Non Governmental Organization's Use of the Global Reporting Initiative Guidelines for Sustainability Reporting

Experiences, Reflections and Case Studies

January 2005

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Forward

This report is a collaborative effort between the Center for Human Rights and Environment (CEDHA) and the Institute for International Sustainable Development (IISD). CEDHA commissioned the report and invited known CSO institutions having prepared GRI reports. IISD contributed a case study to the report and also provided commentary to the general overview. The report in no way reflects the views of the Global Reporting Initiative.

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Non Governmental Organization's Experience Using the Global Reporting Initiative Guidelines for Sustainability Reporting

Abstract

In 2002, the Global Reporting Initiative (GRI) published the *Sustainability Reporting Guidelines (hereafter referred to as the Guidelines).* These Guidelines were created to help organizations report "on the economic, environmental, and social dimension of their activities, products and services."[i] The International Institute for Sustainable Development (IISD) and the Center for Human Rights and Environment (CEDHA) were two of the first Civil Society Organizations (CSOs) to use the Guidelines for their sustainability reporting.

Considering that the Guidelines were originally designed primarily with the needs of business organizations in mind, as a CSO, using some of the indicators presented a challenge. Generally, CSOs do not think of their own ecological, social and economic footprint. CEDHA and IISD made an important step in attempting to think through their institutional objectives, activities and work program, through a sustainability optic, much like any business new to this idea might do encouraged by mother companies, peers, the general public, customers, supply chain partners or even CSOs like ourselves.

This paper explores the experiences of IISD and CEDHA in implementing the Guidelines. It provides an overview of the organizations´ experiences by exploring issues such as benefits of using the Guidelines, difficulties of implementation, and suggestions for CSOs contemplating using the Guidelines. The paper also provides recommendations to the GRI regarding how the Guidelines could better meet the needs of CSOs, perhaps considering a sector supplement for CSOs or possibly, a supplement for both for-profit and not-for-profit service providing organizations. It concludes by providing individual case studies of each organization identifying specific benefits of Guideline use, difficulties in implementation, impacts on organizational sustainability, and plans for future use.

GRI Sustainability Reporting Guidelines

The process of creating the *GRI Sustainability Reporting Guidelines* was initiated in 1997 as a joint project between the U.S. CSO Coalition for Environmentally Responsible Economics (CERES)[1] and the United Nations Environment Programme. Their goal was to enhance the quality and rigour of sustainability reporting by developing a globally applicable common framework and to elevate the level of credibility and comparability to that expected of financial reports.

The first draft of the Guidelines was released in 1999. Worldwide stakeholder consultations contributed to a revision process which resulted in the publication of two versions of the *Sustainability Reporting Guidelines*. The first was published in 2000 and the second, and most recent publication, was published in 2002.[2] The 2002 Guidelines were the first released

[1] Ceres is another CSO to have prepared a GRI Report.

[2] CEDHA participated actively in the revisions process to produce the 2002 guidelines, particularly in the area of social and human rights indicators. Jorge Daniel Taillant, CEDHA's Director was member of the 12 member Revisions Working Group which produced the final GRI 2002 Guidelines. The IISD also contributed modestly to the development of the Guidelines at the beginning of the process. .

under the GRI's new institutional structure as an independent, international institution established with the sole mission of developing, promoting, and disseminating the Guidelines.

The Guidelines serve as a framework that organizes sustainability reporting and assists reporting organizations in articulating and understanding their contribution to sustainable development. The GRI defines sustainability reporting as "an organisation's public account of its economic, environmental, and social performance in relation to it operations, products, and services."[ii] They are not a code of principles, performance standards, or a management system. Instead, they are a reporting standard that allows an organization to compare its contributions to sustainability over time.

The GRI recognizes that developing these Guidelines is a long-term endeavour and that the current version is a work in progress. The organization is committed to continual improvement of the structure and content of the Guidelines. The GRI is relying on the feedback of organizations using the Guidelines to result in this improvement.

