

At a Glance		
Attribute	GRI	SA8000
Core Mission	→ Elevate sustainability reporting to a level equivalent to financial reporting through development of a generally accepted reporting framework	→ Improve labour conditions around the world through a humane workplace standard and system for verification and public reporting
Governance	→ Multi-stakeholder Interim Steering Committee, leading to a permanent institution with a Board of Directors, Registered Stakeholders, and Technical Advisory and Stakeholder Councils by 2002	→ Social Accountability International (SAI) multi-stakeholder Advisory Board comprising experts from business, government, trade unions and NGOs
Scope	→ Economic, environmental, and social performance; public reporting	→ Labour rights; certification of corporate facilities to workplace standard; trade and guidance
Participants	→ Companies; UN; labour, environmental, and human rights groups; accountancy and industry associations; governments	→ Companies and their suppliers; trade associations, unions and workers; auditing firms; NGOs; government; multi-lateral organisations
Funding	→ Currently foundations; broad-based in future	→ Foundations; government grants; earned income from training, members, accreditation, conferences, and publications
Start Up	→ 1997	→ 1997
Major Difference	→ SA8000 is a workplace standard and verification system while GRI is a disclosure framework for a range of issues that includes labour conditions	
Major Similarity	→ Both cover widely accepted principles for just and decent workplaces	
Key Linkage	→ GRI provides organisations with specific indicators and an overall reporting structure for economic, environmental and social performance. SA8000 is a tool that organisations use to audit and track progress of workplace performance.	

The Global Reporting Initiative

The Global Reporting Initiative (GRI) is an international, multi-stakeholder effort to create a common framework for economic, environmental, and social reporting that will elevate sustainability reporting practices worldwide to a level equivalent to financial reporting.

Convened in late 1997 by the Coalition for Environmentally Responsible Economies in partnership with the United Nations Environment Programme, the GRI incorporates the active participation of hundreds of

corporations, non-governmental bodies, accountancy organisations, business associations, labour, and other stakeholders from around the world.

After more than two years of consultation and pilot testing, the GRI released the June 2000 *Sustainability Reporting Guidelines* as a tool for organisations to disclose their economic, environmental, and social performance. Application of the Guidelines, already undertaken by more than 50 companies worldwide, is voluntary. In 2002, GRI will be transformed into a new permanent institution to carry on its mission.

SA8000

Social Accountability 8000 (SA8000) was developed by Social Accountability International (SAI), a non-governmental, non-profit organisation founded in 1997, dedicated to improving workplaces and communities around the world through voluntary standards combined with independent verification and public reporting.

SA8000 is a tool for organisations to assure just and decent working conditions in their facilities and in those of their suppliers. The SA8000 standard covers all core international labour rights contained in the ILO Conventions, the International Declaration of Human Rights and the UN Convention on the Rights of the Child including child labour, forced labour, health and safety, freedom of association and right to collective bargaining, discrimination, discipline, working hours and wages. Development and ongoing oversight of the standard is addressed by a multi-sector Advisory Board with experts from business, trade unions, government and NGOs from around the world and across industries.

The SA8000 process of independent certification is modeled on the International Organization for Standardization standards and adds elements necessary for social auditing including minimum performance requirements, worker interviews, and an open complaints and appeals system. Facilities seeking certification of compliance to the standard must have robust management systems in place and undergo an audit by an independent, accredited certification body. SAI and its Advisory Board oversee the accreditation of certification bodies, which are required to demonstrate extensive background in systems auditing, intensive training in SA8000, and the institutional capacity to assure quality and responsiveness. There are currently seven accredited certification bodies that have certified facilities in 19 countries. SAI regularly consults with international experts on ways to strengthen certification audits and the SA8000 guidance documents.

How the Two Initiatives Relate

SA8000 and GRI are complementary. They provide tools to help organisations manage, measure and communicate their overall performance on workplace conditions. They draw on a wide range of constituencies and interests to increase accountability and compliance in promoting humane workplaces. They both include the notions of fair labour practices and respect for human rights, with SA8000 spelling these issues out in greater detail. However, GRI covers other aspects of sustainability relative to environmental and economic performance.

For More Information

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