



Commonwealth
Foundation

Civil Society Accountability Principles and practice

Uganda Toolkit



Civil Society Accountability: Principles and Practice

**A toolkit for civil society
organisations in Uganda**



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Preface

The Ugandan civil society organisation (CSO) sector has taken accountability very seriously. For the last six years, CSOs have been developing various instruments to generate awareness and commitment to values and principles of accountability beyond the usual codes of conduct that are found in most organised establishments. This started with the **CSO Minimum Agenda** in 2004 that advanced seven key principles and values expected of every civil society actor. These include integrity and accountability; transparent decision-making; active citizen participation; peaceful co-existence, tolerance and reconciliation; effective sharing and separation of power; openness to change/willingness to negotiate; and equitable distribution of resources. This in turn led to the development of the **Quality Assurance Certification Mechanism (QuAM)** in 2006 as a possible instrument for enhancing self regulation and promoting integrity, legitimacy and transparency in the sector. This aims to set up and oversee standards that could control errant actors and improve the negative public perception of the sector.

This toolkit provides another opportunity for the sector to reflect internally on the topic of accountability and strengthen practice. The development process has helped participants to understand that accountability is more than a technical procedure related to financial accounting, but also a moral responsibility that needs to be reflected in an organisation's daily existence. The practical sections in the toolkit should be particularly relevant for facilitating continuous organisational assessment and learning. Notably, it will assist CSO practitioners to identify new and innovative ways of interacting with stakeholders that support more engaging, open and responsive relationships. Accountability is ultimately about power relationships and how they are managed. This toolkit will help CSOs to reflect on how their own power is being used and help challenge them to consider if it is always to the benefit of their supposed beneficiaries.

The **Development Network of Indigenous Voluntary Associations (DENIVA)**, an apex network of non-governmental organisations (NGOs) and community-based organisations (CBOs), is one of the organisations that has championed CSO accountability in Uganda both within the sector and to outside audiences. With this toolkit, DENIVA will build on existing instruments and seek to further improve the performance and image of the sector so as to restore public trust. We also see it as an instrument that could be used for awarding best practices within the sector and galvanising reform.

Ugandan CSOs are well aware of the dangers of not addressing accountability. The events of 2006 were for many a turning point. Despite the sector's intense campaigning against the NGO Registration (Amendment) Act, there was weak public support for an autonomous and independent NGO sector. In fact, public sentiment was that the law was fair, appropriate and ultimately necessary to control the behaviours of rogue CSOs. These events have shaken the sector and

forced us to take action. This tool should therefore serve as a keystone towards building strong horizontal and vertical accountability within the sector and in turn enhancing and moving forward our 'Code of Honour', the Quality Assurance Certification Mechanism.

Harriet Namisi-Onyanga

Programmes Co-ordinator: Policy Analysis Development Network of Indigenous Voluntary Associations (DENIVA)

In the past decade CSOs have seen a significant change in their role and influence in society and politics. They are now major providers of essential services, influential advocates for marginalised groups and knowledgeable advisors on public policy. As such, they have become important players in national and international governance. However, with this newfound power and influence has come greater scrutiny of CSO activities. Worldwide, CSOs are facing growing pressure from governments and the public to be more open about their funding sources, to provide evidence of their impact and to clearly demonstrate which groups they represent and how. While some are asking these questions in an effort to strengthen the sector and reinforce its role and influence in governance, others are manipulating the accountability agenda to undermine and curtail the power of CSOs. Regardless of the reason these questions are being asked, CSOs need to be proactive in responding to them so as to maintain public trust and avoid having frameworks of accountability imposed upon them that are detached from the core values of the sector.

Within the context of this changing political environment for CSOs, the **One World Trust** and the **Commonwealth Foundation** initiated a project across three Commonwealth countries, Belize, India and Uganda, and one region, the Pacific islands, to stimulate discussion among CSOs on what it means to be accountable. Working with local partners – **SPEAR** in Belize, **VANI** in India, **DENIVA** in Uganda and **PIANGO** in the Pacific region – the project engaged CSOs in each location in developing a set of common principles for accountability and developed a set of country toolkits that provide assistance to organisations in putting accountability into practice. Interestingly, we found that while the specific ways in which accountability is practiced vary from country to country, the underlying principles are the same. Across all participating countries, CSOs emphasised the need to be open and transparent, engaging and responsive, and continually learning as crucial to accountability.

While the toolkits are no panacea, they demonstrate that accountability is achievable for CSOs, and that few organisations are starting from scratch. While there are gaps that need plugging, many CSOs in Belize, India, Uganda and the Pacific region are already using innovative techniques to, for example, involve stakeholders in project activities or ensure open communication with communities. These practices need to be built upon and shared more widely within the

sector. We hope the toolkits will help form the basis for ongoing discussion and learning on issues of CSO accountability and in turn lead to organisations strengthening their legitimacy, credibility and effectiveness as agents of progressive social change.

Robert Lloyd
Projects Manager, One World Trust

Deepti Sastry
Projects Officer, One World Trust

In many countries of the Commonwealth, CSOs play a critical role in delivering public goods and services and in deepening democratic processes through enhancing public participation and promoting consultation, transparency and public accountability. CSOs are playing a greater role in shaping national policies and delivering services. In some cases the relationship between government, the public sector and civil society has become close and there is a spirit of partnership. Civil society's relationship with the private sector has also evolved, with each borrowing a little from the other's way of doing things. There is scope for CSOs to do more and maximise their roles and functions as partners in development and democracy. For this to happen, however, both CSOs and governments need to put in place policies, procedures, practices and institutional arrangement that will enable CSOs to play a greater and improved role as actors and partners in the development process.

It has been 14 years since the Commonwealth Foundation produced its landmark publication, *Non-Governmental Organisations: Guidelines for Good Policy and Practice*. The most significant developments since the publication of the *Guidelines* in 1995 have been the Millennium Declaration, the war on terror and its associated challenges, the worst global and financial crisis the world has known, an end to European dominance in global politics and economics, and the emergence of new powers, including Brazil, China and India, on the world stage.

CSOs in the 21st century are increasingly operating in a more complex environment. On the one hand, they have higher levels of visibility and influence on government and business and the development discourse, but on the other hand, they are under new kinds of pressures revolving around their 'operating environment' and the need to respond to challenges to their accountability, transparency and legitimacy. What this tells us is that if civil society is to hold government to account, to act as a watchdog and challenge it in such areas as accountability and transparency, it needs itself to demonstrate how it addresses these questions.

As NGOs increasingly exercise their voices in public policy debates and play a pivotal role in defining both the problems and the solutions, the demand for CSO accountability is growing. Responding to this growing demand, the Commonwealth Foundation in collaboration with the One World Trust developed a project in January 2008 to generate wider commitment among CSOs in Belize, India, Uganda and the Pacific region to the principles and values of accountability. The

key output from this project has been the production of four tailor-made accountability toolkits to help CSOs in Belize, India, Uganda and the Pacific region explore what accountability means for CSOs and provide tips on how to put accountability into practice.

This is only the beginning. Over the next three years, the Foundation will continue to work with Commonwealth CSOs to generate wider commitment to principles of accountability and transparency. In particular, the Foundation will foster the development of accountability frameworks, communities of practice and implementing principles that can be deployed to build capacity among CSOs.

We hope you find this toolkit useful.

Seth P Lartey

*Programme Manager – Governance and Democracy
Commonwealth Foundation*

Introduction

What is the aim of the toolkit?

Civil Society Accountability: Principles and Practice is a toolkit developed by the **One World Trust** in partnership with the **Commonwealth Foundation** and the **Development Network of Indigenous Voluntary Associations**. It explores what accountability means for civil society organisations in Uganda and provides suggestions on how to put accountability into practice. The toolkit has three aims:

- 1 To identify common principles of accountability for CSOs in Uganda with specific reference to existing self-regulation mechanisms (QuAM);
- 2 To identify the current good accountability practices that exist among CSOs and identify areas where capacity needs building in the sector and further support is required;
- 3 To provide practical steps, tools and frameworks that CSOs can use to achieve accountability in their day-to-day activities and interactions with stakeholders.

While the toolkit is designed specifically for organisations in Uganda, it was developed as part of a wider project undertaken by the One World Trust and Commonwealth Foundation that investigated the accountability of CSOs in two other Commonwealth countries, Belize and India, and one region, the Pacific islands. The criteria for choosing these countries and region were that they had:

- 1 Vibrant civil societies and governments broadly supportive of the CSO sector;
- 2 Scope for cross-country comparison and for wider lessons to be learnt; and
- 3 Strong CSO umbrella groups/networks that could act as partners in the project.

In this way, the toolkit is grounded in the Ugandan context, but draws on the experiences and practices of CSOs from across the Commonwealth.

The toolkit has been developed through a participatory process involving a wide range of representatives from the Ugandan CSO community. While there are organisations that were not consulted, we hope they can still draw insights from the toolkit, relate to the issues being discussed and experiment with some of the approaches and tools outlined. At the same time, we would also welcome your feedback. If you have any suggestions for improvement or experiences you would like to share, please contact us at: accountability@oneworldtrust.org or hna@deniva.org.uk

How was the toolkit developed?

The toolkit was developed through four stages of action research that ran from February 2008 to February 2009. First, desk-based research was conducted on the nature of civil society in Uganda, the current debates on CSO accountability and the regulatory and self-regulatory (e.g. codes of conduct) structures that exist.

Second, ten phone interviews were conducted with representatives from the CSO sector. These explored understandings of CSO accountability, challenges to realising accountability and existing good practices. Organisations ranged from CSO umbrella organisations, community-based organisations, non-governmental organisations, women's groups, human rights organisations and disability groups (see **Appendix 1** for a full list of organisations interviewed).

Third, an online forum was hosted, bringing together nearly 100 CSOs from Belize, India, Uganda and the Pacific region to discuss CSO accountability and share common challenges and experiences.

Finally, a one-day participatory workshop was held in Kampala which engaged Ugandan CSOs and organisations from across the East African community more widely in identifying common principles of accountability, sharing practices and discussing ideas for the toolkit. The event was held on 3 September 2008 and was attended by 34 participants from 24 organisations (see **Appendix 1** for a full list of participants).

Debate and reflection within Uganda on issues of CSO accountability are already well developed. This is reflected in existing initiatives such as the Quality Assurance Mechanism and the Minimum Agenda that are promoting quality, accountability and effectiveness within the CSO sector. As far as possible, the toolkit builds on and seeks to support such initiatives. At the same time there is much that the CSO sector in Uganda can learn from experiences across the Commonwealth and beyond. The toolkit, particularly Sections 3 and 4, therefore also draws on international best practice in CSO accountability and good governance.

How is the toolkit structured?

The toolkit is divided into four sections. While it makes sense to read them in succession, they have been designed to be self-standing and can be read separately.

Section 1 describes how the toolkit was developed, what it aims to do and the objectives of the larger project on CSO accountability in Commonwealth countries.

Section 2 engages with the question: 'What is accountability and why is it important?'. Drawing on the workshop discussions, interviews and the online forum, this section identifies the key factors pushing accountability onto the agenda of

CSOs in Uganda. It explores the different understandings of accountability that exist within the sector, draws out the common elements and identifies a set of basic principles of accountability for CSOs.

Section 3 provides an accountability self-assessment for CSOs. It identifies standards that CSOs should be meeting and helps identify strengths and weaknesses in accountability systems, procedures and practices.

Section 4 details how CSOs can put accountability into practice. It mirrors the structure of the self-assessment, explains why each standard is important to accountability and offers advice on how to plug gaps and strengthen existing practice. It details a range of tools that will help CSOs translate accountability from a relatively abstract concept into concrete practices that will help build trust, credibility and legitimacy with stakeholders.

How to use the toolkit

The accountability self-assessment in Section 3 is a core component of the toolkit: it takes the accountability principles identified in Section 2 and translates them into a set of accountability standards. These detail specific steps that CSOs should take to embed accountability into their governance, management and programmes. (See **Box 1** for more details on the difference between accountability principles and standards.)

Box 1 What is the difference between accountability principles and standards?

Principles of accountability are the core values that underpin what it means to be accountable. **Transparency and information sharing**, for example, has been identified as a key principle of accountability by CSOs in Uganda

Standards of accountability are more prescriptive than principles and detail the specific actions or activities a CSO should take to put accountability into practice. For example, standards that reflect the principle of transparency and information sharing are:

- (i) A CSO produces and widely disseminates an annual report
- (ii) Project and programme information is shared with beneficiaries
- (iii) Staff recruitment is open and merit based.

The self-assessment helps the reader identify what part of Section 4 to focus on. For example, if you apply the self-assessment to your organisation and find that your governance structures meet most accountability standards, but accountability in your programmes is lacking, you can go straight to Section 4, subsection B, where you will find tips and advice on how to integrate accountability into operations. Under each accountability standard symbols are used to help the reader skim the text and identify the issues of most relevance to them. (See **Box 2** for an explanation of what the different symbols mean.)

Box 2 Navigating the toolkit

In Section 4, under each standard, three symbols have been used to help the reader navigate the text.

- ? Explains why a particular standard is important for CSO accountability
- ! Highlights the challenges CSOs might face in implementing a standard
- ✓ Provides tips, tools and checklists, for putting standards into practice

Who is the toolkit for?

‘Civil society’ is a broad term encompassing a wide range of organisations from NGOs to trade unions, self-help groups to women’s and faith groups, CBOs to private sector associations. Although they are all separate from the state and market, this is often where their similarities end.¹ Each set of organisations has a different mission, values, organisational structure and membership base. As a result, the accountability challenges that each faces vary.²

Recognising this diversity in civil society, the toolkit does not try to appeal to all types of CSOs in Uganda. It has been primarily designed for and informed by discussions with NGOs, CBOs, advocacy groups and CSO umbrella organisations. While there is still considerable variation even among this group of organisations, our research indicates that they share many of the same accountability challenges.

This is not to say that self-help groups or trade unions in Uganda, for example, will not find elements of the toolkit useful; the accountability principles identified in Section 2 are by design broad and in many ways applicable to any type of organisation, public or private, state or non-state. Moreover, the tools listed in Section 4 could be adapted to a different institutional context without too much effort. Because the toolkit has not been designed with this wider group in mind, however, it may not necessarily speak to the specific accountability challenges they face.³



Even among the toolkit’s primary audience, its application needs to be approached with some flexibility. Specific standards identified in Sections 3 and 4 will be more suited to some organisations than others. Certain standards assume a level of institutional development that may not exist in all types of CSOs. For example, having in place internal staff policies on recruitment, remuneration, promotion, and health and safety (accountability standard D5) is perhaps less relevant to a small grassroots

organisation than to a more sizable NGO. CBOs may not feel that the development of formal policies is the most appropriate way of addressing such concerns, given their limited size and capacity. They may prefer to address staff welfare issues in other more informal ways. If a standard does not neatly fit your particular CSO, however, do not ignore it; try and adapt it to your organisational context. See if you can realise the standard in another way.

The toolkit gives special emphasis to CSO umbrella organisations and what accountability means to them. This group has been singled out because: (a) umbrella organisations have a distinct organisational structure, which sets them apart from other CSOs and requires specific attention when looking at accountability; and (b) CSO umbrella organisations can play an important role in leading on accountability within the sector and supporting members to do the same. Putting their own house in order and leading by example on accountability can help to galvanise reform within the sector. Sections 3 and 4 therefore include accountability standards that speak to the specific accountability challenges faced by CSO umbrella organisations and offer specific tips and tools on how to overcome them.

2 Why is CSO Accountability Important and What Does it Mean?

Why is accountability on the CSO agenda in Uganda?

