

## 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><b>GRI Reporting Guidelines</b> <i>not referring to any specific principle.</i></p> <p>2.1 Name of the organisation.            2.3 Operational structure of the organisation (incl. all national offices &amp; 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>
<p><b>Respect for Human Rights</b></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><b>Profile Disclosures:</b></p> <p>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>



<b>Independence</b>	<p><b>Profile Disclosures:</b>  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><b>Performance Indicators:</b>  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>
<b>Transparency</b>	<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>
<b>Good Governance</b>	<p><b>Profile Disclosures:</b>  4.1 Governance structure.  4.2 Division of power between the highest governance body and management.  4.10 Evaluation of the governance body.</p>
<b>Responsible Advocacy</b>	<p><b>Performance Indicators:</b>  NGO5 Process to formulate, communicate, implement and change advocacy positions and public awareness campaigns.</p>
<b>Participation</b>	<p><b>Profile Disclosures:</b>  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><b>Performance Indicators:</b>  NGO1 De facto influence of stakeholders in the design, implementation and evaluation of the organisation’s activities.</p>



	<p>NGO2 Feedback and complaints mechanisms in relation to programmes/ policies.</p> <p>NGO6 Working and coordinating with other actors.</p> <p>SO1 Impact of activities on the wider community.</p>
<b>Environmental Responsibility</b>	<p><b>Performance Indicators:</b></p> <p>EN16 Total direct and indirect greenhouse gas emissions by weight.</p> <p>EN18 Initiatives to reduce greenhouse gas emissions and reductions achieved.</p> <p>EN26 Initiatives to mitigate environmental impacts of products and services.</p>
<b>Diversity / Inclusion</b>	<p><b>Performance Indicators:</b></p> <p>NGO4 Integration of diversity into programme design, implementation and evaluation.</p> <p>LA13 Diversity in the organisation (governance bodies and employees).</p> <p>EC7 Procedure for local hiring.</p>
<b>Ethical Fundraising</b>	<p><b>Performance Indicators:</b></p> <p>PR6 Ethical fundraising.</p>
<b>Professional Management</b>	<p><b>Profile Disclosures:</b></p> <p>4.5 Adequate remuneration of staff.</p> <p><b>Performance Indicators:</b></p> <p>NGO3 Programme monitoring, evaluation and learning.</p> <p>NGO7 Resource allocation.</p> <p>LA1 Size and composition of total workforce.</p> <p>NGO9 Mechanisms for workforce to raise grievances to management.</p> <p>LA10 Effective training of staff and volunteers.</p> <p>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.