	TITLE: Terms of Reference (FINAL)
	PROJECT: Bridging the sustainability reporting gap
	REFERENCE: 12800/DDE057843
	AUTHOR: Romie Goedicke
	DATE: 07.04.2008

‘Bridging the Sustainability Reporting Gap’ Project Global Reporting Initiative

Terms of Reference – Mid Term Review

1.1 Background

In 2005 GRI was awarded a € 2.5 million euro grant under the ‘Thematische Medefinanciering’ (TMF) round of the Ministry of Foreign Affairs to set up the project ‘Bridging the Sustainability Reporting Gap’. GRI is now at mid-way point in the implementation of this 5-year project (2006-2010) and plans and is planning, as was laid out in the contract (beschikking), to conduct a Mid Term Review. This Terms of Reference will be the basis on which this review will be conducted.

1.2 About the ‘Bridging the Sustainability Reporting Gap’ project

The TMF grant is used to ensure that the GRI Guidelines can serve as an effective vehicle for promoting sustainable development in developing countries. To achieve this, it is necessary to ensure that:

- the content of GRI is relevant to the developing country context;
- developing country experts have a sense of ownership and genuine involvement in the creation of the content; and
- developing country organizations have the capacity to report well.

The project has been structured to address each of these points to ensure the applicability, buy-in, and capacity within developing countries to contribute to and gain the benefits of this global guideline.

1.3 Main goal the ‘Bridging the Sustainability Reporting Gap’ project

To make a contribution to the reduction of poverty and to contribute to sustainable economic development (from an economic, social and environmental perspective) through further development of the contents, ownership and range of sustainability reporting according to the GRI Guidelines and to make them available to companies and organizations in developing countries and/or multinational companies or organizations that are working in developing countries and with that give GRI’s interpretation of paragraph 18 of the WSSD Action Plan.


The project is divided in four interrelated budget lines, described below: four specific objectives.

Budget line 1: Improve ownership in Global South

The goal of this budget line is to strengthen the participation and ownership of companies and other organizations in the South in the development and governance of GRI, and to extend GRI’s reach through Southern experts participating in other networks. Strong ownership will ensure the inclusion of developing country perspectives and the promotion of the Guidelines.

Budget line 2: The G3 Guidelines for and through DAC Countries

The goal of this budget line is to improve the GRI Guidelines and make them available as a global public good for experts in developing countries to improve their availability in developing countries and explore how to ensure their applicability in a developing country context. The activities under this line help ensure that the GRI is exposed in developing countries and that developing countries become involved in the GRI.

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Budget line 3: Education Program – Improve capacity building

The aim under this budget category is to set up an Education Program which will make the Guidelines accessible and applicable for organizations and businesses of all sectors and sizes, particularly in developing countries. The goals are:

- to develop a package of services and learning tools, starting with a training handbook (initially financed by the European Commission),
- the development of a GRI certified training program, a network of training partners qualified through a special GRI accreditation process, and
- the development of distance digital learning.

Budget line 4: Methods and Instruments of Sustainability reporting: SME and Supply Chain for developing countries

The SME and the supply chain program has been developed to produce specifically targeted publications and training programs to support SMEs starting up and enhancing their sustainability reporting processes. Research is being carried out to analyze the points of view, the local and external drivers and the reporting approaches of SMEs in different developing countries. They are being examined both as an independent company and in their role in the supply chain overall. GRI is also examining the role that groups of SMEs (clusters) can play. The focus is on the role and value of sustainability reporting in all these relationships.

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2. Purpose and objectives of the review & Audience

2.1 Purpose

As a part of its contractual obligation to the Ministry of Foreign Affairs, GRI is committed to conduct a mid-term review of the 'Bridging the sustainability reporting gap' project.

The main objective of this mid-term evaluation is to provide a detailed review of the implementation and results of the 'Bridging the sustainability reporting gap' project thus far including recommendations as to any changes or adjustments of the project and implementation that may be necessary in light of the changing international environment.

Purposes of the review are to:

- Assess the project's quality and relevance of design, effectiveness, efficiency, impact, and sustainability;
- Develop clear recommendation for the 'Bridging the sustainability gap' project, possible future project development, improved implementation, and identification of new opportunities;
- Enhance accountability on how activities have been developed and funds have been allocated;
- Draw lessons that contribute to GRI's/Bridging the sustainability gap project's learning; and
- Enhance GRI's credibility and transparency in the view of the Ministry of Foreign Affairs and other partners.

2.2. Specific Objectives

- Identify the key outcomes and impacts of the 'Bridging the sustainability reporting gap' project against the project log frame;
- Make recommendations on result areas and activities within the project and provide input on how to better demonstrate success; and
- Provide an analysis of the operational strengths and weaknesses of the project – with recommendation on how this can be enhanced for the 'Bridging the sustainability reporting gap' project and similar projects in the future.

