

**Table S1:** Detailed comparative analysis on the common indicators from CONGDE and Loyalty Foundation.

CONGDE		LOYALTY FOUNDATION		COMMON FOR QUESTIONNAIRE	
BLOCK 1: TRANSPARENCY OF THE GOVERNING BODY					
TR1.1	Publicly accessible composition of the NPO governing board	7A	The website is complete and updated	1,1	The composition of the NPO governing board is accessible on the website
TR1.2	The public connection of the members of the NPO governing board to positions in the same institution cannot exceed the proportion of 40%	3D, 3E	The economic relations of the NPO governing board with the organization, its dependent entities and its suppliers are limited (3D). Mechanisms to avoid conflicts of interest are applied (3E)	1,2	The economic relations of the NPO governing board with the organization, its dependent entities and its suppliers are limited. As a control, to avoid conflicts of interest, said link is made public if it exceeds 40%.
TR1.3	Publicly accessible organization chart, names and career path of the executive leadership	7A	The website is complete and updated	1,3	The organizational chart, names and career path of the executive leadership are accessible on the website.
TR1.4	Publicly accessible statutes and specific applicable regulations	7A	The website is complete and updated	1,4	The statutes and specific regulations applicable to the entity are accessible on the website
BLOCK 2: PROPER DEFINITION OF MISSION, VISION AND VALUES					
TR2.1	Publicly accessible mission	1A	The mission is well defined	2,1	The mission of the organization is clearly defined and it is public and accessible
TR2.2	Publicly accessible vision	7A	The website is complete and updated	2,2	The entity's vision is accessible on the website
TR2.3	Publicly accessible values	7A	The website is complete and updated	2,3	The entity's values are accessible on the website
BLOCK 3: SOCIAL BASE INFORMATION AND SUPPORTS					
TR3.1	Quantitative data of partners, donors, volunteers and beneficiaries	2A, 4A	Prepare a detailed plan with quantifiable objectives (2A). Income is disaggregated by funder (4A)	3,1	Detailed planning is prepared with quantitative objectives for partners, donors, volunteers and beneficiaries, disaggregating income by funder
TR3.2	Quantitative data of collaborators in staff	2A	Detailed planning is created with measurable goals	3,2	A detailed planning with quantitative objectives of the contracted collaborators of the entity is prepared

TR3.3	Publicly accessible list of networks / federations to which the organization belongs	4C	There are formalized criteria for collaborating entities selection	3,3	A list of the networks or federations to which the entity belongs is published, specifying the formalized criteria for the selection of its collaborating entities.
TR3.4	Publicly accessible list of public and private funders	4A	Income is disaggregated by funder	3,4	A list of public and private funders is published, showing the income that each of them contributes to the entity
TR3.5	Accessibility (email and telephone number, minimum) for complaints and suggestions	9A	There is a complaints channel available to all publics of the entity	3,5	The entity makes a communications channel publicly available, including email, telephone number, and a channel for filing complaints and suggestions.
TR3.7	Publicly accessible list of public aid, and public and private subsidies	9C	There is a policy for managing cash donations and controlling anonymous donations	3,6	A list of donations (public aid, public and private subsidies and anonymous donations) received is published, following an effective policy for managing such donations.

#### BLOCK 4: PLANNING AND ACCOUNTABILITY

TR4.1	Externally accessible strategic planning (general lines)	2A	Detailed planning is created with measurable goals	4,1	Strategic planning with quantifiable objectives is developed and is externally accessible.
TR4.2	Internally accessible strategic planning	2A	Detailed planning is created with measurable goals	4,2	Strategic planning with quantifiable objectives is developed that is accessible internally.
TR4.3	Audited and accessible monthly accounts (Balance Sheet, Income Statement, Annual Report and Budget)	7A	The website is complete and updated	4,3	On the website the audited monthly accounts of the entity are accessible (Balance Sheet, Income Statement, Annual Report and Budget).
TR4.4	Publicly disclosed social report of activities (annually)	7A	The website is complete and updated	4,4	The social report of activities is accessible on the website, annually disclosed.
TR4.7	Organization disclosure of the origin and application of funds	5A, 4A	Income is disaggregated by funder	4,5	The entity reports the distribution of the origin and application of funds, breaking down the income by financier.
TR4.8	Social report includes information on all programs and projects (title,	5B	Income and expenses of fundraising activities are broken down	4,6	The social report includes information on all the programs and projects that the entity develops