The 1990s witnessed a rapid growth in civil society in Uganda.⁴ Donors began to see an alternative and arguably more efficient means of channelling financial resources to poor communities. The ongoing process of decentralisation was also influential. With increasing amounts of funding available at district and lower levels, sub-contracting opportunities for government functions spurred the sector's growth.⁵ While the focus of CSOs' activities during this initial period of expansion was primarily on service delivery, recently advocacy has become more prominent. Partly as a result of donors' interest in funding activities that hold governments to account, but also driven by a recognition among CSOs of the importance of influencing legislation and policy to realise sustainable change, organisations in Uganda are becoming increasingly involved in national level governance, advising and sometimes challenging government decision-making.⁶

In short, since the 1990s, CSOs have come to play an important role in Ugandan society. Whether it is through the provision of essential services or in advocating and influencing laws and policy, CSOs impact on citizens in profound ways. Yet with this increase in power and influence has come greater scrutiny of their activities. Questions are now frequently asked of where CSOs get their funding from, who they represent, how they make their decisions and what impact they are having. In some cases, this has led to accusations that CSOs are not credible agents with legitimate interests and operations. In others, mismanagement and corruption have been uncovered. Studies by the sector itself have indicated that organisations frequently fail to live up to the values they promote in others. The *2006 Ugandan Civil Society Index Report*, for example, found that many CSOs lacked internal democracy and transparency and tended to be driven by donor priorities rather than those of poor communities.⁷

Yet, more so than most CSO sectors in the developing world, Ugandan civil society has recognised the damage that such criticisms can have on the reputation of both individual organisations and the sector more widely, and has been proactively trying to strengthen its accountability. For the past six years, CSOs have been developing various instruments to generate awareness and commitment to the values and principles of accountability. The *CSO Minimum Agenda*, developed in 2004, identifies the basic values that are expected of any civil society actor. The *Quality Assurance Certification Mechanism* is a certification mechanism that sets out the basic principles and standards of behaviour for CSOs in Uganda and certifies their compliance (see Case Study 3 for more information). In this way,

Ugandan CSOs are in a better position to raise standards and improve practice.

Importantly, there is recognition among CSOs in Uganda that accountability should not be tackled simply because of external pressure, but also because of its inherent value. Implicit in QuAM and the CSO Minimum Agenda is the belief that accountability is a core value of the sector and that a failure to demonstrate how it is being practised undermines the very legitimacy of CSOs. Furthermore, both initiatives are grounded in the belief that accountability will make organisations more effective at what they do. Greater clarity around who key stakeholders are, for example, will help CSOs demonstrate where they derive their legitimacy from. Likewise, being better equipped to monitor, evaluate and learn from their work will strengthen the impact of CSOs' activities.

While there is growing pressure on Ugandan CSOs to improve their accountability, the sector is in a position of strength, having spent nearly six years reaching agreement on what it means by accountability and quality. The challenge now is making the standards and principles embodied in QuAM and the Minimum Agenda a reality. We hope that this toolkit can contribute to this process by providing suggestions and practical guidance on how CSOs can embed the principles and values of accountability into their daily interactions with stakeholders.

What does it mean for a CSO to be accountable?

Accountability is a malleable concept that means different things to different people. This conceptual ambiguity poses challenges when trying to develop a common approach. **Box 3** lists just some of the different ideas that were expressed by workshop participants and interviewees during the research on what CSO accountability means.

While participants in the research process expressed a wide range of views on what it means for a CSO to be accountable, a number of common ideas and values underlie these different understandings. For example, 'regular reporting to the membership of a CSO' and 'accounting to the people being affected by the operations of the CSO' may be focused on different stakeholder groups, but both relate to the same underlying principle of being open about what the CSO is doing. Similarly, 'responding to beneficiary needs' and 'involving members and stakeholders in decision-making and planning processes', both relate to engaging, listening and being responsive to the views of the people being affected. Likewise, 'delivery of quality services in line with the goals and mission of the organisation' and 'listening and learning from beneficiaries', while different activities, both require effective monitoring, reflection and learning. From the discussions and debates within Uganda on what it means for CSOs to be accountable, three common themes emerged:

- Firstly, **accountability is about being open and sharing information.** For a CSO to be accountable, it needs to be transparent about what it is doing,

Box 3 A selection of responses from Ugandan CSOs to the question: 'What does it mean for a CSO to be accountable?'

'To be answerable to those who give you the mandate: the Board and the Secretariat'	'Free flow of information'
'Separation of power in an organisation'	'Involvement of members and stakeholders in decision-making and planning processes'
'Asking beneficiaries for their input and feedback'	'Involvement of communities in projects'
'Communicating with and receiving feedback from beneficiaries'	'Realising your mission, vision and values'
'Responding to beneficiaries' needs'	'Good governance'
'The delivery of quality services in line with the goals and mission of the organisation'	'Continually listening and learning from beneficiaries'
'Downward accountability'	'Regular reporting to your membership'
'Making finances public'	'Accounting to the people you are affecting'

what it is planning to do and how it is performing in relation to the goals it has set itself. This information should be made available to all stakeholders, such as donors and communities. Furthermore, the information that it makes available needs to be timely and accessible to those it is intended for. It needs to be communicated through appropriate mediums and languages.

- Secondly, **accountability involves engaging individuals and groups in the activities and decisions that affect them.** This is relevant for both internal stakeholders, such as staff, and for external stakeholders, such as the communities that a CSO works with. Importantly, engagement needs to be more than listening to stakeholder views; it also needs to lead, when appropriate, to practice being changed. Effective engagement requires responsiveness. Particular emphasis should be given to the involvement of communities and beneficiaries. This is the stakeholder group that CSOs exist to support and empowering them to influence the activities and decisions that affect them is a core value of the sector.
- Finally, **accountability is about knowing how your organisation is performing and being able to demonstrate this to stakeholders.** This involves monitoring and evaluating progress in relation to goals and objectives and feeding the learning from the process back into the organisation. It also requires being open to feedback from stakeholders, positive or negative, and learning from this. Unless a CSO is able to demonstrate its progress against set goals and show that it is having a positive impact, it will have difficulty justifying its existence and mobilising future funding. This emerged as an area where a number of CSOs, specifically CBOs, in Uganda recognised there was significant scope for improvement and felt that there were challenges that needed to be dealt with. Box 4 summarises the key principles of accountability for CSOs in Uganda.

Box 4 Key principles of accountability for CSOs in Uganda

Based on the research in Uganda three key principles have been identified that underpin CSO accountability:

- **Openness and information sharing** – providing stakeholders with timely and accessible information about activities and intentions and being open about decision-making.
- **Stakeholder participation** – involving key stakeholders in the decisions and activities that affect them, and listening and responding to their concerns and ideas.
- **Monitoring, evaluation and learning** – monitoring and evaluating performance, being open to feedback and feeding learning into decision-making.

A CSO that is accountable takes the necessary steps to embed openness and information sharing, stakeholder participation, and monitoring, evaluation and learning at all levels of its governance, management and programmes. Sections 3 and 4 offer specific guidance on how this can be achieved.

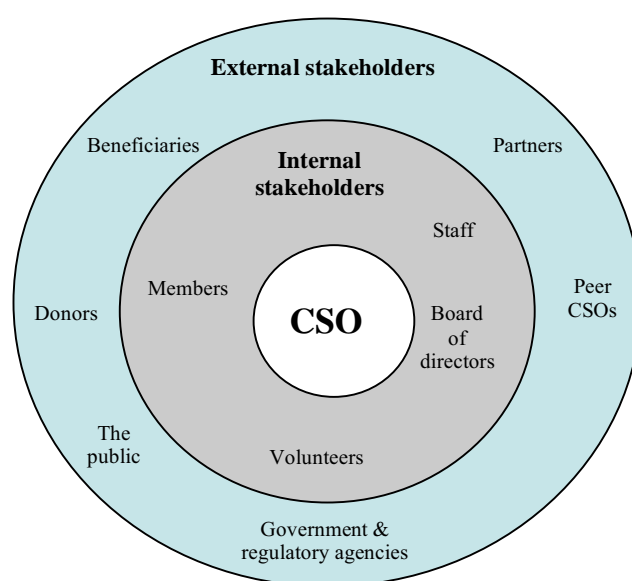
Who are CSOs accountable to and for what?

CSOs impact on a range of individuals and groups; these are its stakeholders (see **Figure 1**). A stakeholder is any person, group or institution that is affected by or can affect a CSO's operations. They can be both internal and external to an organisation. Being aware of and responsive to the needs, interests and views of stakeholders and balancing them when making decisions is essential to accountability.⁸

The relationship between a specific stakeholder group and a CSO will vary, depending on various factors such as the influence the group has over the organisation and how important they are to the success of its work. While it is important that a CSO maintains relations with each of these groups, it cannot be equally accountable to them all. This would pull the organisation in too many directions and drain resources. CSOs need to prioritise. To do this a CSO needs to reflect on what its mission and values are: why the organisation exists, what it is seeking to achieve and who it supports. It also needs to look at what it is accountable to different stakeholders for. Reflecting on these questions can help an organisation disentangle its stakeholder web and identify those stakeholders that are *most* integral to its success from those that are important, but secondary, in nature.

Balancing and prioritising stakeholder inter-

Figure 1. A CSO's potential stakeholders



ests lies at the heart of the accountability challenge. It is an issue that few CSOs in Uganda have grappled with. As the *2006 Uganda Civil Society Index* indicated, CSOs authority is being undermined by donor dependence and a lack of accountability to beneficiaries.⁹ Similarly, research by John De Coninck found that Ugandan CSOs ‘appear preoccupied with accountability to their donors and their own self-perpetuation, rather than with accountability to their would-be constituencies’.¹⁰ While every organisation needs to secure funding to survive, this should never be to the detriment or expense of the groups it exists to serve. A balance needs to be struck by CSOs between being responsive to donor demands, on the one hand, and remaining accountable to communities on the other.

3 Accountability Self-assessment

How the self-assessment is structured

This section provides the reader with an opportunity to give their organisation an accountability health check. It includes a self-assessment, which will provide insights into where their organisation's accountability is strong and where it might be weak. The self-assessment is divided into four main components:

- 1 **Accountability basics:** Identifying and prioritising stakeholders' interests – the starting point for any CSO wanting to address its accountability.
- 2 **Accountable governance:** Relates to how decisions are made at an organisational level and how policy and strategy is formulated.
- 3 **Accountable programmes:** Relates to how projects and activities are developed, implemented and managed.
- 4 **Accountable resource management:** Relates to how human and financial resources are managed and allocated.

Within each of these components specific accountability standards are identified that indicate the practical steps that a CSO should take to embed the principles of **openness and information-sharing stakeholder participation, monitoring, evaluation and learning** into its systems, policies, processes and practices.

How to use the self-assessment

The self-assessment can be undertaken individually or in a group. Having more than one person complete the assessment can offer interesting insights, as it may expose differences of opinions on whether standards are being met or not.

As mentioned in Section 2, there may be some standards that might not neatly apply to an organisation. If this is the case, thought should be given to if and how they can be adapted to fit a particular context.

When assessing an organisation against the standards, use the following criteria should be used to guide answers:

- **Yes:** We do this consistently and where appropriate practices are supported by policies, procedures and/or mechanisms.
- **Partly:** While we sometimes do this, we're not consistent and practice is not supported by any procedures, policies or mechanism *or* we have the policies, procedures and/or mechanisms in place, but often fail to follow them in practice.
- **No:** Although we are aware of the importance of the issue, we have taken no action to address it.

Accountability Self-assessment

	Yes	Partly	No	Don't know
A. Accountability Basics				
A1. Your organisation has a clear understanding of who its stakeholders are, and for what and how it is accountable to them				
A2. Your organisation is clear on which are its priority stakeholders				
B. Accountable Governance				
Governance basics				
B1. Your organisation is legally registered with the appropriate authorities and complies with all relevant national legislation				
B2. Your organisation has basic documents that formally identify where and how decisions are made				
B3. Your organisation has a mission, vision, values and goals that are known throughout the organisation and shared with the public				
B4. Your organisation has a strategic plan that has been developed through a participatory process, is shared publicly and against which progress is monitored and evaluated				
B5. Your organisation produces an annual report that is disseminated widely and that lists: key financial figures, basic governance structures, activities undertaken and lessons learnt				
B6. Your organisation actively ensures there are no conflict of interests among staff and Board members				
B7. Your organisation is consistent in what information it makes publicly available				
Role of the Board in governance				
B8. Your Board periodically reviews the performance of the organisation in relation to the objectives set out in the strategic plan				
B9. Your Board receives adequately detailed and timely information to perform its oversight functions effectively				
B10. Your Board has a formal and transparent procedure for the election of new members that is based on merit and needed skills				
B11. Your Board conducts regular evaluations of its own performance and capacity needs				
B12. Your organisation involves beneficiaries in Board discussions and decisions				
B13. Your Board has procedures for selecting, monitoring and evaluating the performance of the Executive Director/Head of the organisation				
B14. Your organisation has a clear separation of roles between the Board and management				

Accountability Self-assessment (continued)

	Yes	Partly	No	Don't know
Accountable governance in CSO umbrella organisations				
B15. Your CSO umbrella organisation has clear membership criteria and a transparent process for accepting new members				
B16. Your CSO organisation keeps a member's register that is updated regularly and made publicly available				
B17. Your CSO umbrella organisation ensures the active involvement of members in the development of policy and strategy				
B18. Your CSO umbrella organisation ensures meetings of the Board are open to all members				
B19. Your CSO umbrella organisation ensures that decision-making is not dominated by a small group of members				
C. Accountable Programmes				
C1. Your organisation has project and programme specific plans that link to and support the realisation of the overall mission and goals of the organisation				
C2. Your organisation involves beneficiaries at all stages of the project planning process.				
C3. Your organisation provides beneficiaries with sufficient information to understand its objectives and activities				
C4. Your organisation systematically monitors and evaluates its projects				
C5. Your organisation involves beneficiaries in the monitoring and evaluation of projects				
C6. Your organisation has made efforts to measure the long-term impact of its projects and programmes				
C7. Your organisation incorporates learning from project and programme evaluations into the strategic planning process				
C8. Your organisation has learning practices in place that involve a range of key stakeholders				
C9. Your organisation has in place a process for handling and receiving complaints from beneficiaries on sensitive issues such as sexual harassment, fraud or corruption				
Accountable programmes in CSO umbrella organisations				
C10. Your CSO umbrella organisation can demonstrate that it represents the collective voice of its membership				
C11. Your CSO umbrella organisation actively engages members in the development of programmes and projects				
C12. Your CSO umbrella organisation can identify how it has strengthened the organisational capacity of its members to achieve their goals				

Accountability Self-assessment (continued)

	Yes	Partly	No	Don't know
D. Accountable Resource Management				
Accountable human resource management				
D1. Your organisation recruits staff in a transparent manner according to merit				
D2. Your organisation ensures staff receive regular feedback on their performance				
D3. Your organisation has a staff development system (e.g. training, mentoring)				
D4. Your organisation has built beneficiary accountability into staff inductions, appraisals and development plans ¹¹				
D5. Your organisation has in place internal staff policies on: recruitment, remuneration, promotion, disciplinary and grievance mechanisms, and health and safety.				
Accountable financial resource management				
D6. Your organisation has its accounts audited annually and they are widely accessible.				
D7. Your organisation has in place a procedure for staff to report in confidence and without fear of retaliation instances of internal fraud, waste and corruption				
D8. Your organisation has in place effective systems to account for all income and expenditure and provide evidence that they were used for the purposes for which they were intended				
D9. Your organisation reports relevant financial information to beneficiaries (e.g. budgets, expenditure, direct project costs)				
D10. Your organisation only receives funds that are consistent with its mission or goals				

4 How to Put Accountability into Practice

CSOs have come to play an important role in Ugandan society. Whether it is through the provision of essential services or in advocating and influencing laws and policy, CSOs impact on citizens in profound ways. In recognition of this, over the past six years the sector has developed a number of initiatives in the form of QuAM and the Minimum Agenda that seek to raise standards across the sector.

Drawing on the discussions and experience of CSOs that participated in the workshop and interviews in Uganda, this section provides suggestions and recommendations on how organisations might realise these standards and translate accountability into practice. It is structured according to the four components of the self-assessment: accountability basics; accountable governance; accountable programmes; and accountable resource management. Under each standard, details are provided on:

- ? Why the standard is important to accountability
- ! Challenges to implementation
- ✓ Tools that can be used to put it into practice.

A Accountability basics: to whom, for what and how is your CSO accountable?

Addressing the questions of to whom, for what and how an organisation is accountable is key to the effectiveness and efficiency of any CSO. Unless an organisation is clear about who it primarily exists to serve and has in place the mechanisms to support and sustain these relationships, it will struggle to realise its core objectives and mission, and allocate resources effectively (see **Box 5**).

A1. Your organisation has a clear understanding of who its stakeholders are, and for what and how it is accountable to them

- ? CSOs are affected by and have impacts on a variety of individuals and groups. These are its stakeholders. As mentioned in Section 2, being aware of the needs, interests and views of different stakeholders and balancing them when making decisions lies at the core of accountability. The first step for any CSO addressing its accountability, therefore, is to determine who its stakeholders are, what they are accountable to them for and how.

The outcome of a stakeholder analysis will vary depending on what level of the organisation is being assessed: a stakeholder analysis for a particular

Box 5 Why identify and prioritise your stakeholders at project and organisational level?