Benefits of Use

There are several benefits that an organization may realize by implementing the Guidelines. These range from institutional and organizational benefits to improvements of sustainability performance. The introduction to the 2002 Guidelines identifies several of these benefits. However, these benefits are identified from a business perspective. Many are therefore not applicable to CSOs. Benefits identified that are applicable to both CSOs and businesses are:

- The process of preparing a GRI Report helps promote continual dialogue with investors, customers, advocates, suppliers, and employees.
- Reporting helps build, sustain, and continually refine stakeholder engagement.
- Reports can help communicate an organisation's economic, environmental, and social opportunities and challenges in a manner superior to simply responding to stakeholder information requests.
- Sustainability reporting helps sharpen management's ability to assess the organisation's contribution to natural, human, and social capital.
- Reporting helps highlight the societal and ecological contributions of the organization and the "sustainability value proposition" of its products and services, central to maintaining and strengthening the "license to operate".[iii]

There are many benefits that the IISD and CEDHA realized that are unique to CSOs. These included:

- Helping the organizations establish quantified baselines of current performance in regards to social, economic and environmental sustainability. These baselines provide the organizations with the ability to compare activities and monitor their progress over time.
- The process of collecting the data stimulated sustainability discussion within the organizations that may otherwise have not occurred. This resulted in a greater and more holistic awareness of the organizations' impacts amongst staff.

- The reporting process helped to identify gaps and evaluate consistencies between the organizations' objectives, policies, program activities, and internal organization and processes.
- The process of preparing the report forced the organizations to review contracts, legalities, and policies to ensure that they are complete, consistent and being met and that they do not contradict overall sustainability objectives.
- Reporting also helped identify areas where the organizations need to improve their diligence.

The above benefits identify those achieved in producing a sustainability report. Using the Guidelines to produce the report resulted in different and additional benefits including:

- They provided a reporting template that helped organize the report and reduced the organizations' required effort in developing and prioritizing their own indicators.
- GRI's incremental approach provided the flexibility to implement the reporting system required by smaller organizations with limited resources. It allowed the organizations to identify which indicators were important and applicable to their specific operations.
- They provided insurance that the reports were consistent with globally accepted standards for reporting sustainability.
- The Guidelines are very comprehensive and well rounded. As a result, they identified indicators that may otherwise have been overlooked if organizations were to create their own structure and indicators for the report.

Barriers and Challenges of Implementation

Using the Guidelines was very beneficial for both organizations, but its application did require some adaptation. The Guidelines were developed primarily to meet the needs of resource/product based businesses and industry. Its scope was much larger than that required by IISD and CEDHA, which resulted in the following implementation barriers:

- The greatest problem encountered was that many of the indicators were meant for large resource/product based businesses and were not applicable to smaller service based non-profit organizations. For example:
  - EN_{29}: *Number of IUCN Red List species with habitats in areas affected by operations*.
  - EN_{15}: *Percentage of the weight of products sold that is reclaimable at the end of the products' useful life and percentage that is actually reclaimed.*
- Collecting data and reporting on several of the indicators required more resources than the organizations could afford to allocate.
- The economic indicators required some rethinking and redesigning to be appropriate for non-profit organizations. For example:
  - EC_1: *Net Sales*
  - EC_2: *Geographic breakdown of markets*
- Both CSOs are located in larger office buildings. As a result, the organizations share water resources and energy. Therefore, collecting data specific to the organizations is a challenge.

- As CSOs, negative impacts on sustainability are not glaringly obvious resulting in some, although minimal, internal resistance to the value and time commitment required to produce the report.
- The time requirement for completing the first report was significant. This includes the requirement of not just the individual responsible for the report, but all members of the staff involved with compiling the information.