	country of development, amount, local partners, number of beneficiaries and number of volunteers)				(break down of the income and expenses of the activities, title of the project, country of development, amount, local partners, number of beneficiaries and number of volunteers)
TR4.9	Public commitment to communication with the people and institutions that make final contributions.	7C	The donor is proactively informed about the activity	4,7	There is a public commitment to communicate with persons and institutions that make finalist contributions to proactively inform to donor of the activity carried out.
TR4.10	Public financial investment policy	5D	There is a policy for the approval of expenses and suppliers	4,8	Publicly exists a financial investment policy for the approval of expenses and providers of the entity

#### **BLOCK 5: OPERATION OF THE NPO GOVERNING BOARD**

BG1.1	Minimum of 5 members in the NPO governing board	3A	The NPO governing board is made up of a minimum of 5 members	5,1	The NPO governing board is constitute of a minimum of 5 members
BG1.4	Minimum of 2 meetings a year	3C	The NPO governing board meets periodically with the regular attendance of its members	5,2	The NPO governing board meets periodically, at least twice a year, with the regular attendance of its members.
BG1.5	80% of the members of the NPO governing board attend at least 50% of the meetings	3C	The NPO governing board meets periodically with the regular attendance of its members	5,3	At periodic meetings of the NPO governing board, at least 80% of its members attend at least 50% of the meetings
BG1.6	No more than 40% of members of the NPO governing board receive remuneration for other positions	3D	The economic relations of the NPO governing board with the organization, its dependent entities and its suppliers are limited.	5,4	The economic relations of the NPO governing with the organization, its dependent entities and its suppliers are limited, so that no more than 40% of its members receive remuneration for other positions.
BG1.7	Election and replacement of positions in associations, maximum every 5 years	3B	The members of the NPO governing board are periodically renewed	5,5	The members of the NPO governing board are periodically renewed, electing and replacing positions, which cannot exceed 5 years
BG1.8	Minimum 60% of the members of the NPO governing board have a	3B	The members of the NPO governing board are periodically renewed	5,6	Given the character of periodic renewal of the NPO governing board, at least 60% of its members have a continuous maximum

	continuous cumulative maximum term of <8 years				
BG1.9	No member of the NPO governing board has a lifetime allowance	3D	The economic relations of the NPO governing board with the organization, its dependent entities and its suppliers are limited.	5,7	accumulated permanence that does not exceed 8 years As a consequence of the limitations of the economic relations of the NPO governing board, none of its members has been assigned a life annuity

#### **BLOCK 6: APPROPRIATE MANAGEMENT OF THE MISSION, VISION AND VALUES**

BG2.1	Mission formulation approved by the NPO governing board	1A	The mission is well defined	6,1	The mission, which is well defined, is approved by the NPO governing board.
BG2.3	Vision formulation approved by the NPO governing board	1A, 1B	The mission is well defined (1A). All activities are aligned with the mission (1B)	6,2	Aligned with the mission, said NPO governing board approves the vision
BG2.4	Review of the mission every time the strategic plan is updated	2D	The NPO governing board analyses the impact generated	6,3	To analyse the impact generated, the NPO governing board reviews the mission each time the strategic plan is updated.
BG2.5	Values formulation approved by the NPO governing board	1A, 1B	The mission is well defined (1A). All activities are aligned with the mission (1B)	6,4	Aligned with the mission, said NPO governing board approves the values that support the activities it carries out