- Helps identify the interests of stakeholders in relation to the problem a project is seeking to address.
- Helps to identify the most appropriate types of engagement for different stakeholders at successive stages of the project cycle or in relational to organisational governance.
- Helps identify potential conflicts of interest between stakeholders at project and organisational level.
- Helps create an overall picture of who is impacted by a project or the organisation as a whole.
- Helps creates clarity on who an organisation primarily exists to serve.

project will result in more specific stakeholders being identified than at the organisational level, where general groups of stakeholders such as beneficiaries, donors and the general public are likely to be identified. It is important to start first at the organisational level, as it is often here where there is the least clarity around who key stakeholders are. Moreover, clarity at this level helps prioritisation at lower levels.

- ! When undertaking a stakeholder analysis at the organisational level, staff can sometimes find it difficult to remove themselves from their day-to-day areas of work and think about organisational interests (this is not particular to organisations in Uganda, but a common occurrence). This can lead to stakeholders being identified that may be important to a particular project, but have less relevance at organisational level. Encouraging participants to put themselves in the shoes of the Board when having these discussions can help to overcome this problem.
- ✓ **Tool 1** is a stakeholder mapping exercise that can be used by a CSO to identify its stakeholders, what they are accountable to them for, and what mechanisms are in place to support this accountability. It can be used at project, programme or organisational level.

A2. Your organisation is clear on which are its priority stakeholders

- ? While it is important that a CSO maintains relations with each of its stakeholders, it cannot be equally accountable to all of them. This would pull the

organisation in too many directions and drain limited resources. CSOs therefore need to prioritise their accountability to stakeholders.¹² To do this an organisation needs to reflect on what its mission and values are. Why does it exist? What is it seeking to achieve? Going through this process helps to disentangle the stakeholder web and differentiate between those stakeholders that are *most* integral to the success of the CSO from those that are important, but secondary, in nature.

Prioritisation also informs how stakeholders' interests are balanced and which ones, when necessary, should take priority in decision-making. For example, a CSO that has identified beneficiaries as a primary stakeholder might decline to participate in a joint campaign that is tangential to the most pressing needs of communities. Likewise, the CSO might rethink an internal reporting system that provides management and the Board with more information, but deters staff from dedicating time to engage, listen and learn from beneficiaries.

- ! Prioritising stakeholders can be a difficult process; deciding that one stakeholder's interests are more important than another can be controversial. However it is a necessary process to go through.
- ✓ The fourth column in **Tool 1** asks CSOs to assign either an A, B or C to each stakeholder category based on how important they are to the success of the organisation, programme or project, depending on which level the analysis is being conducted. Ideally, no more than two or three priority stakeholders (category A) should be identified. More than this and an organisation will be pulled in too many directions and lack strategic focus.

At project/programme level it may be appropriate to revisit the stakeholder prioritisation periodically as the project/programme evolves: an organisation may choose to reprioritise stakeholder involvement at varying stages of the project/programme cycle. Stakeholder prioritisation at organisational level on the other hand is more static as it relates to the core purpose of the CSO and does not need to be undertaken as frequently.

Staff, volunteers and the Board should be involved in the process of both identifying and prioritising stakeholders; it helps re-affirm why an organisation has been established and who it primarily exists to serve. This can in turn motivate staff and help them focus their efforts on the stakeholder relationships that count the most.



TOOL 1 To whom, for what and how is your organisation accountable?

Specific stakeholder	Stakeholder category (e.g. donors, beneficiaries, government)	What are you accountable to them for?	How important are stakeholders' interests to the success of the project, programme and/or organisation? A - very important B - fairly important C - not very important to this stakeholder	What mechanisms and/or practices do you currently have in place to support accountability (e.g. openness and information sharing; participation and evaluation and learning)?	What steps are you going to take to improve accountability to this stakeholder? (Try to fill this column in once you have read the entire toolkit. The following sections will give you ideas on ways of improving accountability.)
Example: Women's self-help participatory groups	Beneficiaries	Delivering quality education that meet their needs	A - very important	Currently meet with communities every two months to discuss ongoing activities Conducted participatory needs assessment with communities	

B **Accountable governance**

Governance relates to the processes and structures a CSO has in place to ensure the effective and efficient running of the organisation. Accountable governance is about making sure there are clear, transparent and participatory decision-making processes and that there are adequate checks and balances that protect the mission of the organisation and the interests of key stakeholders. The following section outlines the basic standards that can help CSOs realise this.

Governance basics

B1 Your organisation is legally registered with the appropriate authorities and complies with all relevant national legislation

? All CSOs in Uganda need to comply with government legislation that regulates the sector. These are in place to ensure that CSOs meet a basic level of public accountability. They mandate practices such as disclosing financial records and detailing the activities CSOs undertake. Failure to comply means an organisation's very status as a CSO can be challenged.

TOOL 2 A checklist of CSO regulations in Uganda

Below are the different laws and regulations that any CSO in Uganda needs to be in compliance with:

- ✓ NGO Registration Act (1989)
- ✓ NGO Registration (Amendment) Act (2006)
- ✓ NGO Regulations (1990)

The law requires that NGOs register with the National Board for NGOs, which then issues a certificate of registration. This requires a number of steps to be taken:

- Submit to the Board information on objectives, membership base, number of members and names and addresses of all staff.
- Submit a written work plan to the Ministry of Planning and Economic Development for approval.
- Applications need to be accompanied by two guarantors that are 'acceptable' to the Board.
- A recommendation also needs to be provided by the chair of the Resistance Committee. This needs to be endorsed by chairs of Committee II and III, as well as the District Administrator where the CSO will have operations.
- At first a certificate of registration is only valid for a year. After the first year, it is renewed for three years at a time.

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- ! Complying with CSO legislation in Uganda is an arduous and complex process. Registration takes time and the amount of documentation and recommendations required can be overwhelming. Current legislation also gives excessive scope for government interference in the operations of CSOs.¹³
 - ✓ For more information or help with complying with legislative requirements visit the websites of the Development Network of Voluntary Associations (DENIVA)¹⁴ or the Foundation for Human Rights Initiative (FHRI).¹⁵ For copies of current CSO legislation in Uganda go to the ICNL Online library of CSO laws worldwide. You will need to create an account to access documents but registration is free.¹⁶

To get you started **Tool 2** provides a basic list of rules and regulations that any CSO in Uganda should be in compliance with.

B2 Your organisation has governing documents that formally identify where and how decisions are made

? The governing documents of a CSO outline a number of basic issues:

- 1 Why the organisation exists, its purpose and objectives;
- 2 Who the organisation's key stakeholders are;
- 3 How the organisation will operate: broad principles, basic internal structures, and how to deal with the finances and assets of the organisation.

The governing documents identify how power is distributed within a CSO and provide checks and balances for internal accountability. They are important as they clarify internally and to the wider public how decisions are made. Without a governing document, the lines of responsibility within a CSO become blurred and this can lead to confusion over who actually governs.

Examples of such documents might be the articles of association, articles of incorporation, constitution, by-laws, rules of procedure or statutes. While the label may vary, the purpose of any such document is the same: to clearly identify how the organisation will be governed.

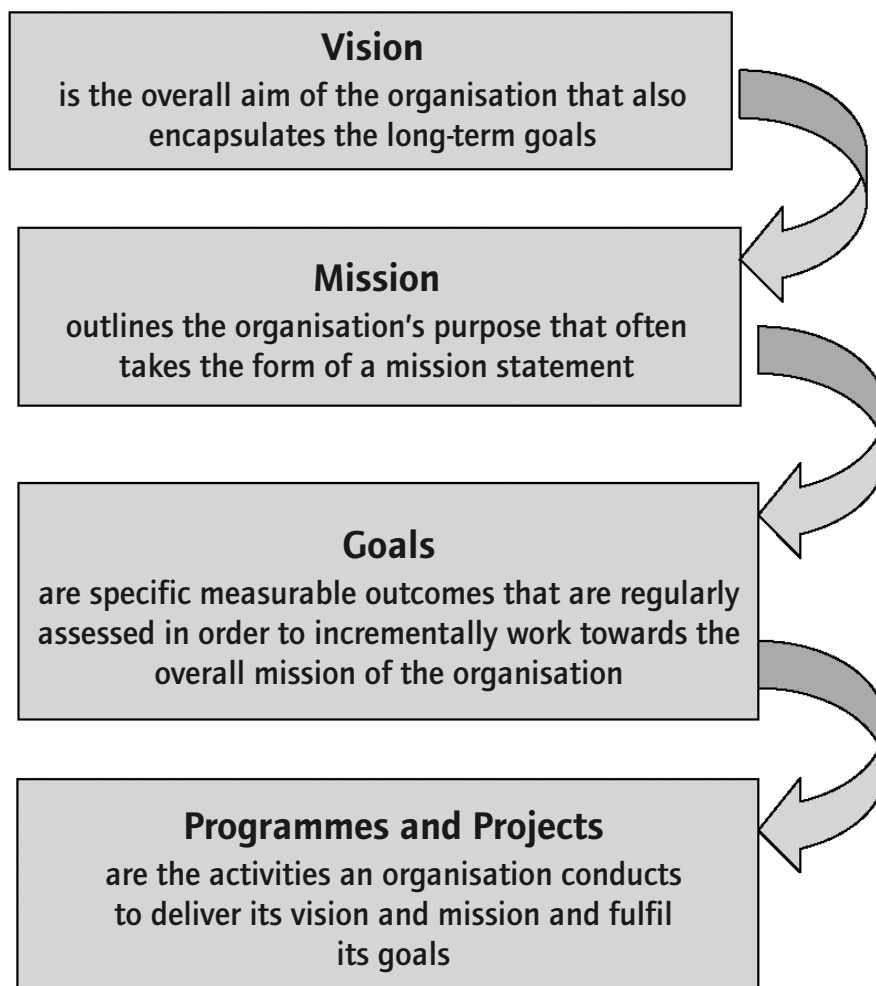
- ! All CSOs are required to provide a copy of their constitution to the National Board of Non-governmental Organisations at the time of registration.
- ✓ If you want more information on different approaches to CSO governance structures visit the Community Toolbox website, which outlines the different governance structures that can be used for CSOs depending on size and stages of organisational development. The section 'Organizational Structure: An Overview' is most useful.¹⁷

A *Handbook on NGO Governance*, produced by the Central and Eastern European Working Group on non-profit governance, is a good source of information on governance structures and also a good resource on NGO governance issues more broadly.¹⁸

B3 Your organisation has a vision, mission, values and goals that are known throughout the organisation and shared with the public

? A CSO's vision, values, mission and goals give direction and focus to the organisation (see **Figure 2**). They are the basis on which programmes are planned and help create a stable and effective organisation. They also communicate internally and externally what the organisation seeks to achieve.

Figure 2. Incorporating vision into your programmes and projects



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- ! Although many organisations have mission statements (these are often a legal requirement), they frequently fail to provide the necessary guidance in developing goals, programmes and projects. In addition, many CSOs treat their mission, vision, goals and objectives as internal information and fail to make them accessible to external stakeholders.
 - ✓ If your organisation currently does not have a mission statement, or you want to review an existing one (organisations have found this a useful exercise to undertake as it helps reaffirm among staff and the Board the core purpose of the organisation) see **Tool 3** for guidance.

To ensure that your mission, vision, values and goals are widely disseminated, consider doing some of the following:

- Post them on your organisation's website
- Post them on community information boards
- Post them on office notice boards
- Present them at community meetings
- Include them in staff information packs and present them at staff inductions
- Send them out with funding proposals to donors.

B4 Your organisation has a strategic plan that has been developed through a participatory process, is shared publicly, and against which progress is monitored and evaluated

? A strategic plan maps out the organisation's strategy over a three to five year period. It is an important tool for bringing structure and coherence to a CSO's work and in turn helping to track performance. While it should provide a framework for future activities it should not be too prescriptive; changes in the political and economic environment may present new opportunities or challenges to which an organisation needs to be able to adapt.

Given that a strategic plan sets the direction of the organisation over a three to five years, it is important that key stakeholders are involved in the process of developing it. They have a stake in what the organisation accomplishes and should be involved in deciding how it moves forward and what areas it prioritises. Wide consultation will also help build a more accurate picture of the operating environment and lead to better strategic decisions being made.

! Strategic planning requires CSOs to balance what they want to achieve with the resources that are available to them. This requires decisions to be made on where the organisation can add the most value and in turn have the biggest impact. While the strategic plan should be challenging, it should

TOOL 3 How to develop or revise a mission statement

Writing a mission statement or reviewing an existing one is a good way to unite staff around a common vision while producing a consistent message for all your internal and external communications. Here are some basic steps you might want to take:

Step 1: Set aside some time for a focused discussion, ideally led by a facilitator. Be sure to include the Board, executive director, senior staff and even volunteers.

Step 2: At the meeting, ask yourself these questions, first individually and then as a group:

- What kind of organisation are we?
- What needs do we address?
- Who are our beneficiaries?
- What do we do and how do we do it?
- Where do we do it?
- Why do we do it?

Step 3: Try to reach a consensus about your answers. If this is not possible, you may have uncovered a basic tension in your organisation that needs to be addressed.

Step 4: Express your consensus in one or two short, energetic sentences.

Step 5: Show your results to a few stakeholders, staff and some people not directly associated with the organisation. What do they think? Does everyone understand it? Does it speak to their values and why they work for the organisation? If the answers to these questions are 'yes', then you now have a mission statement. If not, you need to work on the words some more.

Source: CHI, *Good Governance and Accountability: A guide to strengthening your helpline* (2008) <http://www.childhelplineinternational.org/en/publications>

also be achievable. It is better to focus limited resources on a few issues than try to address many issues but have a real impact on none. Involving beneficiaries in the process of developing the strategic plan is particularly important. As recipients of the CSO's work it is important that their thoughts on where the organisation should focus its efforts are heard. This is an area where practice is weak among CSOs in Uganda. While engagement might take place on operational activities, in many organisations it has yet to be scaled up to governance issues.

Yet involving beneficiaries in the strategic planning process is not always easy. Many may not have been involved in strategic discussions before and may find it difficult to engage in the conversation in a meaningful way.

Some may also have no interest in being involved in issues of organisational strategy as it is too far removed from their daily realities. They may prefer to focus their engagement with activities within their communities.

- ✓ There are different ways that beneficiaries can be involved in the strategic planning process. Which method(s) are chosen depends largely on how widely a CSO wants to consult and the level of involvement it wants beneficiaries to have in the process. Here are some methods:
 - **Community focus groups:** If an organisation wants to involve a wide range of beneficiaries in the process, it can run community consultations. These can be used to either gather information to inform the planning process or as a way of getting feedback on draft plans. However, to be effective, you need to think through how the discussions can be made accessible and engaging for beneficiaries.
 - **Involvement in a planning committee:** depending on how an organisation has designed the planning process, you may set up a committee or working group to lead the process. If you do this, consider involving beneficiary representatives in the group. The benefit of this approach is that you are involving beneficiaries in decision-making, rather than just consulting them. There are challenges however: selected beneficiaries need to be able to engage in discussion around issues such as strategic prioritisation and budget allocation. Also, if a number of beneficiaries are interested in participating, there needs to be a clear and transparent selection process.

For a 'How-to' on developing a strategic plan see the Alliance for Nonprofits Management's tool, *Business Planning for Non Profits: Why, When and How it Compares to Strategic Planning*. Pages 5 and 6 outline how strategic planning differs from a business plan and how to develop such a plan.¹⁹

The Community Toolbox is another good resource. Section 1 provides a step by step guide to developing a strategic plan that is aligned with the wider mission and goals of the organisation.²⁰

B5 Your organisation produces an annual report that is disseminated widely and that lists key financial figures, basic governance structures, activities undertaken and lessons learnt

- ? An annual report is an important tool for transparency as it demonstrates in a consolidated fashion the work that a CSO has been undertaking and provides a review of how money has been spent. While the specific content of an annual report will vary, there is a basic level of information that should be made available. This includes key financial figures, information on governance structures and what activities have been undertaken. In Uganda much of this information is required by law and needs to be reported to the NGO Board annually.

Increasingly, organisations are also using annual reports as a tool for learning. They are being used as an opportunity to engage stakeholders in an honest conversation on how they are performing in relation to key goals and objectives and communicating the outcome of this dialogue publicly along with other evaluation findings. This openness and honesty around what is working and what is not, strengthens learning and builds trust with stakeholders.

- ! When developing an annual report it is important to be clear on who the primary audience is. This will shape its style, content and the dissemination strategy. For example, if an organisation views the annual report as a tool for communicating with communities and beneficiaries, it needs to be written in an accessible style and made available through appropriate mediums. Such a report would be very different from one that has donors as its main audience.