2.3. Audience for the review

The Mid-Term Review will be shared and used both within the GRI secretariat and externally with our partners.


GRI will use the review to learn about the efficiency of the project, the effectiveness and relevance of the project. The outcomes will be used for this project, improving other project, and for setting up new projects.

The primary audiences for the mid-term review are:

- GRI project staff at the GRI secretariat in Amsterdam;
- Selected partners and stakeholders involved with the 'Bridging the sustainability reporting gap' project.

A secondary audience includes:

- The Netherlands Ministry of Foreign Affairs: This review meets the contractual obligations of the Ministry of Foreign Affairs. The final report will be send to the Ministry.

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3. Evaluation Issues and Key Questions

3.1 Quality and relevance of design

Assess the continuing appropriateness and relevance of the design of the 'Bridging the sustainability reporting gap' project. And to assess what adjustments have been made and what else might be necessary due to the changes in the context, or new threats and opportunities that have arisen during the course of the project. In particular:

- To what extent does the 'Bridging the sustainability reporting gap' project respond to priority issues?
- To what extent are the original objectives of the 'Bridging the sustainability reporting gap' project still valid?
- Is the GRI staff assigned to the 'Bridging the sustainability reporting gap' project planning and using the most appropriate strategies to achieve their results?
- What is the value of the 'Bridging the sustainability reporting gap' project in relation to other GRI projects?
- Do stakeholders believe that the activities of the 'Bridging the sustainability reporting gap' project are responding to their needs and context?
- What are the possibility and limitations of the 'Bridging the sustainability reporting gap' project for SME and Supply Chain in developing countries?

3.2 Effectiveness

Assess the major achievements of the 'Bridging the sustainability reporting gap' project in terms of to poverty alleviation and sustainable economic development, from both an economic, social, and environmental point of view to date in relation to the stated objectives and intended results.

- Focus on the four project goals and how specific objectives have been achieved thus far;
- Assess what has been achieved, the likelihood of future achievements, and the significance/strategic importance of the achievements;
- Describe any major failures of the project to date, explaining why they have occurred;
- Describe any unforeseen impacts (whether positive or negative); and
- Identify any exceptional experiences that should be highlighted e.g. case-studies.


3.3 Efficiency of Planning and Implementation (output versus input)

Assess to what extent resources are being used economically to deliver the expected outcomes of the 'Bridging the sustainability reporting gap' project. Are plans being used, implemented, and adapted if necessary? For example:

- Is the overall 'Bridging the sustainability reporting gap' project work plan used and up to date?
- Does the 'Bridging the sustainability reporting gap' project have a monitoring plan and have specific indicators been designed?
- Is monitoring data being collected as planned, and used to drive a coherent communications strategy?

Asses other project management factors important for delivery, such as:

- Are there capacity gaps with the 'Bridging the sustainability reporting gap' project team, or other internal support functions such as HR or finance?
- Have quality relationship been established with partners, stakeholders, and the Ministry of Foreign Affairs?

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- Have learning processes such as self-evaluation, coordination and exchange with other similar or related projects been developed


3.4 Impacts of Result

- To what extent is the 'Bridging the sustainability reporting gap' project contributing to a long-term positive effect on the practice of sustainability reporting in non-OECD countries?
- How and where is the 'Bridging the sustainability reporting gap' project making a difference?
- What specific role has GRI and its partners in making that difference?

3.5 Potential for sustainability, replication, and scaling-up

Assess the key factors affecting sustainability of the 'Bridging the sustainability reporting gap' project, such as:

- Will the 'Bridging the sustainability reporting gap' project contribute to lasting benefits
- Is there evidence of an increased uptake of sustainability reporting in the project areas, and/or scaled up or replicate project activities beyond the immediate project area?
- Is the 'Bridging the sustainability reporting gap' project contributing to a social change in the project areas?
- Is there evidence that the 'Bridging the sustainability reporting gap' project is contributing to other areas of work where GRI has project activities?

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4. Design of Review Approach and Methodology

Any proposed approach will need to examine the relevance, efficiency, effectiveness, impact and sustainability of the 'Bridging the sustainability reporting gap' project, under the four main project goals:

1. Strengthen the participation of and ownership of companies and organizations in the South, with regards to the content and governance of the GRI;
2. Improve and digitally making available the GRI Guidelines (G3) as a Global Public Good, with clear applicability for non-OECD countries;
3. Enhance capacity building by means of setting up a 1. education- and training program, 2. regional trainings, and 3. partnerships;
4. Methods and instruments of sustainability reporting: SME & Supply Chain.

Given the breadth of the 'Bridging the sustainability reporting gap' project activities, geographies and sectors, a review of this project as an integrated whole is a challenge given:

- a) The effectiveness, efficiency, and impact of the project are the product of not only the work conducted by the GRI staff members, but also partners we work together with to implement this program.

