

# GUIDELINES FOR IMPACT REPORTING

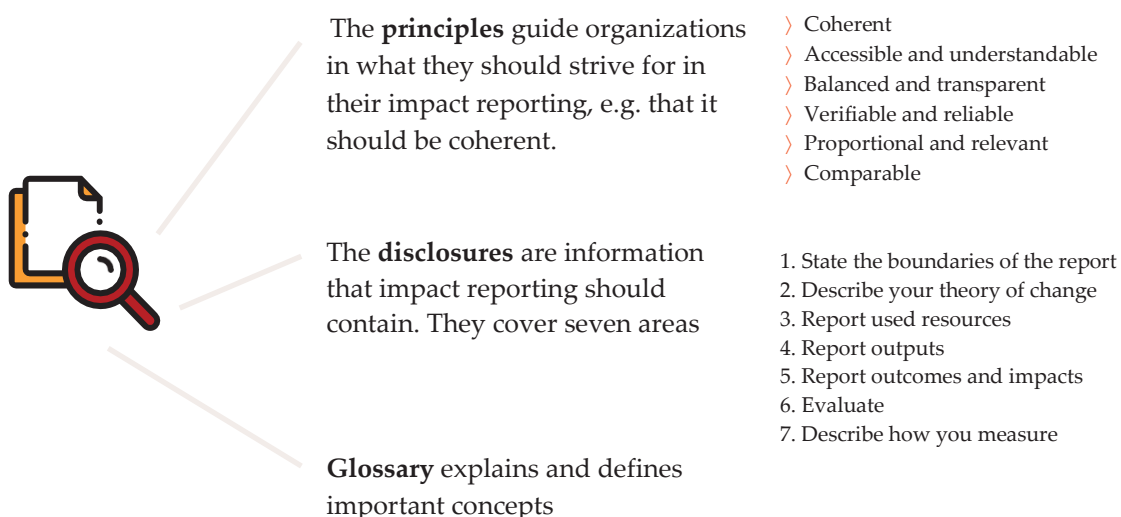
Updated 20.04.2020

## Purpose and objectives

The purpose of impact measurement and reporting is to manage and develop the operations, as well as to show its target groups, financial partners, employees and other stakeholders what societal benefits are achieved. Giva Sverige's goal with these guidelines is to provide support and guidance to its member organizations about what content should be included in impact reporting.

## Content of the guidelines

The guidelines for impact reporting consist of principles and disclosures. A glossary is provided as an aid for understanding what is requested in the disclosures. Both the principles, the disclosures and the glossary are contained in this document.



## What is the member organization expected to report?

Giva Sverige's member organizations can choose to report to different extents depending on their conditions and needs. There are three reporting levels to choose between: *Basic* reporting (p. 4), *In-depth* reporting (p. 5) and *Detailed* reporting (p. 6). Use the guidelines for the reporting level you have selected. At your chosen reporting level, you do **not** need to fulfil all disclosures immediately. The important thing is that there is an improvement from year to year. This applies regardless of the level at which the organization chooses to report.

## What should the impact report look like?

Each member organization chooses how their impact report is compiled and designed, based on their different resources and needs. The organizations do not need to create an impact report specifically for Giva Sverige, but it is recommended that they weave in the requested disclosures into the reports that they also compile for other stakeholders. The report shall be published on the organization's website.

### How should the impacts be communicated?

The impact report must be published on the member organization's website. Each organization can also choose how any additional communication with stakeholders should be designed and conducted, such as by means of an infographic or a film.

