



47. We acknowledge the importance of corporate sustainability reporting and encourage companies, where appropriate, especially publicly listed and large companies, to consider integrating sustainability information into their reporting cycle. We encourage industry, interested governments as well as relevant stakeholders with the support of the UN system, as appropriate, to develop models for best practice and facilitate action for the integration of sustainability reporting, taking into account the experiences of already existing frameworks, and paying particular attention to the needs of developing countries, including for capacity building.

Paragraph 47, The Future We Want

## ORGANISATIONAL GUIDELINES FOR THE GROUP OF FRIENDS OF PARAGRAPH 47

### 1. General

- The work of the Group of Friends of Paragraph 47 (hereafter the Group) is aligned with and inspired by the Group's Charter, published on the 7<sup>th</sup> November 2012.
- Group Organisational Guidelines, Terms of Reference and meetings should be constructed in a manner that is simple and practical, as well as flexible and non-bureaucratic.
- The Organisational Guidelines for the Group can be reviewed when practical. Proposals from Members for modifications to the Organisational Guidelines should be discussed among the Group and consensus reached upon them. The Secretariat will carry out the agreed modifications.

### 2. Group structure and membership

#### 2.1 Structure

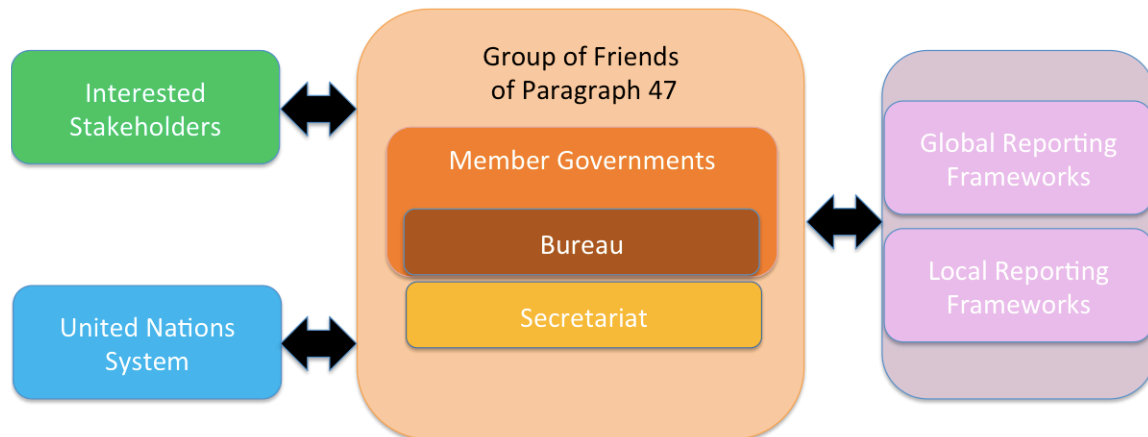
- **The Group:** The Group consists of a Bureau, the Members and the Secretariat. A Chair may be appointed in the future.
- **Bureau:** The four founding Members of the Group (the Governments of Brazil, Denmark, France and South Africa) form the Bureau. After a maximum of two years, the Bureau will be renewed.
- **Chair:** The Bureau may choose to select a Member to undertake the role of 'Chair' for the Group. This role requires a commitment to support the Group in this capacity for one year and is considered a pro-bono contribution to the Group.
- **Members:** Group Members can be Governments only.
- **Secretariat:** The United Nations Environment Programme (UNEP) and the Global Reporting Initiative (GRI) form the Group's Secretariat that will operate under the supervision of the Bureau. The Secretariat facilitates the activities of the Group by providing technical advice and support.

## 2.2 Relations with other relevant bodies

While the Group of Friends of Paragraph 47 is a government-led initiative, it is acknowledged that adequate stakeholder engagement is crucial to delivering optimal outcomes. The involvement of stakeholders will offer an important range of expertise and views to better inform decisions, expand the support base for sustainability reporting, and open several communication channels within the wider community.

The Group foresees the following engagement mechanisms:

- **Stakeholders:** The Group will engage with stakeholders on a very practical basis and will initially aim at ensuring the involvement of stakeholders in several concrete activities that contribute to the GoF's annual work plan.
- **Sustainability Reporting Frameworks:** In line with the Charter, the Group seeks to build on existing Sustainability Reporting Frameworks. The Group will therefore engage with developers of these Frameworks.
- **United Nations system:** Building on the mandate and experience of the United Nations organizations, the Group will collaborate closely with the United Nations system, with the common goal of enhancing sustainability reporting practices and facilitating action, including through capacity building in developing countries.
- **Other International Organizations:** The Group will also seek support and engage in dialogue when appropriate with other international organizations involved in sustainability reporting.