Outputs of the approach will have clear, evidence-based recommendations for adjusting, defining, refining/focusing, and prioritizing activities for both:

- a) The remainder of the 'Bridging the sustainability reporting gap' project – rest of 2008, 2009 and 2010.
- b) Follow-up of the 'Bridging the sustainability reporting gap' project after the end of the original grant period.

The review will need to look at all of the main activities undertaken in the 'Bridging the sustainability reporting gap' project in order to best understand how enabling conditions have been built, which of these have been stand-alone activities, and which are complimenting each other. Ultimately the review may have to limit itself to a prioritized selection of key activities.


The review will take part at the GRI Secretariat in Amsterdam, and visits to a selection of the most important partners will be conducted. The review will involve discussions with key GRI staff, partners and other relations in the 'Bridging the sustainability reporting gap' project activities.

In the past years reports have been prepared by GRI personnel to report on the status of the project to the Ministry of Foreign Affairs. The Mid-Term review will use these reports as base-line information.

The added value of the review is to conduct an external reflection on how the project has been managed.

A two person Review Team with the following roles will undertake this consultancy:


- **Team Leader:** who is responsible to lead the overall directions of the review, including signing of contract with GRI, hiring of one team member. In cooperation with GRI she/he will define the review methodology, develop a work plan, communicate with the 'Bridging the sustainability reporting gap' project focal person, clarify roles, responsibilities, and approaches for conducting limited field visits, and provide overall guidance on the production and delivery of all outputs including draft and final report(s).

 The logo for the Global Reporting Initiative (GRI) features a stylized globe with a blue and white grid pattern. To the right of the globe, the words "Global Reporting Initiative" are written in a bold, blue, sans-serif font, with a trademark symbol (TM) at the end.	<p>TITLE: Terms of Reference (FINAL) PROJECT: Bridging the sustainability reporting gap REFERENCE: 12800/DDE057843 AUTHOR: Romie Goedicke DATE: 07.04.2008</p>
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- **Team member:** who will assist the team leader in her/his activities and will work closely with the Team Leader to develop a work plan and undertake all activities as agreed.

The team will use data and information already generated and collected by GRI, hold interviews with the responsible GRI staff members, and will supplement this information by conducting a limited number of field visits to gather evidence and opinion through direct observation and interviews with representatives of key partner of GRI.

The review design will be shared with the GRI staff for critique and comment before proceeding with the review.

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5. Profile Review Team

Team Leader

- Relevant academic background to a Masters level;
- Extensive knowledge of, and experience with, the practice of sustainability reporting by companies, public entities, and/or non-profit organizations;
- Knowledge of the GRI Sustainability Reporting Framework and its application;
- 10-15 years experience in monitoring and evaluation of sustainability reporting projects;
- Demonstrated capacity to lead, direct, and manage the team;
- Demonstrated experience managing large multi-year project/programmes;
- Experienced in and familiar with recent developments and challenges facing sustainability reporting in non-OECD countries;
- Experience in working with NGOs;
- Fluency in written and spoken English (near Native-speaker level), and preferably highly in Dutch, competent in Portuguese is an asset.

Team Member

- Relevant academic background;
- Extensive knowledge of, and experience with, the practice of sustainability reporting by companies, public entities, and/or non-profit organizations;
- Knowledge of the GRI Sustainability Reporting Framework and its application;
- 3-5 years experience in monitoring and evaluation of sustainability reporting projects;
- Experienced in and familiar with recent developments and challenges facing sustainability reporting in non-OECD countries;
- Experience in undertaking reviews;
- Experience in working with NGOs;
- Fluent in English and Dutch oral and written, competent in Portuguese is an asset.

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6. Deliverables and Estimated Time Frame

6.1 Deliverables

The four main deliverables and approximate timeframe for the review is a follows:

- a) Desk study, work plan, review design, approach, methodology, and budget (5 days):
Development of report of review design. The report should cover and overview of:
 - i. Time for desk study and review of available documents;
 - ii. Overview of how the review will be logistically and technically undertaken;
 - iii. Workplan that provides breakdown and logistical sequencing of activities and the timeframe in which the review will take place;
 - iv. An evaluation matrix (Annex I) summarizing the evaluation, design to be used in the review, indication of key questions, data resources, tools and methods; and
 - v. Budget (including wages, travel, and all incidentals).


- b) Draft report (15 days): This report should be structured as suggested in Annex II. The draft will be reviewed internally with all comments returned to the Team Leader within 10 days.

- c) Final Report (5 days) This report will be prepared following the receipt of the Draft Report comments. This report should follow the format suggested in Annex II and contain strong evidence-based recommendation for shaping the remaining time, activities and directions of the 'Bridging the sustainability reporting gap' project and possible follow-up.

- d) Final presentation: The Team Leader will present an overview of his/her findings to the involved GRI staff.

6.2 Output


At the end of the review the consultant will be expected to write a report using the format in Annex II. The consultant will also be expected to make a presentation to all stakeholders of the main findings of the review.

