



Commonwealth
Foundation

Civil Society Accountability

Principles and practice

Sierra Leone Toolkit



Civil Society Accountability: Principles and Practice

**A toolkit for civil society
organisations in Sierra Leone**



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Preface

Civil Society Accountability: Principles and Practice – A toolkit for civil society organisations in Sierra Leone was developed by the Commonwealth Foundation and the Campaign for Good Governance, Sierra Leone. It explores what accountability means for civil society organisations (CSOs) in a post-conflict context. The aims of the toolkit are threefold: to recognise and lay down the foundation for working with common principles of accountability for CSOs in a post-conflict context; to identify current good accountability practices that exist among CSOs and identify areas where capacity needs building in the sector and further support is required; and finally to provide practical steps, tools and templates that CSOs can use to realise accountability in their day-to-day activities and interactions with stakeholders.

In conflict affected countries, CSOs play a critical role in providing services to citizens and at times substitute for public institutions and become primary providers of basic and essential social services. In these circumstances, CSOs are likely to face a number of challenges, which include:

- The risk of unaccountable and fraudulent CSOs
- The absence of sanctioned legal frameworks in fragile states can hamper serious intentions to implement necessary checks and balances and accountability mechanisms
- Governments that are frustrated by the slow pace of international funding for the public sector may see donor-funded CSOs as competitors; they may feel they have legitimate grounds to indict CSOs for being inefficient, and even loyal to foreign agendas (World Bank, 2007).

In many cases, CSOs are also playing a greater role in shaping national policy. Given this multiplicity of roles, the imperative for CSO accountability comes from a variety of actors: from governments looking to tighten up on regulating the sector; from public pressure as scandals related to mismanagement of CSOs have a much higher profile; from within the sector as CSOs feel the need to demonstrate their work more effectively and transparently. This leads to key questions that need to be addressed, including: Who are these CSOs? What is their role? Who is funding them? Who are they accountable to?¹ In a post-conflict context these questions are all the more important, given some of the challenges noted in the preceding paragraph.

While the toolkit is designed specifically for organisations in Sierra Leone, it has been developed with a keen eye to recognising the role that conflict may play in the accountability of civil society in Sierra Leone and in other countries working within a similar context.

The toolkit has been developed through a participatory process involving a wide range of representatives from the Sierra Leonean 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.

This toolkit would not have seen the light of day but for the untiring efforts of Deepti Sastry, who worked very hard to co-ordinate the project. Special thanks also goes to our various civil society partners in Sierra Leone who participated in this project and also provided valuable insights and feedback during interviews, workshop and the editorial phases. Finally, thanks are also due to Christabel Gurney, who helped us with editing the final text.

1. Introduction

How was the toolkit developed?

The toolkit was developed through a four-stage process that ran from May 2010 to April 2011.

First, desk-based research was conducted on some of the difficulties and challenges facing CSO accountability in Sierra Leone and the more general governance challenges.

Second, 15 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 (CBOs), non-governmental organisations (NGOs), women's groups, human rights organisations and disability groups (see **Appendix 1** for a full list of interviewed organisations).

Third, a three-day participatory workshop was held in Freetown in November 2010 which engaged Sierra Leonean CSOs more widely in identifying common principles of accountability, sharing practices and discussing ideas for the toolkit (see **Appendix 1** for a full list of organisations that participated in the workshop).

The final stage of the process involved a two-day 'in-country' editorial working session in March 2011 in Freetown with a selection of civil society representatives to agree on the content, and to 'test' and validate some of the assumptions in the toolkit.

How is the toolkit structured?

The toolkit is divided into four sections, which have been designed to be self-standing and which can also 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 Sierra Leone. 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.

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. *Openness and information sharing*, for example, has been identified as a key principle of accountability by CSOs in Sierra Leone.

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 *openness 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.

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.)

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, sub-section 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?

The term ‘civil society’ encompasses a variety of organisations ranging from academia, NGOs, trade unions, professional associations, media, self-help groups to women’s and faith groups, community-based organisations to private sector associations. Although they are all separate from the state and market, this is often where their similarities end.² Each set of organisations has a different mission, values, organisational structure and membership base. Recognising this diversity in civil society, the toolkit does not try to appeal to all types of CSOs in Sierra Leone. It has been primarily designed for and informed by discussions with NGOs, CBOs, advocacy groups and CSO umbrella organisations.

However, the authors wish to emphasise that 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.) The tools listed in Section 4 could be adapted to a different institutional context without too much effort. 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 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. Community-based organisations may not feel the development of formal policies is the most appropriate way of addressing such concerns, given limited size and capacity. It may prefer to address staff welfare issues in other more informal ways.

The toolkit gives special emphasis to CSO umbrella organisations and what accountability means to them. This group has been singled out: (a) because they have a distinct organisational structure, which sets them apart from other CSOs and requires specific attention when looking at accountability; and (b) because CSO umbrella organisations can play an important role in leading on accountability within the sector and supporting members to do the same. Getting 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 Accountability on the CSO Agenda in Sierra Leone?

A paper by the Institute of Development Studies (2010) approaches the idea of governance in fragile and post-conflict states as a domain that requires thinking around the idea of 'formal' arrangements and institutions. As the paper clearly states: '[p]racticitioners need alternatives' (IDS, 2010: 7). The approach adopted by this research project is very much to work within the framework provided by civil society in Sierra Leone: focusing on the strengths, identifying challenges and weaknesses, and finding in-country methods, tools and culturally and religiously appropriate methods to address them.

Much of contemporary civil society in Sierra Leone rose from the aftermath of the war. In fact, calls for an NGO policy were the result of the sudden emergence of civil society post war (presentation by Shellac Davies, Coordinator, Sierra Leone Association of Non Governmental Organisations, 2010). Although civil society in more local, community-based forms existed prior to colonisation, modern civil society structures only started developing in the early 1990s, with the emergence of trade unions. Civil society, from the 1990s, played a strong role in transitioning to a democratic state and also played a significant role in bringing democratic rule in 1998, as part of the Lomé Agreement (CIVICUS, 2007).