Recommendations and Suggestions for CSOs Considering Using the Guidelines

As two of the first CSOs to produce a sustainability report using the Guidelines, IISD and CEDHA both experienced the growing pains of being early adopters. Both organizations invested the substantial time required to use the Guidelines for the first time. The following advice is offered in effort of assisting other CSOs in using the Guidelines:

- The process of composing a sustainability report using the Guidelines is a suitable project for a self-motivated staff member.
- The Guidelines were designed primarily for business organizations and CSOs must approach using them with this in mind. CSOs must be flexible and willing to adapt the Guidelines to best meet their needs.
- The first impression upon reading the indicators may be that many of them, and therefore the Guidelines, are not applicable to the organization's operations. This was a common feeling experienced in preparing the reports. However, with greater consideration and holistic thinking, IISD and CEDHA were able to apply and measure many of the indicators that at first seemed inapplicable.
- Many of the areas of benefits that were realized were not anticipated at the onset of the project. Further, the areas where the greatest added value was realized were different than anticipated.
- Documenting where information was found is very valuable. The resulting document serves as a useful guideline to preparing the report in subsequent years.
- There are many factors that will influence the ability of a CSO to produce a sustainability report. These include but are not limited to budget, number of employees, age of the organization, and existing internal processes. These factors should be considered before beginning to produce the report to identify the organization's capacity.

Recommendations to GRI to Better Meet the Needs of CSOs

The needs that CSOs have in understanding and meeting reporting requirements are very different than those of businesses. The majority of large businesses and industries already have extensive processes and procedures in place to monitor and measure many of GRI's suggested indicators. This is not the case for the majority of CSOs. For example, consider greenhouse gas emissions. In many cases, businesses annually monitor and report these emissions. The majority of CSOs do not monitor such indicators or have the need or financial resources to do so. CSOs are generally foreign to issues of their own environmental contamination. We may argue that so are many businesses, but the point here is that service sector institutions generally fail to recognize environmental contamination as pertinent to their sector. Lifecycle thinking is not always applied to their own activities. Indeed, the financial resources that CSOs have are not generally invested in monitoring sustainability performance. One reason for this may be due to limited “own funds” or “general funds”, since most project funds (usually comprising the majority of available CSO funds) coming from foundational donors can only be assigned to project specific activities. Measuring these indicators is neither a priority nor requirement and sometimes not even an option on which to spend monies. Consequently, in a reporting guideline, it would be advantageous if instruction, guidance, and consideration for such budgetary limitations were provided on how a CSO might address these issues.

It would be a great benefit to the CSO sector if the GRI created a specific “CSO sector supplement”, or perhaps a general “service sector supplement”. This supplement could directly respond to the needs of the CSO sector. There are numerous reasons why a CSO may not produce a sustainability report. However, a sector supplement that provides a clear template for and outlines the benefits of reporting may help increase the number of CSOs that report.

The alternative, or more general guidance tool, would be a service sector supplement to the guidelines. While it was not the intention of this report to focus on the more general dynamics of the service sector, a first impression would suggest that there should be considerable overlap between the needs of service oriented business and CSOs. This might be the subject of a subsequent study for GRI on service sector needs in reporting.

Summary

Producing a sustainability report has been a valuable experience and exercise for both IISD and CEDHA. The value added and benefits provided by using the Guidelines vastly out weighed the difficulties of its implementation. Both organizations would recommend to CSOs the use of the *2002 Sustainability Reporting Guidelines* for sustainability reporting.

One recommendation that the organizations would like to make is the development of a CSO or service sector supplement. Either of these supplements would be very valuable resources and would alleviate most, if not all of the difficulties that were experienced in implementing the Guidelines.

