

## Overview of Specific Items included in the NGO Sector Supplement

The NGO Sector Supplement consists of the G3 Guidelines including NGO specific items. This overview contains a synopsis of the NGO specific items only. Material issues to NGOs may have been considered adequately addressed by the G3 Guidelines and therefore do not feature in the list below. Please refer to the details in the NGO Sector Supplement for the full disclosures.

### Profile Section

Context	Commentary
2. Organizational Profile	<b>2.2</b> Commentary added to report on primary activities.
	<b>2.3</b> Commentary added to include national offices, sections, branches, field offices.
	<b>2.6</b> Commentary added to report on details and current status of not-for-profit registration.
	<b>2.7</b> Commentary added to report on target audience and affected stakeholders.
	<b>2.8</b> Commentaries added to report on number of members and/or supporters and volunteers, total income, net assets and scope and scale of activities.
4. Governance, Commitments, and Engagement	<b>4.2</b> Commentary added to report on the division of powers between the highest governance body and the management and/or executives.
	<b>4.4</b> Commentary added to include internal stakeholders. Commentary added to identify any topics raised relating to program effectiveness.
	<b>4.7</b> Commentary added to address qualifications and expertise relating to guiding program effectiveness.
	<b>4.9</b> Commentary added to include national agreed standards. Commentary added to address procedures for overseeing program effectiveness.
	<b>4.10</b> Commentary added to report on processes for appointment, dismissal and lengths of tenure/officials in the highest governance body.
	<b>4.13</b> Commentary added to include coalitions and alliance membership.
	<b>4.14</b> Commentary added to include examples of stakeholder groups specific to the NGO sector.

## Program Effectiveness Section

### NGO SECTOR-SPECIFIC PROGRAM EFFECTIVENESS PERFORMANCE INDICATORS

Aspect	Commentary
Affected Stakeholder Engagement	<b>NGO1</b> Processes for involvement of affected stakeholder groups in the design, implementation, monitoring and evaluation of policies and programs.
Feedback, Complaints and Action	<b>NGO2</b> Mechanisms for feedback and complaints in relation to programs and policies and for determining actions to take in response to breaches of policies
Monitoring, Evaluation and Learning	<b>NGO3</b> System for program monitoring, evaluation and learning, (including measuring program effectiveness and impact), resulting changes to programs, and how they are communicated.
Gender and Diversity	<b>NGO4</b> Measures to integrate gender and diversity into program design and implementation, and the monitoring, evaluation, and learning cycle.
Public Awareness and Advocacy	<b>NGO5</b> Processes to formulate, communicate, implement, and change advocacy positions and public awareness campaigns.
Coordination	<b>NGO6</b> Processes to take into account and coordinate with the activities of other actors.

## Economic Section

### NGO SECTOR-SPECIFIC COMMENTARY ON G3 ECONOMIC DISCLOSURE ON MANAGEMENT APPROACH

Aspect	Commentary on DMA
Market Presence, including Impact on Local Economies	Commentary added to include impact on local economies.

### NGO SECTOR-SPECIFIC ECONOMIC PERFORMANCE INDICATORS AND COMMENTARY ON G3 INDICATORS

Aspect	Indicator and Commentary
Resource Allocation	<b>NGO7</b> Resource allocation.
Ethical Fundraising	<b>NGO8</b> Sources of funding by category and five largest donors and monetary value of their contribution.
Economic Performance	<b>EC1</b> Commentaries added to make the indicator specific to the NGO sector.

## Social Section

### NGO SECTOR-SPECIFIC LABOR PERFORMANCE INDICATORS AND COMMENTARY ON G3 INDICATORS

Aspect	Indicator and Commentary
Employment	<b>LA1</b> Commentary added to include volunteers. Commentary added to identify the different categories of volunteers by frequency and function. Commentary added to invite reporting on number of volunteers by type. Reference added.
Labor/Management Relations	<b>NGO9</b> Mechanisms for workforce feedback and complaints, and their resolution.
Occupational Health and Safety	<b>LA7</b> Commentary added to describe the importance of reporting on injury rates of volunteers. Commentary added to include volunteers.
	<b>LA8</b> Commentary added to include volunteers.
Training and Education	<b>LA10</b> Commentary added to include volunteers.
	<b>LA11</b> Commentary added to include volunteers.

### NGO SECTOR-SPECIFIC COMMENTARY ON G3 SOCIETY INDICATORS

Aspect	Indicator and Commentary
Corruption	<b>SO4</b> Commentary added to describe the importance of reporting on instances of corruption. Commentary added to include volunteers and members of governance bodies.

### NGO SECTOR-SPECIFIC COMMENTARY ON G3 PRODUCT RESPONSIBILITY DISCLOSURE ON MANAGEMENT APPROACH

Aspect	Commentary on DMA
Marketing Communications	Commentary added to include specific reference to ethical fundraising.
Customer Privacy	Commentary added to include data protection.

### NGO SECTOR-SPECIFIC COMMENTARY ON G3 PRODUCT RESPONSIBILITY INDICATORS

Aspect	Commentary
Marketing Communications	<b>PR6</b> Commentary added to invite reporting on complaints of breaches of standard for fundraising and marketing communications.