The USAID *NGO Sustainability Index for Sub-Saharan Africa*, published in 2009, notes: 'the NGO sector in Sierra Leone has fully embraced the developmental phase that is indicative of the country's position a decade after the war ended. Sierra Leone is focused on developing its infrastructure and industry after five years of post-conflict reconciliation and reconstruction' (USAID, 2009: 113).

The report notes further that: 'several NGOs have formed coalitions or networks in order to promote advocacy on specific issues and to lobby for particular interests. Campaign for Good Governance, women's groups and a host of CSOs have been mounting a robust campaign for the enactment of affirmative action policy: minimum 30% quota to ensure an increase in women's political leadership in Sierra Leone. This campaign has resulted in the establishment of the M30% task force led by the Ministry of Social Welfare, Gender and Children's Affairs. A draft bill has been developed as a start to the enactment process.

Finally, the report also notes that: 'the sector is largely dependent on foreign donors. Service provision by [civil society organisations] is subject to levels of funding available from foreign partners. NGO infrastructure is lacking in formalized structures, and NGOs lack basic equipment' (USAID, 2009: 114).

From the interviews, there seems to be a consensus that citizens' participation in civil society operations and issues are limited, owing primarily to the general loss

of confidence in the sector due to factors like corruption, ineffective and inefficient communication, lack of transparency, accountability and often badly-defined programmes that do not seek effective participation and thereby ascertain and set expectations. This project has attempted to focus on these identified gaps and support civil society capacity to be able to communicate and operate in an accountable, participatory and transparent manner. Civil society has made significant strides in contributing to development processes and institutional strengthening through their constant engagement with state actors and their constant involvement in state developmental processes. Citizens have become more vocal and more aware of the issues that concern their welfare than ever before because of civil society's engagement with citizens through their various public awareness programmes.

Civil society perceptions of accountability in Sierra Leone

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. Section 4 sets out in detail key elements of CSO accountability.

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

'Innovative in how to communicate given that a good number of constituents are illiterate.'

'Leadership – how leaders are elected. Proper elections and representation.'

'Financial accountability – have appropriate and acceptable methods to report.'

'Ensuring accountability among members by carrying out monitoring and evaluation of CSOs.'

'Have to be accountable to both the donors and those the funds are intended for; the community who are the beneficiaries.'

'The community should also be empowered, so that there would be checks and balances.'

'Transparency and keeping proper records and making those records accessible to stakeholders.'

'Another key element of accountability is by maintaining good reputation.'

'Institutionalise systems of acc – transparency on what these organisations do.'

'Proper accounting, effective use of funds.'

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, 'accounting to donors' and 'communicating with beneficiaries on project development' 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 Sierra Leone 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, what it is planning to do and how it is performing in relation to the goals it has set itself. This is information that 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 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 organisational effectiveness**. 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 that it is having a positive impact it will have difficulty justifying its existence and mobilising future funding. Box 4 summarises the key principles of accountability for CSOs in Sierra Leone.

Who are CSOs accountable to and for what?

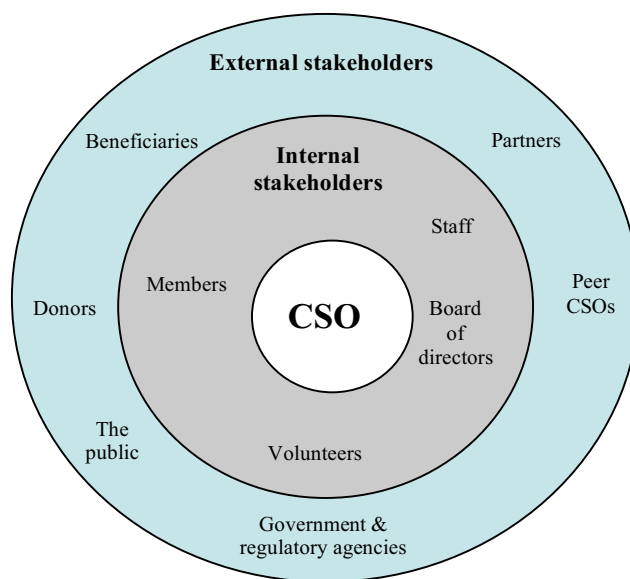
CSOs impact on a range of individuals and groups; these are its stakeholders (see **Figure 1**). A stakeholder is any person, group or institution that is affected by or can affect a CSO’s operations. They can be both internal and external to an organisation. Being aware of and responsive to the needs, interests and views of stakeholders and balancing them when making decisions is essential to accountability.³

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. 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 interests lies at the heart of the accountability challenge. It is an issue that many CSOs in Sierra Leone have struggled with. The biggest issue was finding a balance between being responsive to donor demands, on the one hand, and remaining accountable to communities, on the other.

Figure 1. A CSO's potential stakeholders



Box 4 Key principles of accountability for CSOs in Sierra Leone

Based on the research in Sierra Leone, 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.
- **Inclusiveness and participation:** involving key stakeholders in the decisions and activities that affect them, and listening and responding to their concerns and ideas.
- **Organisational effectiveness:** 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 by organisations.

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** is concerned with identifying and prioritising stakeholders' needs and interests; it is 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 standards where there is a difference of opinion as to whether it is being met.