Case Study: The Center for Human Rights and Environment

Activities and Operations

The Center for Human Rights and Environment (CEDHA) is an Argentinean non-profit organization which strives to build a more harmonious relationship between the environment and people. CEDHA's work aims to promote greater access to justice and guarantee human rights for victims of environmental degradation. The organization's activities are service based and focus on two principle areas:

1. Advocacy of human rights and environmental enforcement
2. Public policy promotion

Within these areas, CEDHA performs five main activities:

1. Litigation
2. Advocacy
3. Capacity Building
4. Empowerment of Victims and Civil Society
5. Research and Publications

CEDHA has three offices, all located in Argentina. Its main office is in Córdoba with satellite offices in both Bariloche and Lago Azul. CEDHA is a relatively small organization with 12 permanent staff. However, throughout the year, the organization hosts numerous national and international interns. In 2004, a total of 18 interns worked for CEDHA. The majority of these interns are local law students participating in a joint free legal aid project with the National University of Córdoba.

Organizational Benefits of Use

CEDHA's 2003 *Sustainability Report* was the first time that the organization produced a report of this kind. Further, it was the first time that CEDHA used the Guidelines. As a result, CEDHA simultaneously benefited from both reporting on sustainability and using the Guidelines. CEDHA experienced a diverse range of benefits from producing using the guidelines including:

- Insurance that CEDHA's report was consistent with globally accepted standards for reporting sustainability.
- The guidelines provided a reporting template which helped organize the report and reduced CEDHA's effort in having to develop and prioritize its own indicators.
- The guidelines are very comprehensive and well rounded. As a result, they identified indicators that may have otherwise been overlooked if CEDHA created their own structure and indicators for the report.
- Following the Guidelines required reporting on several indicators that were not previously monitored by CEDHA. Consequently, CEDHA developed processes and procedures for monitoring and measuring these indicators.

The process of producing a sustainability report resulted in the following benefits to CEDHA:

- CEDHA is now able to identify and quantify the organization's most significant areas of environmental, social and economic impact, as well as its institutional strengths and challenges with respect to sustainability.
- CEDHA established a quantified baseline of current performance in regards to social, economic and environmental sustainability. This baseline provides the organization with the ability to compare activities and monitor progress over time.
- The process of collecting the data stimulated discussion within the organization about sustainability that may have not otherwise occurred. This resulted in a greater and more holistic awareness of the organization's impacts amongst staff.
- Producing the report has helped CEDHA be consistent (internally) with the institutional and programmatic objectives it projects externally.
- The reporting process helped identify gaps and evaluate consistencies between CEDHA's objectives, policies, program activities, and internal organization and processes. It forced the organization to review contracts, legalities, and policies to insure that they were complete, consistent and being met and that they did not contradict overall sustainability objectives. It also helped identify areas where CEDHA had to improve its diligence.
- Producing the report helped individuals within the organization identify how their programmatic work can be measured in terms of sustainability, and their ecological, economic and social footprint, while contemplating their individual contribution to CEDHA's overall sustainability.
- The report made an important contribution to the construction institutional citizenship and transparency at CEDHA, by providing information to interested parties about CEDHA activities, finances, and impacts on sustainability, information that Civil Society Organizations (CSOs) generally withhold from the public and other stakeholders.

Barriers/Difficulties of Implementation

The Guidelines were developed primarily to meet the needs of product based businesses and industry. As a service oriented CSO, this fact presented the majority of the following difficulties in implementing the guidelines:

- The guidelines were clearly not designed with service oriented institutions in mind. They provide little guidance to understand how select indicators which may at first seem irrelevent may actually be applicable to service sector institutions (such as EN8 Greenhouse Gas Emissions). CEDHA dedicated extensive staff time to gathering information on many such indicators, and on trying to understand service sector acitivities in terms of impact on these indicators.
- Many of the GRI indicators, including some core indicators, seemed to be inapplicable to the service industry, particularly to CSOs (EN9 Use and emissions of ozone-depleting substances). It is important that all core indicators be universally applicable.
- Considering that as a CSO, CEDHA's negative impacts on sustainability are not glaringly obvious, there was some internal resistance to the value and time commitment required to producing the GRI report.
- As previously mentioned, CEDHA did not have processes and procedures established to measure many of the indicators. This resulted in incomplete data sets for some

indicators and the development of entire processes of collecting data. This again is a very time consuming process. Establishing these processes was a strain on resources.
- The time requirement for completing the first report was significant. This includes the requirement of not just the individual responsible for the report, but all members of the staff involved with compiling the information.

