



Commonwealth
Foundation

Civil Society Accountability

Principles and practice

Trinidad and Tobago Toolkit

Civil Society Accountability: Principles and Practice

**A toolkit for civil society organisations
in Trinidad and Tobago**

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For further information contact:

Commonwealth Foundation

Marlborough House

Pall Mall

London SW1Y 5HY

United Kingdom

Tel: +44 (0) 20 7930 3783

Fax: +44 (0) 20 7839 8157

Email: geninfo@commonwealth.int

Web: www.commonwealthfoundation.com

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Preface

Civil Society Accountability: Principles and Practice – A toolkit for civil society organisations in Trinidad and Tobago was developed by the Commonwealth Foundation and the Trinidad and Tobago Transparency Institute (TTTI). It explores what accountability means for civil society organisations (CSOs). The aims of the toolkit are to recognise and lay down the foundation for working with common principles of accountability for CSOs; 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.

While CSOs in Trinidad and Tobago have constantly engaged and tracked the levels of accountability and transparency of the government, they have made little headway regarding the development of their own internal accountability. The toolkit can help in ensuring that the very organisations which demand accountability from their stakeholders practice what they preach. The case studies provided facilitate a process of information sharing from the experiences of more established CSOs in the sector. It is hoped that this toolkit will provide a framework from which best practice benchmarks regarding CSO accountability may be achieved.

The Trinidad and Tobago Transparency Institute, as the leading local civil society organisation promoting good governance, is well placed to promote the CSO accountability process amongst its peers. TTTI is the local chapter of Transparency International (TI), which has gained public international trust and formulated non-partisan views on global issues specific to corruption. In like manner, TTTI has also over the years gained the trust of government, the private sector and CSOs, and is highly respected for its interventions regarding corruption in Trinidad and Tobago.

The toolkit was developed through a four-stage participatory process that began in March 2010 and concluded in July 2011. 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 and Josh Drayton, who worked very hard to co-ordinate the project. Special thanks also goes to our various civil society partners in Trinidad and Tobago 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

What is the aim of the toolkit?

Civil Society Accountability: Principles and Practice is a toolkit developed by the Commonwealth Foundation and the Trinidad and Tobago Transparency Institute. It explores what accountability means for civil society organisations and provides suggestions on how to put accountability into practice.

The aims of the toolkit are threefold:

- 1 To identify common principles of accountability for CSOs in Trinidad and Tobago
- 2 To highlight how CSOs currently demonstrate good accountability practice and also provide good practice standards.
- 3 To provide practical steps, tools and frameworks that CSOs can use to realise accountability in their day-to-day activities and interactions with stakeholders.

The toolkit has been developed through a participatory process involving a wide range of representatives from the CSO community in Trinidad and Tobago (see Appendix 1 for a full list). While there are organisations that were not consulted, we hope they can still draw insights from this resource, relate to the issues being discussed and experiment with some of the approaches and tools outlined. At the same time, the Commonwealth Foundation and TTTI would also welcome your feedback. If you have any suggestions for improvement or experiences you would like to share please contact us at s.lartey@commonwealth.int or admin@transparency.org.tt.

How was the toolkit developed?

The toolkit was developed through a four-stage process that began in March 2010 and concluded in July 2011. First, desk-based research was conducted on general challenges facing CSOs in Trinidad and Tobago, as well as the current state of CSO regulation and legislation. Second, 11 phone interviews were conducted with representatives from the CSO sector. These explored understandings of and challenges to accountability, and existing good practices. Organisations included CSO umbrella organisations, environmental non-governmental organisations (NGOs), women's groups, advocacy organisations, and service delivery NGOs (see Appendix 1 for a full list of interviewed organisations). A two-day participatory workshop was held in Port of Spain, which engaged CSOs in identifying common principles of accountability for the sector, sharing practices and discussing ideas for the toolkit. This was held at the Normandie Hotel between 11 and 12 August 2010 and was attended by 33 participants (see Appendix 1 for a full list of people

who participated in the workshop). The final stage involved a toolkit validation workshop held in Trinidad and Tobago on 8 July 2011.

As well as being shaped by discussions with CSOs in Trinidad and Tobago, the toolkit has also been informed by international best practice in CSO accountability and good governance. Sections 3 and 4 particularly draw on the experiences and knowledge of organisations such as the One World Trust in promoting CSO accountability worldwide and those of specific organisational initiatives from across the globe like the Quality Assurance mechanism from Uganda.

How is the toolkit structured?

The toolkit is divided into four sections. While it is useful to read them in succession, they have been designed to be self-standing and 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 Trinidad and Tobago; 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 in Trinidad and Tobago.

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 recommends how CSOs can put accountability into practice. It mirrors the structure of the self-assessment, explains why each standard is important to

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. For example, the research in Trinidad and Tobago has identified *transparency and information sharing* as a key principle of accountability among CSOs.

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

- (i) Providing appropriate and timely information to the Board of Directors
- (ii) Sharing project and programme information with beneficiaries
- (iii) Recruiting staff through an open and merit based process

accountability and offers advice on how to plug gaps and strengthen practice. In doing so, this section 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 among their stakeholders.

How to use the toolkit

The accountability self-assessment in Section 3 is a core component of the toolkit: it takes the accountability principles identified in Section 2 and translates them into a set of accountability standards. These detail specific steps that CSOs can 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 in turn 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 subsection C in Section 4, where you will find tips and advice specifically on how to integrate accountability into operations.

Under each accountability standard in Section 4, symbols are used to help the reader skim the text and identify the issues of most relevance to them. (See **Box 2**.)

Box 2 Navigating the toolkit

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



Explains why a particular standard is important for CSO accountability



Highlights the challenges CSOs might face in implementing a standard



Provides tips, tools and checklists, for putting standards into practice

Who is the toolkit for?