As mentioned in Section 2, there may be some standards that may 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 to guide your 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 are 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 Tool

	Yes	Partly	No	Don't know
A. Accountability basics: to whom, for what and how are you accountable?				
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 and shared through a participatory process				
B5. Your organisation has a strategic plan against which progress is monitored and evaluated				
B6. Your organisation produces an annual report that is disseminated widely and that lists: key financial figures, basic governance structures, activities undertaken and lessons learned				
B7. Your organisation actively ensures there are no conflict of interests among staff and board members				
B8. Your organisation is consistent in what information it makes publicly available				
Role of the Board in governance				
B9. Your Board periodically reviews the performance of the organisation in relation to the objectives set out in the strategic plan				
B10. Your Board receives adequately detailed and timely information to perform its oversight functions effectively				
B11. Your Board has a formal and transparent procedure for the election of new members that is based on merit and needed skills				
B12. Your Board conducts regular evaluations of its own performance and capacity needs				
B13. Your organisation involves beneficiaries in Board discussions and decisions				
B14. Your Board has procedures for selecting, monitoring and evaluating the performance of the Executive Director/Head of the organisation				
B15. Your organisation has a clear separation of roles between the Board and management				

Accountability Self-assessment Tool (continued)

	Yes	Partly	No	Don't know
Accountable governance in CSO umbrella organisations				
B16. Your umbrella organisation has clear membership criteria and a transparent process for accepting new members				
B17. Your organisation keeps a members register that is updated regularly and made publicly available				
B18. Your umbrella organisation ensures the active involvement of members in the development of policy and strategy				
B19. Your umbrella organisation ensures meetings of the Board are open to all members				
B20. Your 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 Tool (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 ⁴				
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

Since the end of the civil war in 2002, CSOs in Sierra Leone have emerged as prominent actors in development (Davies, 2010). Drawing on the discussions and experiences of CSOs that participated in the workshop and interviews in Sierra Leone, this section provides suggestions and recommendations on how organisations can realise standards of accountability and translate accountability into practice. It is structured according to the four components of the self-assessment tool: (i) accountability basics; (ii) accountable governance; (iii) accountable programmes; and (iv) 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 project, for example, 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.

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 identify the **most appropriate types of engagement for different stakeholders** at successive stages of the project cycle or in relation 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 create **clarity on who an organisation primarily exists to serve**.

! 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 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.⁵ 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.

- ! Staff members may prioritise stakeholders differently. It is important to get staff to reflect on the importance of a particular stakeholder for a project/programme/organisation, while removing themselves from their own work and immediate stakeholders.
- ✓ 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 reaffirm 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: Youth Alliance for Progress and Development	Youth groups	Communication and involvement in projects and programmes	A - very important	Communicate in an ad hoc manner with global youth groups	

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

? There are three categories under which organisations can register in Sierra Leone: non-governmental organisations; not-for-profit companies and community-based organisations. These are in place to ensure CSOs meet a basic level of public accountability. They mandate practices such as registration with specific ministries and disclosing mandated information. Failure to comply means an organisation's very status as a CSO can be compromised.

! Complying with CSO legislation in Sierra Leone is an arduous and complex process, given the various acts governing CSO activities. Many have argued that the legislation is relatively restrictive and curtails the freedom of CSOs to undertake political or human rights advocacy. The current legislation also provides excessive scope for government interference in the operations of CSOs. Much of the restrictive legislation is partly because of a wider movement towards more accountability (for example, the Anti-Corruption Act) in the public landscape.⁶

✓ For more information or help with complying with legislative requirements visit the website of the Sierra Leone Association of Non-governmental organisations (SLANGO).⁷ For copies of current CSO legislation in Sierra Leone go to the ICNL online library of CSO laws worldwide. You will need to create an account to access documents but registration is free.⁸

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

TOOL 2 A checklist of regulations in Sierra Leone affecting civil society organisations

The **three categories** of organisations need to be registered with different ministries:

- ✓ **Non-governmental organisations** with the Ministry of Finance and Economic Development
- ✓ **Not-for-profit companies** with the Registry's Department
- ✓ **Community-based organisations** with the Ministry of Social Welfare or local governments

The **legislation** affecting CSOs in Sierra Leone is:

- ✓ The Constitution of Sierra Leone (1991);
- ✓ Revised Non-Governmental Organizations Policy Regulations (2009);
- ✓ National Social Security and Insurance Trust (2002)
- ✓ Local Government Acts (2004);
- ✓ The National Revenue Authority Act (2002);
- ✓ Registration of Business Act (2007).
- ✓ In June 2010, the Cabinet of Sierra Leone approved the Freedom of Information Bill. The Bill remains pending before Parliament.

NGOs are required to fulfil specific criteria in order to comply with legal rules:

- ✓ At least five members of staff, office space and a signboard are required,
- ✓ NGOs need to sign an agreement with the Government and may face field verification visits and in-person interviews;
- ✓ Re-registration on an annual basis.
- ✓ NGOs must get permission from Government before commencing operations
- ✓ Membership of SLANGO is essentially mandated by law

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.

! A certification of incorporation for not-for-profit companies may be issued on submission of a detailed memorandum of association to the Registry's Department. Similarly, community-based organisations are required to submit a constitution (among other documents) to the Ministry of Social Welfare or local government in order to be registered.

✓ For more information on different approaches to CSO governance, visit the Community Toolbox website. This outlines different governance structures that can be used for CSOs depending on size and stages of organisational development. The section 'Organizational Structure: An Overview' is particularly useful.⁹

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.

! Although many organisations have mission statements (for CBOs in Sierra Leone they are required to be legally registered), 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. To write an effective mission statement, organisations may wish to consider the following suggestions:

- 1 A mission statement must clearly describe the non-profit organisation's strategy. This commonly used term – 'strategy' – defines the actions that make the non-profit organisation unique. An effective strategy provides competitive advantage.
- 2 A well-crafted mission statement allows an civil society organisation to operate with focus and discipline. It helps to provide consistency in decision-making.
- 3 The process of creating the mission statement is just as important as the end result. Why is this? Because the staff and the Board will have embraced this definition of strategy. Over time it is the Board that is the keeper of the mission statement and the Board will challenge the staff regularly to see that the statement is being achieved just as the board of a private sector corporation will monitor profit.¹⁰

- ✓ If your organisation currently does not have a mission statement, or wants 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 some 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 noticeboards
- 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

- ? 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. It should maintain a balance between structure for a framework for future activities, while also having flexibility to adapt to changes in the political and economic environment, which may present new opportunities or challenges.

Figure 2. Incorporating vision into your programmes and projects



Given that a strategic plan sets the direction of the organisation over a three to five year period, it is important that key stakeholders are involved in the process of developing it. They have a stake in what the organisation accomplished 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 also be achievable. It is better to focus limited resources on a few issues than to try to address many issues, but have a real impact on none.