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7. Proposed time frame

The 'Bridging the sustainability reporting gap' project evaluation will be based upon review of documentation and discussion with staff and other key stakeholders, complemented with field visits to a number of key implementation partners.

Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7
Work plan						
Interviews, meetings, and prepare draft Final Report						
				GRI Reviews Draft Final Report		
					Final Report writing and presentations of findings	

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8. Application process

8.1 Application Process

To be considered for this consultancy, completed application must include the following items. Deadline for application is **30 April**.

1. Cover letter describing/demonstrating:
 - a) How the Team Leader and Team Member meet the basic criteria outlined in section 6.
 - b) Detailed work plan including dates for when the review will be undertaken;
 - c) Description of any unique or innovative methods or approaches the team will use during their review.
2. Covering letter also to include engagement cost
3. CV's of Team Leader and Team Member
4. Outputs of at least two previous similar reviews.

Send application and all supporting material in electronic form with the 'Bridging the sustainability reporting gap' project in the subject heading to the GRI Secretariat:

Via regular mail:

Global Reporting Initiative
 Attn. Peter Westra
 Keizersgracht 209
 1016 DT Amsterdam

Via e-mail:

Peter Westra
 Director of Operations
 E-mail: Westra@globalreporting.org
 Phone: +31 20 531 00 29

Romie Goedicke
 Fundraising Coordinator
 E-mail: Goedicke@globalreporting.org
 Phone: +31 20 531 00 19

8.2 Services to be offered by GRI

GRI offers an office space for the two reviewers during the review period, on the basis of the availability. The reviewers will be assigned a computer and can use all other available office equipment.

8.3 Supporting Documents

GRI will provide the reviewer with the following list of background documents for desk research:

- Thematische Medefinanciering Aanvraag Programmafinanciering GRI: 'Bridging the Sustainability Reporting Gap' (and translation of the most important parts of the application in English);
- Annual Report 2006 (in Dutch);
- Annual Report 2007 (in English);
- BuZa Revised Budget 2007 (in English); and
- Any other written communication between GRI and the Ministry of Foreign Affairs in the past years.

Annex I Evaluation Matrix

The Evaluation Matrix is an important tool to summarize the evaluation design. First the key questions for the evaluation are defined. These are then broken down into specific research questions. Then, for each research question, data sources are identified, together with data collection tools or methods appropriate for each data source.

Issues	Key Questions	Specific Research Questions	Data Sources	Methods/ Tools	(Indicators)
Quality and relevance of design					
Effectiveness					
Efficiency					
Impact					
Sustainability					
(Other)					

Quality and relevance of design

This part assesses the planning and design phases of the 'Bridging the sustainability reporting gap' project (origin of project proposal), and the coherence and feasibility of the project.

Effectiveness

This part relates to relationship between the results of the 'Bridging the sustainability reporting gap' project and the project specific objectives referred to in the log-frame terminology. It gives an assessment of the extent to which the project objectives have contributed towards to achievement of the project purpose.

Efficiency

This part relates to what is known as the relationship between the activity and the results of the project in the log-frame terminology that effect efficiency, such as


- Means and costs;
- Organization;
- Management and monitoring; and
- Monitoring and evaluation.

Impact

This part assesses the contribution of the project in a broader context, the relationship of the 'Bridging the sustainability reporting gap' project purpose and the overall project goals.

Sustainability

This part looks at the sustainability of the project. The evaluators should present an analysis for all budget lines in term of their sustainability prospect.

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Annex II: Required format for the Evaluation Report

Title page (1 page)

Including project title, date of the report, authors, GRI main contacts and reference numbers, etc.

Executive Summary (1-5 pages)


- Acknowledgements
- Table of Contents
- List of used acronyms and abbreviations;
- Brief Project Description and context;
- Purpose and expected use of the review;
- Objective(s) of the review;
- Summary of review methodology;
- Principle findings and conclusions, especially reporting to project goals/targets;
- Key recommendations; and
- Summary of lessons learned.

Report (10-15 pages)

- Objectives of the review;
- Purpose and use of the review;
- Audience for and use of the review;
- Objective(s) for the review;
- Review methodology;
- Composition of the review team;
- Review findings, documented by evidence (based on the model in Annex I);
- Conclusion(s);
- Recommendations; and
- Lessons learned.

Annexes

- Terms of reference for the review;
- Evaluation matrix;
- Timetable;
- List of supporting documentation reviewed;
- List of GRI staff and partners interviewed;
- Research instruments
- Project log frame;
- Specific monitoring data; and
- Short biographies of the reviewers.

