

INDICATORS FOR EVALUATION OF TRANSPARENCY

Version: April 2017

A) For indicators not applicable for a particular group, as indicated in the definition, it is always assumed those are met.

B) In the case of federations whose member associations share the same mission, vision, values, strategies and policies, it will be the federation who credits whether indicators are met on these aspects.

C) Any document which is accessed via the organisation website (for example, a PDF) is considered to meet the indicator "Source of information: Web". A public Internet address is admitted as "Web"

D) All policies mentioned in this set of indicators must, at least, contain sections concerning: Introduction (rationale and context), reference norms, scope (thematic and geographical), basic principles and requisites for its application.

SET 1: GOVERNING BODY (Board of directors for associations and Board of Trustees for foundations) AND EXECUTIVE BODY

#	Definition	Aim	Source of information	Reference value	Relative importance
TR 1.1	The composition of the governing body is accessible and publicly available (name, title and description of their background)	Be proactive by providing information about the people who govern the organisation	Web	30	Inexcusable compliance
TR 1.2	If more than 40% of the members of the governing body hold a position in the same institution (political party, trade union, business group, religious congregation, or public administration), and / or this membership is publicly acknowledged, such a relationship is made public (without specifying personal data). The definition of this indicator applies regardless of whether they are members of the governing body in their personal capacity or on behalf of the institution to which they belong	If the organisation maintains links with other institutions, make them public	Web	20	Relevant
TR 1.3	The organisational structure and the names of those mainly responsible people for the executive structure is accessible and publicly available	Be proactive by providing information about the people who govern the organisation	Web	20	Relevant
TR 1.4	Statutes are accessible and publicly available	Publish the basic regime and rules of the organisation	Web	30	Inexcusable compliance
			Total valuation for Set 1	100	

SET 2: MISSION, VISION AND VALUES

#	Definition	Aim	Source of information	Reference value	Relative importance
TR 2.1	Mission is accesible and publicly available	Present the organisation's rationale	Web	30	Inexcusable compliance
TR 2.2	Vision is accesible and publicly available	Present the organisation's vision	Web	20	Relevant
TR 2.3	organisation values are accesible and publicly available	Present the organisation's identity	Web	25	Relevant
TR 2.4	Information on the historical evolution of the organisation is accessible and publicly available, and contains at least constitution year, cause, founders and milestones.	Present the origin and evolution of the organisation	Web	10	Relevant
TR 2.5	The Code of Conduct of Coordinadora de ONGD and other codes of conduct (be it either its own code of conduct or one subscribed) are accesible and publicly available.	Present the organisation's ethical values and code of conduct	Web	15	Relevant
			Total valuation for Set 2	100	

SET 3: SOCIAL BASE AND SUPPORT

#	Definition	Aim	Source of information	Reference value	Relative importance
TR 3.1	There is quantitative data on each of the following groups (individual or legal entities) of the social base at the organisation, with specific mention to what they refer to: partners, donors and volunteers*	Publish the social support enjoyed by the organisation.	Web	25	Inexcusable compliance
TR 3.2	There are quantitative data on the people employed at the organisation	Publish how the human resources team is made up	Web	15	Relevant
TR 3.3	There is a list published and publicly accessible with the networks or federations that organisation belongs to	Publish networks and federations the organisation belongs to	Web	15	Relevant
TR 3.4	There is a public and publicly accesible list of the public bodies and private legal institutions financing the organisation	Publish data on who is financing the institution	Web	20	Inexcusable compliance
TR 3.5	There are clear and accessible channels (email and phone) which can be used by the main interest groups to ask for information on the organisation.	Facilitate direct communication between the interest groups and the organisation	Web	15	Relevant
TR 3.6	There is public and accessible information on the territorial implementation of the organisation (headquarters)	Publish information about the places where the organisation has its headquarters and subsidiaries	Web	10	Relevant
			Total valuation for Set 3	100	

* Volunteers: Those who collaborate with the organisation under the criteria of the Spanish Law on Volunteers (Ley del Voluntariado). The publication "Base social y participación ciudadana" (Social base and citizens' participation), published by the Coordinadora ONGD in 2009, includes the definition of social base on page 23.