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 wish to consider:

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/assets/cms/File/PDF/Manuals/Good%20Governance%20Manual%20-%20final.pdf>

Involving beneficiaries in the process of developing the strategic plan is particularly important. As recipients of a 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 Sierra Leone. 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.

✓ 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, it may set up a committee or working group to lead the process.. If this is the case, consider involving beneficiary representatives in the group. The benefit of this approach is that beneficiaries are being involved in decision-making, rather than just being consulted. There are challenges, however: selected beneficiaries need to be able to engage in discussion around 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.

If staff are dissatisfied with beneficiary involvement, it is the role of senior management to train them on how to effectively communicate with beneficiaries in order to generate appropriate and relevant responses for the project and to manage expectations effectively.

For a 'How-to' on developing a strategic plan see the Alliance for Non-profit Management's tool, *Business Planning for Non Profits: Why, When and How it Compares to Strategic Planning*. This resource outlines how strategic planning differs from a business plan and how to develop such a plan.

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.¹¹

The Free Management library provides tips on how to monitor and evaluate a strategic plan and advise on what to do if you start to deviate from the initial objectives.¹²

B5 Your organisation has a strategic plan against which progress is monitored and evaluated

? The strategic plan is a document that is developed so that an organisation may consistently return to assess how it is doing on a regular basis, in relation to its wider goals and mission. It is a useful exercise for the organisation to

set programmatic and project goals/outputs/outcomes that can be used to reflect on the progress of a strategic plan.

- ! It is difficult to keep track of the wider objectives and goals of an organisation while dealing with day-to-day activities and projects. However, it is also easy to veer off the mission and goals, so regular reviews are important.
- ? The Free Management library provides tips on how to monitor and evaluate a strategic plan and advice on what to do if you start to deviate from the initial objectives.¹³

B6 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.

Increasingly, organisations from other countries 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 can send out the wrong message. Issues such as environmental conservation, poverty alleviation and human rights are all complex issues; 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.

✓ **Tool 4** provides a basic outline of what issues to cover in an annual report. 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.

TOOL 4 Items to include in an annual report

- ✓ Opening statement from the Chair of the 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 learned over the year
- ✓ List of key donors
- ✓ Overview of financial accounts
- ✓ Explanation of governance structures
- ✓ List of Board members and staff
- ✓ List of partners

B7 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

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 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.

! It is important to guard against a conflict of interest arising in the first place, as it has the potential to undermine one's credibility. 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, which can be just as damaging to how an organisation is publicly perceived.

✓ 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. It is also important to ensure that the organisation has a robust system of checks and balances which can 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 website of the African Health Organisation provides a template.¹⁴

B8 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.

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- ! As is often the case, many CSOs do not consistently provide appropriate information to key stakeholders. They often do not have a coherent approach to what, when and how they make information available as well. 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. In this way the expectations about information provision for stakeholders will also be appropriately managed.

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 and internal correspondence (see **Tool 5** for guidance on how to develop a transparency policy).

Role of the Board in governance

The Board provides collective leadership for an organisation. It represents the interests of a CSO 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.

B9 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**.)

TOOL 5 How to develop a transparency policy

Try to engage a cross section of staff and Board members in these discussions. In 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:

- Action Aid International, *Open Information Policy*
http://www.actionaid.org.uk/index.asp?page_id=101130

- ! 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 Participatory Organizational Evaluation Tool of the UNDP can be used at any level within a CSO, including the Board-level, to evaluate the performance of an organisation in relation to plans and goals and assess capacity gaps. The resource is both a tool and a process that enables an organisation to conduct an assessment of its capacity. It is designed to bring staff together to discuss future developments and capacity issues. It is a useful exercise to identify how the organisation is doing with respect to the goals and objectives that it set itself in the strategic plan.¹⁵

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.¹⁶ It also contains some good tips on how to monitor and evaluate a strategic plan more specifically.¹⁷

B10 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: sometimes 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. Clear systems and procedures also need to be in place for the election of Board members, length of tenure and for dealing with dysfunctional boards. This information should ideally be included in the terms of reference.

B11 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 a formal application and interview process is in place. There is no reason why a Board member should not be recruited in the same way as any other member of staff.

! Often the recruitment of CSO 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 to 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. Leading your NGO. Corporate Governance: A Reference Guide for NGO Boards** also has a checklist of questions to help put a diverse and effective board together – see particularly pages 7 and 8.¹⁸

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 and 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, finance or legal questions), 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>

B12 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 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**.¹⁹ *Corporate Governance: A Reference Guide for NGO Boards*, pages 23, 38, 39 and 40, also has evaluation guides and self-assessment checklists.²⁰

B13 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.²¹ 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 if any in Sierra Leone 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. However, it is also important to have processes and procedures in place for the selection of the beneficiaries.
- ! 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**.

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- **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 or members of the public.

B14 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 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 him/her to 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 of the Board should take the lead in conducting the review of the executive head, it is important that the Board conduct the evaluation as a body. The Board Chair can then communicate the results of their assessment to him/her, along with recommendations.

! The close relationship between the Board and Head 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 head of the organisation is performing.

✓ The specific performance criteria for the head of the organisation will of course vary from organisation to organisation based on the specific challenges it faces. **Appendix 2** provides a template of the general areas that could be covered in the appraisal of the head of the organisation, using the example of the Executive Director.

B15 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 interests 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 is 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.

- ! 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.²²

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.

B16 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.

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 whom the membership is open - 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

B17 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.
- ✓ 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.

B18 Your CSO umbrella organisation ensures the 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 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 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, little effort is 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.

B19 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.

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- ✓ To facilitate the involvement of the wider membership in Board discussions, make sure that all Board meetings are advertised 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.

B20 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 Board 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 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.
-

Pampana Communications have a notice-board in their office where they display project information, that is updated regularly. They also hold stakeholder meetings in Eastern Freetown, with target communities, to provide them with regular updates on projects, up until approval.