Impact on CEDHA's Sustainability

Producing the report had positive implications on CEDHA's sustainability performance. Many of these have been discussed in the benefits section of this report. However, the following list describes the direct impacts producing the report had on CEDHA's sustainability:

- The greatest impacts were realized in raising the consciousnesses of the staff. It is ultimately staff that is responsible and in control of CEDHA's impacts. This exercise helped to increase staff members' knowledge and awareness of where their individual and CEDHA's overall institutional impacts are. This in turn led to thinking about how the impacts could be controlled, negated or reversed.
- Anything that is measured can be managed. Therefore, having quantified indicators enables CEDHA to set targets for future performance in specific areas. This is a crucial step in improving sustainability performance.
- Producing the report helped to identify gaps between CEDHA's policy and actual activities. In a way, it acted as an organizational tool, forcing CEDHA to review organizational details that may have otherwise been neglected.

Plans for Future Use of the Guidelines

CEDHA was very pleased with the results and impacts of producing the 2003 report. CEDHA considers the report's annual updating fundamental to evaluating the organization sustainability over time and necessary to fully reap the benefits of the report's production.

One of the principle barriers that CEDHA, and for that matter, most any other CSO would likely encounter, is the assignment of staff time and resources to the production of the report. This is particularly significant as project funding may not be able to be billed for such an activity. That being said, CEDHA will be producing a 2004 GRI Report.

In effort of helping CSOs in producing this report, we have created a page on our website which provides all the resources that we used in producing ours.

Case Study: International Institute for Sustainable Development

Activities and Operations

The Brundtland Commission released its seminal report "Our Common Future" in 1987, raising public and political awareness of sustainable development. In response, the Government of Canada and Province of Manitoba provided funds to open the non-profit International Institute for Sustainable Development in Winnipeg, Canada. Since opening our doors in 1990, IISD has been seeking ways for society to develop sustainably by researching, analyzing and recommending innovative policy options; providing reporting on international negotiations and meetings on sustainable development under the banners of the 'Earth Negotiations Bulletin' and 'Sustainable Developments'; and pioneering work on Internet-based communication and knowledge networks. IISD has grown along with the level of activity on sustainable development worldwide; we have established offices in New York, Geneva and Ottawa.

Operating sustainably has always been important to us. By 1993 IISD had established an internal process to guide operations in a sustainable way. Initially efforts were applied to 'greening the office', but as our operations grew beyond the boundaries of the Winnipeg head office and the Internet increasingly shaped the way we worked, a renewed process sought to incorporate these new realities. Now, many of our projects are implemented through spatially-dispersed project teams and knowledge networks comprised of staff, associates and partners working virtually and from locations around the globe. In addition to attending international level decision-making fora, staff also travels to meet with team members and partners. While having a 'green' office is still important, this aspect of our operations has been fully integrated into the organization, and rationalizing the amount of travel and consequent carbon emissions against the achievement of our mission has become a greater challenge among other things.

Our vision: Better living for all—sustainably
Our mission: to champion innovation, enabling societies to live sustainably

For development to be sustainable it must integrate environmental stewardship, economic development and the well-being of all people-not just for today but for countless generations to come. This is the challenge facing governments, non-governmental organizations, private enterprises, communities and individuals.

The International Institute for Sustainable Development contributes to sustainable development by advancing policy recommendations on international trade and investment, economic policy, climate change, measurement and indicators, and natural resources management. By using Internet communications, we report on international negotiations and broker knowledge gained through collaborative projects with global partners, resulting in more rigorous research, capacity building in developing countries and better dialogue between North and South.