SET 4: PLANNING AND ACCOUNTABILITY

#	Definition	Aim	Source of information	Reference value	Relative importance
TR 4.1	Strategic plan, at least its general guidelines, is externally accessible	Publish the objectives to be met by the organisation	Web	10	Relevant
TR 4.2	Strategic plan is internally accessible	Publish the objectives to be met by the organisation	Intranet, Web or common server	10	Relevant
TR 4.3	The annual accounts of the organisation (balance sheet, consolidated results and financial report), in the case of organisations where an external audit is mandatory, is accessible to the general public	Publish the organisation's annual financial report	Web	15	Inexcusable compliance
TR 4.4	An annual report on activities is published	Inform about the activities and economic data (origin and target of funds) from the organisation	Web	10	Inexcusable compliance
TR 4.5	The last three social reports are publicly available and accessible	Publish the organisation's evolution	Web	5	Relevant
TR 4.6	Information as mentioned in indicator TR 4.3. corresponding to the past three years is publicly available and accessible	Publish the organisation's economic evolution	Web	10	Relevant
TR 4.7	The organisation reports to the Coordinadora on the distribution of origin and application of funds for the period, following the criteria as established by the Coordinadora	Inform about funds' destination	Last report of Coordinadora (stored in Coordinadora's web)	10	Relevant
TR 4.8	The social report should facilitate, at least, the following information about all programs and projects: title, country, executed amount and local partners. Note: For projects which are already in the framework of a program, it won't be necessary to supply the information mentioned above on an individual basis. Note: This indicator does not apply for Coordinadoras Autonómicas (Coordinating Bodies from Autonomous Communities) which are member associations of the National Coordinadora	Publish the organisation's activity	Social report	10	Inexcusable compliance
TR 4.9	The organisation publishes its commitment for communicating with people and institutions who provide finalist contributions. This commitment should at least include providing information about the supported activity and results obtained.	Give an answer to donors and financing bodies' right to know how funds have been spent and what results have been achieved	Web	10	Relevant
TR 4.10	The organisation publishes its policy for financial investments.	Publish commitment with donors so as to guarantee minimum risk in investments	Web	10	Relevant
			Total valuation for Set 4	100	

GOOD GOVERNANCE INDICATORS

Version: April 2017

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D) All policies mentioned in this set of indicators must, at least, contain sections concerning: Introduction (rationale and context), reference norms, scope (thematic and geographical), basic principles and requisites for its application.

SET 1: GOVERNING BODY (Board of directors for associations and Board of Trustees for foundations)

#	Definition	Aim	Source of information	Reference value	Relative importance
GG 1.1	The minimum number of members in the governing body is five	Ensure that the governing body of the organization is sufficiently representative	Certificate of registry (or application for registration) of Foundations, Associations or Religious Entities and Statutes and Minutes	15	Inexcusable compliance
GG 1.2	The average number of men and women in the governing body is not above 60% nor below 40% (*)	Promote gender equity in the governing body	Certificate of registry (or application for registration) of Foundations, Associations or Religious Entities and Minutes	10	Relevant
GG 1.3	The maximum number of members in the governing body who hold second degree of kinship or have a relationship by common law marriage is not above 20%	Avoid personal or private interests affecting the governing body of the organization.	Individual Statement by the members of the Board or the Trust	10	Relevant
GG 1.4	The minimum number of meetings held annually is two	Keep track of the progress of the organization and ensure the accomplishment of the mission and strategy.	Minutes	10	Inexcusable compliance
GG 1.5	80% of members of the governing body attend at least 50% of the meetings held annually	Keep track of the progress of the organization and ensure the accomplishment of the mission and strategy.	Minutes	10	Relevant
GG 1.6	No more than 40% of members of the governing body receive monetary compensation for other positions in the organization	Avoid personal or private interests affecting the governing body of the organization.	Certificate of registry (or application for registration) of Foundations, Associations or Religious Entities and Form 190 from the Spanish Tax Agency	15	Inexcusable compliance
GG 1.7	In the case of associations, the election and replacement of positions will be made every five years at the most. For other legal forms this is not applicable	Ensure the democratic functioning of the organization	Statutes and Minutes	10	Relevant
GG 1.8	At least 60% of members in the governing body have an accumulated maximum permanence below eight years	Encourage the periodic renewal of the members of the governing body to strengthen their commitment, motivation and dedication.	Certificate of registry (or application for registration) of Foundations, Associations or Religious Entities	10	Relevant
GG 1.9	No member of the governing body has a lifetime assignment taking into account that members with honorific positions are not considered as part of the governing body for these purposes	Ensure the commitment, dedication and motivation of the members of the governing body	Statutes	10	Inexcusable compliance
			Total valuation for Set 1	100	