C Accountable programmes

Programmes relate to the structures, processes and practices that are 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. Accountable and effective programmes will usually comprise of effective and timely sharing of information with stakeholders, widespread participation in the design, implementation and delivery of activities, and participatory and effective monitoring, evaluation and learning processes.

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 the mission being redrawn to fit a project or programme idea.

! 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.

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**).

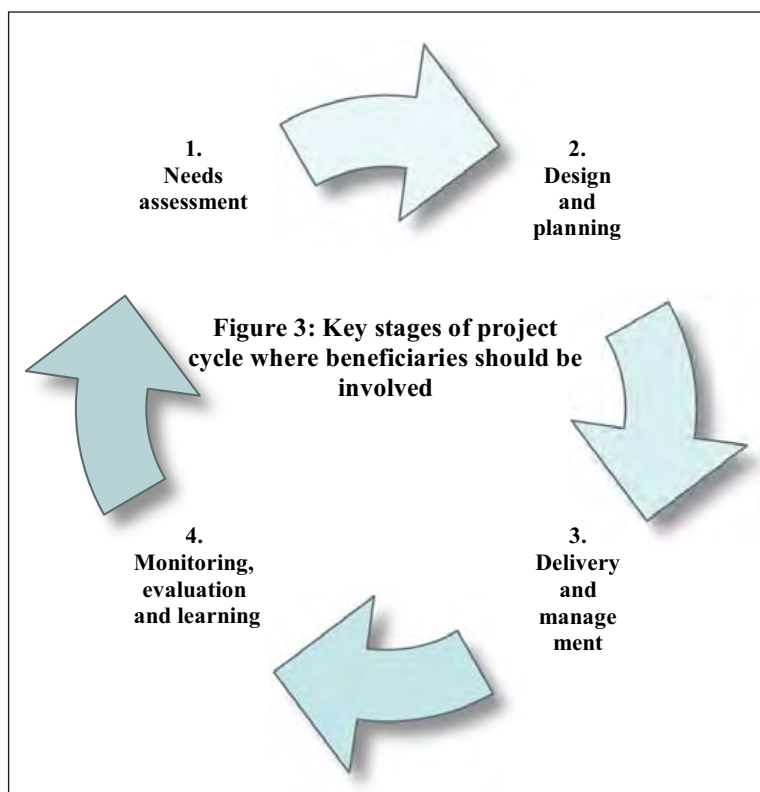
! Involving beneficiaries in the project cycle means more than simply sharing information; it requires listening to their views and making adjustments where appropriate. Feedback is crucial to quality engagement. Even if stakeholder views are not taken on board, organisations should explain why. Failing 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.

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?
Project/Programme 1			
Project/Programme 2			

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



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 co-ordinate 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.²³
 - The International Institute for Environment and Development (IIED) *Participatory Learning and Action series* also provides some interesting approaches to participatory planning.²⁴
 - The Eldis web resource is a good repository of different tools and manuals on participatory techniques.²⁵

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

- ? In order for beneficiaries to meaningfully engage with a CSO, 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 scrutinise a CSO's activities more effectively, 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. In some situations 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 it is using funds. At project level, monitoring and evaluation require 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 Sierra Leone struggle. For many monitoring and evaluation is not a prioritised activity.

The Centre for Coordination of Youth Activities develops its programmes by assessing the youth communities. It uses peer-review processes (focus groups and interviews) and actually trains youth to run focus groups and interviews in order to determine what projects need to be run. In effect, it uses its stakeholders to conduct a needs assessment.

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.

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 thinking about how transparent their organisation 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 activities does the CSO undertake within its 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 its 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 to each question and have them place marks against the statement they most agree with. For example, 'How much money does the CSO allocate to its community?'. Is it: A) 100,000 Leones; B) 500,000 Leones; or C) 1,000,000 Leones?

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.

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, for example, happens through a complex process, influenced by multiple factors,

many of which are outside of the control of any one organisation. Moreover, frequently a number of organisations will work towards advocating a particular policy change, and therefore isolating the impacts of one organisation from the effects of others can be difficult.

- ✓ 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.

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.²⁶

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.²⁷

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.

- ✓ **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.

The Centre for Accountability and Rule of Law (CARL-SL) monitors court trials that relate to domestic violence, juvenile justice, human rights and sexual and gender-based violence. It conducts interviews with officials, victims, offenders, and also visits juvenile homes to collect monitoring data in order to evaluate their programmes.

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 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.²⁸

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*.

- 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.²⁹
- *Participatory Monitoring and Evaluation for Natural Resource Management and Research* by the 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.³⁰

The **Society for Democratic Initiatives**, Freetown, uses an innovative approach to work with community groups. Dividing Freetown into three districts, the organisation trains three community leaders on human rights, gender-based violence and how to work with both the SDI and the community as representatives. They also hold community meetings to communicate information on legal cases, solicit responses on the cases and get community members to share their experiences. This provides opportunities for the SDI to collect data and communicate that data and relevant operations to the community.

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



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 a 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.

It is important to note, however, that these definitions can vary from organisation to organisation.

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.
- **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.³¹
 - *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.³²
 - 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.³³

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 may be made and key issues may be missed. It is also important to incorporate a stage for 'learning' into the programme management cycle.
- !
- 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 learned 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.

The Centre for Co-ordination of Youth Activities has developed a monitoring and evaluation framework at three levels: community, programme office and national headquarters. At community level, it has instituted a Project Implementation Management Committee, which comprises community leaders, chiefs and religious leaders. The data from this committee feed into the programme office, which in turn feeds data into the national headquarters. Each level has its own information sheets based on what information is reported.

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

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 learned?
- 5** What are we going to do about the challenges we have identified?
- 6** Who will take the action?

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 'X'?
 - What, specifically, will you do next week?
 - Could you tell me more about 'Y'?
- 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*.

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).

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.

Secondly, as well as handling grievances 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.

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 users' 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

❗ CSOs may feel that their proximity to beneficiaries and the long-standing relationship that they have with them is adequate for ensuring 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.

CSOs also need to be sensitive to the fact that staff may resist the introduction of complaints procedures; they may be fearful that once these procedures are 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 that complaints mechanisms are sensitive to such factors.