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Annex III: Key Contact Persons (in alphabetical order)

GRI Staff

Name	Position	E-mail	Phone
Arbex, Nelmara	Director Learning & Services	Arbex@globalreporting.org	+31 20 531 00 21
Buck, Bastian	Assistant Learning & Services	Buck@globalreporting.org	+31 20 531 00 23
Fogelberg, Teresa	Deputy Chief Executive	Fogelber@globalreporting.org	+31 20 531 00 28
Gilbert, Sean	Director Technical Development	Gilbert@globalreporting.org	+31 20 531 00 04
Goedicke, Romie	Fundraising Coordinator	Goedicke@globalreporting.org	+31 20 531 00 19
Huizinga, Wouter	Finance Officer	Huizinga@globalreporting.org	+31 20 531 00 10
Plugge, Leontien	SME & Supply Chain Manager	Plugge@globalreporting.org	+31 20 531 00 25
Thurm, Ralph	Associate Director Business Engagement & Development	Thurm@globalreporting.org	+31 20 531 00 08
Westra, Peter	Director of Operations	Westra@globalreporting.org	+31 20 531 00 29
Wiemer, Joris	<i>Assistant SME & Supply Chain</i>	Wiemer@globalreporting.org	+31 20 531 00 27

Other

Name	Position	E-mail	Phone

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The 'Bridging the Sustainability Reporting Gap' project

Background Paper

Thematic relevance

The 'Bridging the Sustainability Reporting Gap' project has thematic relevance from different angles, which play a part in the Dutch development cooperation policy and thematic joint financing policy and in the policy note "*Aan Elkaar Verplicht*"

Goal, Results, Activities, Resources

The program proposal contains one main aim and four operational aims. In the next paragraphs the aims, results, activities and resources will be described in more detail, by using the DRAM (D=goal, R=result, A=activities and M=means) method.

Main goal

To make a contribution to the reduction of poverty and to contribute to sustainable economic development (from an economic, social and environmental perspective) through further development of the contents, ownership and range of sustainability reporting according to the GRI Guidelines and to make them available to companies and organizations in developing countries and/or multinational companies or organizations that are working in developing countries and with that give GRI's interpretation of paragraph 18 of the WSSD Action Plan.


Specific goals:

1. To strengthen the participation on and the ownership of the contents and governance of the GRI by companies and organizations of the South;
2. Improve the use of the GRI Guidelines (G3) and make them digitally available as a global public good for experts in developing countries to improve their applicability and the availability in developing countries;
3. To strengthen the building of capacity in the field of Sustainable Undertaking in developing countries, by means of
 - a) education and training program,
 - b) regional trainings, and
 - c) a network of partnerships.
4. To develop methods and instruments in the field of sustainability reporting that are of specific importance for developing countries, particularly in the following areas:
 - a) SMEs, and the supply chain, and
 - b) mapping and monitoring mechanism.

1. Results, belonging to the first specific aim strengthen the participation on and the ownership of the contents and governance of the GRI by companies and organizations of the South:

- 1.1. Full substantive input to the GRI technical work process and the products in the upcoming five years (>30% participation in working groups);
- 1.2. Larger input from experts from non-OECD countries in international policy making in the field of Corporate Social Responsibility (CSR) and GRI;
- 1.3. An interactive digital platform (including web log) to support dialogue and the technical work;
- 1.4. Travels to non-OECD countries to enhance to scope of the project;
- 1.5. & 1.6. Staff support

2. Results, belonging to the second specific aim improve the GRI Guidelines (G3) and make them digitally available as a global public good for experts in developing countries to improve their applicability and the availability in developing countries:

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- 2.1 A new generation of GRI Guidelines (G3) tested and monitored (by means of a Structured Feedback Process) on applicability in DAC 1 countries by experts and for experts from developing countries, with a higher applicability and availability in developing countries.
- 2.2 A Geographic Supplements program with adapted information and guidelines for countries and regions in developing countries which make the new G3 Guidelines even more applicable in the emerging market economies.
- 2.3. Travels to non-OECD countries to enhance to scope of the project;

3. Results, belonging to the third specific aim strengthen the building of capacity in the field of Sustainable Undertaking in developing countries, by means of a) an education and training program, b) regional trainings and c) a network of partnerships;

- 3.1, 3.2., and 3.3. Staff Support for the set up of an education- and trainingprogramme, that makes the guidelines fully applicable for companies and organizations in developing countries. This means that in 2006, around 300, going up in the following year towards 2009 to at least 750 persons, per year in DAC countries have received education or training in face-to-face trainings. In total at least 2,500 persons from DAC countries will have participated directly in workshops of the education- and trainingprogramme. A to be determined number will be based on self-study use the possibilities on the website, it is expected that this number is considerably higher than those participating in the workshops.
- 3.4 An education and training program will make the Guidelines completely applicable and available for companies and organizations in developing countries. This means that in 2006 approximately 300 persons per year in DAC 1 countries will have had education or training during face to face workshops. This number shall increase every year until approximately 750 persons in 2009. In total at least 2,500 persons from DAC 1 countries will have participated. It is difficult to estimate the number of people that will use the opportunities on the website to study, but it will probably be a multiple of the number of people that have taken part in the workshops.
- 3.5 Formal partnerships with CSR organizations that cooperate with organizations in at least 3 regions from DAC 1 countries.
- 3.6. Travels to non-OECD countries to enhance to scope of the project;
- 3.7 & 3.8 A global GRI education consortium with at least half of the participating CSR training institutes coming from developing countries.
- 3.9 Trainer of trainer workshops
- 3.10 Translations
- 3.11 Set up a digital trainings program,