(*) If the organization is linked to an institution (more than 40% of the members of the governing body belong to the institution) whose mandatory gender composition prevents strict compliance with this criterion, it is understood that the organization complies with this indicator of good governance under the following circumstances: a) Compliance with indicator TR1.2, which requires this criteria to be published, and b) The organization has a gender policy adopted by the highest governance body, promoting equal participation of women and men within the Organization.

SET 2: MISSION, VISION AND VALUES

#	Definition	Aim	Source of information	Reference value	Relative importance
GG 2.1	There is a formulation of the Mission of the organization approved by the governing body	Define the meaning, focus and rationale of the organization in the long run	Minutes from the meeting of the governing body where Mission and Statutes are approved	15	Inexcusable compliance
GG 2.2	The Mission is reviewed at least every ten years. The terms of reference for the review of the Mission provide for participation in the process of a representation of the following stakeholders of the organization: governing body, staff and volunteers.	Define the meaning, focus and rationale of the organization in the long run	a) Minutes from the meeting where the governing body approves the Mission (to check that the Mission has been reviewed in the last 10 years). b) Minutes from the meeting where the governing body approves the terms of reference for reviewing the Mission c) Terms of reference for reviewing the Mission.	15	Relevant
GG 2.3	There is a formulation of the Vision of the organization approved by the governing body	Clarify the vision statement of the organization and how they contribute to the world they want to build, adapting work to the real context in which it works.	Minutes from the meeting of the governing body where Vision is approved	15	Relevant
GG 2.4	The Vision is reviewed each time the strategic plan is updated. The terms of reference for review of the Vision provide for participation in the process of a representation of the following stakeholders of the organization: governing body, staff and volunteers.	Clarify the vision statement of the organization and how they contribute to the world they want to build, adapting work to the real context in which it works.	a) Minutes from the meeting where the governing body approves the Vision or the Strategic Plan, which is in force as approved. b) Minutes from the meeting where the governing body approves the terms of reference for reviewing the Vision c) Terms of reference for reviewing the Vision.	15	Relevant
GG 2.5	There is a formulation of the values of the organization approved by the governing body	Clarify the principles and ethical standards that guide the organization	Minutes from the meeting of the governing body where Values are approved and the selection process is described	15	Relevant
GG 2.6	The values are reviewed at least every ten years. The terms of reference for review of the Values provide for participation in the process of a representation of the following stakeholders of the organization: governing body, staff and volunteers.	Clarify the principles and ethical standards that guide the organization	a) Minutes from the meeting where the governing body approves the Values (to check that the Mission has been reviewed in the last 10 years). b) Minutes from the meeting where the governing body approves the terms of reference for reviewing the Values c) Terms of reference for reviewing the Values	15	Relevant
GG 2.7	The terms of reference of definition / revision of the Mission, Vision, Values refer explicitly to point 1 of the Code of Conduct of the Coordinadora ("Identity of the NGOs"), which are used as a benchmark.	Be consistent with the commitment to the Coordinadora	a) Terms of reference for the definition/revision of Mission, Vision and Values currently in force. b) Minutes from the meeting where the governing body approves the terms of reference for the definition/revision of Mission, Vision and Values as currently	10	Relevant

	Total valuation for Set 2	100	
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SET 3: PLANNING AND EVALUATION