✓ 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.

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.

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.

TOOL 13 (continued)

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.

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.

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- ✓ 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.
 - 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 umbrella organisations. In the absence of this evidence, it becomes difficult for umbrella organisations 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 umbrella organisations 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.³⁴ This offers useful frameworks for assessing capacity building activities. Another tool that may be of particular use is *Participatory Capacity Building*, which is a toolkit that helps assess the capacity and strategic planning of NGO capacity. Although tailored for NGOs, the tools provided can be easily adapted to suit umbrella organisations.³⁵

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.

Human 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. 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.

✓ When undertaking a recruitment process, here are a number of issues you may wish to consider:

- Identify specific job requirements and qualifications – work experience and educational – that candidates need to have. Visit the NCVO website for a template on what skills and qualifications an organisation may want to look for when recruiting candidates for specific positions.³⁶
- Use local dissemination techniques like community noticeboards to publicise vacancies and ensure coverage within appropriate communities.

-
- Highlight the recruitment process as part of the job description (criteria used, timelines, etc.)
 - 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 requested.

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 emphasis given to beneficiary involvement in the organisation.

D2 Your organisation ensures that 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.
- ✓ Staff appraisals should happen every year and it will be useful to employ an appraisal form based on the job description and competencies.

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.

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

TOOL 14 Staff development checklist

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*.

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.

! 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:
 - ✓ 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.

- Build accountability into the appraisal process. Assess staff based on their technical abilities, but also the attitudes with which they carry their work out. This is different from a monitoring and evaluation plan as it focuses on the staff rather than on the organisation itself.
- 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.
- **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.
- **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
 - ✓ failure to provide statutory employment rights.

These processes should be applied fairly to all staff members regardless of their position within the organisation.

! 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 can be 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 the difficulties inherent in raising concerns about a colleague in such an environment, their existence communicates to staff that their concerns will be dealt with professionally.

- ✓ For template policies on
- Disciplinary procedures, visit the NCVO website.³⁷
- For guides on what to have in:
- A grievance process see **Tool 15**.
 - Recruitment/employment policy see **Box 10**.

TOOL 15 Developing a staff grievance policy

Issues that need to be addressed

- The participation of both the employer and employee in discussions
- The disclosure of relevant information to employer and employee
- The attendance of a companion/trade union representative in support of the employee
- Communicating the confidential nature of the proceedings
- Communicating an appeals process

Stages in a grievance process

- 1 Informal discussion
- 2 Written statement to be submitted by employee
- 3 Meeting attended by employer and employee
- 4 Appeals process if proceedings are unsatisfactory

Box 10 What to communicate in a recruitment/ employment policy

- 1 State **details** of the policy and the organisation's stance on the policy
- 2 **Scope** of the policy: who does it apply to?
- 3 **Practice**: how does the policy work in practice and how will it be implemented?
- 4 **Staff**: responsible for implementing the policy
- 5 **Date and sign** the policy

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 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.

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, and is stable and reliable. Finally, audits are also important to donor relations: in many cases audited accounts can highlight the growth (or gradual decline) of an organisation. 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. Finally, the tendering process for recruiting audit firms also needs to be managed well and where feasible should also be transparent.

✓ 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:

The Sierra Leone Association of Non Governmental Organisations discloses its financial plans and shares its budget with communities in the districts in which it works.

- Post the accounts on the organisation's website
- Display a summary of the accounts on the noticeboards 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.

! For small organisations it is difficult to find an independent source to enable the reporting of complaints for staff, in line with a 'whistleblower' policy.

✓ It may be useful to collaborate with other small NGOs to set up an independent reporting system, thereby making it much more cost-effective. The National Council of Nonprofit Associations provides a sample whistleblower policy, which can be adapted to suit organisational contexts.³⁸

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 spending. 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.

! **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. **CIVICUS** has also produced a useful resource on basic financial management called the *Financial Control and Accountability Toolkit*.³⁹

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.⁴⁰

! The context in which a CSO works will shape what financial information it makes available to beneficiaries. It is important therefore to think through both what benefits financial disclosure may bring, and 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 16** 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 16 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 you have in 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 accept whatever funding is available, irrespective of whether it ties in with their core mission. 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 Sierra Leone

The purpose of this toolkit is to build on existing debates on CSO accountability in Sierra Leone, focusing specifically on the post-conflict context. It seeks to identify the key principles and tools for strengthening practice. Hopefully it shows that accountability is achievable, and that few organisations are starting from scratch. Organisations and the sector more broadly, however, need to move the agenda forward and make sure that accountability becomes embedded in CSO's daily practices.

Individually, CSOs can do a number of things:

- Share the toolkit with colleagues and encourage them to use it.
- Assess your 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 (as, for example, the Centre for Human Rights and Peace Education has already started doing).⁴¹
- 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.

Interestingly, the outcome of the workshop was the immediate formation of a **Coalition on Accountability** that will take this issue forward. Some of the recommendations that came from the workshop were:

- 1 To further train a wider group of trainers on the toolkit and how to use and adapt it.
- 2 Work with the Government to evaluate the NGO policy, based on the recommendations from the toolkit.
- 3 Finally, the use of the toolkit to develop a peer-review process towards accrediting organisations on their 'accountability' commitments and practice.

It is very clear that 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; a peer review mechanism will facilitate standardising accountability practices across the sector.

Box 11 Reflections on CSO accountability after the workshop in Freetown

'The workshop exceeded my expectations as it was very interactive and informative. People engaged (and were asked to engage) in many discussions, which helped to understand the matter. If there were any questions they were answered properly.'

'I perceived accountability as only relating to finance and or budgetary planning. But this workshop helped me to understand that there is more to it.'

'We explored the shortcomings and weaknesses of institutions and later how to strengthen them.'

'This workshop has made me understand that I should be open to members on organisational activities and finances.'

'It has raised topics which I would otherwise have not considered and given me a more global view of accountability.'

