



**Accountable
Now**

GLOBAL STANDARDS LOCAL TRUST

Accountable Now Reporting Requirements July 2016



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Key information

- ▶ **Members have to report annually and no later than 12 months after the end of their financial year.**
- ▶ **There are two deadlines per year: 1 April and 1 October.**
- ▶ **Members have to report using the Global Reporting Initiative's NGO Sector Supplement and specifically the components selected in the GRI Reporting Guidelines, which is a template-style subset of the entire GRI NGO Sector Supplement. This was revised in July 2014.**



1. Time frame

Accountable Now Members are required to report annually and no later than 12 months after the end of their financial year.

Review rounds and deadlines

There are two review rounds and therefore two deadlines per year: **1 April** and **1 October**. Reports received by 1 April will be reviewed from March to June and those received by 1 October in October/November. The review of reports submitted after a deadline will be postponed until the next round.

First report

Since 2012, organisations that are approved for Membership by the Accountable Now Board of Trustees are initially granted Affiliate Membership status. Full Membership is only reached when the organisation has submitted its first Accountability Report and this has been approved by the Independent Review Panel.

New Accountable Now Members have to submit their first report no later than 12 months after the end of their financial year following the financial year in which they joined Accountable Now. This means that if a Member, whose financial year is the calendar year, joined Accountable Now in July 2013, they will have to submit their first report by December 2015 and their report should cover 2014. The diagram below illustrates this process. Members are free to submit their first report earlier if they wish.



Biannual reporting

Once Member Organisations have reached a sufficient level of accountability, they only have to hand in **full reports every two years**. These organisations only hand in a brief report in the interim years. The “Improvement Analysis” is the basis for these interim reports:

- ▶ Information should be provided on progress in the areas identified by the Panel in the Improvement Analysis



- ▶ Updated CEO statement on how accountability shapes strategic decisions
- ▶ Potentially: Any material changes that occurred within the organisation
- ▶ Overall length: 4-6 pages
- ▶ There is no reporting template (as is the case for full reports); Members are free to choose a format that is most beneficial to them.

Organisations will have to have reported for a minimum of three years before this rule can be applied and provide evidence of a well-functioning feedback and complaints mechanism, which is the only minimum standard of Accountable Now so far. Furthermore, it will remain the Panel's decision as to whether organisations have reached a sufficient level of good accountability practice, as this will differ slightly between organisations depending on their size and sector.

Apart from following the general reporting template for full reports (see [here](#)), the full report submitted every two years has to cover basic factual information for both years. This includes information on the number and types of formal complaints (NGO2), audited financial accounts (NGO7), five largest donors (NGO8), CO2 emissions (EN16), and - if applicable - any incidents of corruption (SO4).

Consequences of not reporting

If a Member does not fulfil the reporting requirements as outlined above, its Membership may be terminated. Please see the **sanction policy** in [Annex I](#).

In extraordinary circumstances (e.g. major restructuring, mergers, takeovers) a Member may request to suspend its report for one year by agreement with the Accountable Now Board of Trustees. In this case, the reason for the suspension will be mentioned on the Accountable Now website.



2. Reporting Requirements

Accountable Now Members are required to report using the Global Reporting Initiative's NGO Sector Supplement reporting framework.

Global Reporting Initiative

The Global Reporting Initiative (GRI) produces the world's largest sustainability reporting framework including principles and performance indicators which organisations can use to measure and report their economic, environmental and social performance. On the initiative of Accountable Now, GRI developed a reporting supplement that accommodates the specific needs of NGOs: the NGO Sector Supplement (NGOSS). When developing the NGOSS, the responsible working group went through the existing reporting framework for the corporate sector and added some indicators, while revising others, in order to produce a supplement that is suitable for NGOs. The NGOSS includes a section on the general profile of NGOs and a total of 88 specific accountability components to report on.