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

The toolkit has been primarily designed for and informed by discussions with environmental NGOs, CBOs, women's groups, religious groups and disability groups. While there is still considerable variation even among this group of organisations, the research has indicated that they share many of the same accountability challenges. This is not to say that private associations, trade unions or any other organisation that falls within 'civil society' but outside the audience of this project will not find elements of the toolkit useful; the accountability principles identified in Section 2, for example, are by design broad and in many ways applicable to any type of organisation (public or private, state or non-state). Moreover, the tools listed in Section 4 could be adapted to a different institutional context without too much effort.

The toolkit gives special emphasis to CSO umbrella organisations and what accountability means to them. This group has been singled out: (a) because their distinct organisational structure sets them apart from other CSOs and thus requires specific attention when looking at accountability; and (b) because CSO umbrellas 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.

Yet, even among the toolkit's primary audience, its application needs to be approached with some flexibility. Specific standards identified in Section 3 and 4 will be more suited to some organisations than others. Certain standards assume a level of institutional development that may not exist in all types of CSOs. For example, having in place internal staff policies on recruitment, remuneration, promotion, and health and safety (accountability standard D5) is perhaps less relevant to a small grassroots organisation than to a more sizable NGO. CBOs may not feel that the development of formal policies is the most appropriate way of addressing such concerns given limited size and capacity. It may prefer to address staff welfare issues in other more informal ways.

2 What and why is CSO accountability important?

Why is accountability on the CSO agenda in Trinidad and Tobago?

Accountability and transparency came into the limelight in Trinidad and Tobago in 2010. The electorate specifically became more sensitive to these issues as a snap election was called mid-term in 2010. During the weeks that led up to 24 May, attention was drawn to issues of governance, transparency and the accountability of the government.

The civil society sector in Trinidad and Tobago is infused with morals and values that are intended to support the needs and interests of the general public and advocate for systems, decisions, policy and laws which are geared towards the development of the society as a whole. The sector facilitates the process of heightening the voices of otherwise unheard people. However, in Trinidad and Tobago, there is a general, informal consensus amongst civil society that there is an 'absence of the people from the decision making process'. Accountability is therefore not ensured. Participation is a key pillar to the understanding of accountability in Trinidad and Tobago.

Coupled with the principle of participation is the need to know and access to information. Although Trinidad and Tobago does have access to information laws, the legal rules do not include specific information on the details of government spending, which was stymied in the policy-making process. This is an example of what is purported to be an endemic problem in Trinidad and Tobago. This does beg the question 'whether the lack of accountability is endemic in the culture of Trinidad and Tobago?'

For members of civil society in Trinidad and Tobago, the lack of transparency by the state on its expenditure raised further questions within the sector and spurred on thoughts regarding their own level of accountability to both internal and external stakeholders. Issues regarding the manner in which reporting was undertaken for projects were raised in both the telephone interviews and workshop. The extent to which information about systems and operations of the organisations was disseminated was brought into question.

A common theme emerging from the discussions (interviews and workshop) was that the diminished accountability of civil society groups tarnishes the image of organisations and also creates an environment in which it is very difficult to gain the trust of funders.

What does it mean for CSOs to be accountable?

When asked the question, 'what does it mean for CSOs to be accountable?', one organisation responded by stating 'it means life'. On reflection, the participant was probably right. In the civil society environment, the integrity of the organisation is as good as gold. Without some semblance of accountability (formal or informal structures) the reputation of the organisation to both its beneficiary communities and donors will invariably be tarnished. Accountability therefore ensures the survival and ability of the organisation to undertake project-funded activities. **Box 3** gives a sample of some of the responses from CSOs within Trinidad and Tobago as to their understanding of accountability.

Accountability means different things to different organisations. For some, it means ensuring that there is a proper line of reporting. For others, it means the active involvement of stakeholders in projects. What is clear from the responses of participating CSOs is that accountability is very important to the sector. With growing concerns for accountability within Trinidad and Tobago, CSOs recognise that they too must institute best practices in CSO accountability. Bearing this in mind, each organisation, based on its specific role and functions as well as its structure and stakeholders, employs different and in some cases indigenous systems of accountability. Although this is a good step towards achieving

Box 3 A selection of responses from CSOs in Trinidad and Tobago to the question: What does it mean for a CSO to be accountable?

'Accountability means connecting with people. Central to this connection is consultation.'

'CSOs should have a client centred approach to how they operate.'

'Consultation is the main principle which the organisation sees as relevant to its work.'

'Being accountable is directly related to the life of the organisation. Without accountability there would be no funding.'

'The use of funds in the manner in which it was intended to be used.'

'Being accountable includes:

- Spending wisely
- Allowing members/stakeholder to gain benefits from projects
- Satisfaction of the membership and wider community

- Honour

- Trust'

'Accountability means being open and honest as far as possible.'

'There should also be audited accounts ...'

'Accountability for CSOs is firstly directed to the whether the CSO was legitimately established as well as the intention of the CSO.'

'Accountability includes serious accounting and transparency in terms of funding.'

'Accountability goes so far as the membership and donor want CSOs to be accountable.'

'To be accountable means maintaining the organisation's credibility. Central to this principle is the ability to deliver on projects.'

organisational accountability, there is a need for smaller CSOs to be mentored into operationalising accountability systems. Further, as one organisation pointed out, it is often the case that the executive places emphasis on engaging in projects while relegating accountability systems and structures to the background. To that end, some CSOs view accountability as separate from their project work and the core of their operations. There is a greater need for CSOs in Trinidad and Tobago to view accountability as a natural part of all of their activities and recognise that it enhances the delivery of projects to their various stakeholders.

Principles of accountability

CSOs, during the phone interviews and workshop, reinforced their need to be accountable, largely because they receive funds from donors. For example, where the organisation was a membership organisation, accountability was seen to be demonstrated by keeping the membership fully informed about key decisions. It involved communicating and being transparent, for example, with regular minuted meetings, free and fair election of officers, annual audits and regular reporting.