### What is Self-Diagnosis?

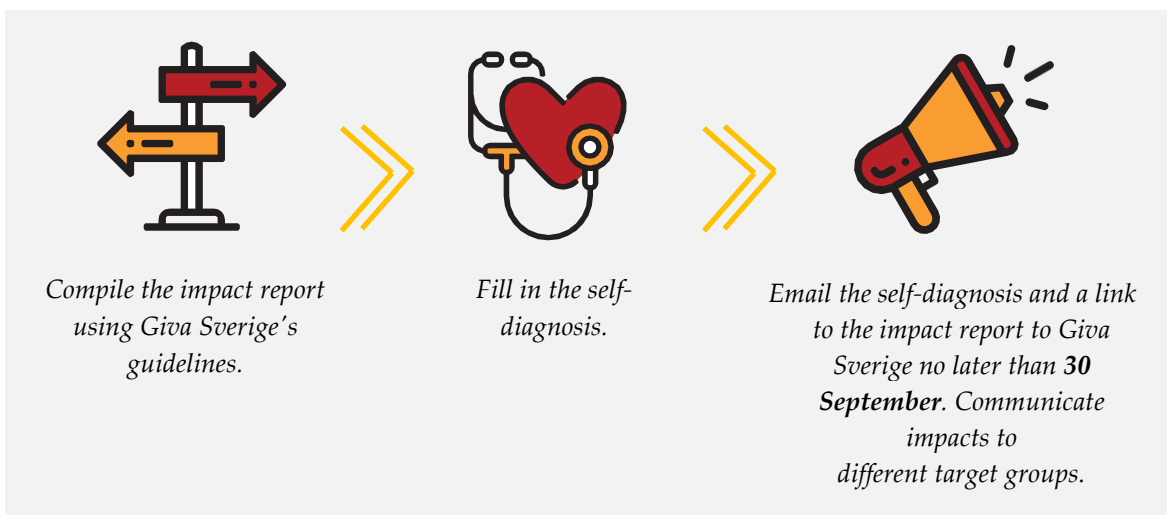
Self-diagnosis is a diagnostic tool that helps Giva Sverige's member organizations to assess for themselves the extent to which their impact reporting contains the disclosures that are requested in the guidelines. In this way, you can easily see if something is missing, and how your impact reporting can be even better for the next reporting period. The self-diagnosis also helps to give Giva Sverige the opportunity to see patterns in which areas in the impact reporting are most challenging for the member organizations and thus to be able to offer relevant support.

Every year, Giva Sverige reviews a selection of the members' self-diagnoses in order to ensure that the guidelines are interpreted uniformly and to identify any need for support.

### What should be sent to Giva Sverige?

After you have compiled your impact report and filled in the self-diagnosis, the following should be emailed to Giva Sverige no later than **30 September**:

- a link to the impact report that has been published on the website
- the completed self-diagnosis.



### What is the Example Bank?

The *Example Bank* contains examples of impact reporting for inspiration and guidance.

## Principles<sup>2</sup>

The following principles must be applied when reporting impacts:

<b>Coherent</b>	The reporting provides a coherent narrative that connects resources, activities, outputs, outcomes and impacts. Previous years' invested resources and results are included in cases where they are deemed to have contributed to the reported result.
<b>Accessible and understandable</b>	Relevant information is easy to find and understand for anyone who wants access to it. The information is adapted for the organization's stakeholders. Both this year's and previous years' reporting is made available to the public.
<b>Balanced and transparent</b>	Within the chosen boundaries of the report, the reported information is complete, open and balanced. The organization highlights both successes and setbacks as well as opportunities and challenges that are relevant for external stakeholders to know.
<b>Verifiable and reliable</b>	The information in the impact report can be substantiated if an external party would like to review it. <sup>3</sup> It is reliable and any uncertainties are reported.
<b>Relevant and proportionate</b>	The included information is relevant and essential for the organization's stakeholders (the information is essential if it can be expected to influence stakeholders' decisions and behaviour). <sup>4</sup> The scope and level of detail in the reporting is adapted to the size of the organization, and to the degree of complexity in the societal problem it addresses.
<b>Comparable</b>	The information is presented in a clear and consistent manner that enables stakeholders to monitor changes in the organization's operations and results over time. To the extent it is possible, the information is presented in a way that facilitates comparisons with similar organizations.

<sup>2</sup> The principles are inspired by other guidelines for reporting of non-financial information (e.g. Global Reporting Initiative, Sustainability Accounting Standards Board, UN Global Compact, Greenhouse Gas Protocol, International Integrated Reporting Council, Natural Capital Protocol, Social & Human Rights Capital Protocol and the Swedish National Financial Management Authority)

<sup>3</sup> In accordance with the Annual Accounts Act 6: 4 and K3 37.2, the organization must provide information in the directors' report about how its objectives have been promoted, which is audited by external and objective parties.

<sup>4</sup> If the Swedish organization has limited influence over impact reporting (e.g. because it is part of an international organization with centralized impact reporting), the organization is recommended to report on the part of the operations where it has influence over measurement and reporting. For those parts of the activities where the Swedish organization has limited influence over measurement and reporting, the organization can instead summarize the international impact reporting and transparently refer to the international organization's website for more information. How the responsibility for impact measurement and reporting is distributed within the organization should be described in the report.