GRI Reporting Guidelines

Out of these 88 components, Members, the Accountable Now Board and the Panel made a selection of components from the profile disclosure and performance indicators which they saw as most relevant for the majority of CSOs. Complementary guiding questions from the Panel will now help focus on relevant issues. This selection is called the [Reporting Guidelines](#) and this template includes:

- ▶ 34 profile disclosures
- ▶ 21 performance indicators

The Accountable Now Reporting Guidelines is what Accountable Now Members have to report on. Members can also report on more components than are in the template; however if they do not report on all components specified in the Reporting Guidelines, they will have to explain the reasons why. Please note that any additionally reported indicators not mandatory for Accountable Now will not be assessed by the Panel.

The Reporting Guidelines are available on the Accountable Now website under ***What we do / Reporting Standard and Process***. The full GRI NGOSS is available here: <https://www.globalreporting.org/resource/library/G3-English-NGO-Sector-Supplement.pdf>.



10 Accountability Commitments

Members are advised to link their report directly to the normative [Accountability Commitments](#) they committed to. The text was revised in May 2014 in a consultative process with Accountable Now Member Organisations. Members can link by either referring to them in the Chief Executive's opening statement or by linking the reports on the various GRI components directly to the 10 Accountability Commitments they refer to. A matrix (see [Annex II](#)) shows the link between the Commitments and GRI reporting requirements.

Non-applicable indicators

The Reporting Guidelines are based on the “comply or explain” principle. Some indicators might not be relevant for all Member Organisations. In this case, Members should clearly explain why an indicator is not relevant.

“Improvement Analysis” – Commitments for the future

It is the key aim of Accountable Now to support continuous organisational improvements. The GAP Analysis Table was introduced to showcase at a glance where progress has been achieved and which areas need to be further addressed. This was replaced in November 2014 by a more succinct “Improvement Analysis”, capturing only the most relevant issues that need to be addressed. The Panel summarises these areas for the organisation at the end of their Feedback Letter. If this does not reflect the organisation's priorities, they are encouraged to adapt the document according to their needs. The **“Improvement Analysis”** is also considered to be the basis for the very brief interim reports of those organisations moving to biannual reporting.

3. GRI Application Levels

The Accountable Now reporting is based on GRI's Application Level C which is intended for entry-level reporting organisations. For this Level, organisations need to report on a set of the Profile Disclosures (1.1; 2.1-2.10; 3.1-3.8; 3.10-3.12; 4.1-4.4; 4.14-4.15). Organisations do not need to report Disclosures on Management Approach (DMA). Moreover, they should report fully on at least 10 Performance Indicators, either Core or Additional, including at least one from each Category (Economic, Environmental, and Social).

For Level C, organisations need to make sure that they report on at least 10 (Core or Additional) Performance Indicators, with at least 7 from the original G3 or G3.1 Guidelines.



To assess whether organisations fully report on the required standard disclosures, they can review the G3 Checklist or G3.1 Checklist.

Find more information on Level B (requiring reporting on at least 20 Performance Indicators and all Profile Disclosures) and Level A on the GRI website:

<https://www.globalreporting.org/information/FAQs/Pages/Application-Levels.aspx>

If organisations are interested in a confirmation of their self-declared Application Level, they can request a [GRI Application Level Check](#). The outcome of the Check is a formal GRI Application Level Check Statement for inclusion in the report.

4. Scope of the Report and Use of Logo

Reporting period

As Accountable Now Members report annually, the report should **cover one year** and where possible the financial year. Any changes to the reporting period should be explained in the report under the profile disclosure 3.1 “Reporting period”.

Successive reports

In successive reports, Members can repeat the same information from the previous report regarding their policies if these have not changed. However, examples need to be given from each specific year underpinning the relevance and implementation of the policy in practice.

International organisations and national entities

Members joining Accountable Now commit their entire organisation to abiding by the 10 Accountability Commitments. If Members join for parts of their organisation only (e.g. the International Secretariat) they may use the Reporting Guidelines to report on just this part of the organisation. However, it is highly desirable that the Member should demonstrate a commitment to accountability for the entire movement and indicate how it intends to extend its Accountable Now Membership to include other parts of the organisation.