For more information on IISD please visit out website at: http://www.iisd.org

Organizational Benefits of Use

Even though environmental and sustainability reporting is and was mainly done by large corporations and not expected from a smaller NGO, IISD had decided early on that reporting on its own operational sustainability was important to the extent that it was included in the annual report using a set of mainly environmental indicators that had been developed in-house. As our operations increased in size and complexity we looked for an externally developed reporting system that would meet our needs. Hence, the GRI was selected as our best option and we have used them in three sustainable development reports starting in our 2001-2002 fiscal year.

GRI's incremental approach: At the outset, we decided to further develop our in-house expertise by having a team of IISD employees do the operational assessment and reporting. We recognized, though, that IISD is a relatively small organization, employing approximately 70 people, and consequently could not take on a system with extensive reporting requirements. The incremental approach used by the GRI allowed us the flexibility to phase in indicators as resources became available. In addition, many of the GRI indicators had been developed for much larger 'for-profit' organizations and did not apply to us (especially in the June 2000 guidelines) and we could 'opt-out' of using them. We subsequently decided to follow the third incremental model for organizations that have just begun to report with limited but approximately equal amount of economic, environment and social information.

Table 1: Indicators Used / Year(s) used

Indicator's Used in prior 3 SD reports based on GRI	**Indicators no. in 2000 & 2002 guidelines**	**2001-2002 (2000 Guidelines)**	**2002-2003 (2000 Guidelines)**	**2003-2004 (2002 Guidelines)**
Environment: Total materials use….	2000-6.6	Not used	Part of Waste management measure (6.17)	
	2002-EN1			X
Environment: Direct energy use	2000-6.1	Not used	Not used	
	2002-EN3			X
Environment: Total water use	2000-6.12	Not used	Not used	
	2002-EN5			X
Environment: Greenhouse gas emissions	2000-6.14	X	X	
	2002-EN8			X
Environment: Waste management	2000-6.17	X	X	
	2002-EN11			X
Environment: Suppliers	2000-6.25	X	X	
	2002-EN33			Not used
Economic: Direct economic impacts	2000-6.37	Not used	Not used	
	2002-EC1 & EC5			X
Economic: Indirect economic impacts	2002-EC13			
Economic: Human capital	2000-6.44	X	X	
				n/a
Social: Employee orientation to organizational vision	2000-6.62	X	X	
	n/a			n/a

Social: Employment	2000-6.44	Part of Human Capital measure	Part of Human Capital measure	
	2002-LA1 & LA2			X
Social: Labour/Management relations	2000-6.63	Not used	Not used	
	2002-LA4			X
Social: Health & Safety committees	n/a	Not used	Not used	
	2002-LA6			X
Social: Education & Training	2000-6.44	Not used	X	
	2002-LA9			X
Social: Non-discrimination	2000-6.72 & 6.74	Not used	X	
	2002-LA10 & LA11			X

X = used that year

Table 1 lists the indicators we have used in our three sustainable development reports and shows how they have been phased-in. As Table 1 indicates, five indicators were used in 2001-2002, the first year in which we used the Guidelines. The following year in our second report, we used seven indicators followed by eleven in our most recent report for our fiscal year 2003-2004.

<u>GRI's reporting framework</u>: A second benefit of using the GRI is that the three theme framework—economy, environment, social—meant that we could easily transfer the data we were already collecting to the GRI reporting system, as our earlier reporting system was basically the same, though not as extensive. In addition to this, staff already was familiar with the framework and many of the indicators, hence less time and resources were needed for training and to put data collection systems into place.

<u>GRI's multi-stakeholder approach</u>: Last, the GRI's fresh approach to corporate reporting, whereby the guidelines were developed through a multi-stakeholder process, resonated with IISD's mission of 'championing innovation'. We wanted to support this approach and thought that we could make a contribution to further development of the guidelines by being one of the first and few non-profit organizations to use them.