## Requested disclosures — Level 1 *Basic reporting*

The list below contains requested disclosures for organizations that choose to report at level 1 Basic reporting (with a focus on outputs). If the reporting refers to several different areas of activity, it may be easiest and most accurate to apply the list in each area separately. Each organization defines what constitutes an area of activity. The organization does not have to fulfil everything in the disclosures (guidelines). This applies regardless of which level you choose to report at. The important thing is that there is an improvement from year to year.

<b>1. Boundaries</b>	1.1 Describe the <b>organization</b> in terms of form of association, areas of activity and geographical coverage
	1.2 Explain the reporting <b>boundaries</b> , having regard to e.g. area of activity and geography.
	1.3 Explain the <b>time period</b> to which the reporting applies.
<i>You can choose between two options in section 2: (1) Describe the whole organization's theory of change and highlight in particular the part that falls within the boundaries of the report, or (2) Describe only the part of your theory of change that falls within the boundaries of the report.</i>	
<b>2. Describe your theory of change</b>  In this section, results are not reported (it is done in sections 3-6 below).	2.1 Describe the <b>problem</b> you are addressing and for which <b>target group(s)</b>
	2.2 Describe which <b>type of resources</b> you use to achieve intended impacts
	2.3 Describe which <b>activities</b> you implement in order to achieve the intended impacts
	2.4 Describe which <b>impacts</b> you intend to achieve, and when in time they are expected to be realized
	2.5 Explain the <b>impacts</b> in the longer term that you want to achieve, and when in time they are expected to be realized
<b>3. Report resources</b>	3.1 Indicate the organization's <b>total operating costs</b> for the time period specified in 1.3 (without consideration of the boundaries specified for the impact report in 1.2)
	3.2 Account for <b>the part of the organization's operating costs</b> that fall within the impact report's specified boundaries (same as 3.1 if no boundaries were set in 1.2)
<i>In sections 4-7, you should only include results and information that apply to the stated boundaries of the impact report.</i>	
<b>4. Report outputs</b>	4.1 Account for <b>outputs</b>
<b>6. Evaluate outputs</b>	6.1 <b>Evaluate outputs</b> in relation to resources used, previous results, others' results and/or goals set
	6.3 Based on the results for the period, divide <b>lessons learned</b> and what you intend to do to maintain and <b>improve</b> the result in the future
<b>7. Describe how you measure</b>	7.1 Enter <b>definitions</b> for the measurements you use to measure outputs

The list of disclosures above sometimes has gaps in the numbering (e.g. disclosure 2.4 is missing). This is because some disclosures are exempted at reporting level 1, but can be found at levels 2 or 3 on pages 4-5.

## Requested disclosures — Level 2 *Enhanced reporting*

The list below contains requested disclosures for organizations that choose to report at level 2 Enhanced reporting (with a focus on outputs and outcomes). If the reporting refers to several different areas of activity, it may be easiest and most accurate to apply the list in each area separately. Each organization defines what constitutes an area of activity.

<b>1. Boundaries</b>	1.1 Describe the <b>organization</b> in terms of form of association, areas of activity and geographical coverage
	1.2 Explain the reporting <b>boundaries</b> , having regard to e.g. areas of activity and geography.
	1.3 Explain the <b>time period</b> to which the reporting applies.
<p><i>You can choose between two options in section 2: (1) Describe the whole organization's theory of change and highlight in particular the part that falls within the boundaries of the report, or (2) Describe only the part of your theory of change that falls within the boundaries of the report.</i></p>	
<b>2. Describe your theory of change</b>	2.1 Describe the <b>problem</b> you are addressing and for which <b>target group(s)</b>
	2.2 Describe which <b>type of resources</b> you use to achieve intended impacts
	2.3 Describe which <b>activities</b> you implement in order to achieve the intended impacts
	2.4 Describe the <b>impacts in the short and medium term</b> which the activities you carry out will result in and which will lead to your impacts in the longer term, and when in time they are expected to be realized
	2.5 Explain the <b>impacts in the longer term</b> that you want to achieve, and when in time they are expected to be realized
	2.6 Explain the <b>assumptions</b> which are the basis for your expectation that the activities will lead to the impacts
<b>3. Report resources</b>	3.1 Indicate the organization's <b>total operating costs</b> for the time period specified in 1.3 (without consideration of the boundaries specified for the impact report in 1.2)
	3.2 Explain the <b>part of the organization's operating costs</b> that fall within the impact report's specified boundaries (same as 3.1 if no boundaries were set in 1.2)
	3.4 Quantify <b>other relevant resources</b> used to achieve intended impacts (these do not need to be expressed in monetary terms, but could be e.g. the number of volunteers)
<p><i>In sections 4-7, you should only include results and information that apply to the stated boundaries of the impact report.</i></p>	
<b>4. Report outputs</b>	4.1 Account for <b>outputs</b>
<b>5. Report outcomes and impacts</b>	5.1 <b>Outcomes:</b> Describe outcomes in the short, medium and long term
<b>6. Evaluate outputs</b>	6.1 <b>Evaluate outputs</b> in relation to resources used, previous results, others' results and/or goals set
	6.3 Based on the results for the period, divide <b>lessons learned</b> and what you intend to do to maintain and <b>improve</b> the result in the future
<b>7. Describe how you measure</b>	7.1 Enter <b>definitions</b> for the measurements you use to measure impacts and outcomes
	7.2 Explain the <b>process</b> to collect data and calculate reported measurement results