## 2.3 Membership

### 2.3.1 Procedure for Governments interested in joining the Group

- Governments interested in joining the Group are invited to approach the Secretariat, either directly or through a Member Government. They are expected to demonstrate that they fulfill the following criteria:
  - Declare that they share the values and objectives of the Group as described in the Charter;

- Have a policy(ies) and / or initiatives in place to promote sustainability reporting or, in their absence, have made public their intention to develop such a policy(ies)and /or initiatives, and commit to report on progress; and
  - Commit to participate in activities and formal meetings of the Group of Friends (tentatively 2 meetings per year).
- The Secretariat will then complement and validate the above with a light assessment and will inform Group Members of the results.
  - The Bureau will then consider the new membership request and the light assessment, and will approve it should all requirements be met. The Bureau could also request more information on the status of the country's progress on sustainability reporting initiatives and engage in a dialogue for clarification and potential need for capacity building.

### 2.3.2 Procedure for Members wishing to leave the Group

Members wishing to leave the Group should officially notify the Secretariat of their decision in writing. The Bureau can also take initiative in this respect.

## **2.4 Roles and responsibilities**

### 2.4.1 Bureau

The Bureau plays a leading role within the Group. It is composed of member states with active initiatives and/or policies on sustainability reporting. The Bureau:

- Makes strategic decisions concerning outreach to new Governments and stakeholder groups.
- Approves new Members.
- Steers group to fulfill Group's mandate as stated in the Charter, including peer reviewing, and capacity building for developing countries.
- Orientates and supervises the activities of the Secretariat.
- Participates in an annual meeting to develop a working /strategic plan for the following year.
- Maintains momentum in the Group's work by providing input to Group discussions when requested, within a maximum timeframe of one week.

### 2.4.2 Chair

- Oversees the proper functioning of the Group.
- Endeavours to achieve full participation in meetings/discussions.
- Ensures that all relevant matters are under consideration/discussion.

- Ensures that effective decisions are being made and carried out.
- Supports the outreach process and coordinates representation and communication tasks held by the Bureau members and the Secretariat
- With the support of the Secretariat, elaborates the procedure for renewal of the Bureau to be approved by Members

#### 2.4.3 All Members

- Attend Group meetings and actively participate in decision making associated with the operation of the Group, including discussion about modification of the Organizational Guidelines.
- Provide updates on their policy(ies) and/or initiatives in place to promote sustainability reporting or their intention to develop such a policy(ies) and/or initiatives and the results of these efforts, as a contribution to the effort of sharing best practices.
- Develop activities in the spirit of the Charter of the Group of Friends of Paragraph 47.
- Participate in the Group's activities according to their capacities
- Take advantage of participation in events addressing the sustainability reporting agenda or related issues to reach out to new Members.
- Approve the rules of procedure for electing the Bureau.
- Participate in the election of the Bureau

#### 2.4.4 Secretariat

- Prepares documents and draft agendas for meetings, as well as organize meeting venues, and confirm attendance of participants at meetings.
- Carries out background studies and coordinates the development, publication and dissemination of technical documents, as requested by the Group of Friends of Paragraph 47 and its Members as relevant for the issues under discussion.
- Supports the outreach process of the Group towards other Governments, stakeholders, UN agencies, reference frameworks, including the performance of light assessments of Governments interested in joining the Group as new Members (see 2.3.1).
- Maintains a library of relevant documents including: meeting agendas and minutes, official correspondence, technical documents and any other important documents.
- Elaborates an annual activity report.



## **2.5 Representation**

- Each Member Government designates a 'Focal Point' who is responsible for ensuring an active flow of communication between the Group and the Member Government.
- Representation of Member Governments at the Group meetings can be defined on a case-by-case basis and the Focal Point will be requested to inform the Secretariat accordingly.

## **3. Operations**

### **3.1 Meetings**

Two formal meetings will be tentatively held per year. To benefit most from Group Members' participation, the meetings will preferably be held at the occasion of international conferences focused on the core subject matter (sustainability reporting) and other international meetings of large scope, such as United Nations General Assembly.

Between meetings, the decision making process should respect the principle that after an interval of two weeks, in case of a question submitted to debate by the Chair or the Secretariat, no answer means acceptance.

### **3.2 Budget**

There are no costs involved in joining the Group other than Members' own travel costs and costs associated with hosting meetings (in the instance that a Member volunteers to be a meeting host).

### **3.3 Language**

The working language of the Group is English. External communications will be prepared in English but can then be translated into any other language.

### **3.4 Communication**

#### **3.4.1 Group Identity**

- A Group identity will be developed and agreed upon in consultation with the Bureau and the Secretariat. This Group identity should remain unchanged for a sufficient period of time to allow it to be recognizable to the public.
- Members wishing to use the Group's logo publicly to refer to the Group should inform the Secretariat.
- Other stakeholders wishing to use the Group's logo publicly to refer to the Group should request permission via the Secretariat, who will discuss it with the Bureau.

#### **3.4.2 Web releases**

- A proposal for a press or web release can be put forward by Members or the Secretariat.

The Bureau will confirm if the proposed topic indeed warrants a press or web release.

- Press or web releases will be drafted by the Secretariat, revised based on input from the Members, and will be approved as a final version by the Bureau.

#### 3.4.3 Website

- The Group website is developed as a tool for further sharing global best practice on sustainability reporting policy and other public good information developed by the Group in line with the Charter.
- The website is produced and managed by the Secretariat in consultation with the Group and under the supervision of the Bureau.