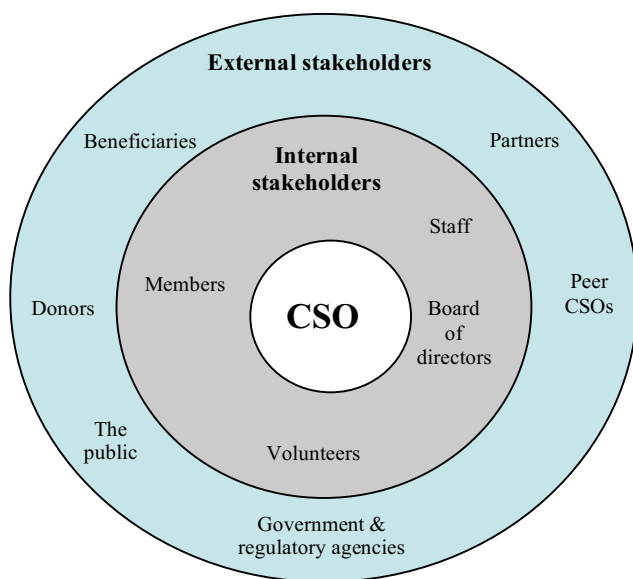
Box 4 captures the discussions with the participants on the principles of CSO accountability.

Box 4 Key principles of accountability for CSOs in Trinidad and Tobago

From the discussions the following emerged as common threads of thought:

- **Financial accountability:** ensuring that funds are spent in the manner intended and ensuring that value for money was given.
- **Stakeholder participation:** ensuring that the various stakeholders were included where needed and participated fully to enhance the quality of the project delivered.
- **Consistent monitoring and evaluation of projects:** monitoring projects at various stages allows for better management of risk especially in instances where the problem develops over time. Evaluation is a necessary aspect of the project cycle. It ensures that at key points of the project an assessment is undertaken which determines where the project is at and whether there are additional issues/ challenges which may have to be dealt with.
- **Information sharing and learning:** Many of the CSOs recognise that information sharing is a major downfall of their organisations. Without information on a particular issue or project, it prevents stakeholders from actively participating and evaluating the situation. Once information is shared it is hoped that learning from past mistakes/ faults and/ or successes/achievement projects can be enhanced for future undertakings.

Figure 1. A CSO's potential stakeholders



Who are CSOs accountable to and for what?

Given the wide range of activities and projects CSOs engage in, they are accountable to various stakeholders. A stakeholder is defined as any person, group or institution that is affected by the organisation's activities and operations.

The relationship between a specific stakeholder group and a CSO is strongly influenced by the influence that the group has over the organisation and how important they are to the realisation of its mission and goals. While it is important that a CSO maintains relations with each of these groups, it cannot be equally accountable to them all. This would pull the organisation in too many directions and drain resources. CSOs need to prioritise. To do this a CSO needs to reflect on what its mission and values are: why

the organisation exists, what it is seeking to achieve and who it supports. It also needs to look at what it is accountable to different stakeholders for. Reflecting on these questions can help an organisation disentangle its stakeholder web and identify those stakeholders that are most integral to its success from those that are important, but secondary, in nature.

Organisations in Trinidad and Tobago recognised two sets of stakeholders: internal and external stakeholders (see Figure 1). Internal stakeholders, for example, included the board of directors, membership, trustees, staff and those groups or individuals carrying out the aims of the organisations. On the other hand, external stakeholders included beneficiary communities, donors, government (in instances where the CSO received government funding/subventions).

Some examples of internal reporting mechanisms include audited reports, board minutes, internal memoranda, and policies. Examples of external reporting include donor reports, annual audited reports and project reports.

Obstacles to achieving CSO accountability

The civil society sector in Trinidad and Tobago has encountered a number of obstacles in being accountable. One key challenge has been access to funds in order to participate in capacity building exercises, especially on NGO management. Additional accountability challenges that CSOs face include:

- Issues regarding the sustainability of the organisation
- Issues regarding the constant changing of directors

-
- No site visitation by officials to ascertain and monitor the physical location of the organisation
 - No streamlining of registration for CSOs
 - No mechanism for tracing changes of contact information of CSOs
 - Many operate with limited funding and sometimes no core funding at all
 - Commissioning an annual auditor's report is difficult and expensive, and yet organisations need to have a formal reporting mechanism
 - Political and cultural constraints

It is therefore necessary to address the capacity needs (funds and training resources) to enhance CSO accountability in Trinidad and Tobago. These capacity needs include guidance on establishing CSOs, project planning and effective financial management.

A recommendation from the workshop was that the government could also lend support (through the Ministry of Finance) on fulfilling financial reporting effectively, especially where CSOs sometimes have to spend large amounts of money annually to undertake external auditing. Another option was the provision of subsidies by the government to cover accounting and administrative (core) costs.

3 Accountability Self-assessment

How the self-assessment is structured

This section provides an opportunity to give your organisation an accountability health diagnostic check. On page 11 is a self-assessment tool, which provides insights into where your 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' 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 should be taken to embed the principles of **financial accountability, stakeholder participation, and monitoring, evaluation and learning** into CSOs' 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 highlight differences of opinion on whether standards are being met or not.

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 your 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 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 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 umbrella organisation can demonstrate that it represents the collective voice of its membership				
C11. Your umbrella organisation actively engages members in the development of programmes and projects				
C12. Your 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				
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 Putting accountability into practice

Civil society organisations play important roles in Trinidad and Tobago, ranging from providing essential services to advocacy. The sector is diverse and has had significant impacts. Drawing on the discussions and experience of CSOs that participated in the workshop and interviews in Trinidad and Tobago, this section provides suggestions and recommendations on how organisations might realise these standards and how they can translate accountability into practice. It is structured according to the four components of the self-assessment: accountability basics; accountable governance; accountable programmes; and accountable resource management. Under each component, standards are identified which mirror those in the self-assessment. For 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 are you accountable?