The most desirable way for Members to report is through a comprehensive and consolidated report on the entire organisation/movement. Alternatively, each national entity and the international parent organisation may report on Accountable Now individually. In that case, **international parent organisations are responsible for ensuring that their national entities submit their reports on time**. They may then consolidate them and send them to the Accountable Now Secretariat as one report or each national entity may send them separately.



Accountable Now logo

Members are requested to prominently communicate their Accountable Now Membership in order for stakeholders to know what the organisation can be held accountable for. This means that:

- ▶ Members are requested to insert the Accountable Now logo and a link to the Accountable Now website on their website.
- ▶ Only parts of an organisation (e.g. the international headquarters) which report fully according to the Reporting Guidelines and the Requirements set out above are allowed to use the Accountable Now logo.
- ▶ National entities of an international organisation may use the logo if:
 - The national entity submits a report on its own and this is accepted by the Panel;
 - The international parent organisation collects full reporting data of all national entities and collates them into one consolidated report; or
 - The international parent organisation provides sufficient assurance that it has the necessary internal processes and procedures in place to ensure that their national entities fully adhere to the 10 Accountability Commitments.

5. Format of the Report

There is no set format to follow when reporting. However, the reports should be **concise and accessible** (max. of 40 pages). All mandatory indicators must be addressed. If not following the Reporting Guidelines or GRI structure/numbering, all responses need to be accurately referenced (and possibly hyperlinked) in a clear table. The information can also be included in broader reports such as an organisation's Annual Report. However, in this latter case, any relevant information that is not published due to being considered extra, critical or internal should be shared separately with the Panel.



6. Review Process

Independent Review Panel

Reports are reviewed by the Independent Review Panel. Information on the Panel, including its members and Terms of Reference, can be found on the Accountable Now website under *What we do / Independent Review Panel*.

In each Performance Indicator the Panel looks for:

- i. A written policy
- ii. Evidence that the policy is used in practice (see below)
- iii. Assurance of positive management response to improve the quality of work

Where policies / evaluations etc. are mentioned, Members are encouraged to provide relevant links.

When assessing reports, the Panel focuses on three dimensions:

- ▶ How **complete** is the report in relation to the issued guidelines?
The Panel acknowledges the demanding nature of many GRI requirements and recognises that not all of them are as substantial as others.
- ▶ What evidence is there of **institutional commitment** to greater accountability and to using the reporting process to advance this?
The Panel looks for evidence of top-level ownership of accountability in the organisation (for example in the opening statement signed by the Chief Executive) backed by good examples in the report; evidence of using Accountable Now Membership as a means of identifying areas of relative strengths and weaknesses in the organisation (as opposed to a box-ticking exercise); and evidence of a systematic concern for accountability, including recognition of areas for further work. The Panel encourages organisations to highlight the corrective actions they take, and appreciates it when they are open about their failures and when they make clear commitments for the future which are followed up in future reports. Therefore, the Panel hopes that progress in such areas will be highlighted in forthcoming reports.
- ▶ How strong is the **evidence** in the self-assessment which the organisation has conducted?
The Panel particularly looks for references not only to relevant policy documents, but also to examples where the self-assessment was supported by specific action (e.g. drawn from operational activities, whether successful or unsuccessful). Some examples include: (a) reporting the percentage of national entities which comply with



certain standards, (b) leveraging existing surveys that provide relevant hard data, (c) thorough globally set parameters, evidenced by random national level controls or d) illustrative case studies. It is important for the Panel to see that the accountability commitments that the organisations made when signing Accountable Now lead to informed corrective action and ultimately improve the quality of their work.

The Panel reviews the improvements made by Members in their consecutive reports and whether they take the Panel's feedback into consideration. The Panel also checks the commitments made by the organisations in their previous reports (GAP Analysis Table).