Being open in an annual report about the setbacks an organisation has experienced can be controversial; CSOs often resist disclosing information about their mistakes for fear of jeopardising funding. While this is understandable, failing to be open about the challenges an organisation faces is myopic. Issues such as environmental conservation, poverty alleviation and human rights are all complex questions; setbacks are inevitable. Not communicating this reality to stakeholders can lead to them developing inflated and unrealistic expectations about what a CSO can achieve. When these are not met this can lead to a reduction in trust and confidence in the organisation.

- ✓ If you are looking for some ideas of what to include in an annual report, **Tool 4** provides a basic outline of what issues to cover. Also, if you want to make the annual report accessible to a wide audience here are some useful hints:

- Use limited text – instead try to use graphs, flow charts and diagrams to illustrate the achievements against goals and objectives. This will make the content more accessible to a wider range of stakeholders.
- Keep the length of the report to a minimum
- Consider if parts of the annual report could be communicated to communities at public meetings.

B6 Your organisation actively ensures there are no conflicts of interest among staff and Board members

- ? Accountable internal governance requires that the interests of the staff and Board align with that of the organisation. Yet there may be instances where Board members or staff could potentially be biased or influenced in their decisions and actions by their private, personal or professional lives. For

TOOL 4 Items to include in an annual report

Any annual report should cover the following

- ✓ Opening statement from the Chair of Board providing an overview of the year and identifying highlights
- ✓ Vision, mission and objectives of the CSO
- ✓ Overview of organisational growth/development
- ✓ Overview of activities broken down according to areas (e.g. services, advocacy, research)
- ✓ Evidence of the impact the CSO has had on the lives of beneficiaries and the key lessons that have been learnt over the year
- ✓ List of key donors
- ✓ Overview of financial accounts
- ✓ Explanation of governance structures
- ✓ List of Board members and staff
- ✓ List of partners

example, Board members could be involved in deciding on a contract that they may personally gain from or a staff member might be involved in deciding if a relative is hired. CSOs need to both create a favourable environment, which enables staff to disclose potential conflicts and organisations also need to have in place procedures for actively avoiding them. Conflicts of interest can involve anyone, however they are particularly common among Boards whose members are influential people with many ties in the community.

- ! A conflict of interest situation does not automatically mean that an individual has done anything wrong. The danger may be the appearance rather than the actual wrong-doing. These can be just as damaging to the public perception of a CSO's accountability and need to be dealt with proactively.
- ✓ A practical way of addressing conflicts of interest is to develop a policy on the issue and get staff and Board members to sign it. This will help the Board monitor behaviour within the CSO and deal impartially with situations in which an individual's multiple interests compete. The policy typically requires full disclosure of potential or actual conflicts and abstention from decision-making in which an individual has a personal interest. Many CSOs require their Board members and staff to sign conflict of interest disclosure statements annually. Of course it is not enough for the policy just

to exist on paper. To be effective the Board must make sure it is enforced. Here are some examples of potential conflicts of interest that you should be aware of:

- A Board member is also an executive director of another organisation that competes with your CSO
- A Board member receives an interest free loan from your CSO
- A relative is hired to provide professional services to your CSO (e.g. as a consultant)
- A relative is recruited as a member of staff of your CSO

For more information on how to manage conflicts of interest, the Council of Social Service of New South Wales (2006) Information Sheet 14: 'Managing conflict of interests' outlines some of the conflicts that NGOs may face, and provides solutions to mitigate them.²¹

B7 Your organisation is consistent in what information it makes publicly available

? Transparency is a core component of accountability; without information on what a CSO is doing and how well it is performing, it is difficult for stakeholders to engage in the decisions that affect them, monitor activities or hold a CSO to account for transgressions. It is also important that the information is made available to stakeholders in a consistent, accessible and timely way.

! Problematically, the research in Uganda indicated that many CSOs (and the other countries that were part of this project – Belize, India and the Pacific Region) do not have a consistent and coherent approach to what, when and how they make information available to key stakeholders. Information disclosure is often ad hoc and few commitments are made against which CSOs can be held to account.

✓ Developing a transparency policy can be a good way of realising consistency in information disclosure. In such a document an organisation clearly states what information it will make proactively available and through what means, and also what information it will make public if asked.

It is also good practice for a transparency policy to be based on the presumption of disclosure. This means that if information is requested, the default position of a CSO is towards disclosure. If information is to be withheld it is the responsibility of the CSO to justify why it should not be made public, not the person requesting the information. To bring consistency to this process, CSOs should identify a set of narrowly defined conditions for non-disclosure. These are clear instances when information will not be

made public and could encompass, for example, information on staff issues, contractual information or internal correspondence (see **Tool 5**).

Role of the Board in governance

The Board provides collective leadership of a CSO. It represents the interests of the organisation and helps it to stay focused on the mission. The Board has a breadth of perspective and depth of experience surpassing the abilities of a single leader. But as a single body, the Board can bring together multiple views into a shared vision and goals. If a CSO is committed to the principles of accountability, it is crucial that this is reflected in how the Board functions. This sets the tone for the rest of the organisation and sends a strong message to stakeholders that accountability is a core organisational value.

TOOL 5 How to develop a transparency policy

Try to engage a cross-section of staff and Board members in these discussions. This way you are more likely to uncover differences of opinion around why information should or should not be disclosed and address potential challenges to greater transparency before the policy is rolled out.

As a group consider the following questions:

- ? What information does your CSO think it should be making public either proactively or in response to an information request? Start by thinking about what you are legally required to make public (e.g. financial statements, audited accounts), then perhaps think about what you have an ethical responsibility to make public (e.g. evaluation reports, list of donors).
- ? Have there been instances when your CSO has refused to make information public? Why was this? Is there other information your CSO would not be prepared to make public? Why?

The answers to both sets of questions will form the basis of the transparency policy. In your policy first list the information you will make public proactively, then which information can be requested by stakeholders. Finally, list which information will be kept confidential and state the reasons why. Remember, try and keep the definition of confidential information as narrow as possible. The purpose of a transparency policy is to encourage disclosure not to justify opacity. For examples of other organisation's transparency policies see:

- The One World Trust's *Information Disclosure Policy*
http://www.oneworldtrust.org/index.php?option=com_docman&task=doc_view&gid=191&tmpl=component&format=raw&Itemid=55
- Action Aid International, *Open Information Policy*
http://www.actionaid.org.uk/index.asp?page_id=101130

B8 Your Board periodically reviews the performance of the organisation in relation to the objectives set out in the strategic plan

? As the body with oversight responsibility for a CSO, part of the Board's job is to ensure performance is aligned with the objectives set out in the strategic plan and annual work programme. The Board plays an important role in holding management and the staff to account for the commitments made. In order for the Board to provide effective oversight of performance, it is important that it receives timely and succinct reports on the implementation of the CSO's activities and budget (see **Standard B9**.)

! In order for the Board to provide effective oversight of performance, it is important that they receive timely and succinct reports on the implementation of the CSO's activities and budget.

✓ The Free Management Library website provides a number of performance management tools that can be used by a CSO Board to monitor and review an organisation's performance.²² It also contains some good tips on how to monitor and evaluate a strategic plan more specifically.²³

B9 Your Board receives adequately detailed and timely information to perform its oversight functions effectively

? Effective communication between management and the Board is an important element of internal accountability. Board members need complete and timely information in order to exercise effective oversight and make informed decisions. Staff should help Board members prepare for meetings by providing concise carefully chosen materials well in advance. They can also help keep Board members informed by distributing more general information from time to time. At the same time, Boards should not rely on the staff as a sole source of information: they may need to seek out other perspectives to make sure they are getting the full story. Every Board member should be expected to come to meetings having read all background materials.

! Beware of providing Board members with too much information; it is important to remember that they are voluntary and may have other commitments. They cannot be expected to read through a mountain of documents before each meeting.

B10 Your Board has a formal and transparent procedure for the election of new members that is based on merit and needed skills

? The Board plays a crucial role in the governance of a CSO, so when new members are being recruited it is important that a transparent process is in place for finding the best person for the job. Important to the process is that the CSO has criteria in place to guide the selection, that the recruitment is undertaken based on merit and that there is a formal application and interview process in place. There is no reason why a Board member should not be recruited in the same way as any other member of staff.

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- ! Often the recruitment of Board members is driven by who the Board knows, rather than a competitive process aimed at finding the most qualified candidate. This should be avoided wherever possible. Without an open recruitment process you may run the risk of not recruiting the most qualified and suitable person for the job.

At the same time it can be a challenge to find qualified Board members who are willing to give up their time for free. In some contexts there may be a dearth of qualified candidates, which means that the organisation will have to recruit the next best candidate or those who are able to offer the time commitments. In these cases, think about what support you might be able to provide Board members to build their capacity to undertake their role more effectively in the future.

- ✓ For guidance on steps to take when recruiting a new Board member see **Tool 6. The National Council for Voluntary Organisations** in the UK also has a checklist of questions to help put a diverse and effective Board together.²⁴

B11 Your Board conducts regular evaluations of its own performance and capacity needs

- ? While the Board holds management to account for its performance, it also needs to hold itself accountable for the quality of the oversight and governance it provides. The Board therefore needs to annually evaluate its own performance against defined indicators. As well as providing an opportunity to assess progress in relation to goals and targets, self-evaluations also provide an opportunity for the Board to review its capacity as a collective governance body and identify if there is a need for additional skills or capacity.

- ✓ A template self-evaluation form for Board members to assess their performance and that of the Board as a whole can be found at the **Free Management Library**.²⁵

B12 Your organisation involves beneficiaries in Board discussions and decisions

- ? Involving beneficiaries in the activities and decisions that affect them is a core value of CSOs.²⁶ Consequently, many use participatory techniques to involve them in the design and delivery of projects. However, while many CSOs engage beneficiaries in project level activities, few in either Uganda or the other countries that were involved in this project, have scaled participation up to the governance level. This represents a gap in accountability. It is important that beneficiaries, the people on whose behalf the organisation functions, have a voice in Board discussions and decisions.

TOOL 6 Steps to take when recruiting new Board members

Step 1: Depending on the number of new Board members that are being recruited, you may want to set up a selection committee to lead the process.

Step 2: Develop a set of criteria for selecting Board members, this will help guide the selection and also ensure that you know when you have found the right people. Qualities that you may be looking for include:

- ✓ Understanding of your stakeholders and their needs
- ✓ Passion for your CSO's mission and values
- ✓ Willingness to commit time for Board meetings, committee meetings, planning sessions, special events
- ✓ Well connected in the local community
- ✓ Team player - works well in a group
- ✓ Someone who listens well and is thoughtful in considering issues

In cases where specific expertise is needed (for example on financial and legal issues), those talents should be considered in addition to the qualifications you create for all Board members. Having these basic qualities will be essential for them to carry out their role, irrespective of their specialised skills.

Step 3: Recruit a pool of candidates for each post. You might be recruiting for three new members. Recruit for them one at a time, seeking a pool of good candidates for each seat - just as you would for a paid position. This requires publicising the fact that you are looking for new Board members.

Step 4: Set up an application and interview process.

Source: Child Helpline International (2008) *Good Governance and accountability: a guide to strengthening your helpline*. <http://www.childhelplineinternational.org/assets/cms/File/PDF/Manuals/Good%20Governance%20Manual%20-%20final.pdf>

- ! Similar to involving beneficiaries in the strategic planning process (**Standard B4**), there are a number of potential barriers to the effective engagement of beneficiaries in governance. For example, they may lack the time to attend Board meetings. They may also have little interest in governance and oversight functions, preferring to limit their engagement to activities that are directly related to their community. The issue of capacity may also be a barrier; some beneficiaries may lack the necessary skills to provide effective oversight of a CSO's activities and engage in discussions around fundraising, budgeting and strategy development.

✓ If you are interested in involving beneficiaries at Board level, here are two different approaches:

- **A seat on the Board:** A voting seat on the Board can be set aside for a beneficiary representative. Importantly, it needs to be made clear to them that they are not representing, in a democratic sense, beneficiary interests, but rather providing a beneficiary perspective. If there are a number of potential candidates, ensure that the recruitment process is open and merit based as described in **Standard B10**. To see how the **National Runaway Switchboard** in the US used this method to involve beneficiaries in Board discussions refer to **Case Study 1**.
- **Representation on an advisory panel:** Advisory panels are bodies made up of external stakeholders, which periodically meet with the Board to provide advice and guidance on policy and strategy. They can be composed entirely of beneficiary representatives or reflect the diversity of a CSO's key stakeholders, e.g. donors, peer CSOs, beneficiaries and members of the public.

B13 Your Board has procedures for monitoring and evaluating the performance of the Executive Director/ Head of the organisation

? As part of its oversight function the Board should review the Executive Director/Head of the organisation's performance regularly, preferably annually. The review should be based on predetermined criteria, such as the written job description and agreed annual goals. The review will help the Executive Director understand what the Board expects of them and identify any areas for improvement or support. The review is also important for establishing a basis for compensation and, when necessary, identifying inadequate performance that may lead to dismissal. While the Chair should take the lead in conducting the Executive Director's review, it is important that the Board conduct the evaluation as a body. The Board Chair can then communicate the results of their assessment to the Executive Director, along with recommendations.

! The close relationship between the Board and Executive Director can make it difficult for the Board to independently and honestly evaluate their performance. If the Chair is taking the lead in the appraisal, consider surveying a senior staff member to get their thoughts and insights into how the Executive Director is performing.

✓ The specific performance criteria for an Executive Director will of course vary from organisation to organisation based on the specific challenges it faces. **Appendix 3** provides a template of the general areas that could be covered in the appraisal of an Executive Director.

Case Study 1 Involving children at the level of the Board of Directors: The National Runaway Switchboard, USA

The Board of Directors has 20 members. One young person under the age of 18 is elected to the Board each year for a one year term and teamed with a mentor. This young person is also assigned to one of the standing committee of the Board and is trained to work with the media around policy issues. The Board of Directors benefits from having direct and immediate feedback from children and young people during their full meetings and committee meetings. In addition, the National Runaway Switchboard has a Youth Advisory Committee.

Source: *A Guide to Child Participation Practice in Child Helplines*, p. 27, <http://www.childhelplineinternational.org/assets/cms/File/PDF/Manuals/Good%20Governance%20Manual%20-%20final.pdf>

B14 Your organisation has a clear separation of roles between the Board and management

? A core principle of accountable internal governance is that management and oversight are separate. This separation helps ensure decisions are made with the organisation's interest in mind. A Board that is not separate from management (i.e. a Board whose membership is the same as, intimately connected to or dominated by staff) will face difficulties in representing the interests of the CSO fairly. These difficulties arise because the people making decisions and evaluating their appropriateness will be the same as (or close to) the people affected by or actually carrying those decisions out. For example, a staff member serving on the Board might be involved in approving their own budget, setting their own pay or assessing their own programmes. Likewise a Board member involved in the day-to-day operations of a CSO will find it difficult, for example, to drop an area of work that they have been involved in, even though it may be in the best interest of the organisation. A Board that is not separate from management functions in a state of real or perceived conflict of interest. A Board that is independent of management, on the other hand, avoids the possibility that its actions are motivated by interests other than those of the CSO.

In a CSO with a clear separation between staff and oversight, management runs the organisation from day to day, while the Board sets policy, exercises oversight and strategically guides the organisation. This does not mean that the management, staff or volunteers have nothing to do with strategy or that Board members never contribute towards day-to-day issues. What it does mean, however, is that there is a fine but important line between these two areas, which must be recognised and protected by both sides.

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- ! The relationship between Board and management can often become blurred because of capacity problems; Board members may get involved in operational issues because staff are struggling to deliver on commitments, or vice versa, management may get involved in governance because Board members lack the skills and knowledge to provide effective oversight. It is the role of the Executive Director to manage this relationship.
 - ✓ The **Open Society Foundation for South Africa** has a useful tool to help you explore the challenges and importance of maintaining a separation of roles between the Board and management. *Boards and the Governance of Radio Stations*, while focused on radio stations, is applicable to a wide range of CSOs. It provides examples of when conflicts are likely to arise and activities that can be used to generate discussion within an organisation.²⁷

Accountable governance for CSO umbrella organisations

CSO umbrella organisations perform a variety of functions for their members and the sector more widely, ranging from advocacy to capacity building, training to networking. It is important, therefore, that these organisations are governed in a way that keeps them focused on their mission and responsive to their members' needs. Accountable governance is key to this.