Addressing the questions of to whom, for what and how you are 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

- ? 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 heart 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. This is usually approached with the aid of a stakeholder mapping (and prioritising) tool (see **Tool 1**). A stakeholder analysis can be used at various stages in project/programme structuring and also at the organisational level. 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 stakeholder groups at project and organisational level.
- Helps **create an overall picture** of who is impacted by a project or the organisation as a whole.
- Helps **clarify 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 (this is not particular to organisations in Trinidad and Tobago, but a common occurrence). This can lead to stakeholders being identified that may be important to a particular project, but have less relevance at organisational level. Encouraging participants to put themselves in the shoes of the board when having these discussions can help to overcome this.
- ✓ **Tool 1** is a stakeholder mapping exercise that asks CSOs to identify their 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 who its priority stakeholders are

- ? 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.³

To do this an organisation needs to reflect on its mission and values and what it is 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 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, a 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 with beneficiaries.

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

At project/programme level it may be appropriate to revisit the stakeholder prioritisation periodically as the project/programme evolves: an organisation may choose to reprioritise stakeholder involvement at varying stages of the project/programme cycle. Stakeholder prioritisation at organisational level is more static as it relates to the core purpose of the CSO.

Staff, volunteers and the board should be involved in the process of both identifying and prioritising stakeholders (**Standard A1**); 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 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	What mechanisms and practices do you currently have in place to support accountability to this stakeholder?	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: Mamatoto	Board of Directors	Ensuring the objectives in the strategic plan are being met	B - fairly important	Quarterly meetings with board to discuss strategic priorities and regular staff meetings to assess progress and challenges	

B Accountable governance

Governance for civil society organisations relates to the processes and structures 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.⁴ 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

? CSOs in Trinidad and Tobago are not legally required to register with a Government body although they may choose to do so (see **Tool 2**). In other countries, legislation for civil society has been set up to ensure CSOs meet a basic level of public accountability, which is not mandated by law for civil society in Trinidad and Tobago. Therefore, various elements of accountability need to be proactively addressed by civil society. There are positive, goodwill benefits that may accrue by doing so.

! Registering with the Ministry of Finance does have certain benefits like concessions on tax, duty relief and motor vehicle tax waivers. Organisations involved in charitable, sporting or religious activities must be registered as ‘charitable organisations’ or ‘sporting bodies’ to qualify.

✓ **Tool 2** provides a basic list of rules and regulation that any CSO in Trinidad and Tobago should be in compliance with.

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

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

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

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

TOOL 2 Regulation checklist

To register with the Ministry of Finance the following requirements need to be met:

1. The organisation needs to have been in operation for at least one year
2. The organisation needs to submit a letter to the Ministry of Finance including the objectives of the organisation (see <http://www.finance.gov.tt/services.php?mid=19>)
3. Along with the above letter the organisation needs to send over
 - (i) Certificate of incorporation under the companies Act 1995 or Act of Parliament as a Non-profit Company and Articles of Incorporation, if the organisation is incorporated. (See http://www.legalaffairs.gov.tt/registrar/companies_registry.htm)
 - (ii) Constitution and by-laws of the company or organisation.

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 of the above documents is the same: to clearly identify how the organisation will be governed.

! In Trinidad and Tobago organisations may choose to be either incorporated or non-incorporated. It is voluntary and if you are inclined to register specific documentation needs to be made available (see Tool 2 for more information).

✓ For more information on different approaches to CSO governance, visit the Community Toolbox website, which 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 most useful.⁵

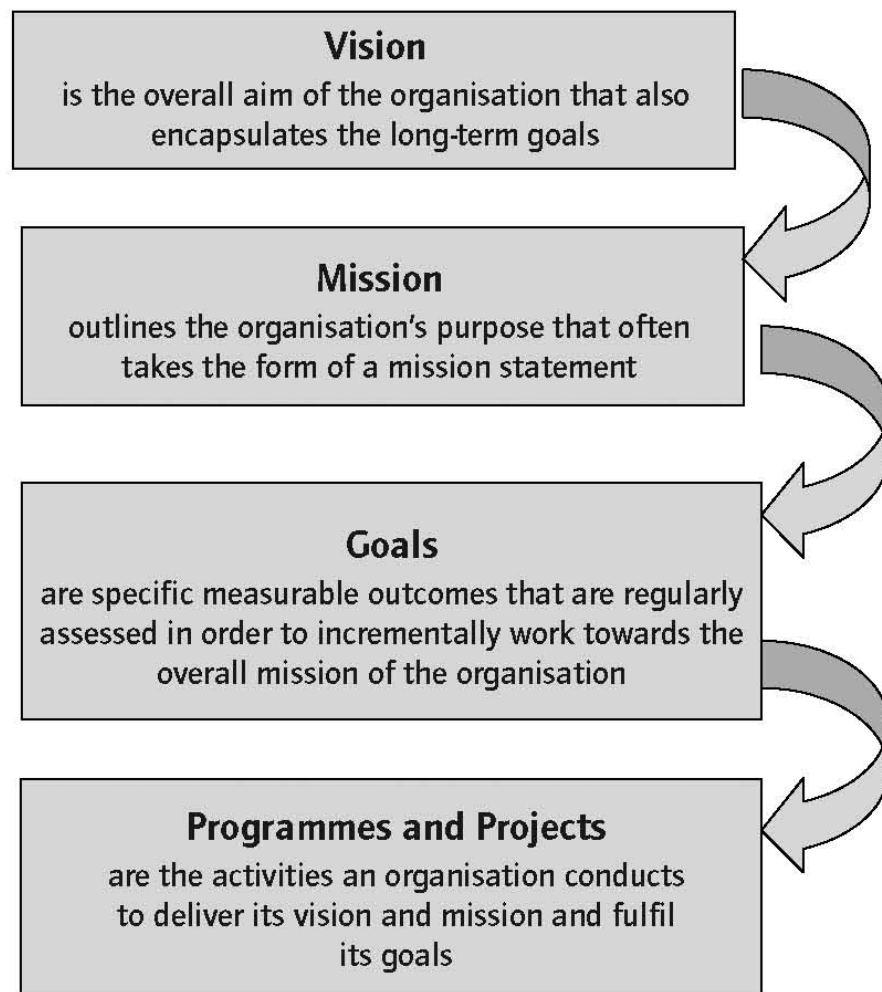
Alternatively, the Government of the Republic of Trinidad and Tobago has more information on its website.⁶

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. The values of an organisation are communicated through all documents – the vision, mission, goals and all projects and programmes.