4. Results, belonging to the fourth specific aim develop methods and instruments in the field of sustainability reporting that are of specific importance for developing countries, particularly in the following areas: a) SMEs, and the supply chain and b) a mapping and monitoring mechanism:

- 4.1 A SME and supply chain reporting program, including work force and expertise.
- 4.2 A SME Handbook that is available in at least five languages.
- 4.3. Travels to non-OECD countries to enhance to scope of the project.

Activities (that lead to the above mentioned results and goals:

1. Strengthen GRI ownership global South

- A. **Four** experts from the South will participate each year in the technical GRI working groups, which are the centre of the substantive working process. These are working groups that develop new sector supplements or technical protocols. They can also be groups that work on documents concerning all relevant issues, such as the boundaries of reporting, supply chain, financial analytic screening or verification. GRI regulation states that it is necessary that the experts that are participating in the working groups are geographically diverse. These groups meet each other approximately three times to develop a specific part of the Guidelines and they are the central group for discussion and negotiation. Communication between meetings

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will take place through digital communication methods, which makes it possible to receive the input of an even broader group of stakeholders. When the specific piece is ready, it will be published on the GRI website for a public comment period. Depending on the subject, tens or hundreds of GRI users and stakeholders worldwide (including developing countries) will use this period to comment on the publication. The concept and the comments are presented to the Technical Advisory Committee (TAC) and a decision will be made about making the concept available as an official pilot. Pilots will be revised by the TAC after a period of twelve to eighteen months. They will use user feedback and present a recommendation to the GRI board about the formal approval of the piece as part of the GRI Guidelines.


- B. Each year, five experts from DAC 1 countries with GRI experience will participate in ISO, CSD and other GRI related forums. Participants are working in the field of CSR and sustainability reporting and they cooperate with GRI or will have a large influence on GRI in the future.
- C. Building, programming and maintaining a digital platform (including a web log and other digital communication methods). As a part of the launch of the G3 GRI will launch a very modern digital platform, planned for 2006, which will be adapted to the specific needs of the G3 members from the South, who will often be obstructed by poor technical equipment. The enhancement of the use of digital communication is an important part of this proposal and this will strengthen the instruments with which the GRI can effectively and efficiently stay in contact with its stakeholder's network worldwide which is important for the stakeholders' participation in governance bodies or working groups and consultations about the development of the Guidelines.
- D. A senior Stakeholder Engagement expert will support and stimulate the international network. This person will be, standing on an equal footing, facilitating the contacts between the network members and who, on the other hand, will have a formal coordinating function.

2. The G3 Guidelines for and made by developing countries

- A. Organizing three workshops in developing countries over a period of two years (2006-2007), where the new G3 Guidelines will be tested and monitored to see whether they are suitable to use in DAC 1 countries. The new GRI Guidelines (G3) shall be tested on their global relevance. They have to be equally relevant to both OECD as non-OECD countries. Specific elements will be added to the Guidelines to facilitate the applicability in developing countries (for instance the SME Handbook and, in the future, geographical annexes that can be used as additional Guidelines for regional and country specific sustainability problems.).
- B. Setting up a Geographical Annexes Program which contains specific information and Guidelines, upon request, this can be specifically used by countries and regions in developing countries. This can be countries in a specific situation (for instance China, who has very specific economical and geopolitical characteristics), but for instance also in countries where the government has a specific legal framework with requirements for sustainability reporting (for instance in South Africa). This program will lead to the publication of national annexes supplementing the standard GRI procedures. The program will be managed by a senior expert and it will be supervised by the GRI Technical Director.

3. Strengthening the capacity building

- A. Setting up an educational and training program which will make the Guidelines accessible and applicable for organizations and businesses in developing countries. This will happen to coincide with the development of a package of services and measures, such as a training handbook (probably financed by the European Commission), the development of GRI training workshops, a GRI accreditation exam and the development of distance digital learning. The education and training program will be developed because of the increasing demand for it worldwide. A curriculum and a program containing regional workshops are being developed for practitioners,


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especially those in developing countries, who pay for services that commercial consultants provide for large, mostly multinational, companies. A 'Training of Trainers' program shall be at the base of the education and training program and it will focus developing a starting reservoir of trainers in different regions, who will provide education and training in their regions.

