similar data on regular office commuting by Oxfam Hong Kong staff covering all our work. As over 95% of employees use public transport or walking for commuting within the relatively small area of Hong Kong SAR, we believe the emissions related to office commuting are likely to be small compared to business air travel and long-distance journeys to visit programme areas, which are measured.

As they become more readily useable, we will look at switching to travel calculations specific to Hong Kong, China and other countries in which we operate rather than using international conversion tables.

Initiatives to reduce greenhouse gas emissions and reductions achieved. What are you doing to reduce and how much have you reduced? [Indicator EN18]

Year	Reduction %	GHG Emission Target (metric tons)	GHG Emission (metric tons)	+/- %	Re-calculate GHG Emission for 2010/11 & 2011/12 (metric tons)	+/- %
2008/9	3%	845	817	3.3		
2009/10	5%	802	731	8.9		
2010/11	10%	715	762	6.6	704	1.5
2011/12	15%	584	818	40.1	762	30.5

1. Improved calculation methods of GHG emissions have led to higher readings, but even without these, we see increased use and a reversal of the trend towards reduction.
2. We will continue to discuss the use of carbon offset credits with the rest of the Oxfam Confederation.
3. Recycled paper is used in the head office. Where possible, photocopiers require staff to manually enter a code, which reduces the frequency of copying.
4. Paper, plastic and metal recycling is practiced in the office, although at this stage we do not measure the GHG savings from this activity. We are receiving figures on greenhouse gas emission savings through paper recycling in the office. GHG emissions due to waste are marginal compared to electricity, travel and fuel use.
5. Water is metered in Hong Kong, and seawater rather than fresh water is used to flush toilets in many areas, including the location of our Hong Kong head office. At present we are not including this in our GHG emission calculations as we believe this is marginal compared to electricity use and air travel.
6. For efforts to reduce GHG emissions related to business travel see response to Indicator EN7 above.

[OPTIONAL] Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations. [EN28]

Oxfam Hong Kong did not pay any fines for non-compliance with environmental laws and regulations in 2011-2012.

Labour Practices and Decent Work

Total workforce, including volunteers, by type, contract, and region. [Indicator LA1]

As of 31 March 2012, Oxfam had the following workforce:

Assumption:
1. By work-base
2. International Programmes refer to field office staff

Source: March 2012 Staff Summary

Hong Kong: 88 full-time permanent staff; 37 full-time contract staff, 9 part-time staff; 2,109 volunteers + 9 interns

Mainland China: 0 full-time permanent staff; 81 full-time contract staff 0; part-time staff; 29 volunteers

International programmes: 7 full-time permanent staff; 24 full-time contract staff; 0 part-time staff; 0 volunteers + 7 interns

Please note that volunteer numbers are those registered on our roster of volunteers who agree on a pre-arranged basis to assist with public events, fundraising or office-related activities. Figures do not include those who serve on governance bodies, or ad-hoc participants and sign-ups in campaign and advocacy activities.

Oxfam Hong Kong does not recruit full-time volunteers, or send volunteers to work on overseas or mainland programmes.

[OPTIONAL] Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations [LA3]

The company offers the same fringe benefits to all employees except public holidays to Road Show employees, who are part-time face-to-face donor recruitment staff. Roadshow staff are entitled to 12 days statutory holidays while office staff are entitled to 17 days public holidays.

[OPTIONAL] Percentage of employees covered by collective bargaining agreements [Indicator LA4]

Labour law in Hong Kong, mainland China and Vietnam does not recognise collective bargaining. The percentage of employees covered by formal collective bargaining agreements is zero. However, Oxfam HK staff in HK, the mainland and Vietnam have unions or staff associations, and annual salary increments are discussed with these representative bodies in advance of a decision.

Average hours of training per year per employee by employee category [Indicator LA 10]

Oxfam Hong Kong full-time staff received the following average training in 2011-2012

Definition:
Senior Management: Scale 1
Middle Management: Scale 2
Professional and Technical Officers: Scale 3 and 4
Administrative: Scale 5

Senior management: 30.5 hours
Middle management: 86.5 hours
Professional and technical officers: 508 hours
Administrative: 87 hours

Volunteers receive a 2-hour training course when they sign up to work for OHK and specific training for the work in which they are engaged.