B15 Your CSO umbrella organisation has clear membership criteria and a transparent process for accepting new members

- ? Openness and clarity in membership selection is an important aspect of accountability for CSO umbrella organisations. If membership is restricted to specific types of organisations, agreed selection criteria need to be in place. Making these publicly available can in turn remove the scope for ad hoc decisions being made. To strengthen the integrity of the selection process some CSO umbrellas organisations also establish an independent body or involve the Board in assessing membership applications.
- ✓ **Tool 7** provides a checklist of basic information that should be made available to applicants when applying for membership

B16 Your CSO umbrella organisation keeps a members' register that is updated regularly and made publicly available

- ? A CSO umbrella organisation's members' register is an important piece of information, as it details how many and what types of organisations the umbrella group works with and represents. Its membership base is a key source of legitimacy and should be made widely available to external audiences. It is also important to keep the register up to date.
- ! Legislation in Uganda mandates that details of a CSOs membership base and the total number of members be disclosed to the NGO Board at

Tool 7 Checklist of what to communicate to organisations applying for membership

Tick the boxes where you think your CSO umbrella organisation currently makes the information available to applicants:

- ✓ Types of membership available to organisations - full, associate, honorary - and the rights and fees associated with each of these
- ✓ Types of organisations to which the membership is open - for example, religious organisations, umbrella groups, grassroots organisations and livelihood groups.
- ✓ Documents that need to be submitted by an organisation to be considered for membership
- ✓ 'Letters of Recommendation' that an organisation may need from an existing member as part of the application
- ✓ Details of the process followed by the CSO umbrella organisation on verifying applications, including time frames and method of communication
- ✓ Details of an appeal process for applicants that are denied membership

registration. Updates of this information needs to be provided annually in Form F as mandated by the NGO Regulation (1990).²⁸

- ✓ To keep records up to date, CSO umbrella organisations should contact members each year to see if the information on record has changed. The register should contain basic information on each member, including its name, contact details, main goals and activities, and date of entry.

B17 Your CSO umbrella organisation ensures the active involvement of members in the development of policy and strategy

? The capacity of a CSO umbrella organisation to support members and advocate for the sector more widely hinges on its ability to effectively engage, listen, respond and represent the views of its membership. Unless a CSO umbrella organisation is actively involving members in deciding core areas of work (strategy) and developing positions on key issues (policy) it will lack legitimacy.

! While many CSO umbrella groups recognise the importance of involving members in the development of policy and strategy, the biggest barrier they face is often the members themselves. Faced with limited resources and competing priorities, members will often prioritise activities internal to their own organisations before engaging in sector level consultations, committees or workshops.

✓ Here are some tips you can use to involve busy members in sector level consultations:

- Build strategy and policy consultations onto other types of events such as conferences and networking meetings. If members are already attending an event, there is little effort required to convene a consultation.
- Do not rely on a single channel for reaching out to members; solicit their views using as many means as possible (face-to-face meetings, emails and phone calls).
- Do not wait for members to come to you – visit members’ offices to hear their thoughts and gain their inputs into policy and strategy.
- While trying to reach out to the wider membership, identify a smaller group of involved members and work on making the engagement with them as meaningful as possible.

B18 Your CSO umbrella organisation ensures meetings of the Board are open to all members

? While the authority to make key organisational decisions lies with the Board of a CSO umbrella organisation, all members should be able to influence the decision-making process by attending Board meetings and inputting into discussions. An important element of this is allowing members to add items to the agenda of Board meetings, as this provides them with a mechanism to raise issues of concern at the highest levels of the organisation.

! There might be times when it is not appropriate for organisations from the wider membership to attend a Board meeting because sensitive topics such as staff disciplinary issues or member misconduct are being discussed. In these instances, it is acceptable to exclude outside observers, but a clear explanation should be given. It is also good practice to stipulate these instances in the governing documents.

✓ To facilitate the involvement of the wider membership in Board discussions, make sure that all Board meetings are advertised publicly, well in advance. Also ensure members are aware of their right to attend Board meetings in the first place by perhaps including this information in the induction material they receive when they join the network.

To avoid Board agendas becoming overloaded with too many items, some umbrella organisations stipulate in their governing documents that a member’s resolution needs to have support from one or more other members. This avoids items being placed on the agenda that only apply to a single member and could be resolved through the secretariat rather than at Board level.

B19 Your CSO umbrella organisation ensures that decision-making is not dominated by a small group of members

? CSO umbrella groups gain leverage and legitimacy from their ability to represent the collective views of their members. It is crucial therefore that key decisions are not made by a small group of organisations, but reflect the views of the majority. In practice, the Board of a CSO umbrella organisation is where key decisions are made outside of the Annual General Meeting. It is important therefore that safeguards are in place at this level to ensure equitable decision-making.

✓ There are a number of steps that can be taken to avoid a small group of members dominating decision-making at Board level:

- Assign seats on the Board according to members that share certain characteristics. Some CSO umbrella organisations divide up their membership according to organisational income bands. An equal number of seats are then assigned to each group to ensure different voices within the membership are being heard on the Board.
- Stipulate in the governing documents that the Board makes decisions only in formal meetings at which a majority of members are present.
- Specify in the governing documents how many members are required for a meeting, how meetings are called, and the manner in which decisions are taken and recorded.
- Stipulate that the Board can only take decisions outside meetings in times of emergency. When it must make decisions outside of meetings, the Board should record the decisions for formal approval at the next meeting.
- Set term limits for Board members and have regular elections. Term limits can help ensure new ideas, enthusiasm and members will ascend to the Board in an orderly fashion.

C Accountable programmes

Programmes relate to the structures, processes and practices that a CSO has in place to deliver high quality activities (services, projects, campaigns or research) that meet the needs of beneficiaries and contribute to the realisation of its mission. Actively sharing information with stakeholders, engaging them in the design, implementation and delivery of activities and having appropriate systems in place to monitor performance and facilitate learning are all crucial to realising accountable and effective programmes.

C1 Your organisation has project and programme specific plans that link to and support the realisation of the overall mission and goals of the organisation

? The key indicator of success for any CSO should be the extent to which it is realising its mission and goals. As such, there always needs to be a clear link between project and programme plans and the overall purpose of the CSO. Ensuring this link keeps the organisation focused on its core objectives and avoids mission creep.

! A CSO's mission, while a core reference point when planning, is a rather general statement of intent that leaves room for a wide range of different activities to be undertaken. Make sure, therefore, that project and programme plans also tie in with the strategic plan. This is a more action-orientated and focused embodiment of your mission.

✓ **Tool 8** will help you think through the links that exist between your organisation's mission, projects and programmes.

TOOL 8 Linking project and programme plans to mission

1 Start with a clear understanding of the vision and mission of your organisation.

2 Identify the aims of each of your projects and programmes - provide a quick summary of the goals of each of your operational areas.

3 Identify what the expected outcomes of each project/programme are.

4 Draw a link between the outcome/objective of the project and programme and the mission/vision of your organisation.

Name of project	Aims of project	Expected outcomes	How do the aims and expected outcomes of your project/programme link to the mission of the organisation?
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Project/Programme 1

Project/Programme 2

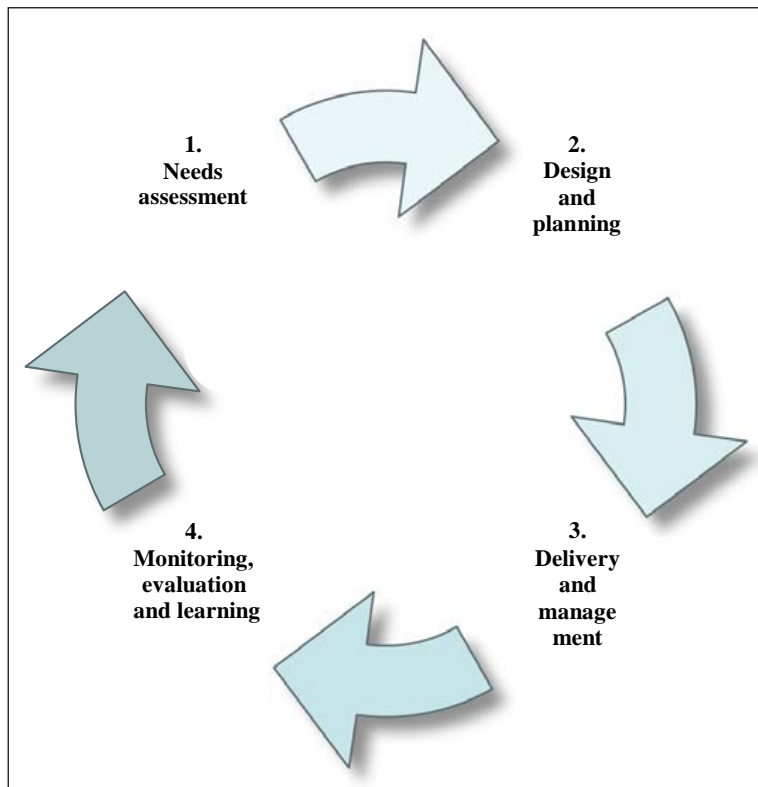
C2 Your organisation involves beneficiaries at all stages of the project planning process

? Involving beneficiaries in the activities and decisions that impact upon them is core to CSO accountability. It ensures activities are in line with needs,

helps create ownership and can play an important role in empowering people to take control of their lives. At the operational level, therefore, CSOs need to involve beneficiaries in all stages of the project cycle, from needs assessment to project design and planning, implementation and management to monitoring and evaluation (see **Figure 3**).

In some of the districts that the **Forum for Women** works in, a *Memorandum of Understanding* is signed with beneficiaries outlining roles and responsibilities. This provides a basis for accountability.

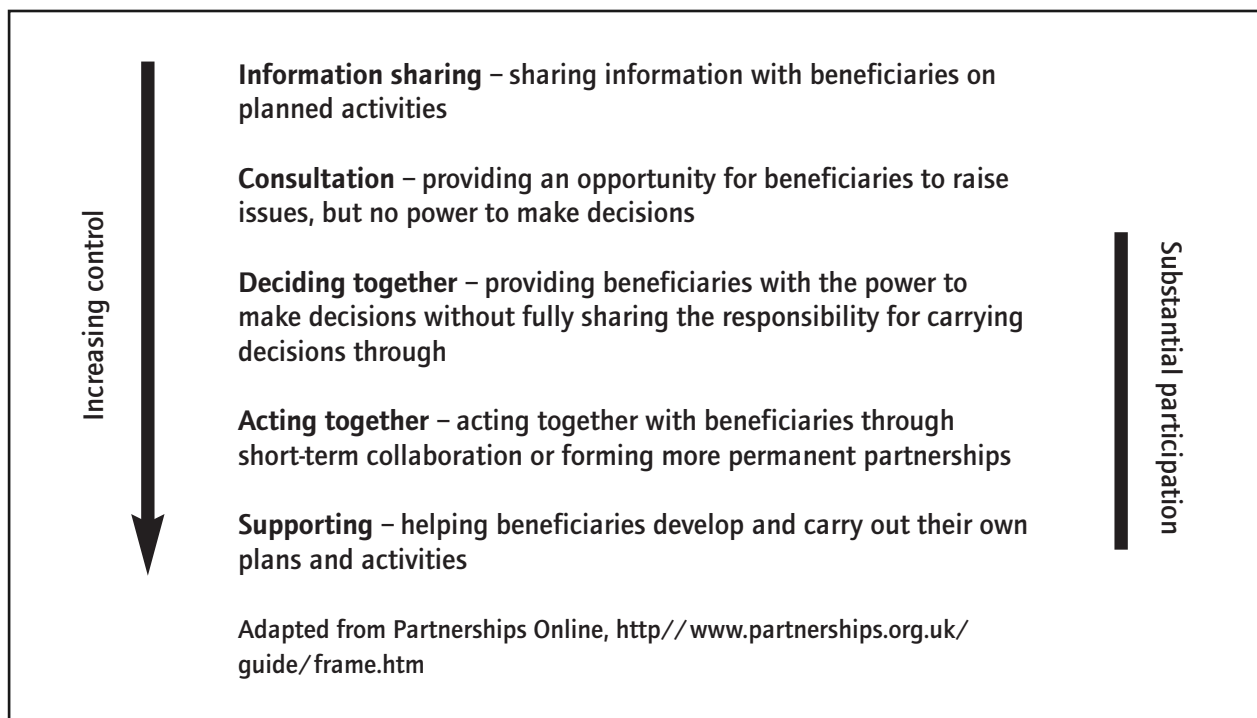
Figure 3. Key stages of project cycle where beneficiaries should be involved



! Involving beneficiaries in the project cycle means more than simply sharing information with them; it requires listening to their views and making adjustments where appropriate. Feedback is crucial to quality engagement. Even if stakeholder views are not taken on board, organisations should explain why. Failing to do this can quickly lead to ‘consultation fatigue’ where communities stop engaging with a project out of frustration over participating in consultations, but never being told why their inputs have not been taken on board.

As far as possible, decisions at project level should be made jointly with beneficiaries as this helps generate ownership of the activities. In some projects it may even be appropriate to move towards empowering beneficiaries to coordinate the project itself, with the CSO playing more of a supporting role (see **Figure 4** for the different levels of beneficiary participation).

Figure 4. The ladder of beneficiary participation



- ✓ A considerable amount of work exists on applying participatory approaches throughout the project cycle. Resources you may wish to consult are:
 - The Food and Agricultural Organisation’s *Participatory Project Formulation*, which provides a comprehensive step-by-step guide of tools and methods to engage beneficiaries in a participatory manner throughout the key stages of the project cycle outlined in **Figure 3** above.²⁹
 - *The Field Guide for Participatory Needs Assessment* by the Integrated Food Security Programme, Sri Lanka provides guidance on how to conduct a participatory needs assessment.³⁰
 - The International Institute for Environment and Development (IIED) *Participatory Learning and Action Series* also provides some interesting approaches to participatory planning.³¹
 - The Eldis web resource is a good repository of different tools and manuals on participatory techniques.³²

C3 Your organisation provides beneficiaries with sufficient information to understand its objectives and activities

- ? In order for beneficiaries to meaningfully engage in CSO activities there needs to be transparency around current and future activities. At the very

minimum, beneficiaries should have access to information on a CSO's mission and vision, project goals and objectives, beneficiary selection criteria and finances (see **Standard D10** for how to approach financial reporting to beneficiaries). Communicating such information to beneficiaries enables them to more effectively scrutinise a CSO's activities, fosters more informed engagement in the project and can help generate greater ownership of activities.

! If you are looking to strengthen your transparency to beneficiaries, take the time to understand what methods and modes of communication are best suited to their needs. Where there are high illiteracy rates, for example, a CSO will need to use innovative ways of communicating information. Also, be aware of your context. There are some environments where making staff salaries public could pose a security risk. Likewise, in some contexts the disclosure of the total budget for a programme to beneficiaries without explaining the breakdown of costs can lead to inflated expectations which in the long term could undermine the relationship with communities.

✓ **Tool 9** is an exercise you can use with beneficiaries to explore current levels of information disclosure at community level.

C4 Your organisation systematically monitors and evaluates its project

? Monitoring and evaluation are crucial components of accountability (see **Box 6** for definitions of the two terms). They help a CSO identify what is working, where there are problems and if there is a need to change. They also enable an organisation to account to donors and beneficiaries on how they are using funds. At project level, monitoring and evaluation requires clear performance indicators to measure success and a monitoring plan that identifies what information is to be collected, by whom and when. In addition, regular events need to be built into the project cycle, when stakeholders come together and reflect on what the monitoring data is indicating and agree on follow-up actions.

! Monitoring and evaluation is an area where many CSOs in Uganda struggle. For many, monitoring and evaluation is not a prioritised activity. Too often it is sidelined in favour of implementation and when it is conducted it is driven by donor reporting requirements. This leads to a tick-box approach, where monitoring and evaluation is an exercise that is undertaken to appease funders rather than to learn and adapt activities to strengthen effectiveness.

The challenges associated with monitoring and evaluation are compounded by the fact that some activities are more difficult to monitor and evaluate than others; advocacy, for example, can be particularly problematic. Changing policy happens through a complex process, influenced by multiple factors, many of which are outside the control of any one organisation. Moreover, frequently a number of organisations will work towards advocating for a particular policy change, and therefore isolating the impacts of one organisation from the effects of others can be difficult.

TOOL 9 Exploring CSO transparency with beneficiaries

This exercise works best in groups of five to ten people. Try to ensure there is representation from across the community, as different groups may have different experiences of accessing information.

The aim of the exercise is to get beneficiaries and staff thinking about how transparent your CSO is, where there is need for greater disclosure and how information can be made more accessible.

In a group, ask participants to answer the following questions (feel free to modify these):

- What are the objectives of the CSO beyond that of the project or programme?
- What are its activities within their community?
- What are the criteria for being a beneficiary of the project?
- Who within the community is the key point of contact for the CSO's activities?
- How much money does the CSO allocate to their community?