#### **BLOCK 7: STRATEGIC AND OPERATIONAL PLANNING**

BG3.1	Long term strategic planning approved by the NPO governing board (maximum 10 years)	2A	Detailed planning is created with measurable goals	7,1	In a long term character, the NPO governing board approves detailed strategic planning with measurable objectives
BG3.3	Strategic planning explicitly includes references to the mission, vision and values and ethical recommendations of the Third Sector	1B	All activities are aligned with the mission	7,2	Strategic planning explicitly includes the activities, aligned to the entity's mission, vision and values, mentioning the ethical recommendations of the Third Sector
BG3.4	Strategic planning considers the obtaining criteria for fundraising	4A	Income is disaggregated by funder	7,3	Strategic planning includes an estimation of the public and private funds to raise, disaggregating such income by funder
BG3.5	Strategic planning is specified in periodic operational schedules	2A	Detailed planning is created with measurable goals	7,4	The NPO governing board approves a detailed strategic planning that is specified in quantifiable operational schedules

	approved by the NPO governing board				
BG3.6	NPO governing board monitors and evaluates strategic planning	5C	It has mechanisms for the control of managed funds	7,5	The NPO governing board, as a control mechanism for managed funds, monitors and evaluates strategic planning
BG3.7	NPO governing board monitors and evaluates operational schedules	5C	It has mechanisms for the control of managed funds	7,6	The NPO governing board, as a control mechanism for managed funds, monitors and evaluates operational schedules
BG3.8	There is a document that reflects the policy, system or procedure for monitoring and evaluating the organization's own activity projects and programs, directly linked to the mission's fulfilment	6E	Investments in related entities contribute to the mission	7,7	A document is created that reflects the policy, system or procedure for monitoring and evaluating projects and programs of the organization's own activity, directly linked to the fulfilment of the mission.
BG3.9	The Assembly or Board of Trustees is informed of the organization of the number, typology and measures adopted for cases analysed by the monitoring body of the complaints channel.	9A	There is a complaints channel available to all publics of the entity	7,8	The Assembly or Board of Trustees of the organization is informed, as well as the general public, of the number, type and measures adopted of cases analysed by the monitoring body of the complaints channel

#### BLOCK 8: ECONOMIC AND FINANCIAL MANAGEMENT

BG4.1	Annual income and expense budget approved by the NPO governing board	6A	An annual budget and its corresponding settlement are prepared	8,1	The governing council prepare an annual income and expenditure budget
BG4.2	NPO governing board carries out a monitoring of the minimum budget every 6 months	2B	The results obtained are compared annually with the planned objectives	8,2	The NPO governing board carries out monitoring of the minimum budget every 6 months, comparing the results obtained with the planned objectives
BG4.3	Annual budget settlement executed, reviewed and approved by the NPO governing board	6A	An annual budget and its corresponding settlement are prepared	8,3	The execution of the annual execution of the budget is reviewed and approved by the NPO governing board

BG4.5	There is a written financial investment policy approved by the NPO governing board	6B	The organization does not have an unbalanced financial structure	8,4	The NPO governing board approves the financial investment policy, ensuring that the entity does not have an unbalanced financial structure
BG4.6	Long term strategic planning and monitoring explicitly include main criteria for obtaining private and public income	2C, 4A	There is a monitoring system for your activity and beneficiaries (2C). Income is disaggregated by funder (4A)	8,5	There is a monitoring system for a long term strategic planning (activity and beneficiaries), where the origin and destination of expenses and income is broken down appropriately (broken down by funder).
BG4.7	Institutional document with traceability criteria for finalist funds received	9C	There is a policy for managing cash donations and controlling anonymous donations	8,6	For an appropriate donation management and control policy, an institutional document is prepared with criteria for traceability of the received funds by the entity.
BG4.8	No financier contributes more than 50% of total income for the year	4B	The organization has its financing diversified	8,7	The organization has its financing diversified, in such a way no financier contributes more than 50% of the total income for the year
BG4.9	It does not accumulate liquid assets or financial assets in the previous audited year greater than the expense of the current year	6C	Funds are not accumulated unjustifiably	8,8	Funds are not accumulated unjustifiably, so liquid assets and financial assets in the previous audited year cannot exceed current year's expense