Percentage of employees receiving regular performance and career development reviews [Indicator LA12]

The Performance Management System (PMS) is applied to all staff on an annual basis. The template for this includes: the setting of work objectives; a review of achievements against past objectives; assessment of core competencies; and development priorities / training needs. The process for PMS includes submission of self-assessment by the staff involved, at

least one face-to-face discussion between supervisor and staff, and a sign off process which includes space for staff to comment on the review and its content.

Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity. [Indicator LA13]

As Hong Kong is not a country, it has no form of national citizenship, only permanent residency earned by length of stay. Hong Kong people have the option of a Hong Kong SAR passport or a British National Overseas passport. The majority of the population are ethnically Chinese, although a substantial number of Chinese residents in Hong Kong have some form of foreign nationality resulting from residency overseas, or because they come from ethnic Chinese communities in other countries (e.g. Mainland China, Malaysia or Singapore). Many people of non-Chinese ethnicity may enjoy permanent Hong Kong residency. Concepts of minority groups in terms of citizenship, ethnic origin or ancestry are therefore not conventionally valid.

Council (governing board)

Women: 7
Men: 8

We do not keep age-group records on Council members
Senior Management team

Women: 3
Men: 4

Under 30: 0 (0%)
30-50: 6 (86%)
Over 50: 1 (14%)

All Managers

	HK	China	IPU Field Office
Women: #	13	7	4
Men: #	5	4	5
Under 30: # (#%)	0	0	4 (44.4%)
30-50: # (#%)	17 (94.4%)	10 (71.4%)	5 (55.6%)
Over 50: # (#%)	1 (5.6%)	4 (28.6%)	0

Officer & Administration

	HK	China	IPU Field Office
Women: #	78	41	12
Men: #	15	28	10
Under 30: # (#%)	18 (19.4%)	30 (43.5%)	6 (27%)
30-50: # (#%)	70 (75.3%)	36 (52.2%)	13 (59%)
Over 50: # (#%)	5 (5.3%)	3 (4.3%)	3 (14%)

[OPTIONAL] Ratio of basic salary of men to women by employee category [Indicator LA14]

Assumption:
1. Use as at 31 March 2012 total basic salary
2. By region

Total salary bill was used to calculate the "Ratio of basic salary of men to women by employee category" based on per capita average.

	HK	China	IPU Field Office
Senior management:	**1:0.79**	**-**	**0**
Middle management:	**1:0.99**	**1:0.84**	**1:0.5**
Officer:	**1:1.04**	**1:0.98**	**1:1.65**
Administration:	**1:1.06**	**1:0.92**	**1:1.88**

Human Rights

[OPTIONAL] Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained [Indicator HR3]

Our programmes are rights-based and therefore rights-awareness and orientation are embedded into the induction of new programme staff. This is also embedded in OI programme standards.

The three Hong Kong programme staff were engaged on training on issues such as rights related to housing and welfare issues for 31 hours in 2011-2012.

[OPTIONAL] Total number of incidents of discrimination and actions taken [Indicator HR4]

There were no reported incidents of discrimination and no actions taken on this issue in 2011-2012.

Society

Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting. This indicator was designed to talk about the positive/negative side effects of what you do, not about your main purpose. [Indicator SO1]

As a development agency, all Oxfam programmes in communities are intended to achieve social, economic or environmental improvement of some form. Therefore, assessment of changes in these aspects of community life are a core aspect of our engagement with any community. Our response to this indicator would include the points made in items NGO1, NGO3 and NGO4 above.

Our model of change is community-based and people-centred, meaning that people themselves are the key agents in their own development. Our rights-based approach to development reinforces the working practices of empowerment and participation. Our PLA Framework articulates our belief that poor people command important knowledge and valuable skills that must be harnessed through their participation in defining and achieving any development goals.

Entering – Project identification and planning

All OHK programmes and projects start with either Oxfam or partner engagement with representative members of the communities to be affected by our programmes. Our participatory approach means that we seek the perspectives of communities or prospective beneficiaries in the analysis and decision making on programmes, especially new programmes.

The Programme Summary Assessment Documents (PSADs) requires the following sections:

- 'Impact on Women / Gender Relations' – This should examine any consequences, negative or positive, for women and girls in the design of the programme.
- 'Monitoring and Evaluation' – an outline of the ways in which the programme will be evaluated, including community impact.
- 'Analysis and Critical Issues' – any variables and risks which may need special attention during the programme to ensure no adverse impact or unintended consequences, such as the capacity of communities and partner organizations to carry out the planned work.
- 'Special Provisions' – any notable aspects of the programme which are required to ensure positive community impact.