For each of these questions also explore:

- How they were made aware of this information and could it have been made more accessible. If so, how?

Rather than simply asking open questions, you may want to provide participants with three potential answers for each question and have them place marks against the statement they most agree with. For example "How much money does the CSO allocate to their community?" is it: A) 100,000 Ugandan Shillings, B) 500,000 Ugandan shillings, or C) 1,000,000 Ugandan shillings?

Based on the answers to these questions you will get a sense of how informed beneficiaries are about your CSO, and where you may need to improve information dissemination and transparency.

✓ A number of tools exist that can help you monitor and evaluate your projects. Here is a selection:

- The *Monitoring and Evaluation Toolkit* developed by CIVICUS outlines some of the tools and different approaches to monitoring and evaluation. It is simply laid out and applicable for most organisations.³³

Box 6 What is monitoring and evaluation?

Monitoring is the ongoing and systematic collection of data throughout the life-cycle of a project or programme to enable an assessment of progress against stated goals and objectives.

An **evaluation** is the assessment at one point in time of the impact of a project, and the measurement and analysis of what has been achieved in relation to the stated objectives.

Source: Islamic Relief, *Islamic Relief Quality Management Systems*, p. 38.

- The World Bank's *Toolkit for Monitoring and Evaluation of Agricultural Water Management Projects*, while focusing on a specific type of activity, still has general applicability. Part A, Sections 3.0 and 4.0 provide background information on why monitoring and evaluation is important, while Parts B and C provide resources and tools.³⁴
- For organisations that conduct advocacy, *Monitoring and Evaluating Advocacy: A Scoping Study*, by ActionAid International will be particularly useful as it identifies a number of methods that can be used to monitor and evaluate the impacts of advocacy work.³⁵ The One World Trust toolkit on *Accountability Principles for Research Organisations* is also a useful resource on this issue. It looks at the monitoring and evaluation challenges that are faced by organisations that use research as the basis for advocacy and provides different methodological approaches that can be used to overcome these.³⁶

C5 Your organisation involves beneficiaries in the monitoring and evaluation of projects

? Involving beneficiaries in monitoring and evaluation is an important means of realising accountability. Beneficiaries should be involved at each stage of the process. To begin with they should be involved in identifying what project success would look like and how it can be measured. Involving them at this early stage of developing the monitoring and evaluation framework helps foster ownership and in turn enables them to be more easily involved in ongoing monitoring activities of the project. Beneficiaries should also be involved in the periodic analysis of the monitoring information through project review meetings or monitoring reviews, and in deciding how to adjust project plans and activities accordingly. Lastly, beneficiaries are best placed to say how a project is performing and should therefore also be involved in any overall evaluation of the project. Their views should be sought on what impact activities have had in their community and they should be involved in the analysis of the evaluation information and drawing out key findings.

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- ✓ **Tool 10** provides a checklist of the different stages in the monitoring and evaluation process at which beneficiaries should be involved. **Tool 11** outlines some of the key issues that need to be taken into consideration when involving beneficiaries in monitoring and evaluation.

TOOL 10 Checklist for involving beneficiaries in monitoring and evaluation

Tick the boxes where you think your *CSO* currently meets good practice

Monitoring

- Beneficiaries are involved in identifying base-line data
- Beneficiaries are involved in collecting base-line data
- Beneficiaries are involved in identifying what project success would look like and designing the indicators that will be used to measure this
- Beneficiaries are involved in developing the monitoring plan (what information, when and how will be collected)
- Beneficiaries are involved in collecting monitoring data
- Beneficiaries are involved in analysing the monitoring data and adjusting plans and activities accordingly

Evaluation

- Beneficiaries are involved in project review meetings
- Beneficiaries are involved in developing the terms of reference of an evaluation
- Participatory techniques such as focus groups, community interviews, questionnaires, mapping and PRA are used to solicit the views of a wide range of beneficiaries
- Draft evaluation findings are shared with beneficiaries and their response is sought as part of the evaluation.
- The final evaluation report is made available to all key stakeholders.

There are a number of resources that can support you in involving beneficiaries in the monitoring and evaluation process. Here are just a few:

- The IDS Policy Briefing *Participatory Monitoring & Evaluation – Learning from Change* provides an overview of the key steps in involving marginalised groups in the monitoring and evaluation process and provides some practical examples of when such techniques have been used.³⁷
- The UNFPA tool *Programme Manager’s Planning, Monitoring and Evaluation Toolkit* outlines the role of participatory monitoring and evaluation, when to use it, how to design a process and whom to involve.³⁸

TOOL 11 Issues to consider when involving beneficiaries in the monitoring and evaluation process

- Identify the best methods and processes for collecting information and supporting the participation of beneficiaries. Should the information be collected through group discussions so as to get a number of perspectives at the same time? Or is the information you are collecting sensitive and should it be discussed individually?
- Be aware of constraints to data collection. For example, where many people cannot read and write, having cards with words written on are not useful - use a more appropriate method, such as pictures.
- Identify who you will speak to within the community. Ideally you need a big enough sample to be confident that what you find is representative of the entire beneficiary group and not just the opinions of a few individuals. You also need to ensure that the voices of a range of people are heard - men and women, the poorest and most vulnerable. Try to validate information from one group by speaking to others who may have been affected in a different way.
- Think about who from your CSO should be involved in data collection. For example, include women in the team if they need to speak to women within the community on sensitive issues.
- Ensure that you always fully inform people why you are seeking their opinions and how the information will be used. Inform them whether the information will be attributed to them or not.

Source: Oxfam GB (2009), *Increasing our Accountability to Communities through Programme Monitoring: A Guide for HECA Programme Managers*.

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- *Participatory Monitoring and Evaluation for Natural Resource Management and Research* by the International Institute for Environment and Development (IIED) outlines the various steps that need to be taken when planning a participatory monitoring and evaluation framework, the obstacles that organisations may face, and what issues to keep an eye out for. Although the focus is on natural resource management the tools are widely applicable and can be adapted to other types of activities.³⁹

C6 Your organisation has made efforts to measure the long-term impact of its projects and programmes

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- As well as evaluating the immediate effects of their work (outputs and outcomes), CSOs should also make efforts to track the long-term impact of their activities. Impact evaluation seeks to assess the long-term changes that occur as a result of a project or programme (see **Box 7** for a summary of the difference between outputs, outcomes and impacts). Impact assessment is important to accountability as it enables a CSO to demonstrate to donors that their support has led to the intended results. It also supports organisational learning by generating information on what strategies and approaches are most effective in bringing about sustainable change.

Box 7 What are the differences between outputs, outcomes and impacts?

Outputs: What the organisation generates directly through its activities in the short-term – the processes, goods and services that it produces.

Outcomes: Observable changes in individuals, groups or institutions that potentially contribute to the long-term, sustainable improvement in people's lives or the state of the environment envisioned in the mission of the organisation.

Impacts: Long-term, sustainable changes in the conditions of people and the state of the environment that structurally reduce poverty, improve human well-being and protect and conserve natural resources.

Source: <http://www.outcomemapping.ca/resource/resource.php?id=179>

- !
- While many CSOs recognise the need to assess and capture the long-term impact of their work, they struggle with the practicalities of undertaking such an evaluation. This stems from the inherent challenges of trying to evaluate long-term social change. Among them are:
 - **Attribution** – change often comes about through the efforts of multiple actors; it is difficult to disentangle the specific contribution that your organisation made.

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- **Time frame** – in which social change happens can be very drawn out. Real changes in the structures of society can take decades to emerge.
 - **Cost** – a rigorous impact evaluation can take considerable time and resources.

✓ These challenges aside, there are a number of useful resources on how to conduct impact evaluation

- The World Bank handbook, *Evaluating the Impact of Development Projects on Poverty: A Handbook for Practitioners*, provides a range of tools for evaluating project impact.⁴⁰
- *NGOs and Impact Assessment*, on the INTRAC website, also looks at the relevance of impact assessment for NGOs and the current tools and methods used by many NGOs to assess their long-term impacts.⁴¹
- The National Council for Voluntary Organisations in the UK has also produced a useful resource, *Measuring Impact – A Guide to Resources*, which provides details on the challenges to measuring impact, and also directs you to a number of different tools that CSOs can use to capture long-term social change.⁴²
- The Feinstein International Centre has a tool entitled *Participatory Impact Assessment: A Guide for Practitioners*, which provides a range of tools, case studies and participatory methods for capturing impact.⁴³

C7 Your organisation incorporates learning from project and programme evaluations into the strategic planning process

? In order to be a learning organisation lessons identified at project and programme level need to feed into and shape planning at the strategic level. CSOs need to have procedures and practices that enable upward (and downward and lateral) flows of information to ensure that learning is taking place throughout the entire organisation. If strategic planning is detached from on-the-ground experiences and learning, false assumptions might be made and key issues may be missed.

! In a small CSO where there are few steps between senior management and operational staff, the barriers to lessons being shared may be minimal. In larger organisations, however, there is a higher likelihood that learning remains within project teams and fails to move up the organisation. Larger CSOs need to be mindful of this.

✓ To ensure that learning at the operational level feeds into strategic planning, consider asking project managers to identify key two key lessons that have been learnt in their annual reporting to management. Alternatively, ask

management to conduct one-on-one interviews with a range of staff in advance of the strategic planning process to capture key challenges and learning. Another option is to involve a cross-section of staff in the strategic planning process itself to make sure a diversity of views are being heard from across the organisation.

C8 Your organisation has regular learning events that involve a range of key stakeholders

? Learning is the process of reflecting on past actions, identifying what worked well and not so well, and agreeing future actions. While we all may do this informally, it is important that this also happens in a more formal and structured way through regular learning events. At such events, discussion should be grounded in the monitoring information that a CSO is collecting for its projects and programmes. This helps ensure discussion is informed by what is actually happening, rather than people's perceptions. In addition, a range of stakeholders should be present. A diversity of voices helps check assumptions and fosters ownership of the project. Beneficiaries are a particularly important group to involve in the process.

! It can be difficult to make the time to reflect and learn in a structured way. Heavy workloads and competing priorities can get in the way and mean that 'doing' is emphasised at the expense of thinking about whether what we are doing is the right thing. Having a specific time in the annual work plan that is set aside to ask key questions about what we are doing, why we are doing it and whether we think we are being effective can help overcome this.

Involving beneficiaries in a meaningful way in the process of reflection and learning has its challenges. It can be difficult to get beneficiaries to criticise a CSO's work as they may fear losing essential services. To encourage critical reflection there needs to be a strong relationship of trust between a CSO and beneficiaries. Beneficiaries may also find it difficult to reflect on the performance of a project if they were not involved in designing the monitoring and evaluation framework.

✓ **Box 8** provides a list of some of the basic questions you may want to ask when running a reflection and learning event.

Tool 12 identifies a types of issues that need to be considered when involving beneficiaries in learning and reflection events.

Tool 13 lists a number of barriers a CSO might face engaging beneficiaries in reflection and learning and identifies some tips on how to overcome the challenges.

Box 8 Key questions for reflection and learning

- 1 What should have been achieved by now?
- 2 What's working well, and why?
- 3 What are the challenges we are facing?
- 4 What have we learnt?
- 5 What are we going to do about the challenges we have identified?
- 6 Who will take the action?

C9 Your organisation has in place a process for handling and receiving complaints from external stakeholders such as beneficiaries on sensitive issues (e.g. sexual harassment, fraud or corruption)

? Complaints and response procedures are a form of feedback mechanism. Like participatory monitoring, evaluation and participatory learning and reflection, they are a way for beneficiaries and other stakeholders to provide feedback on a CSO's activities and operations, and where appropriate raise concerns. That said, there are also some important differences between complaints procedures and other feedback mechanisms.

Firstly, complaints and response mechanisms guarantee that every valid complaint is investigated and a response is given (see **Box 9** for more on identifying what a valid complaint is).

Secondly, as well as handling complaints on issues such as beneficiary entitlements, complaints and response mechanisms are also designed to handle serious grievances on issues such as corruption, sexual harassment and mismanagement. Given the risks associated with coming forward with such concerns, complaints mechanisms need to guarantee protection such as confidentiality and non-retaliation. They need to be designed so that complainants feel safe coming forward.

Through the workshop and interviews it was identified that formalised systems for capturing complaints are underdeveloped among CSOs in Uganda (and in the other countries that were part of the project). There are a number of benefits to establishing a complaints procedure:

- They empower users by providing them with greater influence over a CSO
- They help focus a CSO on beneficiaries' needs
- They allow CSOs to rectify minor and unintended mistakes
- They alert CSOs to major problems that might pose reputational risk
- They support learning and improve the quality of work
- They build trust and reputation among the user group.

TOOL 12 Key considerations in effectively involving beneficiaries in learning and reflection events

- 1** Involve beneficiaries in the process of developing the plan for the meeting and agreeing what should be the focus of the discussions.
- 2** Communicate to all participants before the event that the purpose of the discussions is learning and their opinions will not have negative repercussions.
- 3** Ensure representation from different sets of stakeholder to ensure a diversity of voices.
- 4** Create a safe and comfortable space to hold the meeting that will encourage honest feedback from beneficiaries. For example, run the meeting in the communities where you have beneficiaries. Entering beneficiaries' space can give them more confidence to speak up. Having local staff that beneficiaries are familiar with and trust to facilitate the discussions can also help encourage open reflections and critical feedback.
- 5** Be mindful of communication barriers.
- 6** Make sure the facilitator asks probing questions: learning often happens best when difficult questions are asked. For example, if beneficiaries are vague or have not given enough information, seek to further understand them by asking for clarification:
 - What exactly did you mean by 'XXX'?
 - What, specifically, will you do next week?
 - Could you tell me more about 'YY'?
- 7** Involve beneficiaries in agreeing future actions.
- 8** Feedback to beneficiaries how actions have been taken forward.

*Adapted from: Oxfam GB (2009), *Increasing our Accountability to Communities through Programme Monitoring: A Guide for HECA Programme Managers*.*

! CSOs may feel that their proximity to beneficiaries and the long-standing relationship that they have with them is adequate for ensuring that complaints are raised. Experience suggests this is not always the case. Irrespective of the strength of the relationship that field staff have with communities, issues such as corruption or sexual harassment can be distressing to raise and need to be handled sensitively.

TOOL 13 Key considerations when planning a complaints and response mechanism

Policy and process

As a first step you need to define what a valid complaint is and which stakeholders the mechanism will apply to. You need to set limits, but at the same time allow for unforeseen events. General issues that a complaints mechanism could cover are:

- Staff behaviour and attitudes
- Quality and appropriateness of services and activities
- Targeting and entitlements of beneficiaries
- Non-compliance with the standards and procedures a CSO has made a commitment to (e.g. a Code of Conduct or project standards). Importantly, beneficiaries need to be made aware of these commitments in the first place.

You also need to identify what the process is for receiving and handling complaints. Who should receive them? In what timeframes will responses be given? How will complaints be recorded?

To help you think through these different steps you may want to develop a complaints process map. They are also a good way of communicating the complaints handling process to users. To record complaints and what responses were made you may also want to develop a complaints log.

See **Appendices 4 and 5** for templates of a complaints process map and a complaints log, respectively.

Management

You also need to think through how the complaints and response procedure will be managed. Who is going to oversee the procedure? Who is going to be responsible for receiving complaints and investigating them? Should this be one person or a team of people?

Also give some thought to how complaints can feed into higher-level decision-making. An overview of what complaints have been received over the year can be useful information when undertaking annual planning.

Resources

Think about what financial resources will need to be made available to develop and implement the procedures. Also consider how and which staff are going to be trained in complaints handling and investigation.

TOOL 13 (continued)

Accessibility

Consider how the procedure is going to be made accessible to its users? A good way to address this issue is to involve users in the design process. This can help you develop an understanding of culturally appropriate ways of complaining.

Staff values and attitudes

Lastly, think through how staff are going to react? Will they be resistant? If so, what steps will need to be taken to move staff behaviours and attitudes in line with policy? You may want to consider undertaking sensitisation training.

CSOs also need to be sensitive to the fact that staff may resist the introduction of complaints procedures; they may be fearful that once in place complaints will be made against them. It is therefore important to communicate to staff that complaints are primarily opportunities for learning, and other than when there is serious misconduct, will not lead to staff being disciplined.

Lastly, it is important to be aware of context when developing complaints mechanisms. In some communities, there may be a stigma attached to anonymous complaining. Involving users in the design process is a good way of ensuring complaints mechanisms are sensitive to such factors.