The list of disclosures above sometimes has gaps in the numbering (e.g. disclosure 3.3 is missing). This is because some disclosures are exempted at reporting level 2, but can be found at level 3 on page 5.

## Requested disclosures — Level 3 *Detailed reporting*

The list below contains requested disclosures for organizations that choose to report at level 3 Complete reporting (focusing on output, outcomes and impacts). If the reporting refers to several different areas of activity, it may be easiest and most accurate to apply the list in each area separately. Each organization defines what constitutes an area of activity.

<b>1. Boundaries</b>	1.1 Describe the <b>organization</b> in terms of form of association, areas of activity and geographical coverage
	1.2 Explain the reporting <b>boundaries</b> , having regard to e.g. areas of activity and geography.
	1.3 Explain the <b>time period</b> to which the reporting applies.
<i>You can choose between two options in section 2: (1) Describe the whole organization's theory of change and highlight in particular the part that falls within the boundaries of the report, or (2) Describe only the part of your theory of change that falls within the boundaries of the report.</i>	
<b>2. Describe your theory of change</b>  This section is not used to report results (this is done in sections 3-6 below).	2.1 Describe the problem you are addressing and for which <b>target group(s)</b>
	2.2 Describe which <b>type of resources</b> you use to achieve intended impacts
	2.3 Describe which <b>activities</b> you implement in order to achieve the intended impacts
	2.4 Describe the <b>impacts in the short and medium term</b> which the activities you carry out will result in and which will lead to your impacts in the longer term, and when in time they are expected to be realized
	2.5 Explain the <b>impacts in the longer term</b> that you want to achieve, and when in time they are expected to be realized
	2.6 Explain the <b>assumptions</b> which are the basis for your expectation that the activities will lead to the impacts
	2.7 Explain <b>external</b> factors and actors that may also influence whether the intended impacts are achieved
	2.8 Indicate <b>evidence</b> <sup>5</sup> and or <b>proven experience</b> <sup>6</sup> (or the lack thereof) that support that your activities will lead to the intended impacts
<b>3. Report resources</b>	3.1 Indicate the organization's <b>total operating costs</b> for the time period specified in 1.3 (without consideration of the boundaries specified for the impact report in 1.2)
	3.2 Explain the <b>part of the organization's operating costs</b> that fall within the impact report's specified boundaries (same as 3.1 if no boundaries were set in 1.2)
	3.3 Explain the costs in 3.2 divided in the same way as the <b>outputs</b> i 4.2 <sup>7</sup>
	3.4 Quantify <b>other relevant resources</b> used to achieve intended impacts (these do not need to be expressed in monetary terms, but could be e.g. the number of volunteers)
<i>In sections 4-7, you should only include results and information that apply to the stated boundaries of the impact report.</i>	
<b>4. Report outputs</b>	4.1 Account for <b>outputs</b>
	4.2 Explain the outputs in 4.1 divided in the same way as the <b>costs</b> i 3.3 <sup>6</sup>
<b>5. Report outcomes and impacts</b>	5.1 <b>Outcomes</b> : Describe outcomes in the short, medium and long term
	5.2 <b>Impacts</b> : Describe and/or discuss the impacts in the short, medium and long term (i.e. how much of the outcome occurs as a result of the activity carried out, and which otherwise would not have occurred)
<b>6. Evaluate outputs</b>	6.1 <b>Evaluate outputs</b> in relation to resources used, previous results, others' results and/or goals set
	6.2 <b>Evaluate impacts</b> in relation to resources used, previous results, others' results and/or goals set
	6.3 Based on the results for the period, divide <b>lessons learned</b> and what you intend to do to maintain and <b>improve</b> the result in the future
<b>7. Describe how you measure</b>	7.1 Enter <b>definitions</b> for the measurements you use to measure output, outcomes and impacts
	7.2 Explain the <b>process</b> to collect data and calculate reported measurement results
	7.3 Explain which <b>strengths and limitations</b> you see with the measurements and the process you use