- B. Translating the handbook in six languages. This is necessary to make is accessible for those who do not speak English.
- C. An accreditation program will be developed which will contain an exam that tests the knowledge of the G3 model. It is expected that this accreditation will be an important acknowledgement for the practitioners, especially in countries where this formal acknowledgement is admired. This will enhance the interest in the education program.
- D. The GRI education association will be an essential organizational instrument in the development of the education and training program. The association aims to become the base of the cooperation between GRI and an international group of CSR organizations. It is expected that CSR organizations from South Africa, Brazil (probably Chile), India and/or the Philippines and Hong Kong (with attention for China) will be cofounders of this association. The World Bank Institute has also shown interest.
- E. Training workshops in developing countries (when invited to do so) which will approximately take place once a year. ARUP studied the demand for these workshops and the demand is high, both companies and individual trainers are interested.
- F. Setting up a worldwide GRI educational consortium, half of the participating CSR training institutes should come from developing countries. It is expected that the World Bank Institute will participate in this because of its knowledge of CSR and education. The consortium will be based on cooperation between some well known CSR institutes, who will be participating in the development of the education and training program. These institutes will contribute to the program with their professional knowledge as well as their knowledge of the local situation.
- G. Closing partnerships with CSR organizations from at least 3 regions in DAC 1 countries. The GRI Guidelines are used in 32 DAC countries. Stakeholders and companies from South Africa, Brazil, Chile, Mexico, Thailand, The Philippines and India have a particular high interest in the Guidelines.
- H. An educational handbook shall be made (financing of this is discussed with the European Commission) which will contain the basis curriculum. The handbook shall provide the basis material for educational and training workshops, but it will also be available for distance learning to those who can not participate in a workshop. This will make it easier accessible for developing countries. Established and experienced CSR organizations that are from these countries. *GRI has also contacted different sectors from the micro credit sector, for example in Uganda, Tanzania, Kenya, Cambodia, Nicaragua and Peru.* Through these contacts and GRI's stakeholder contacts, GRI will select the strongest CSR organizations to work together in the GRI education consortium. The consortium will initially focus on countries that have the highest rate of interest and activities (probably South Africa, Brazil and/or Chile, India, Hong Kong/China and/or The Philippines) to build capacity and experience, and after this expand.

4. Developing methods and instruments which are specifically important for sustainability reporting in developing countries.

- A. The SME and the supply chain program will be developed to give specifically developed advice and material for the support of reporting by SMEs. Research shall be taking place to analyze the point of view of SMEs in different developing countries. There will be looked at their position as an independent company and their role in the supply chain. Attention will be paid to the role and value of sustainability reporting in these relationships.

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- B. The translation of the, already published, SME Handbook which is published in five languages to make it more accessible to users from non-English speaking countries, particularly developing countries.

Means

Overarching Goal				
Give a contribution to poverty reduction and sustainable economic development from a economic, social and environmental point of view through the development of content, ownership and reach of sustainability reporting based on the worldwide GRI Guidelines, and making the guidelines available for companies and organizations in developing countries, or multinationals or organizations who are operating in developing countries and in this way contribute to the realization of paragraph 16 of the WSSD Platform for Action.				
Goal 1				
Strengthen the participation of and ownership of companies and organizations in the South, with regards to the content and governance of the GRI.				
Budget line	Results	Activities	Means ¹ (per year)	Means (2006-2010)
1.1	Participation in GRI working groups.	Annual participation of 4 experts from the South in GRI technical working groups.	4 persons x 5,000 = 20,000 (per year)	100,000
1.2.	Participation in international CSR networks.	Annual participation of 5 experts from the South, with GRI experience, in ISO, GC etc.	5 persons x 4,000 = 20,000 (per year)	100,000
1.3	Digital platform	Building and maintaining digital platform by an digital implementation expert.	40,000 in 2006, and 20,000 in 2007	60,000
1.4	Travel costs for other stakeholder engagement activities.	Official journeys to non-OECD countries.	5 travels x 3,000 = 15,000 (per year)	75,000
1.5	Staff Support stakeholder engagement.	Coordination of international network by the Deputy Chief Executive	0.25 FTE x 120,000 = 30,000 for year 2007-2010	120,000
1.6	Staff Support Stakeholder Engagement	and Senior Stakeholder Engagement Expert	0.5 FTE x 60,000 = 30,000	150,000
Total				605,000
Goal 2				
Improve and digitally making available the GRI Guidelines (G3) as a Global Public Good, with clear applicability for non-OECD countries.				
Budget line	Results	Activities	Means (per year)	Means (2006-2010)
2.1	G3 Sneak Peaks	Keeping 3 consultative workshops in 2 years.	20,000 each	60,000
2.2	National Annexes Program in developing	Development of 1 national annex per year. And preparations for this.	Preparations: 2007 = 20,000 2008 = 60,000	240,000

¹ All amounts are in euros.

	countries.		2009 = 80,000 2010 = 80,000	
2.3	Other travel costs	Supporting official journeys to non-OECD countries	5 travels x 3,000 = 15,000 (per year)	75,000
Total				375,000