Box 9 Key principles of a complaints and response mechanism

The specific form of a complaints and response procedure will vary depending on the context. However, there are a number of key principles that should be reflected in any mechanism:

- There is clarity among staff and users on what constitutes a valid complaint.
- Staff and users understand the procedure and are involved its design.
- The procedure is accessible to the users and culturally appropriate.
- The procedure guarantees independence, confidentiality and non-retaliation.
- Procedures are in place to investigate and provide a timely response to all valid complaints.

✓ While the specific form of a complaints procedure will vary depending on context, below are some examples of how other CSOs have approached the issue. None of the options below are perfect, but they give you a few ideas on how to approach complaints handling within your own context.

- Complaints boxes within communities where beneficiaries can make anonymous written complaints.
- An appeals process that individuals who are not selected as beneficiaries for a project can use to challenge the decision.
- An hour once a week is set aside when beneficiaries can come to a CSO's project office and raise concerns with a member of staff assigned responsibility for handling complaints.
- A phone number that beneficiaries can call anonymously to make complaints regarding the project.
- Time is set aside at the end of every community meeting where beneficiaries can voice concerns and complaints either publicly or privately with the local staff.
- A village complaints committee composed of local staff and community representatives receives and investigates concerns/complaints from beneficiaries and decides follow-up actions.

Tool 13 provides a guide to what issues you need to be aware of when designing an effective complaints and response mechanism.

Principles specific to CSO umbrella organisations

C10 Your CSO umbrella organisation can demonstrate that it represents the collective voice of its membership

? Demonstrating that a CSO umbrella organisation represents the views and opinions of its membership is an important exercise in internal and external accountability. It also plays a key role in effectiveness. Members are more likely to support a CSO umbrella organisation's activities if they feel their views and interest are being taken on board. Likewise, advocacy targets are more likely to take on board a CSO umbrella organisation's arguments if they are collectively endorsed by the membership.

✓ One way of ensuring (and in turn demonstrating publicly) that activities have wide support is by using working groups composed of members to lead in the development of policy positions and then have members offer their support by formally endorsing statements.

C11 Your CSO umbrella organisation actively engages members in the development of programmes and projects

? The ability of a CSO umbrella group to effectively support members through training, networking or advocacy largely depends on its ability to identify where the most pressing needs are and develop activities that support these. Actively engaging with and listening to members in the development and design of programmes and projects is key to this.

! While many CSO umbrella organisations recognise the importance of involving members in the development of activities, they also recognise that in reality it is difficult to get members engaged in internal processes. Many umbrella groups therefore work primarily with a core group of members who regularly contribute, take personal interest and respond to the needs of the network. CSO umbrella organisations also need to give sufficient thought as to how to extend consultation beyond this engaged but rather narrow group.

✓ Here are a few approaches you might want to take to involving members in the development and design of projects and programmes:

- Use the Annual General Meeting as a platform to generate discussions on the direction that the umbrella group should take on its programmes and projects.
- Use working groups to involve interested members in more in-depth discussions on thematic areas.
- Send out surveys and questionnaires to members to solicit their views on priority areas of work.
- Set up an e-group for members that are interested in an issue. These can be used to debate, discuss and review project and programme plans.
- Do not wait for members to come to you; visit members' offices to hear their thoughts and gain their inputs into new and existing projects and programmes.

C12 Your CSO umbrella organisation can identify how it has strengthened the organisational capacity of its members to achieve their goals

? While CSOs should be able to identify how they are having an impact, so too should CSO umbrellas. In the absence of this evidence, it becomes difficult for umbrellas to justify why donors should fund them and why CSOs should become members. Effective monitoring and evaluation systems therefore need to be in place that enable CSO umbrellas to track progress

and assess the extent to which they are strengthening the capacity of their members and in turn delivering on their missions.

- ✓ Many of the tools and techniques for monitoring and evaluation that are detailed in **Standards C4 and C5** can be adapted to meet the needs of CSO networks. One additional tool that may be of particular use given CSO umbrella organisations' role in building the capacity of members is *Evaluating Capacity Building Efforts for Non-profits* by Paul Connolly and Peter York.⁴⁴ This offers useful frameworks for assessing capacity building activities. Another similar resource is *Rising to the Challenge: Assessing the Impacts of Organisational Capacity Building* by INTRAC.⁴⁵

D Accountable resource management

An organisation has human and financial resources; both need to be managed in an accountable manner. Ensuring that a CSO is accountable to and nurtures its staff is important for organisational development, staff morale and the delivery of effective programmes. Likewise, accountable financial management ensures resource allocation is aligned with needs and enables an organisation to account to donors and communities on how funds have been used.

Accountable resource management

Staff lie at the core of any organisation. They put plans into operation, work directly with beneficiaries, advocate for change and, through their work, help realise the mission. Even the most well-intentioned CSO will be ineffective if the people implementing the activities lack capacity, motivation and commitment to the values and work of the organisation. Embedding principles of accountability in human resource management is key to nurturing the potential of staff. Transparency in recruitment helps ensure that the best candidates are recruited; regular feedback on performance helps staff to learn and improve; engaging staff in internal processes helps create ownership of internal decisions; and human resource policies and structures help bring consistency and provide a basis for internal accountability.

D1 Your organisation recruits staff in a transparent manner according to merit

- ? Transparent, merit-based recruitment of staff is an important way of identifying and hiring the most suitable candidate for the job. In the absence of this, staff could be recruited through personal and family ties and may lack core competencies for the position. A good recruitment process should have criteria in place to guide the selection, with a formal application and interview process.

! It can sometimes be challenging to find qualified staff. In these cases, it can be useful to look for potential in candidates and think about what support could be provided to enable them to undertake the role more effectively in the future.

✓ Below are a few of the stages that an organisation could go through when planning a recruitment process:

- Identify the specific job requirements and qualifications – work experience and educational – that candidates need to have. Visit the UK work-force hub for a template on what skills and qualifications an organisation may want to look for when recruiting candidates for specific positions.⁴⁶
- Publicise the vacancy as widely as possible.
- Together with the job description, highlight the recruitment process (criteria used and timelines).
- Where possible, convene an interview panel qualified to identify whether candidates have the appropriate skills. It is good practice to have more than one person making the final decision on whom to recruit.
- Provide unsuccessful candidates with feedback, if they request it.

To help realise accountability to beneficiaries, some CSOs have experimented with involving beneficiaries in the recruitment process for field staff by including them on the interview panel. While some candidates may find this unnerving, it is a good way of building trust with the community and communicating to new recruits the importance of beneficiary involvement to the work of the organisation.

D2 Your organisation ensures staff receive regular feedback on their performance

? Providing staff with regular feedback on their performance is crucial to fostering learning and improvement. It in turn strengthens individual capacity and can help motivate people. In order to effectively monitor and assess staff performance, goals need to be put in place. These should be agreed annually between the staff member and their manager. Goals should be achievable, but challenging. They should relate to individual projects and the individual's role in them, but also address personal development issues as well (e.g. public speaking skills). Staff should then be appraised against these annually. This assessment should form the basis for salary reviews or promotions. Feedback should not be limited to annual appraisals; however, managers should provide praise and constructive criticism on an ongoing basis.

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- ✓ Staff appraisals should happen every year. For an example of a staff appraisal form visit: the UK workforce hub for a template.⁴⁷

D3 Your organisation has a staff development system (e.g. training, mentoring)

? A core component of human resource management is improving employee performance by strengthening skills and knowledge. This requires a CSO to have given thought to how it can support and develop staff and set aside resources to realise this.

! Many CSOs struggle to devote staff time and financial resources towards training and personnel development. This is partly a result of donors' reluctance to fund such activities, but also a product of CSOs not giving the issue sufficient thought.

Tension can also exist between individual development needs and organisational priorities. Sometimes it may not be in the interests of a CSO to invest resources into building the capacity of a staff member in a particular area, if these skills are not necessary for their current position and unlikely to support them in moving up in the organisation.

✓ There are a number of ways in which an organisation can support staff with training. Here are a few examples:

- Mentoring programmes with more experienced staff to build junior staff capacity in new areas.
- Secondments to other organisations where skills and knowledge can be built in new areas.
- University courses at institutions your organisation has relationships with. For an example see **Case Study 2**.
- Overseas training providers such as Intrac.⁴⁸

Tool 14 provides a checklist to assess the health of your CSO's staff development system.

D4 Your organisation has built beneficiary accountability into staff inductions, appraisals and development plans

? While a CSO can spend time putting in place policies and procedures for strengthening accountability to beneficiaries, ultimately, without the commitment of staff, few will have their desired effect. For accountability to be realised it needs to be ingrained in the culture of the organisation. Staff need to see the value of listening to beneficiaries and being responsive to

their needs. In the absence of this, it is unlikely that practices such as participatory project management or mechanisms such as complaints procedures will have the desired effect. Identifying the skills, attitudes and behaviours which are needed to realise accountability, and building these into staff inductions, appraisals and development plans can help embed accountability into the culture of a CSO.

Case Study 2 PIANGO, NZAID and UNITEC Graduate Diploma Programme: Capacity building for CSOs

The Pacific Island Associations of Non-Governmental Organisations (PIANGO), in conjunction with NZAID and UNITEC (a university in New Zealand), worked together to develop and provide a training programme called the Graduate Diploma Programme (GDP), a professional qualification that directly addresses the complexity of working in a CSO. The programme takes account of students' existing knowledge and experience and provides a supportive and co-operative approach to adult learning. Assignments are practically based and focus on improving students' organisational performance and management practice. The project/diploma has been successfully running from 2005 and has provided tailor-made training to suit the needs of practitioners from diverse fields.

For more information on the Diploma and structure visit:
<http://www.piango.org/Graduate-Diploma-Programme.html>

- ! Staff may resent targets on beneficiary accountability. For many, empowerment, participation and accountability are core personal values and lie at the heart of why they work in the sector. Being asked to demonstrate how they are listening and being responsive to beneficiaries may seem like an unnecessarily formal measure and some may feel that it is questioning their commitment to their work. While you need to be sensitive to these concerns, it is important to recognise that not all staff will share the same values. Building accountability to beneficiaries into personal targets and the appraisal process is a way of recognising those whose attitudes and behaviours are in line with the values of the organisation, and pushing others to change.
- ✓ Here are some steps an organisation may want to go through to ensure staff attitudes and behaviours are in line with an organisation's commitment to beneficiary accountability:
 - Try to identify the attitudes and behaviours that your organisation is looking for in staff that will help to realise the organisation's commitment to beneficiary accountability. Here are some possible examples:

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- ✓ Effective listener
 - ✓ Self-reflective
 - ✓ Committed to learning
 - ✓ Good facilitator
 - ✓ Adaptive and flexible
- Build an introduction to beneficiary accountability into the staff induction process. Use this time to explain the values of the organisation, including its commitment to accountability and the role of individual staff members in upholding this. This should be communicated to all staff, not just those involved in operations. It is important, for example, that logistics and finance staff are also aware and embody the values of the organisation in their daily activities.

TOOL 14 A checklist on staff development

Tick the boxes where you think your *CSO* currently has good practice.

- Your organisation has a plan for staff training and development.
- Your organisation has a budget for training and development.
- Your organisation encourages staff training by providing incentives like financial contributions and/or time off for courses.
- Your organisation requires managers to assess the training needs of their staff.
- Your organisation ensures that training is demand driven, as opposed to filling courses that are available in the market.
- Your organisation trains and mentors younger staff to help them advance in their career.
- Your organisation has a way of dealing with succession.
- People see career opportunities in your organisation.

Source: Lusthaus, C et al. (1999), *Enhancing Organisational Performance: A Toolbox for Self Assessment*.

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- Build accountability into the appraisal process. Assess staff based on their technical abilities, but also the attitudes with which they carry their work out.
 - Identify the areas where staff need further training and support in realising accountability to beneficiaries.

D5 Your organisation has in place internal staff policies on recruitment, remuneration, promotion, disciplinary and grievance mechanisms, and health and safety

? A core component of internal accountability is having the systems in place that create consistency in human resource management and can be used by staff and other stakeholders to hold the CSO to account. To this end it is good practice to have policies and procedures in the following areas:

- **Recruitment** – to ensure consistency in the recruitment process, it is useful to have a policy which details the different steps that need to be taken and the values and principles that should inform the process. This policy should be made available to all candidates (see **Standard D1**).
- **Remuneration** – although salaries are often confidential, it is important to be open internally about the pay brackets for different tiers of staff. This is an important exercise in internal transparency.
- **Promotion** – it is important to have a clear and transparent promotion process. Criteria should be in place that allow an objective assessment of performance (see **Standard D2**).
- **Grievances** – all staff should be made aware of and have access to procedures that allow them to raise issues with their employer without fear of losing their job. These procedures should cover:
 - ✓ staff terms of employment
 - ✓ pay and working conditions
 - ✓ disagreements with co-workers
 - ✓ discrimination and harassment.
- **Health and safety** – CSOs are responsible for the health and safety of their employees. It is important to identify these responsibilities in a policy towards:
 - ✓ making the workplace safe
 - ✓ preventing risks to health
 - ✓ providing adequate first aid facilities

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- ✓ setting up emergency plans
 - ✓ checking that the right work equipment is provided and is properly used and regularly maintained.

! Smaller CSOs tend to lack internal administrative policies and procedures. This can be a product of implementation taking priority over organisational development issues, or simply a lack of time and capacity. This is potentially problematic. For example, raising grievances can become particularly difficult in a small CSO with a small staff body that works closely with each other. While formal grievance procedures do not necessarily remove such difficulties, their existence communicates to staff that their concerns will be dealt with professionally.



- ✓ The UK workforce hub has templates for a number of internal staff policies that you can adapt to your CSO, including on disciplinary procedures⁴⁹ and health and safety plans.⁵⁰

Accountable financial resource management

Donations make up the core of a CSO's financial base. At the most basic level, therefore, financial accountability requires that organisations have in place the systems to enable them to account to their donors on how funds have been used. But CSOs also often raise funds on behalf of others, such as marginalised groups and poor communities. Therefore financial accountability should also mean having in place the procedures and practices that enable an organisation to account to beneficiaries on how funds have been spent on their behalf. In Uganda, the *NGO Regulation* (1990) mandates that all registered CSOs annually provide information on their estimated expenditure and income to the District Development Committee for approval.

D6 Your organisation has its accounts audited annually and they are open to public scrutiny

? Audited accounts are an important component of internal accountability. They verify and thus add credibility to management's assertion that the financial statements fairly represent the CSO's yearly position and performance. An audit also communicates to stakeholders that the CSO has adequate finances, is stable and reliable. The audited accounts also need to be made publicly available.

! Importantly, the person undertaking the audit should not be compromised by any other relationship to the CSO. Furthermore, the commissioning of audits should be a Board activity and not undertaken by staff.

✓ Audited accounts are an important component of internal accountability and should be disseminated widely. There are a number of ways in which organisations make them publicly available:

- Post the accounts on the organisation's website
- Display a summary of the accounts on the notice boards in the office
- Provide a summary of the accounts in the organisation's newsletter
- Display a summary of the accounts in the communities in which it works
- Publish the accounts as part of the annual report.

See **D10** for tips on how to make financial information accessible specifically to beneficiaries.

D7 Your organisation has in place a procedure for staff to report in confidence and without fear of retaliation instances of internal fraud, waste and corruption

? Like complaints mechanisms for external stakeholders such as beneficiaries, CSOs need to have procedures in place for staff to make complaints. This mechanism is different from grievance procedures, which deal specifically with employment-related issues. Complaints procedures (often called whistleblower procedures) cover issues relating to internal fraud, corruption and waste, and provide basic guarantees such as non-retaliation, independence and confidentiality. They also provide scope for escalation whereby an independent (unbiased) party would be in a position to adjudicate.

✓ The **National Council of Nonprofit Associations** provides a sample whistleblower policy, which can be adapted to suit your organisation.⁵¹

D8 Your organisation has in place effective systems to account for all income and expenditure and provide evidence that they were used for the purposes for which they were intended

? In order to account for how funds are used, CSOs need to keep basic records of income and expenditure. This requires keeping a record of the contracts for money received and the receipts and the invoices for things that are bought. These prove that each and every transaction has taken place. They are the cornerstones of financial accountability. CSOs need to ensure that all these records are carefully filed and kept safe; the details of each transaction (how much you spent, on what and when) needs to be recorded.

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- ! **MANGO**, an organisation that supports CSOs in strengthening financial management systems has a number of tools to help increase financial management capacity. *Mango's financial management health check. How healthy is the financial management in your NGO?* is particularly useful and provides checklists and guidelines on how to structure and maintain coherent financial systems.⁵² **CIVICUS** also has produced a useful resource on basic financial management called the *Financial Control and Accountability Toolkit*.⁵³

Forum for Women discloses its financial plans and shares its budget with communities in the Districts in which it works.