#	Definition	Aim	Source of information	Reference value	Relative importance
GG 3.1	The organization has a multi-year strategic plan approved by the governing body with a maximum duration of ten years.	The work of the organization responds to a reflection and decision to order the means for institutional purposes, ensuring that the organization works with targets in the medium / long term	a) Document with current strategic plan b) Minutes from the governing body where this is approved	20	Inexcusable compliance
GG 3.2	The terms of reference for the development of the strategic plan provide for participation in the process of a representation of the following stakeholders of the organization: governing body, staff and volunteers.	Ensure that planning is defined in a participatory manner	a) Terms of reference for the development of the strategic plan b) Minutes from the meeting of the governing body where the terms of reference for the development of strategic planning are approved	10	Relevant
GG 3.3	The strategic plan includes explicit references to the mission, vision and values of the organization and code of conduct of the Coordinadora	Ensure that the strategic planning of the organization is consistent with its mission, vision and values and the code of conduct from the Coordinadora.	Document with current strategic plan	10	Relevant
GG 3.4	Strategic planning includes an estimate of private and public funding to be obtained annually during the period of implementation of the strategic plan.	Ensure the economic viability of the strategic plan	Document with current strategic plan	10	Relevant
GG 3.5	The strategic plan takes the form of periodic operating programs that have been approved by the governing body	Ensure that activities and programs undertaken by the organization are consistent with the guidelines set in its strategic plan	Minutes from the meeting of the governing body where operating program is approved	15	Inexcusable compliance
GG 3.6	The governing body monitorizes and evaluates the strategic plan. The periodicity of these exercises is at least half the duration of the current strategic planning.	Ensure that the organization enforces the strategic plan and the necessary adjustments are made	Minutes from the meetings of the governing body stating the approval of evaluation and monitorization reports	10	Relevant
GG 3.7	The governing body monitorizes and evaluates the operating programs	Ensure that the organization enforces operational planning and that adjustments are made	Minutes from meetings of the governing body stating the approval of the end-year management report	15	Inexcusable compliance
GG 3.8	The organization has a document that reflects the policy, system or process for monitoring and evaluating its projects and program of activity (and this is linked directly to the accomplishment of the Mission).	Ensure that all projects and programs have a minimum follow-up, regardless of the type of funds that are used	Document reflecting the policy system or process for monitoring and evaluation of projects and programs	10	Relevant
			Total valuation for Set 3	100	

SET 4: FINANCIAL MANAGEMENT

#	Definition	AIM	Source of information	Reference value	Relative importance
GG 4.1	There is an annual budget of income and expenses approved by the governing body	Ensure the economic viability of the operational plan	Minutes from the meeting of the governing body where the revenue and expenditure budget is approved	15	Inexcusable compliance
GG 4.2	The governing body monitorizes budget at least every six months	Ensure that the governing body knows how the organization works, comparing the real facts and figures with those projected so as to improve organizational performance	Minutes from the meeting where the governing body approves the report on budget monitoring	10	Relevant
GG 4.3	There is an annual settlement of executed budget, which is reviewed and approved by the governing body	Ensure that the governing body knows how the organization works, comparing the real facts and figures with those projected so as to improve organizational performance	Minutes from the meeting where the governing body approves budget settlement	15	Inexcusable compliance
GG 4.4	An external audit of the financial statements is conducted whenever the revenue volume has exceeded 300,000 euros. If the organization has a volume of funds of less than 300,000 euros, the indicator does not apply	Meeting the criteria of transparency and good governance established by the Code of Conduct of the Coordinadora	External audit report of the last financial year	15	Inexcusable compliance
GG 4.5	The organization has a policy of financial investment made in writing and approved by the governing body whose reference standard includes, at least, the provisions of Code of Conduct for Non-Profit Entities for temporary investments, as established by the Spanish CNMV in its Agreement 20/11/2003 and establishes a series of criteria in order to minimise the risk	Engage with our donors to ensure maximum performance of their contributions without incurring in any risk.	Policy document for financial management and meeting minutes where this is approved by the governing body	10	Relevant
GG 4.6	The multi-annual strategic planning and its monitoring explicitly include the main criteria for obtaining public and private income	Ensure that the governing body cares about consistency between these fundraising activities and the mission and values of the organization	Multiannual Strategic Plan approved by the highest governing body	10	Relevant
GG 4.7	The organization has an institutional document used for the traceability of programmatic funds received	Safeguard the willingness of donors	Institutional document (procedure, system or policy) establishing criteria for the traceability of funds received	15	Relevant
GG 4.8	No funder brings to the organization more than 50% of its total revenue for the year	Ensure the diversification of funds in the interest of sustainability of the organization	Annual budget liquidation as approved by the highest governing body.	5	Relevant
GG 4.9	The organization does not accumulate cash resources or other financial assets in the audited financial year n-1 for more than the total expenditure in the audited financial n year. Note: Assets in the balance sheet included as "cash resources or other financial assets" are: a) V long-term financial investments and b) IV short term financial investments, and c) VI Cash and other equivalent liquid assets	Avoid excessive accumulation of pending resources	Audited annual accounts for the year n and (n-1)	5	Relevant
			Total valuation for Set 4	100	