Goal 3:


Enhance capacity building by means of setting up a 1. education- and training program, 2. regional trainings, and 3. partnerships

Budget line	Results	Activities	Means (per year)	Means (2006-2010)
3.1	Education Program	Development of services by 1. Education Director	0,5 FTE x 100,000 = 50,000	250,000
3.2	Knowledge & Module Development	2. Education Expert	1 FTE = 50,000	250,000
3.3	Financial Administration Support	3. Financial Administrative Support	0,5 FTE x 35,000 = 17,500	87,500
3.4	Training workshops for non-OECD countries	1 training workshop per year	40,000	200,000
3.5	Formal partnerships with CSR organizations in the South	At least 1 formal Memorandum of Understanding in 3 regions	2006 = 5,000 2007 = 5,000 2008 = 3,000	13,000
3.6	Other travel costs	Supporting official journeys to non-OECD countries.	5 travels x 3,000 = 15,000 (per year)	75,000
3.7	Global GRI Education Consortium	Meetings of the consortium, at least 1 time a year.	20,000 per year	100,000
3.8	Global GRI Education Consortium	Preparations for these meetings	2006: 16,400 2007-2010: 6,400	42,000
3.9	Training of trainers workshops	3 workshops: 1 pilot and 2 more	2006: 20,000 2007: 15,000 2008: 15,000	50,000
3.10	Translations of training handbook	Translation, print- and production costs.	1 translation a year = 15,000	75,000
3.11	Digital training program	Build a digital training program, and maintenance costs	2006 = 20,000 2008 = 2,000 2010 = 2,000	24,000
Total				1,166,500

Goal 4

Methods and instruments of sustainability reporting: SME & Supply Chain.

Budget line	Results	Activities	Means (per year)	Means (2006-2010)
4.1	SME & Supply Chain reporting	Development of SME Program by program	0,5 FTE x 70,000 = 35,000	175,000

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	program	manager.		
4.2	Support Staff	Administrative and logistical support.	2006 = 14,000 2007 = 14,000 2008-2010 = 20,000	88,000
4.3	Translation SME Handbook	Translation, print- and production costs.	1 translation a year = 15,000	75,000
4.4	Other travel costs	Supporting official journeys to non-OECD countries.	3,000 per year	15,500
Total				353,500
Total				2,500,000

Measure results

Specific characters

Each of the provided results has been formulated as specific as possible. The aims, activities and the results are part of the multiple year business plan. In some cases, it is not possible though to indicate exactly what kind of activities will take place and who the organizations are that are involved, because the stakeholders will also have a say in the matter. A couple of regional workshops will take place. It is also known how large the demand is, and what the expectations are concerning the content and the results. This knowledge has been gathered through studies about the feasibility and through consultations of all organizations and companies that are involved. The members of the working groups will eventually decide what the location and the, specific regional, content will be.

Possibility to measure the aims, results and activities

The aims, results and activities are formulated in concrete terms (in terms of number of workshops, products; manuals, digital products, and number of trained persons and partners with whom a formal partnership contract has been closed). In this way, it is possible to indicate whether an activity is or carried out and/or whether a certain aim has been reached.

This will be done in the following way:

- Results
- Criteria for measurement
- Contribution to overall objective
- Objective
- Indicators
- Measuring method
- Result of year X


Acceptance

At the core of GRI is the multi stakeholder approach. All aims, activities and products are developed by and together with a divers range of stakeholders. The stakeholders have a constructive and critical role by indicating the contents and the direction the GRI is going.

The program has been accepted by them. Because of the fact that the program is depending on the demand for it, there are enough opportunities to stipulate the contents, the countries and the projects. This will increase the acceptance.

Realistic quality

Preceding the MJSP, ARUP has thoroughly analyzed the needs and the market. The program is ambitious. There are indications though that the aims and results are realistic. The GRI Secretariat is small and highly qualified team of experts, who can also appeal to a pool of experts from the GRI network. The work is done fast and very efficiently. The worldwide GRI network is used to working under pressure to achieve a high standard performance and to

 The logo for the Global Reporting Initiative (GRI) features a stylized globe with latitude and longitude lines. A large, blue, curved arrow starts from the bottom left of the globe and points towards the right, partially overlapping the text. The text "Global Reporting Initiative™" is written in a bold, blue, sans-serif font to the right of the globe.	<p>TITLE: Terms of Reference (FINAL) PROJECT: Bridging the sustainability reporting gap REFERENCE: 12800/DDE057843 AUTHOR: Romie Goedicke DATE: 07.04.2008</p>
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produce the products on time. The partnership organizations are also very professional. Time and money have been made available in the program to facilitate the participation of organizations with which we have a partnership. Partnership organizations are expected to use their own expertise in the program and they are willing to do so because it is worth their investment (because of the knowledge and opportunities that they get in return).