#### **BLOCK 9: HUMAN RESOURCES MANAGEMENT**

BG5.1	There is a policy of compensation and social benefits criteria that is approved by the NPO governing board				
BG5.2	Personnel selection and hiring policy approved by the NPO governing board	8A	It promotes volunteering and define the activities that they develop	9,1	The NPO governing board approves a personnel selection and hiring policy, thus promoting volunteering.
BG5.3	Personnel management policies (remunerated and voluntary) approved by the government body make mention of discrimination	8A	It promotes volunteering and define the activities that they develop	9,2	The NPO governing board approves a personnel management policy, thus promoting volunteering.

BG5.5	Promotion of training and continuous development of the operational team	8B	It has a training plan for volunteers	9,3	The entity has a training plan for volunteers, thus promoting the training and continuous development of the operational team.
BG5.6	Incorporation agreement model for volunteering that specifies rights and obligations of both parties, functions, activities, time of dedication and insurance for volunteering	8C	Volunteers are insured and have the relevant certificates	9,4	The entity has an incorporation agreement model for volunteering that specifies rights and obligations of both parties, as well as functions, activities, time of dedication and insurance for volunteering
BG5.7	Volunteer Plan that includes minimum objectives and activities	8A, 8B	It promotes volunteering and define the activities that they develop (8A). Volunteers are insured and have the relevant certificates (8C)	9,5	The entity develops a Volunteer Plan to promote its work, which defines the objectives and activities it develops, as well as insurance coverage for volunteers.

#### **BLOCK 10: RELATIONSHIP AND COMMUNICATION WITH STAKEHOLDERS**

BG6.1	Partnership policy approved by the NPO governing board that defines relationships with entities with which it carries out its projects (commitment to comply with legal regulations)	4C	There are formalized criteria for the selection of collaborating entities	10,1	There are formalized criteria for the selection of collaborating entities that are specified in a partnership policy, approved by the NPO governing board, which defines relationships with entities with which it carries out its projects and its commitment to compliance with legal regulations.
BG6.2	Collaboration agreement model to be signed with local partners and / or local executing entities that contains purpose, rights and obligations and duration	1C	There are formalized criteria for the selection of projects and partners	10,2	There are formalized criteria for the selection of collaborating entities which is specified in the approval of a collaboration agreement model to be signed with local partners and / or local executing entities that contains purpose, rights and obligations and duration.
BG6.4	Purchase policy approved by the NPO governing board	5D	There is a policy for the approval of expenses and suppliers	10,3	There is a policy for the approval of purchases, expenses and suppliers
BG6.5	Declaration of principles or collaboration with companies criteria document approved by the NPO	4C	There are formalized criteria for the selection of collaborating entities	10,4	The NPO governing board approves a statement of principles or criteria document for

BG6.7	governing board that refers to guiding principles on human rights Criteria and procedure that develop organizational commitment to respond to complaints, inquiries and requests for information received	9A	There is a complaints channel available to all publics of the entity	10,5	collaboration with companies referring to guiding principles on human rights The entity committed to make publicly available the criteria and procedures to respond to complaints, inquiries and requests for information received.
BG6.8	Own and public complaints channel, regulated procedure and body that ensures its monitoring	9A	There is a complaints channel available to all publics of the entity	10,6	The entity has its own and public complaints channel, with a regulated procedure and a management body that ensures its monitoring

- Non-coincident indicators in Loyalty Foundation:  
6D, 7B, 7D, 9B, 9D, 9E

- Non-coincident indicators in CONGDE:  
TR1.5, TR2.4, TR2.5, TR3.6, TR4.5, TR4.6  
BG1.2, BG1.3, BG2.2, BG2.6, BG2.7, BG2.8, BG4.4, BG5.4, BG5.8, BG5.9, BG6.3, BG6.6