Figure 2. Incorporating vision into your programmes and projects



- ! Although many organisations have mission statements, 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.

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. The process can be led by anyone in the organisation, but senior management needs to take ownership and leadership of the process.

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 the following 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%20>

To disseminate your mission, vision, values and goals, consider some of the following methods:

- Post them on your 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

Habitat for Humanity (Trinidad and Tobago) uses community meetings to identify social needs as the starting point for their strategic planning process. Habitat also uses students and engineers to conduct social surveys, based on which it develops strategic plans, presented to the board and sub-committees. A 3-5 year plan is then decided by the board, which is taken forward by the Executive who meet with each department to examine the challenges, doing workshops with the entire organisation. These workshops allow the organisation to reflect on the strategic plan and determine the way forward.

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.

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 accomplishes and should be involved in deciding how it moves forward and what areas it prioritises. Wide consultation will also help build a more accurate picture of the operating environment and lead to better strategic decisions being made.



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

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 generally weak for many CSOs. While engagement might take place on operational activities, in many organisations it has yet to be scaled up to governance issues.

Involving beneficiaries in the strategic planning process is not always easy. It is possible that many may not have been involved in strategic discussions before and might find it difficult to be involved in issues of organisational strategy as it is far removed from their daily realities.



There are different ways that beneficiaries can be involved in the strategic planning process. Which method(s) is/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.

- **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 relevant for beneficiaries.

-
- **One-to-one interviews:** While limited in scope, one-to-one interviews with beneficiaries allow issues to be explored in depth. They are a useful tool for collecting data to feed into strategic discussions.
 - **Involvement in a planning committee:** depending on how an organisation has designed the planning process, you may set up a committee or working group to lead the process. If you have, consider involving beneficiary representatives in the group. The benefit of this approach is that you are involving beneficiaries in decision-making, rather than just consulting them. There are challenges, however: selected beneficiaries need to be able to engage in discussion around strategic prioritisation and budget allocation. Also, if a number of beneficiaries are interested in participating, there needs to be a clear and transparent selection process.

For a 'How-to' on developing a strategic plan see the 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 what the purpose of a strategic plan is and who to involve in the process. Pages 5 and 6 of this resource outline how strategic planning differs from a business plan and how to develop such a plan.⁷

The Community Toolbox is another useful 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.⁸

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.⁹

CREDO
Foundation for
Justice,
Trinidad and
Tobago works
with children
who have been
taken into foster
care, children
living on the
streets and
abused children.
In order to
communicate
with them they
do home visits,
make regular
phone calls and
also provide
parenting skills
to foster
parents. Most
methods that
they use are
informal, given
the beneficiaries
that they work
with.

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. It is useful to provide a basic level of information that includes key financial figures, information on governance structures and what activities have been undertaken. Also, the annual report is a vital communication tool to demonstrate effectiveness and legitimacy.

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



When developing an annual report it is important to be clear on who the primary audience is. This will shape its style, content and the dissemination strategy. For example, if an organisation views the annual report as a tool for communicating with communities and beneficiaries, it needs to be written in an accessible style and made available through appropriate mediums (maybe orally). 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 future funding. While these are valid concerns, failing to be open about the challenges an organisation faces may lead to inflated and unrealistic expectations. Environmental conservation, poverty alleviation and human rights are all complex issues and setbacks are inevitable. Not communicating this reality to stakeholders can lead to them developing inflated and unrealistic expectations about what a CSO can achieve.



If you are looking for some ideas of what to include in an annual report, **Tool 4** provides a basic outline. 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.

TOOL 4 Recommended outline of an annual report

It is recommended that an annual report should include all or some of the following:

- ✓ Opening statement from the chair of the board providing an overview of the year and identifying highlights
- ✓ Vision, mission and objectives of the organisation
- ✓ Overview of organisational growth/development
- ✓ Overview of activities broken down according to areas (e.g. services, advocacy, research)
- ✓ Evidence of the impact the CSO has had on the lives of beneficiaries and the key lessons that have been learnt over the year (this could be anecdotal or activity-related, for example)
- ✓ List of key donors
- ✓ Financial statements
- ✓ Explanation of governance structures
- ✓ List of board members and staff
- ✓ List of partners

- Keep the length of the report to a minimum (see **Tool 4** for the basic outline of what *could* be included).
- Consider if parts of the annual report could be communicated to communities at public meetings.

B7 Your organisation has an actual policy and/or guidelines with regard to addressing conflicts of interest between 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. Civil society organisations need to create a favourable environment which enables staff to disclose potential conflicts, while at the same time they also have procedures for actively avoiding them.

! In many instances it is hard to make distinctions between the board and staff, as organisations in Trinidad and Tobago are often quite small. A conflict of interest situation does not automatically mean that an individual has done anything wrong. The danger may be the perception rather than the actual wrong-doing. This can be just as damaging to the public perception of a CSO's accountability and needs to be dealt with proactively.