CSOs are beginning to play a key role in the structures and processes of governance in Sierra Leone. They provide essential services, monitor the government's compliance with commitments, advocate on behalf of marginalised groups and provide basic services to communities. 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. 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 Sierra Leone and in turn undermining the sector's important contribution to social justice and development.

Appendix 1

Complete List of CSOs Engaged in the Research

Phone interviews were undertaken between April and May 2008 with the following organisations:

- 50/50 group
- Society for Democratic Initiatives
- Civil Society Movement
- Forum of Conscience
- Sierra Leone Association of Non Governmental Organisations (SLANGO)
- Enhancing the Interaction and Interface between Civil Society and the State (ENCISS)
- National Accountability Group
- Centre for Coordination of Youth Activities (CCYA)
- Sierra Leone Court Monitoring Group
- Young Alliance for Progress and Development (YAPAD)
- Amnesty International – Sierra Leone
- Mano River Women’s Peace Network (MARWOPNET)
- Lawyers
- National Elections Watch
- Women’s Partnership for Peace and Justice – Bo district

The following organisations attended the workshop run by the Commonwealth Foundation and the Campaign for Good Governance, held on 17–19 November 2010 in Freetown:

- Women’s Solidarity Support Group
- National Advocacy Coalition on Extractives (NACE)
- Coalition for Justice and Accountability
- Government Ministers
- Representatives from the Parliamentary Oversight Committee
- Representatives from the Ministry of Finance and Development Planning
- Human Resource Management Office (Ministry of Development)
- Ministry of Local Government
- Freetown City Council
- Campaign for Good Governance
- Conscience International

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- Gbotima Women's Development Association – Kenema district
 - Centre for Coordination of Youth Activities (CCYA)
 - Parliament
 - Premier Media
 - Sierra Leone PEN
 - Coalition of Civil Society and Human Rights Activists – Sierra Leone
 - Radio Democracy
 - Women's Action for Human Dignity – Bombali district
 - Women's Forum
 - Civil Society Movement
 - Pampana Communications
 - Network Movement for Democracy and Human Rights (NMDHR)
 - Trocaire
 - LAWYERS
 - Sierra Leone Broadcasting Corporation
 - Centre for Human Rights and Peace Education – Bo district
 - Network Movement for Justice and Development (NMJD)

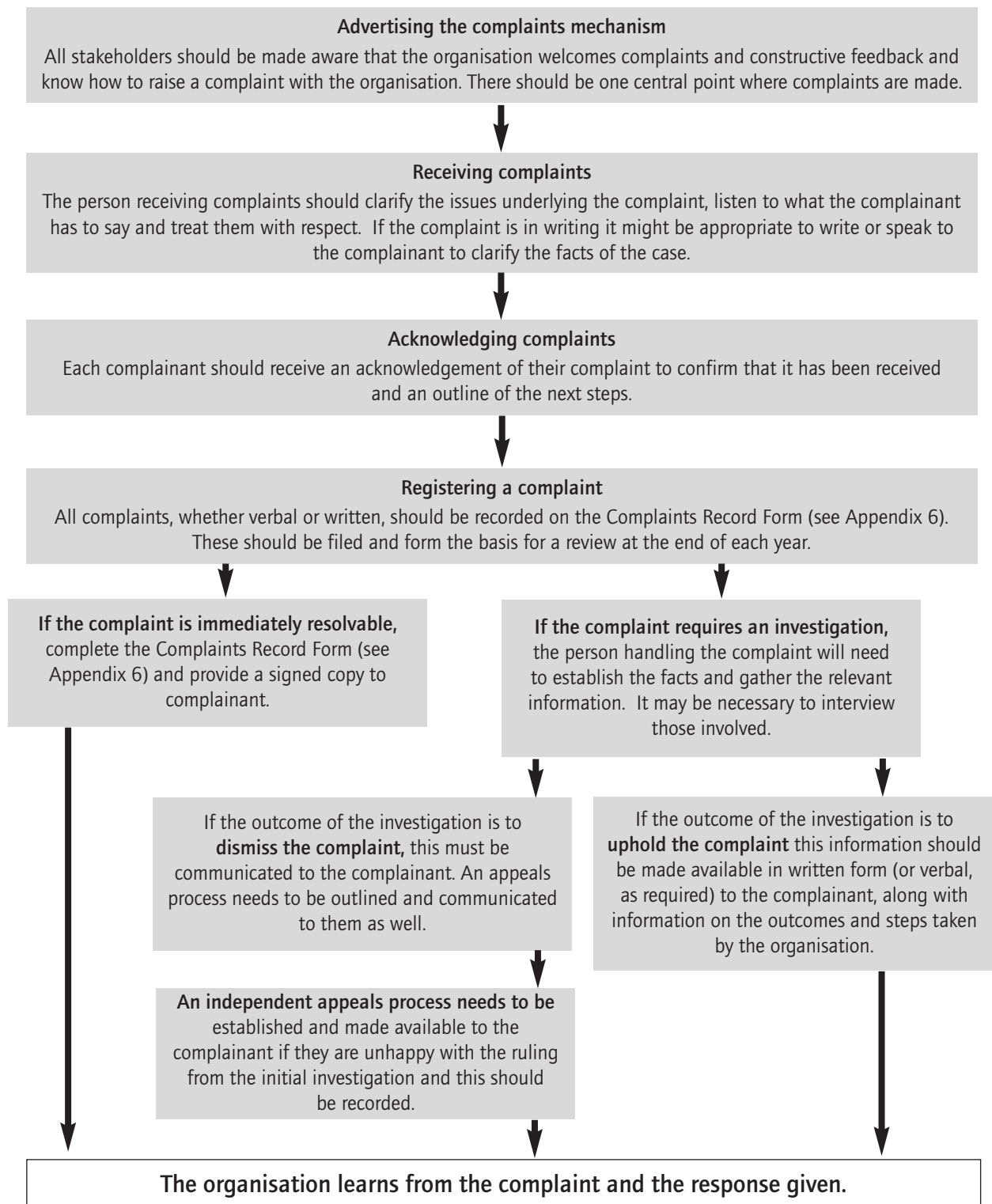
Appendix 2

Template for 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 3

Template of Complaints Process



Appendix 4

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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Additional website resources