Barriers/Difficulties of Implementation

The '2002 guidelines' were quite easy to use and adapt to our needs. Some of the indicators were not used, as they obviously were meant for large resource-based or manufacturing companies and not applicable to a small, service-based non-profit (e.g. EN6 & 7 on Biodiversity; EN12 significant discharges to water by type and so on). For others we used a 'proxy' measurement more suitable to our operations. For example, for indicator EN1 on 'total materials use', we only calculated paper use as we did not have the resources to collect data on materials use for any other category and indeed, did not use any other materials to the extent that counting was warranted. We also re-interpreted the economic indicators so that they were more aligned to non-profit realities. This was the case with the 'Net sales' indicator where we substituted the term revenues and measured revenues supporting programmes and projects.

The issue of scale also influences the data we collect for some indicators. Most of our offices are small in size and are located in much larger office buildings. Consequently, we cannot obtain useful energy and water use data, so we only collect data for our largest office in Winnipeg. Even in this building our energy use data is skewed by other tenants in the building, as we rent two floors of an eight story building and the various floors and offices are not individually metered. This represents a major challenge for us in setting targets, as the opportunity to influence the other tenants and/or building managers is minimal.

Our first report in 2001-2002 attempted to bridge the indicators for 'greening the office' that we had used for several years with those in the 2000 Guidelines*;* we were able to use such indicators as 'green procurement' and 'waste management', our traditional indicators, and add three new ones—'greenhouse gas emissions', 'human capital' and 'employee orientation to organizational vision and mission'—all being indicators that we were interested in tracking. We continued to use the 2000 Guidelines for the next report, but changed to the 2002 Guidelines for fiscal year 2003-2004. Two indicators in which we had invested resources in developing and tracking, namely 'human capital' and 'employee orientation to organizational vision and mission' were no longer in the new guidelines, requiring us to re-prioritize and re-organize the data collection system we had put in place. Based on this experience, we are more cautious about phasing-in additional indicators.

Overall, our approach is pragmatic. We follow the guidelines as closely as possible, but are realistic about what we can do. We only tackle new indicators and building the necessary data collection and information management systems as resources allow. Consequently, we have encountered few implementation problems.

Impact on IISD's Sustainability

The *Guidelines* have provided a space for looking at operational sustainability in a consistent way. This activity opened several opportunities for building our in-house capacity and for improving operations. One of the most notable initiatives related to our GRI reporting has been our purchase of carbon offsets; indeed we are one of the first non-profits in Canada to do so. And, we are now developing an internal carbon management strategy to reduce our carbon footprint.

We have fine-tuned several other practices that had been in place for some time, but become somewhat marginalized. This includes better green procurement practices, paper conservation measures and moving to publishing on demand. The GRI reporting process has also provided a way to track social indicators, which helped us build a case for putting more resources into a training fund and developing stronger diversity policies.

Plans for Future Use of the Guidelines

We have reported three times using the *Guidelines* and each time have added more indicators and fine-tuned the organization of the report so that it more closely aligns with the guidelines. As yet, our sustainable development report and annual report are not fully integrated and we hope to more fully integrate them in the future.

We have incorporated all of the indicators from the 2002 guidelines, which are applicable to the type and size of our organization. This means, however, that we will not be able to reach the ‘in accordance with’ benchmark and will wait until reporting guidelines are developed for the non-profit sector before incorporating additional indicators.

It is our intent, though, to use the guidelines to evaluate two IISD projects this year, something of an experiment. We had always meant to track and measure the sustainability of all our operations including research projects, but wanted to ensure that monitoring and reporting systems were in place for our core administrative and management activities first. Now that we have reached our first milestone we are reaching for the second.

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[i] Global Reporting Initiative (2002), Sustainability Reporting Guidelines pg. 1
[ii] Global Reporting Initiative (2002), Introducing the 2002 Sustainability Reporting Guidelines pg. 1 website: http://www.globalreporting.org/guidelines/2002/gri_companion_lite.pdf accessed: Nov. 24th, 2004.
[iii] Global Reporting Initiative (2002), Sustainability Reporting Guidelines pg. 4