During the Programme Implementation – monitoring and reporting

Our approach to programme implementation and monitoring involves continuous contact with the community to discuss social, economic and environmental outcomes of the project. This engagement will bring to light any unintended consequences, positive or negative. As part of our strategic focus on gender justice, special attention is given to discussing gender-specific views of the various impacts of programme work, to capture the separate perspectives and observations of women and men related to programme impacts and outcomes.

Regular reporting schedules are designed into all programmes. These can include participation by communities, local partner organizations or OHK programme staff themselves. Any adverse or unforeseen impacts are reported in this process, along with changes to project design or recommended remedial measures.

It is our practice to share monitoring and evaluation reports with partners and communities to check their veracity.

Programme conclusion – Exit strategy and evaluation

All programme documents and contracts make clear the duration of any programme or programme grant, and the conditions under which the programme will end. Programme manuals are clear that we should not raise false expectations about future programmes and related grants.

For more on evaluation please see the response to indicator NGO3 above.

In the case of humanitarian relief programmes, OHK's "Humanitarian Action and Disaster Risk Reduction Policy Framework and Guidelines" state: (page 11)

> *2.1.4. Responsible Programme Disengagement (Exit Strategy)*
>
> *OHK does not fund longer-term recovery work in non-programme areas. In situations where OHK makes an exemption (like the tsunami response in India and Sri Lanka and the Wenchuan earthquake response in China), OHK incorporates an exit strategy in its project/programme design to assure effective and responsible project or programme disengagement or exit. The exit strategy has to be discussed and agreed upon with local partners and stakeholders. The disengagement strategy will not only determine the extent of OHK's involvement (whether in a relief project or a*

longer term HDRM programme), but more importantly should articulate OHK's intention to ensure the achievement of the project or programme goals.

An exit strategy for a relief project in OHK non-programme areas should state the specific relief objectives, activities, time-frame, and scaling-down or handing over to a local partner.

[OPTIONAL] Percentage and total number of programs/ business units analyzed for risks related to corruption [Indicator SO2]

OHK maintains a Risk Register which includes entries related to financial risk of corruption by programme partners, corruption or financial mismanagement by staff and brand risk resulting from financial scandals. Under each of these entries, prevailing control measures, actions in progress and further recommended actions are indicated.

The Internal Auditor has a calendar of operational reviews, and the terms of reference of the internal audits includes examination of weaknesses in policies and practices which could leave OHK vulnerable to corrupt practices. This calendar will encompass all business units and activities on a four-year basis. In the year 2011-2012, internal audits included the following programmes, activities and business units:

➢ Review of grants administration, approval and monitoring procedures of China Programme Unit, International Programme Unit, Hong Kong Programme Team, as well as Development Education Team;
➢ Review of consultancy engagements;
➢ Review of human resources practices in Hong Kong and China; and
➢ Review the financial system of Vietnam field office.

Percentage of employees trained in organization's anti-corruption policies and procedures. [Indicator SO3]

As part of the staff orientation programme, the whistleblower policy covering ways to report any illegal payments to staff is explained to all inductees.

OHK also has a policy on acceptance of gifts, indicated in the personnel policies.

[OPTIONAL] Actions taken in response to incidents of corruption. [Indicator SO4]

There was no incident of corruption that came to the Management's attention and management too no actions in response to incidents of corruption in the year 2011-2012.

[OPTIONAL] Public policy positions and participation in public policy development and lobbying. [Indicator SO5]

Oxfam Hong Kong includes public policy advocacy and campaigning in pursuit of its mission as part of its core business. For information on the various policy development and lobbying activities OHK undertook in 2011-2012, please refer to Annual Report 2011/2012 pages 9-30.

[OPTIONAL] Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country [Indicator SO6]

Oxfam Hong Kong maintains a rigorous policy of independence from political or religious organizations and therefore made no contributions to political organizations or parties in 2011-2012 or in any other year.

[OPTIONAL] Total number of legal actions for anti-competitive behavior, antitrust, and monopoly practices and their outcomes [Indicator SO7]

Oxfam Hong Kong was subject to no such legal actions in 2011-2012.

[OPTIONAL] Monetary value of significant fines and total number of nonmonetary sanctions for non-compliance with laws and regulations [Indicator SO8]

Oxfam Hong Kong was not sanctioned, with fines or otherwise, for non-compliance with laws and regulations in 2011-2012.

