

GRI 415: Public Policy - Topic Standard - Cross-sectoral

Disclosure GRI 415-1

Political contributions

Framework: GRI Standards

Type: Metrics + narrative

Regime: Voluntary

Effective: 2018-07-01

Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Contribution countries	List every country where the organisation has made political contributions, whether the payment or support was given straight to the recipient or through another party.	Finance / Public affairs	Country coding is taken from the recipient's location instead of where the contribution was actually made, so indirect payments are filed under the wrong jurisdiction.	Political donations register, finance postings, approvals, and any intermediary records that show the country linked to each contribution.
Recipient details	Record who received the contribution or who ultimately benefited from it, using the named person or organisation and enough detail to identify them clearly.	Public affairs / Legal	The named payee is captured, but the real beneficiary is different, so the datapoint is tied to the wrong recipient category or entity.	Donation request forms, beneficiary declarations, payment instructions, and correspondence confirming the recipient or end beneficiary.
Political contribution total	Add up the full money value of all political contributions made in the period, including cash and non-cash support, and include both direct and routed-through-another-party amounts.	Finance	Direct payments are reported from the ledger but routed contributions are left out, so the total does not reconcile to the underlying political spend records.	General ledger, donation logs, in-kind valuation schedules, third-party payment records, and consolidation workings showing the full total.
In-kind valuation method	Explain the method used to put a money value on non-cash political support, including the basis, inputs, and any assumptions used when that estimate was needed.	Finance / Public affairs	The estimate is built on a different basis from the one used in the contribution total, so the valuation method does not match the amount reported.	Valuation memo, pricing basis, internal calculations, supplier quotes, and approval notes for the estimate.

How to prepare

- 1 Set the reporting boundary first:** decide which political payments, gifts or support items sit inside the period and which entities, channels and transactions you will include in the disclosure.
- 2** Create a clear classification rule for what counts as a political contribution in your process, so direct payments, routed support and non-cash items are treated consistently.
- 3 Gather source records for each item:** identify the country involved, the recipient or beneficiary, and the supporting documents that show the amount or the basis used to calculate it.
- 4** Compile the reported figures and narrative in one place, including the total monetary value of all included financial and non-cash contributions, with the in-kind amount shown where relevant.
- 5** Record any exclusions, estimation methods and changes in approach, especially where the value of non-cash support has been derived rather than taken from a direct invoice or payment record.
- 6** Check the draft against the official source and your evidence pack to confirm the countries, recipients, totals and estimation notes are complete, consistent and traceable.

This LRA assistance tool is designed for educational and internal data-collection purposes. It is not an official interpretation of the GRI Standards, IFRS Sustainability Disclosure Standards or EU CSRD/ESRS requirements. When applying these frameworks in professional practice, users should consult and double-check the official standards, guidance and applicable regulatory sources.

For users who may require additional expert guidance or consultancy support on sustainability reporting, the application of reporting standards, data collection processes or disclosure preparation, the London Reporting Academy team would be pleased to assist. Please contact us at hello@reporting.academy or submit an enquiry through the contact form: <https://reporting.academy/en/contacts/>

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