SET 5: PEOPLE

#	Definition	AIM	Source of information	Reference value	Relative importance
GG 5.1	The organization has a policy or document approved by the governing body with criteria on compensation and social benefits, which is public and accessible for the staff it applies to. In the event that the organization has no staff recruited this indicator does not apply.	To have objective criteria, known by those interested, for payment and benefits to the staff	Policy or document with criteria on compensation and benefits, and minutes of the governing body stating approval.	15	Inexcusable compliance
GG 5.2	The organization has a policy for selection and recruitment adopted by the governing body which is known internally. In the event that the organization has no staff recruited this indicator does not apply.	To have objective criteria, known by those interested, for staff selection	Selection policy and minutes of the governing body stating approval	15	Relevant
GG 5.3	HR policies make explicit references to avoid any discrimination. In the event that the organization has no staff recruited this indicator does not apply.	Ensure equal conditions for starting and maintaining a partnership with the organization	HR policies	10	Relevant
GG 5.4	There is a list of profiles of the organization and a description of each job.	Ensure the staff knows functions to be performed and their responsibilities	List of profiles and roles	15	Relevant
GG 5.5	The organization promotes training and continued development of its operational team	Develop and enhance the skills and competencies of the organization	Budget for training and list of training activities	15	Relevant
GG 5.6	The organization has a process for signing a commitment with all volunteers specifying the rights and functions, activities and time dedicated to the organization	The relationship between the organization and volunteers is formalized, specifically comprising the rights and duties of each party and the reciprocal commitment	Procedure and document format for commitment	15	Relevant
GG 5.7	The organization has an insurance for their volunteers / as in accordance with the provisions of the Law on Volunteering (required by law)	Comply with the provisions of the Law on Volunteering and cover necessary risks	Insurance policy for volunteers and its corresponding receipt	15	Inexcusable compliance
			Total valuation for Set 5	100	

SET 6: LOCAL PARTNERS AND OTHER INTEREST GROUPS

(Note: This set of indicators does not apply to Autonomous Communities Coordinating Bodies (Coordinadoras Autonómicas). It does apply to organizations who are member of those)

#	Definition	AIM	Source of information	Reference value	Relative importance
GG 6.1	The organization has a policy of partnership (relationship with local partners) adopted by the governing body. The normative reference section makes explicit mention of its commitment to compliance with the legal regulations of the country in which they are located, provided it does not go against the fundamental rights of people. The scope section includes at least aspects related to: selection, strengthening, monitoring and completion	To define the relationship between the two parties	Policy Partnership and minutes of the governing body meeting where this is approved	15	Relevant
GG 6.2	The organization has a template agreement for collaboration to be signed with each of the local partners it works with. This template contains at least one clause related to the statutory objectives of both organizations and sections with details of the following items on the agreement: purpose, rights and obligations, and duration.	Formalise the partnership policy	Template agreement with local partners	20	Inexcusable compliance
GG 6.3	There are institutional criteria for environmental management	Ensure that the organization minimises environmental impacts of their activities	Document that sets out the criteria for environmental management	15	Relevant
GG 6.4	The organization has a purchasing policy adopted by the governing body	Ensure that supplier relationships are governed by the values of the organization	Document with purchasing policy and minutes of the meeting of the governing body where this is approved	15	Relevant
GG 6.5	The organization has a statement of principles or document with criteria for collaboration with companies, approved by the governing body, which at least makes reference to Article 3.5 of the Code of Conduct of the Coordinadora	Encourage the organization to reflect on its collaborations with companies and that the governing body ensures coherence between these activities and the mission and values of the organization	Document of principles or standards of corporate partnerships and minutes of governing body meeting where this is approved	20	Inexcusable compliance
GG 6.6	The organization has participated in at least two of the last three Assemblies of the Coordinadora and has actively participated in at least a working group during the last year (attending at least half of the meetings of the group)	The organization is not limited to being a formal member of the Coordinadora but demonstrates active participation	Certification of the Technical Secretariat of the Coordinadora	15	Relevant
			Total valuation for Set 6	100	