D9 Your organisation reports financial information to beneficiaries (e.g. budgets, expenditure, direct project costs)

- ? Accounting to communities and beneficiaries on how money is being allocated and spent on projects is an important way of strengthening accountability to them. It is important for a number of reasons:

- It strengthens participation in the planning and management of activities.
- It can help build confidence of beneficiaries and strengthen their ownership of the project.
- Involving them in monitoring actual expenditure can help identify efficiencies or savings.
- It can help prevent or spot fraud.
- It can indicate to government agencies what is possible and help build CSOs' legitimacy when calling for more budget transparency from governments.⁵⁴

- ! The context in which a CSO works will shape what financial information it makes available to beneficiaries. In some locations, for example, disclosing staff salaries may expose staff to security risks. In others it could lead to tensions with the community, with community members arguing that staff earn too much and that more resources should go directly to activities. It is important, therefore, to think through both what benefits financial disclosure may bring, but also what the potential risks are. There is little value in disclosing information for the sake of transparency, if making it public could undermine what a CSO is seeking to achieve.

- ✓ See **Tool 15** for some of the issues you will need to consider when reporting financial information beneficiaries.

D10 Your organisation only receives funds that are consistent with its mission or goals

- ? A CSO's mission should provide the focus for all its activities. It represents the reason why the organisation exists. Funds should only be raised for activities that align with and directly contribute to the realisation of this core purpose. Ensuring this prevents mission creep and the loss of strategic focus.

TOOL 15 What and how to report financial information to beneficiaries

What should be reported to beneficiaries?

- Aim to be as open as possible about your finances. This means publishing how much money is available for each community (budgets), and how much you have spent.
- It may be easier to start being transparent about direct project costs (like the amount of money spent building a new school), rather than indirect costs (like overheads and staff salaries). The important thing is to make a start, with whatever you are comfortable with.

How should it be reported to beneficiaries?

- Financial information should be accessible and easy to understand.
- Present information in local languages and local currencies, using the media that people find easy to access.
- Think about any barriers that beneficiaries might face to understanding the information; it may be easier to present financial information in graphic form, using simple charts.
- Expenditure can be summarised by activity, or geographical area, or local partner. It should be presented for activities that are relevant to beneficiaries.
- Reports should be as short as possible and be updated regularly (perhaps every month, while projects are active).

Source: MANGO (2007), *Top Tips on Reporting to Beneficiaries*, <http://www.hapinternational.org/pool/files/mango-top-tips-for-reporting-to-beneficiaries.doc>

- ! For many CSOs funding is limited and organisational survival can be an ongoing struggle. Under these conditions it is common for organisations to take whatever funding is offered to them, irrespective of whether it ties in with their core mission. While this is understandable, it is short-sighted. Lacking the necessary expertise in an area means a CSO is unlikely to deliver high quality work. This in turn may impact upon its credibility among external audiences, particularly donors, and undermine its potential to fundraise in the future.

5 Moving the CSO Accountability Agenda Forward within Uganda

The purpose of this toolkit, developed in partnership between One World Trust, Commonwealth Foundation and DENIVA, is to build on existing debates on CSO accountability in Uganda. It has sought to identify the key principles and tools for strengthening practice and, as such, provide guidance on how many of the principles and standards in QuAM and the Minimum Agenda can be realised. Hopefully, it has shown that accountability is achievable and that few organisations are starting from scratch. It is now down to organisations and the sector more broadly, however, to move the agenda forward and make sure accountability becomes embedded in CSOs' daily practices.

Individually, CSOs can do a number of things:

- Share the toolkit with colleagues and encourage them to use it.
- Assess their own organisation and share the results internally.
- Convene a workshop of staff, communities, Board members and partners, and jointly conduct the accountability self-assessment and agree on action points.
- Use the self-assessment to assess the organisation's accountability annually. This could be an annual exercise where, together with partners, staff and beneficiaries, a discussion is had around performance in relation to the accountability standards. Organisations could even add and modify the self-assessment to suit their particular context.

The accountability agenda by CSOs should also continue to be moved forward collectively through QuAM and the Minimum Agenda. While it is important that CSOs develop organisation-specific accountability systems and practices, unless standards are raised across the entire sector, individual organisations risk having their reputations damaged by the practices of substandard CSOs. Rolling the QuAM out across as many CSOs as possible, while ensuring the integrity and rigour of the certification process, is key to this endeavour (see **Case Study 3** for a summary of what the certification process entails and also what QuAM aims to accomplish).

CSOs now play a key role in the structures and processes of governance in Uganda. They provide essential services, monitor the government's compliance with its commitments, advocate on behalf of marginalised groups and provide expert advice on issues of policy. In this way their actions have a profound impact on the lives and livelihoods of individuals and communities across the country. This influence needs to be exercised in a responsible and accountable

fashion. CSOs need to demonstrate that they have the procedures and practices in place that enable them to give an account, take into account and ultimately be held to account by the people and communities they impact upon. This is a core value of the sector. Unless they are able to do so, they risk jeopardising the role they can play in strengthening the democratic process in Uganda and in turn undermining the sector's important contribution to social justice and development.

Box 10 Participants' reflections on CSO accountability after the workshop in Kampala

"This has helped me recognise that it's not only donors that are entitled to accountability."

"I've learnt that there are different forms of accountability and that, institutionally, this requires different measures to be put in place."

"The self-assessment will help my organisation maintain a beneficiary orientated approach in its work."

"This has helped me expand my understanding of accountability from just relationships with donors, to encompass other stakeholders. I definitely want to bring this understanding back to my organisation."

"It has revealed lots of gaps institutionally in our accountability, but also given me some ideas on how to plug them."

"I need to share the results of the self-assessment with my colleagues, especially management."

"This has helped me see accountability as a learning process for improvement as opposed to just fulfilling mandatory donor requirements."

"I want to present the accountability self-assessment to our Board of Directors so they can undertake the exercise as well."

"I always viewed accountability in terms of donors; this has shed more light on the issue."

Case study 3 Uganda's CSO Quality Assurance Mechanism

The QuAM is a certification process for CSOs in Uganda. It is grounded in an appreciation of the importance of learning and self-improvement in a successful civil society, and builds on the lessons of other codes of conduct that have previously been implemented by Ugandan NGO networks. QuAM's certification programme includes minimum standards on issues of ethical governance, effective programming, and the effective management of resources and standards for improvement which identify the best practices that organisations should be striving for in the future.

To accommodate organisations that are at different stages of organisational development, QuAM has three levels of certification.

- 1** To achieve a **provisional certificate**, CSOs must meet only selected minimum quality standards. CSOs that have been awarded the provisional certification are expected to apply for full certification in a year's time.
- 2** To attain a **full certificate**, CSOs must fulfil all 32 minimum standards that cover ethical governance and effective programming.
- 3** If an NGO complies with all 59 quality standards they are awarded an **advanced certificate**. Complying with all 59 standards implies that not only have all 32 minimum standards been met but the CSO also adheres to the standards for improvement.

QuAM hopes to offer CSOs a valuable certification scheme that signals to stakeholders the legitimacy and credibility of an organisation. The progress of CSOs certified under QuAM is closely monitored and they are re-assessed every two years after the initial registration, and every three years thereafter. Organisations that breach quality standards risk having their certificate revoked.

A District Quality Assurance Certification Committee reviews each application for certification. This District Committee is made up of five leading representatives of civil society and respected figures in the district who are nominated by local CSOs for three-year terms. This District Committee makes recommendations to a National Certification Council, which is ultimately responsible for issuing Certificates and monitoring the implementation of the QuAM.

For more information go to: http://www.deniva.or.ug/files/programme-governance_QUAM%20leaflet_policies.pdf

Appendix 1

List of CSOs Engaged in the Research

Phone interviews were undertaken between March and May, 2008 with the following individuals:

- Development Network of Indigenous Voluntary Associations (DENIVA)
- Forum for Women in Democracy
- Foundation for Human Rights Initiative
- Gulu Forum
- Jinja District CSO Network
- Kabarole Research and Resource Center
- Koboko Civil Society Network
- National Union of Disabled Persons of Uganda
- Soroti District Association NGO Network

The following organisations attended the run jointly workshop by One World Trust and DENIVA on 3 September 2008, in Kampala

- BF School for International Leadership Training (BF SILT), Uganda
- Bugiri NGO Forum, Uganda
- Christian Partners Development Agency (CPDA), Kenya
- CIVICUS, South Africa
- Coast Rights Forum, Kenya
- Commonwealth Foundation, UK
- Development Network of Indigenous Voluntary Associations (DENIVA), Uganda
- Ilishe Trust, Kenya
- KANGO
- Kenyan Debt Relief Network (KENDREN), Kenya
- Luweero NGO Forum, Uganda
- National Association of Women's Organisations in Uganda (NAWOU), Uganda
- National Union of Disabled Persons of Uganda (NUDIPU), Uganda
- Network of Ugandan Researchers and Research Users (NURRU), Uganda
- Pader NGO Forum, Uganda
- Sironko Civil Society Network (SICINET), Uganda
- Social Development Network Kenya (SODNET), Kenya
- Tanzania Gender Networking Programme (TGNP), Tanzania
- Tanzanian Association of NGOs (TANGO), Tanzania
- Tororo Civil society network (TOCINET), Uganda

Appendix 2

One World Trust and DENIVA Workshop Outline

Aims of workshop

Building on the work that has already taken place through the NGO Quality Assurance Mechanism, the objective of this workshop was to raise awareness of common principles of accountability for CSOs in Uganda and facilitate the sharing of lessons and good practice on how to implement these principles within organisations. The workshop also fed into the development of a toolkit for CSOs in Uganda that would provide support and advice on how to put accountability into practice.

The workshop aimed to fulfil the following objectives:

1. Identify common principles of accountability for CSOs;
2. Identify common challenges and solutions;
3. Share good practice examples from across organisations;
4. Generate ownership of the principles of accountability and the toolkit that is being designed.

Learning objectives

The workshop aimed to add to learning on:

1. Common principles of accountability for CSOs;
2. The mechanisms and tools available to CSOs to put accountability into practice;
3. Processes of setting up accountability mechanisms in organisations of different sizes and levels of organisational capacity.

Target audience

The workshop was aimed at CSOs of varying sizes, purpose and stage of organisational development that wished to strengthen their accountability.

Facilitators

Robert Lloyd is Projects Manager of the Global Accountability Project at the One World Trust. He has five years of practical experience working with national and international NGOs, corporations and intergovernmental organisations on issues of accountability and good governance.

Deepti Sastry is a Project Officer at the One World Trust. She has worked with NGOs in India and Zambia and has experience working with NGOs, corporations and intergovernmental organisations on issues of accountability and good governance.

Venue and Duration

This one-day workshop was held in Kampala, Uganda on 3 September 2008. The workshop ran from 9am–5.30pm, with coffee and registration from 8.30am.

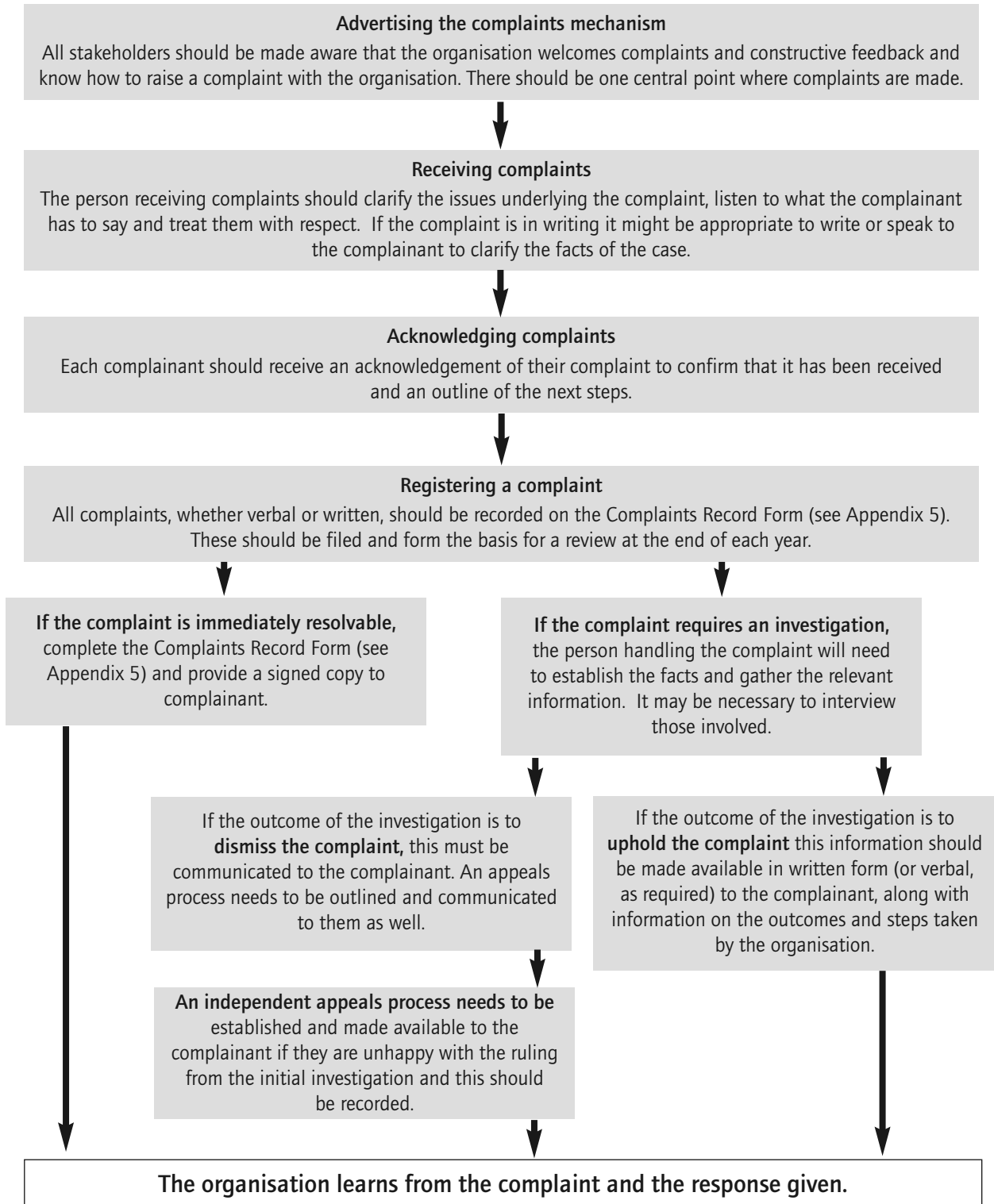
Appendix 3

Template for the Appraisal of the Executive Director

Questions to be addressed	Rating on a scale of 1-10 (10 = excellent)
Finances: No loss of operating funds and no prolonged legal difficulties Develops realistic budgets and stays within them Maintains needed cash flow and receives a 'clean' financial audit	
Revenue: Raises enough revenue to accomplish significant programme goals Maintains or builds a financial balance in keeping with organisational policy	
Human Resources: Maintains or increases productivity of staff Maintains sufficient and effective volunteer corps No evidence of undue staff turnover; no ongoing personnel complaints	
Programmes: Maintains or expands programmes according to plans Programme evaluations demonstrate quality and effectiveness Meets yearly programme goals and objectives	
Facilities: Maintains safe working environment for staff	
Planning and Governance: Has in place a clear mission statement and strategic plan Maintains an active Board that provides good oversight of the organisation	
Source: The Free Management Library document entitled 'Sample Form for Board's Evaluation of the Chief Executive', http://www.managementhelp.org/boards/edvalfrm.htm	

Appendix 4

Template of Complaints Process



Appendix 5

Template of Complaints Record Form

All complaints received by an organisation should be recorded and logged. These records can be used to ensure that complaints are dealt with efficiently and effectively, monitor trends and foster organisational learning. Below is a template of a complaints record form which can be adapted to suit your organisation's requirements.

Complaints record form	
Date: Date complaint is received	
Personal details of complainant: Name, contact details, if appropriate	
Nature of complaint: Brief outline of the complaint	
Details of complaint: A detailed description of the complaint the person has made	
Who dealt with it: Name of person who is or has responded to the complaint	
How it was dealt with: Action taken to handle the complaint	
Outcome: Outline of what has happened as a result of the complaint	
Follow-up required: Any action required as a result of the complaint. This may include a change to your organisation's procedures and policies	

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