✓ A practical way of addressing conflicts of interest is to develop a policy on the issue and get staff and board members to sign it, which formalises their commitment to addressing this standard of accountability. This will help the board monitor behaviour within the CSO and deal impartially with situations in which an individual's multiple interests compete. The policy typically requires full disclosure of potential or actual conflicts and abstention from decision-making in which an individual has a personal interest. Many CSOs require their board members and staff to sign conflict of interest disclosure statements annually. Of course it is not enough for the policy just to exist on paper. To be effective the board must make sure it is enforced. Here are some examples of potential conflicts of interest.

- 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 useful template.¹⁰

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 in a consistent, accessible and timely way.

! Problematically, many CSOs do not have a consistent approach to what, when and how they make information available 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 what information is made available, when, and how. It is a document in

TOOL 5 How to develop a transparency policy

Try to engage a cross section of staff and the board in these discussions. In this way you are more likely to uncover differences of opinion around why information should or should not be disclosed.

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 your transparency policy. In your policy list the information you will make public proactively, which information can be requested by stakeholders and which information will be kept confidential and 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 (2005), *Open Information Policy* http://www.actionaid.org.uk/index.asp?page_id=101130

which an organisation clearly states what information it will proactively make available and through what means, and also what information it will make public if asked. This document should be made public, so stakeholders are made aware of what they have the right to request or expect.

It is good practice for transparency policies 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 that of the person requesting the information. To bring consistency to this process, CSOs should identify as clearly as possible 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 of a CSO. It represents the interests of the organisation and helps it to stay focused on the mission. The board has a breadth of perspective and depth of experience surpassing the abilities of a single leader. But as a single body, the board can bring together multiple views into a shared vision and goals. If a CSO is committed to the principles of accountability, it is crucial that this is reflected in how the board functions. This sets the tone for the rest of the organisation and sends a strong message to stakeholders that accountability is a core organisational value.

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**.)

! 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.

✓ In Trinidad and Tobago, many organisations have regular board retreats where staff members present reports and solicit advice from board members. Some tools that may help with how to evaluate performance and enable the board to be more strategic:

- The Participatory Organisational Evaluation Tool of the UNDP can be used at any level within a CSO, including at board level, to evaluate the performance of an organisation in relation to plans and goals, and to 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.¹¹
- The Habitat for Humanity template entitled 'Roles and Responsibilities of the Board' also allows the board to conduct a self-assessment of the priorities that the board needs to focus on over 1-2 years in order for the organisation's mission and goals to be met (see **Appendix 3**).

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- The Free Management Library website provides a number of performance management tools that can be used by a board to monitor and review an organisation's performance.¹² It also contains some useful tips on how to monitor and evaluate a strategic plan.¹³

B10 Your board receives adequately detailed and timely information to perform its oversight functions effectively

? Effective and timely 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 opinions and perspectives to make sure they are getting the full story.

! Beware of providing board members with too much information; remember that they are voluntary and may have other commitments. Make sure what is provided to them is concise and relevant. Also ensure they are given sufficient time to read it and prepare. At a very minimum background information should be disseminated a week in advance of the meeting.

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 formal application and interview processes are in place.

! 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. Without an open recruitment process an organisation runs 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.

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- ✓ 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 8.¹⁴

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 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
- ✓ 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 evaluate its own performance annually 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 gaps.
- ✓ A template self-evaluation form that board members can use to assess the performance and capacity of the board can be adapted from the Habitat for Humanity 'Roles and Responsibilities of the Board' tool (see **Appendix 3**). *Corporate Governance: A Reference Guide for NGO Boards*, pages 23, 38, 39 and 40 also have evaluation guides and self assessment checklists.¹⁵

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.¹⁶ Consequently, many use participatory techniques to involve them in the design and delivery of projects. However, while many CSOs engage beneficiaries in project level activities, few in Trinidad and Tobago 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.
- ! 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.

B14 Your board has procedures for monitoring and evaluating the performance of the 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 a written job description and agreed annual goals. The review will help him/her 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 is performing.
- ✓ The specific performance criteria for the Head will, of course, vary from organisation to organisation based on the specific challenges it faces. **Appendix 4** 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 should be 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 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.

- ! The relationship between board and management can often become blurred because of capacity problems; board members might get involved in operational issues because staff are struggling to deliver on commitments, or vice versa, management might 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 Habitat for Humanity template on 'Roles and Responsibilities of the Board' will help you to make distinctions between the roles and responsibilities of the board and the Executive. Using a self-assessment tool, this template will help solidify roles and responsibilities (see **Appendix 3** for the template).

Accountable governance for CSO umbrella groups

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. Accountable governance for these types of organisations requires them to be governed in a way that keeps them focused on their mission and responsive to their members' needs.

B16 Your 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 and strengthen the integrity of the selection process. Some CSO umbrellas also establish an independent body or involve the board in assessing membership applications to fortify the legitimacy of the selection process.
- ✓ **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 umbrella organisation keeps a members register that is updated regularly and made publicly available

- ? A CSO umbrella's members register is an important piece of information as it details how many and what types of organisations the umbrella 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. This may be time-consuming, but is important to have as the umbrella organisation's main purpose is to serve its members.

B18 Your 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 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 umbrellas recognise the importance of involving members in the development of policy and strategy, the biggest barrier they face is often the members themselves. Faced with limited resources and competing priorities, members will often prioritise activities internal to their own organisations before engaging in sector level consultations 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 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 contributing to discussions. An important element of this is allowing members to add items to the agenda of board meetings, as this provides them with a mechanism to raise issues of concern at the highest levels of the organisation.

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

-
- ✓ To facilitate the involvement of the wider membership in board discussions, make sure that all board meetings are advertised publicly, well in advance to give people ample time to make arrangements to attend. Also ensure members are aware of their right to attend board meetings in the first place.

B20 Your umbrella organisation ensures that decision-making is not dominated by a small group of members

? CSO umbrella organisations 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 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.