Product Responsibility

[OPTIONAL] Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes [Indicator PR2]

There were no reported or recorded incidents of non-compliance with regulations or voluntary codes related to health and safety or our products or services during 2011-20120.

Programs for adherence to laws, standards, and voluntary codes related to ethical fundraising and marketing communications, including advertising, promotion, and sponsorship. [Indicator PR6]

Oxfam Hong Kong is a member of Face-to-Face Monthly Giving Alliance. We have signed the **Code of Practice on Face-to-Face Regular Donors' Recruitment in Hong Kong**. The Code of Practice provides practical guidelines to charitable institutions for conducting face-to-face (F2F) regular donor recruitment in Hong Kong. It is a voluntary code, enforced by the will of each charitable institution agreeing to maintain the standards laid down in the Code.

[OPTIONAL] Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes [Indicator PR7]

There were no reported incidents of non-compliance with regulations or voluntary codes related to marketing or communications during 2011-2012.

[OPTIONAL] Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data [Indicator PR8]

There were no complaints received or substantiated regarding breaches of customer privacy or losses of customer data during 2011-2012.

Annex One: GRI Content Index for Oxfam Hong Kong 2011-2012

Profile Disclosure	Description	Reference AR - Annual Report SR - Sustainability Report

1. Strategy and Analysis

1.1	Statement from the most senior decision maker of the organisation about the relevance of sustainability to the organisation and its strategy	SR p.1

2. Organisational Profile

2.1	Name of the organisation	SR p.3
2.2	Primary activities	AR p.11-32; 37-38 SR p.3
2.3	Operational structure of the organisation, including national offices, sections, branches, field offices, main divisions, operating companies, companies, subsidiaries, and joint ventures	AR p.6, 42 SR p.4
2.4	Location of headquarters	AR p.42 SR p.4
2.5	Countries of operation	AR p.7-8; 42 SR p.5
2.6	Nature of ownership and legal form	SR p.5
2.7	Target audience and affected stakeholders	AR p.37-40

		SR p.5
2.8	Scale of the reporting organisation	AR p.37-40
		SR p.5-6
2.9	Significant changes during reporting period regarding size, structure and ownership	SR p.6 (First GRI report)
2.10	Awards received in the reporting period	AR p.27 SR p.6

3. Report Parameters

3.1	Reporting period (e.g. fiscal/calendar year) for information	AR p.35-36 SR p.6
3.2	Date of most recent previous report	SR p.7 (First GRI report)
3.3	Reporting cycle (annual, biennial etc)	SR p.7
3.4	Contact point for questions regarding the report or its contents	SR p.7
3.5	Process for defining report content SR	SR p.7
3.6	Boundary of the report	AR p.42 SR p.7
3.7	Specific limitations on the scope or boundary of the report	SR p.8
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations	SR p.8
3.10	Explanation of the effect of any restatement of information provided in earlier reports and reasons for such restatements	SR p.8 (First GRI report)
3.11	Significant changes from previous reporting periods in the reporting scope, boundary or measurement methods applied in the report	SR P;8 (First GRI report)
3.12	GRI Content Index: Table identifying the location of the Standard Disclosures in the report	Annexed to SR

4. Governance, Commitments and Engagement

4.1	Governance structure of the organisation, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organisational oversight	AR p.6; 41 SR p.8
4.2	Indicate whether the Chair of the highest governance body is also an executive officer	SR p.9
4.3	For organisations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members	AR p.41 SR p.10
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body	SR p.10
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided	SR p.11
4.8	Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation	SR p.11
4.13	Memberships in associations (such as industry associations) , coalitions and alliance memberships, and/or national/international advocacy organizations	SR p.12
4.14	List of stakeholder groups engaged by the organisation	AR p.37-40 SR p.12
4.15	Basis for identification and selection of stakeholders with whom to engage	SR p.13

Performance Indicator	Description	Reference AR - Annual Report SS - Sustainability Report

Programme Effectiveness

| NGO1 | Involvement of affected stakeholder groups in the design, implementation, monitoring and evaluation of policies and programmes | SR p.14 |
| NGO2 | Mechanisms for feedback and complaints in relation to programmes and policies and | SR p.16 |

	for determining actions to take in response to breaches of policies.	
NGO3	System for program monitoring, evaluation and learning, (including measuring program effectiveness and impact), resulting changes to programs, and how they are communicated.	SR p.16
NGO4	Measures to integrate gender and diversity into program design, implementation, and the monitoring, evaluation, and learning cycle.	SR p.17
NGO5	Processes to formulate, communicate, implement, and change advocacy positions and public awareness campaigns. Identify how the organization ensures consistency, fairness and accuracy.	SR p.18
NGO6	Processes to take into account and coordinate with the activities of other actors. How do you ensure that your organization is not duplicating efforts?	SR p.19