<sup>5</sup> Evidence produced according to scientific method, which speaks for or against a theory (include source reference)

<sup>6</sup> Documented and generally accepted practice regarding which methods are considered to be effective (include source reference)

<sup>7</sup> The goal is a common thread between costs and output, because it enables an understanding of the organization's productivity, i.e. how much has been produced for the money. For example, if the costs are classified according to programme type, the outputs performed should also be classified according to programme type (not by e.g. countries). Costs that are common to several outputs (e.g. administration costs, collection costs and joint costs) need to be allocated. Allocation of common costs is



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för tryggt givande

done through an allocation key that is relevant to the organization. The selected allocation key must be described in the report. For more information, refer to Giva Sverige's guidelines for financial reporting.

## Glossary

Definitions<sup>8</sup> of key concepts in the guidelines are provided below. To illustrate what is meant by a definition, an **example** is provided from a fictitious organization that works to reduce the number of people suffering from malaria. Members of Giva Sverige choose for themselves which terms they use in their reporting.

A **change theory** describes how an effort is intended to bring about change in order to solve a problem. The theory begins with resources, continues with activities and outputs and is completed in impacts in the short, medium and long term. The model also includes which target groups the organization targets, descriptions of which assumptions are behind the expected causal relationships, and which external factors and actors may also influence the result.



**Resources** are funds used to carry out activities. Resources can be:

- › Operating costs, i.e. costs for purposes, collection and administration, including common costs. For more information, refer to Giva Sverige's guidelines for financial reporting.
- › Other resources include human (employees, volunteers, etc.), tangible (physical objects such as buildings, vehicles, etc.) or intangible (IP and goodwill, but also employee qualifications, the organization's internal structures or networks, etc.). It is relevant for some organizations to account for financial costs.

**Activities** are the efforts that are carried out in order to create outputs and achieve impacts.

**E.g.** Promote the use of mosquito nets

**Outputs** are the services or products generated through the activities.

**E.g.** Mosquito nets have been distributed, the target group has been trained in the correct use of mosquito nets

**Outcomes** are a changed condition in the target group or in society, in connection with or after the activity has been carried out. Outcomes are not necessarily an impact of the activity carried out. **E.g.** Fewer people are infected with malaria

**Impacts** are the part of an outcome that occurs as a result of an activity carried out, and which otherwise would not have occurred<sup>9</sup>. Impacts can be both positive and negative.

**E.g.** If we observe the outcome "Fewer people infected with malaria", we need to take into account in our reporting that the entire reduction may not be due to our activity. Perhaps there was a drought during the same period and thus fewer malaria mosquitoes, and perhaps mosquito nets were also distributed by another organization. This may also have contributed to reducing the proportion of patients.

**Results** are a collective name for outputs, outcomes and impacts.

An activity usually results in a chain of impacts, where the impacts in the **short term** are a prerequisite for impacts to occur in the **medium term**, which in turn is a prerequisite for the impacts in the **longer term**. The number of impact steps in the chain should be determined by the organization based on what is appropriate for the operations. The time horizon for the short, medium and long term will be different for different operations and should be determined by the organization itself.

**E.g.** Short-term impact: Fewer bites by malaria mosquitoes → Medium-term impact: Fewer people infected with malaria → Long-term impact: Fewer deaths due to malaria

**Measure** demonstrates (direct measure) or indicates (indirect measure/indicator) the extent to which a result has been achieved.

**E.g.** A direct measure of the output "Mosquito nets have been distributed" could be "Number of mosquito nets distributed to the target group". An indirect measure of the outcome "Fewer people infected with malaria" could be "Number of malaria cases registered in hospitals".

<sup>8</sup> The concepts and associated definitions are inspired primarily by the Swedish National Financial Management Authority and Sida.

<sup>9</sup> In addition to attribution and counterfactual situations, consider if applicable and also duration, displacement and externalities.