- ✓ Here are a number of steps that have been taken by other CSOs 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.
 - Set term limits for board members and have regular elections. Term limits can help ensure new ideas and enthusiasm, and members will ascend to the board in an orderly fashion.
 - 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.

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 effectively 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, these should be the basis on which all operations are designed. Along with the strategic plan, the mission and goals provide the overarching framework in which activities are developed. It is important therefore that when developing specific project or programme plans there is a clear link to 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 is usually 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, which is a more action-orientated and focused embodiment of your mission.

✓ **Tool 8** will guide you 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 and feeding back the outcome. 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

The Caribbean Natural Resources Institute (CANARI) involves a range of stakeholders via targeted interviews, as well as open plenary sessions in order to effectively incorporate their feedback. They use the 'Action Learning Group' methodology to engage stakeholders in planning, monitoring, evaluation and recommending adaptive action to enable learning from the communities that they work in. See <http://www.canari.org/about-us.asp> for more information

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	Delivering potable water to a community	Water sanitation equipment for a community	Improving community health
Project/ Programme 2	Nutrition education for women	Better quality of food in a community	Improving community health

‘consultation fatigue’. As far as possible, decisions at project level should be made jointly with beneficiaries. 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).

- ✓ A considerable amount of work exists on applying participatory approaches throughout the project cycle. Resources you may wish to refer to include:
 - ‘The Participatory Assessment of Poverty in St Lucia’ is a real life example of how to conduct a participatory needs assessment. Pages 12–15, in particular, outline the process that the researchers went through and the rationale behind the approach.¹⁷
 - The Eldis web resource is a good repository of different tools and manuals on participatory techniques.¹⁸
 - The International Institute for Environment and Development (IIED) *Participatory Learning and Action* series also provides some interesting approaches to participatory planning.¹⁹

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

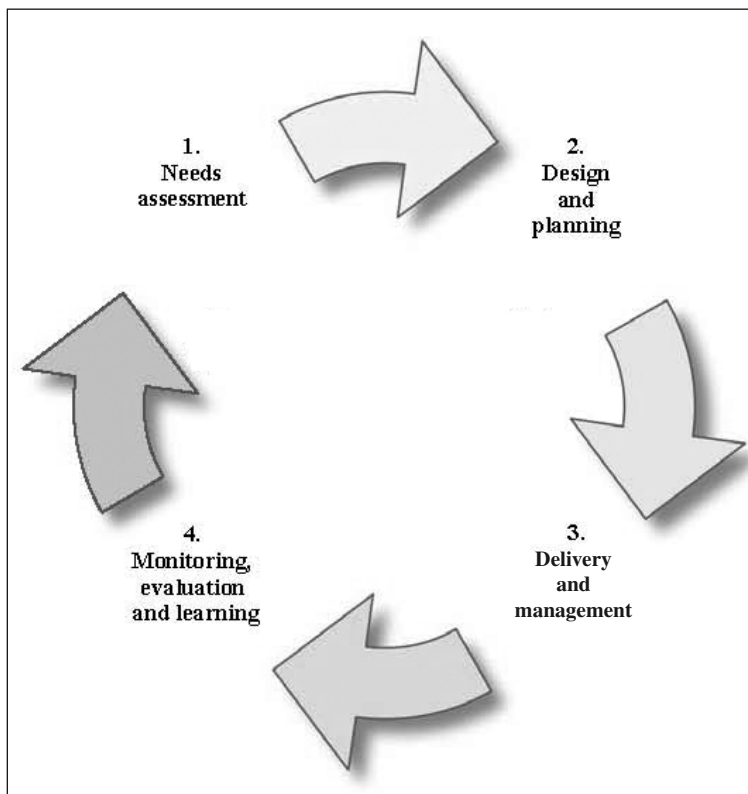


Figure 4. The ladder of beneficiary participation



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.

TOOL 9 Exploring the extent of beneficiary transparency

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

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.

In a group, ask participants to answer the following questions (feel free to add to 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) 5,000 TT\$; B) 20,000 TT\$; or C) 100,000 TT\$?

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.

- ! 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. 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 that can be used to explore current levels of information disclosure at community level.

C4 Your organisation systematically monitors and evaluates its projects

- ? 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 for change. They also enable an organisation to account to donors and beneficiaries on how it is using funds. At project level, this requires clear performance indicators that help 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 generally a process that many CSOs struggle with. Also for many, monitoring and evaluation is not a prioritised activity. Too often it is sidelined in favour of implementation and when it is conducted is largely 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 (a key point raised in **Box 6**).

Box 6 What is monitoring and evaluation?

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

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

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

The Heroes Foundation (Trinidad and Tobago) promotes mentoring for young people. One of its programmes sets up youth teams in schools who participate in group mentoring activities. At the bi-annual Heroes Convention young people make presentations on their projects. The Foundation has been approached to introduce the programme into more schools and in January 2011, the programme was expanded from 800 students in six secondary schools to include students from six more schools.

It is also important to recognise that some activities are more difficult to monitor and evaluate than others; advocacy, for example, can be particularly challenging. Changing government policy, for example, happens through a

Habitat for Humanity (Trinidad and Tobago) works to provide housing and shelter for disadvantaged communities. It often works with people who do not have access to computers and are illiterate. In order to address this capacity problem, Habitat works with local people who provide information through bullhorns/loud speakers. These bullhorns inform people when Habitat is in the community so that people can give feedback. Also, officers from Habitat have a 'field day' to interact with the community, once again to get information, feedback and address questions and concerns.

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 for policy change. Therefore, isolating the impacts of your organisation from the effects of others is difficult.

✓ Despite these inherent challenges to monitor and evaluate advocacy and campaigning, a growing body of work exists on how to approach the issue.