Community Toolbox website: http://ctb.ku.edu/en/tablecontents/sub_section_main_1085.aspx

Defining Civil Society, World Bank: <http://web.worldbank.org/WBSITE/EXTERNAL/TOPICS/CSO/0,,contentMDK:20101499~menuPK:244752~pagePK:220503~piPK:220476~theSitePK:228717,00.html>

Eldis web resource: <http://www.eldis.org/go/topics/resource-guides/manuals-and-toolkits/participation-manuals-and-toolkits>

Free Management Library: http://www.managementhelp.org/plan_dec/str_plan/monitor.htm

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Notes

- 1 See <http://www.aideffectiveness.org/Events-Processes-Rome-Paris-Accra-Korea.html> for more information on key documents in the Aid Effectiveness debates.
 - 2 *Defining Civil Society*, World Bank website: <http://web.worldbank.org/WEBSITE/EXTERNAL/TOPICS/CSO/0,,contentMDK:20101499~menuPK:244752~pagePK:220503~piPK:220476~theSitePK:228717,00.html>
 - 3 One World Trust (2005), *Pathways to Accountability: The GAP Framework*, One World Trust, London
 - 4 Being accountable to beneficiaries can take many forms: communicating with them, effectively listening and taking on board their comments and providing feedback. A number of steps can be taken to embed these practices in staff attitudes and behaviours. For example, setting accountability targets and appraising staff based on them (e.g. being responsive to beneficiary feedback). The specific skills required for accountable behaviour can also be built into staff training and development plans: for example, staff can be taught how to be effective and active listeners, or given insight into the key principles of effective stakeholder engagement.
 - 5 Jordan (2007), *Mechanisms for NGO Accountability*, GPPI research paper series no. 3, Global Public Policy Institute, Germany; One World Trust (2005), *Pathways to Accountability: The GAP Framework*; DL Brown and Jagadananda (2007), 'Why Legitimacy and Accountability?', in *Civil Society Legitimacy and Accountability: Issues and Challenges*, CIVICUS and Hauser Centre, p. 5.
 - 6 http://www.icnl.org/knowledge/ngolawmonitor/sierra_leone.htm
 - 7 <http://www.slang.org/default.asp?ild= GDIIID>
 - 8 http://www.icnl.org/knowledge/ngolawmonitor/sierra_leone.htm
 - 9 <http://www.ctb.ku.edu>
 - 10 http://www.blogs.hbr.org/cs/2011/03/how_nonprofit_misuse_their_mis.html# (accessed on 8 April 2011).
 - 11 http://www.ctb.ku.edu/en/tablecontents/sub_section_main_1085.aspx
 - 12 http://www.managementhelp.org/plan_dec/str_plan/monitor.htm
 - 13 http://www.managementhelp.org/plan_dec/str_plan/monitor.htm
 - 14 http://ncoss.org.au/projects/msu/downloads/resources/information/%20sheets/14_managing_conflictinterest_MSU.pdf
 - 15 <http://www.g-rap.org/docs/ICB/POET-UNDP%20Participatory%20Organisational%20Evaluation%20Tool.pdf>
 - 16 http://www.managementhelp.org/org_perf/org_perf.htm#anchor4293124641
 - 17 http://www.managementhelp.org/plan_dec/str_plan/monitor.htm
 - 18 <http://www.swd.gov.hk/doc/ngo/corp-gov-eng.pdf>
 - 19 http://www.managementhelp.org/boards/brd_eval.htm
 - 20 <http://www.swd.gov.hk/doc/ngo/corp-gov-eng.pdf>
 - 21 J Bendell (2006), *Debating NGO Accountability*, UN Non-governmental Liaison Unit, available from http://www.un-ngls.org/orf/pdf/NGO_Accountability.pdf
 - 22 http://www.osf.org.za/File_uploads/docs/20Radioboards.doc
 - 23 http://www.fao.org/Participation/english_web_new/content_en/tool_part_html
 - 24 <http://www.planotes.org/>
 - 25 <http://www.eldis.org/go/topics/resource-guides/manuals-and-toolkits/participation-manuals-and-toolkits>
 - 26 <http://www.wds.worldbank.org/external/default/WDSCContentServer/WDSP/IB/2008/07/23/000334955-20080723051908/Rendered/PDF/447990POBox32IBLIC10m1etoolkit1web.pdf>
 - 27 http://www.oneworldtrust.org/index.php?option=com_docman&task=cat_view&gid=66&Item=55
 - 28 <http://www.ids.ac.uk/index.cfm?objectid=01D512C5-5056-8171-7BA528050E140ED9>
 - 29 <http://www.unfpa.org/monitoring/toolkit/stakeholder.pdf>
 - 30 <http://www.nri.org/publications/bpg/bpg04.pdf>
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- 31 <http://www.gsdr.org/go/display&type=Document&id=2631>
- 32 <http://www.intrac.org/data/files/resources/39/Briefing-Paper-3-NGOs-and-Impact-Assessment.pdf>
- 33 <http://www.ncvo-vol.org.uk/policy-research-analysis/research/measuring-impact>
- 34 http://www.tccgrp.com/pdfs/per_art_evaluating.pdf
- 35 <http://www.toolkitsportdevelopment.org/html/resources/4B/4B23BBBD-0160-4BE8-BA20-90674DEFB217/participatory%20capacity%20building.pdf>
- 36 <http://www.ncvo-vol.org.uk/gge-templates-downloads>
- 37 <http://www.ncvo-vol.org.uk/advice-support/workforce-development>
- 38 <http://councilofnonprofits.org/sites/default/files/Sample%20WhistleblowerPolicy%202010.pdf>
- 39 <http://www.civicus.org.new/media/Financial%20Control%20and%20Accountability.pdf>
- 40 MANGO (2007), *Top Tips on Reporting to Beneficiaries*, MANGO, Oxford, UK.
- 41 Contact John Koroma at 59 Bo-Kenema Highway, Sierra Leone (+232 033414101).

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