Performance Indicator	Description	Reference
Economic		
NGO7	Resource allocation.	AR 33-36 SR p.19
NGO8	Sources of funding by category and five largest donors and monetary value of their contribution.	SR p.20
EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investment, retained earnings, and payments to capital providers and governments	AR p.33-36 SR p.20
EC4	Significant financial assistance received from government	SR p.20
EC7	Procedures for local hiring and proportion of senior management hired from the local	SR p.20

community at locations of significant operation. Do you have a policy or practice for local hiring? If so, report on the proportion of senior management hired from the local community at locations of significant operation.

Environmental

EN7	Initiatives to reduce indirect energy consumption and reductions achieved [includes business-related travel and employee commuting]	SR p.21
EN16	Total direct and indirect greenhouse gas emissions by weight. As a minimum, report on indirect greenhouse gas emissions related to buying gas, electricity or steam. You may also report on business travel related greenhouse gas emissions.	SR p.21
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved. What are you doing to reduce and how much have you reduced?	SR p.23
EN 28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	SR p.24

Labour Practices and Decent Work

LA1	Total workforce, including volunteers, by type, contract, and region.	SR p.24
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations	SR p.25
LA4	Percentage of employees covered by collective bargaining agreements	SR p.25
LA10	Average hours of training per year per employee by employee category	SR p.##
LA12	Percentage of employees receiving regular performance and career development	SP p.##

	reviews	
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	SP p.##
LA14	Ratio of basic salary of men to women by employee category	SP p.##

Human Rights

HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	AI (partial)
HR4	Total number of incidents of discrimination and actions taken	AI

Society

SO1	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting. This indicator was designed to talk about the positive/negative side effects of what you do, not about your main purpose.	SR p.##
SO2	Percentage and total number of programs/ business units analyzed for risks related to corruption	SR p.##
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures.	SR p.##
SO4	Actions taken in response to incidents of corruption	SR p.##
SO5	Public policy positions and participation in public policy development and lobbying.	AR p.9-30 SR p.##
SO6	Total value of financial and in-kind contributions to political parties, politicians, and	SR p.##

	related institutions by country	
SO7	Total number of legal actions for anti-competitive behavior, antitrust, and monopoly practices and their outcomes.	SR p.##
SO8	Monetary value of significant fines and total number of nonmonetary sanctions for non-compliance with laws and regulations.	SR p.##

Product Responsibility

PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.	SR p.##
PR6	Programs for adherence to laws, standards, and voluntary codes related to ethical fundraising and marketing communications, including advertising, promotion, and sponsorship.	SR p.##
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	SR p.##
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	SR p.##

Report Application Level		C	C+	B	B+	A	A+

Standard Disclosures

	C	C+	B	B+	A	A+
G3 Profile Disclosures OUTPUT	Report on: 1.1 2.1 - 2.10 3.1 - 3.8, 3.10 - 3.12 4.1 - 4.4, 4.14 - 4.15	Report Externally Assured	Report on all criteria listed for Level C plus: 1.2 3.9, 3.13 4.5 - 4.13, 4.16 - 4.17	Report Externally Assured	Same as requirement for Level B	Report Externally Assured
G3 Management Approach Disclosures OUTPUT	Not Required		Management Approach Disclosures for each Indicator Category		Management Approach Disclosures for each Indicator Category	
G3 Performance Indicators & Sector Supplement Performance Indicators OUTPUT	Report on a minimum of 10 Performance Indicators, including at least one from each of: Economic, Social and Environmental.		Report on a minimum of 20 Performance Indicators, at least one from each of Economic, Environmental, Human rights, Labor, Society, Product Reponsibility.		Report on each core G3 and Sector Supplement* Indicator with due regard to the Materiality Principle by either: a) reporting on the Indicator or b) explaining the reason for its omission.	

*Sector supplement in final version

GRI Application Level C

I hereby declare that to the best of my understanding this report fulfills the requirements for a GRI G3 Application Level C.

Name: Heidi Hung

Position: Global Campaign Coordiantor, Oxfam Hong Kong

Date: 13 March 2013