Review process and timeline

- Step 1: Before the Panel reviews the reports, the Accountable Now Secretariat pre-screens them, checks that they are completed in full and are consistent with previous reports and promises made. The Secretariat might contact Members to request additional information. (week 1-5)
- Step 2: The Secretariat then sends the reports to the Panel members who review the reports. (week 6-7)
- Step 3: All reports are individually discussed at the Panel meeting which takes place approximately two months after the reporting deadline.
- Step 4: The Secretariat finalises all Feedback Letters on behalf of the Panel and shares them with the Panel members for their final approval. (week 8-9)
- Step 5: The Secretariat then sends the Panel's feedback to each organisation that submitted a report. (week 9)
- Step 6: The organisations then have four weeks to send comments on this feedback if they wish to do so. The Panel can answer Members' comments. (week 9-13)
- Step 7: Finally, the Secretariat publishes the reports, the Panel feedback, and, if applicable, Members' comments and the Panel's answers on Accountable Now's website. (week 14)

The entire process, from the reporting deadline to publication on the website, takes approximately three to four months. A diagram in [Annex III](#) illustrates this review process. Reports can be uploaded prior to the Panel's assessment if Members prefer a more timely publication on Accountable Now's website.



Not meeting expected standards

If the Independent Review Panel finds that a report does not meet the standards expected of an Accountable Now Member, it will ask the Member to resubmit its report **within three months**. Repetitive substantive failures in reporting that indicate non-compliance with Accountable Now commitments and objectives will be reported to the Accountable Now Board and can lead to termination of Membership.

7. Support and Help

Documents

- ▶ The Panel has collected examples from Members' reports of what they see as Good Practice when reporting on the GRI NGO Sector Supplement.
- ▶ Oxfam Great Britain has produced instructions to help NGOs when getting started with reporting on the GRI NGOSS.

Peer learning

Members are strongly advised to read other Members' reports, available on Accountable Now's website, in particular the ones highlighted as Good Practice by the Panel. Members are also encouraged to share draft reports with colleagues and peers for comment before final submission to the Panel. Webinar outcomes and presentations on certain issues such as Complaints Handling Mechanisms, anti-corruption procedures, effective stakeholder engagement etc. might help drafting responses to the report. Moreover, the Annual Members' Workshop also promotes the exchange of good practices.

Accountable Now Secretariat

We are happy to provide support to Members, so please do not hesitate to contact us by email or telephone:

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Annex I: Sanctions Policy

Sanctions on Members for a breach of Reporting Requirements

Updated in June 2016

1. When the Member Organisation's report is 1 month late, the Secretariat contacts the respective organisation, asking for the submission of the report.
2. If the Member Organisation does not reply within 4 weeks, the Secretariat will repeat its request for the report.
3. When the report is 3 months overdue, the issue will be brought to the attention of the Accountable Now Board. The Secretariat contacts the Member on behalf of the Board, communicates any message that the Board at this point wishes to put forward to the Member Organisation and gives the organisation 4 weeks' time to lay out the reasons for their delay and the actions which they want to take to remedy the situation.
4. If the Member does not react or follow up on their presented plan of action or the Board is otherwise not convinced of the Member's commitment to further comply with the 10 Accountability Commitments and the Reporting Requirements, it will notify the relevant Member in writing of any intention to terminate their Membership.
5. After receiving such notice, the Member will have 14 clear days to put forward written representation, which the Board will consider when making their final decision on the termination of the Membership.
6. At the next scheduled Board meeting, the Board will make a formal decision about the exclusion of this Member. According to the Articles of Association, the Board must take this decision by a majority of 75 % of Trustees.



Annex II: Reporting Matrix

Accountable Now and the GRI Reporting Framework

The 10 Accountability Commitments are the core document that Accountable Now Member Organisations sign up to when joining. It was revised in spring 2014 and contains 10 core commitments to good accountability practice. In order to ensure compliance with these commitments, a reporting framework was set up in consultation with the Global Reporting Initiative (GRI). The matrix below shows the link between the 10 Accountability Commitments and GRI Reporting Guidelines.

Accountability Commitments	GRI Reporting Guidelines
	<p>GRI Reporting Guidelines <i>not referring to any specific principle.</i></p> <ul style="list-style-type: none"> 2.1 Name of the organisation. 2.3 Operational structure of the organisation (incl. all national offices & subsidiaries). 2.4 Location of organisation’s headquarters. 2.5 Number and names of countries where the organisation operates. 2.7 Target audience. 2.8 Scale of the reporting organisation. 2.9 Significant changes during the reporting period. 2.10 Awards received in the reporting period. 3.1 – 3.12 Reporting parameters.
<p>Respect for Human Rights</p>	<p><i>Respecting human rights is fundamental to all Accountable Now Members’ strategy and as such a cross-cutting theme in everything they do. Reporting indicator where this commitment should be explicitly reconfirmed are:</i></p> <p><i>Profile Disclosures:</i></p> <ul style="list-style-type: none"> 1.1 Statement from the most senior decision-maker of the organisation on why advancing human rights is critical to achieving sustainable change and why strong accountability is a key enabler to success in this process. 2.2 Primary activities relating to the advancement of human rights. 4.12 External charters or principles to which the organisation subscribes.



<p>Independence</p>	<p>Profile Disclosures: 2.6 Nature of ownership and legal form. 4.3 Number of independent non-executive members in the highest governance body. 4.6 Identifying, preventing and managing conflicts of interest. 4.1 Governance structure.</p> <p>Performance Indicators: NGO8 Identifying the most important sources of funding. SO3 Training in organisation’s anti-corruption policies and procedures. SO4 Actions taken in response to incidents of corruption.</p>
<p>Transparency</p>	<p>The entire report is a commitment to transparency. The Independent Review Panel also looks for institutional commitment to transparency by checking if the report is published prominently, distributed widely and feedback is actively encouraged.</p>
<p>Good Governance</p>	<p>Profile Disclosures: 4.1 Governance structure. 4.2 Division of power between the highest governance body and management. 4.10 Evaluation of the governance body.</p>
<p>Responsible Advocacy</p>	<p>Performance Indicators: NGO5 Process to formulate, communicate, implement and change advocacy positions and public awareness campaigns.</p>
<p>Participation</p>	<p>Profile Disclosures: 4.4 Mechanisms for internal stakeholders to provide recommendations. 4.14 List of stakeholder groups. 4.15 Basis for selecting stakeholders. 4.16 Formats of stakeholder engagement. 4.17 Key topics and concerns raised through stakeholders.</p> <p>Performance Indicators: NGO1 De facto influence of stakeholders in the design, implementation and evaluation of the organisation’s activities. NGO2 Feedback and complaints mechanisms in relation to programmes/ policies. NGO6 Working and coordinating with other actors. SO1 Impact of activities on the wider community.</p>



Environmental Responsibility	<p>Performance Indicators: EN16 Total direct and indirect greenhouse gas emissions by weight. EN18 Initiatives to reduce greenhouse gas emissions and reductions achieved. EN26 Initiatives to mitigate environmental impacts of products and services.</p>
Diversity / Inclusion	<p>Performance Indicators: NGO4 Integration of diversity into programme design, implementation and evaluation. LA13 Diversity in the organisation (governance bodies and employees). EC7 Procedure for local hiring.</p>
Ethical Fundraising	<p>Performance Indicators: PR6 Ethical fundraising.</p>
Professional Management	<p>Profile Disclosures: 4.5 Adequate remuneration of staff. Performance Indicators: NGO3 Programme monitoring, evaluation and learning. NGO7 Resource allocation. LA1 Size and composition of total workforce. NGO9 Mechanisms for workforce to raise grievances to management. LA10 Effective training of staff and volunteers. LA12 Global Talent Management: staff performance evaluation and development plans in accordance with the strategy.</p>

Additional to the above, all Accountable Now Members commit to establishing an open information policy, a policy on sexual integrity, and a risk management policy.



Annex III: Review Process Diagram and Timeline