- A publication by the International Development Research Centre (IDRC) examines the effectiveness of public policy research and how to monitor and evaluate the process more effectively. Pages 14–15 give readers a starting point towards monitoring and evaluating policy research in the Caribbean.²⁰
- CIVICUS (unknown date) resource, entitled *Monitoring and Evaluation Toolkit*, outlines the monitoring and evaluation process, benefits, tools, process and different approaches to monitoring and evaluation. The tool is simply laid out and widely applicable for most organisations.²¹
- A toolkit by International HIV/AIDS Alliance helps with developing baseline analyses for NGOs and community-based organisations (CBOs) in developing countries, specifically to track organisational development rather than projects or programmes themselves.²²

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

? Failing to involve beneficiaries in designing the monitoring and evaluation framework can lead to a 'theory of change' being developed that is very different from how communities may see their own development. Involving communities in designing indicators will enable them to be involved in ongoing monitoring more easily since they will have been involved from the start.

Beneficiaries should also be involved in deciding what success looks like in the context of the project, and how it can be measured. Often feedback is gathered from beneficiaries in the design of a project but there is no involvement in setting up what will be monitored and evaluated.

✓ **Tool 10** provides you with a checklist of when and how beneficiaries should be involved in the monitoring and evaluation process. **Tool 11** indicates some of the key issues you need to take into consideration.

Resources to support you in developing monitoring indicators with communities include:

- A paper by Pasteur and Bauert (2000) looks at the costs and benefits of involving primary beneficiaries in monitoring and evaluation. Pages 17–18 are particularly useful to support you in making the decision to involve primary stakeholders.²³

TOOL 10 Checklist for involving beneficiaries in monitoring and evaluation

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

Monitoring

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

Evaluation

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

- An IFAD toolkit entitled *Reflecting Critically to Improve Action*, developed for the Caribbean and Latin America, focuses on poverty alleviation and rural development and how to monitor and evaluate and learn collaboratively.²⁴
 - IDS Policy Briefing (1998) *Participatory Monitoring & Evaluation – Learning from Change* takes you through a clear process of developing a participatory monitoring and evaluation system, both internally and externally for the organisation.²⁵

- A report by the IIED entitled *Participatory Monitoring and Evaluation for Natural Resource Management and Research* outlines the various steps that need to be taken when planning monitoring and evaluation programmes, the obstacles that organisations may face and what issues to keep an eye out for when developing such a programme. Although the focus is on natural resource management, the tools and suggestions are widely applicable and useful for more general situations.²⁶
- The paper entitled *Participatory Monitoring and Evaluation Systems: Improving the Performance of Poverty Reduction Programs and Building Capacity of Local Partners* is both a narrative of how the authors conducted participatory monitoring and evaluation, as well as a how-to guide on how to design such a programme.²⁷

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.
- **Feed back the data and your analysis to beneficiaries** at a later date.

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

C6 Your organisation has made efforts to measure the long-term impacts and risks 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.

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

The Coalition Advocating for Inclusion of Sexual Orientation (CAISO) (Trinidad and Tobago) routinely uses its facebook page and blog to provide updates on its programmes and activities. See <http://www.facebook.com/group.php?gid=104109490484>

- !** 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.
 - **Timeframe** – 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.
- ✓** 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.²⁸

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.²⁹

The National Council for Voluntary Organisations in the UK have also produced a useful resource, *Measuring Impact - A Guide to Resources*, which provides details on the challenges to measuring impact, but also directs you to a number of different tools that CSOs can use to capture long-term social change.³⁰

CARE International's 2005-2010 *Impact Report* is an example of communicating the results of a long-term impact analysis. Pages 12–15 lay out the methods used to conduct such an evaluation.³¹

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 (towards developing the strategic plan – on a three to five-year basis). 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.

! 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.

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, for example discussing over a coffee with a colleague how the changing political environment is affecting our work, 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 ensures 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 if the organisation is doing the right thing. Having a specific time in the annual plan that is set aside to ask key questions about what you are doing, why you are doing it and whether you think you 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 questions you may consider asking 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.

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

Box 8 Key questions for reflection and learning

- 1 What should have been achieved by now?
- 2 What's working well, and why?
- 3 What are the problems we are facing?
- 4 What have we learnt?
- 5 What are we going to do about the problems 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** Create a safe and comfortable space to hold the meeting that will encourage honest feedback from beneficiaries (e.g. hold the meeting in the community).
- 3** Ensure representation from different sets of stakeholder to ensure a diversity of voices.
- 4** Be mindful of communication barriers.
- 5** Ask probing questions. Learning often happens best when difficult questions are asked and people have to reflect on difficult issues. For example, check that beneficiaries are giving you a full and accurate account by probing for more detail and checking against other information you have. The following questions may be useful:
 - a. Is that all? Is there anything you have missed out?
 - b. How do you know that is true?
 - c. How does that compare with what you said before?
- 6** If beneficiaries are vague or have not given enough information, seek to further understand them by asking for clarification.
 - d. What exactly did you mean by 'X'?
 - e. What, specifically, will you do next week?
 - f. Could you tell me more about Y?
 - g. Involve beneficiaries in agreeing future actions
- 7** Feedback to beneficiaries how actions have been taken forward

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

TOOL 13 Challenges and solutions to involving beneficiaries in learning and reflection

Challenges to involving beneficiaries in reflection and learning

Tips on how to overcome these

Beneficiaries lack the time to attend

- Have the review and learning event in a location close to the communities so that less time is spent travelling
- Do not involve beneficiaries in the learning event itself, but run short focus groups in the communities beforehand to gather their views and feed these into discussions
- Communicate to beneficiaries before the meeting that the purpose of the discussions is learning and their opinions will not have negative repercussions

Beneficiaries do not feel comfortable criticising or recommending changes to the project

- Run the meeting in the communities where you have beneficiaries. Entering beneficiaries' space can give them more confidence to speak up
- Have local staff that beneficiaries are familiar with and trust to facilitate the discussions
- Make sure facilitators are well prepared and know how to ask probing and challenging questions by providing adequate information on challenges to the facilitator may use them to deliver insightful questions (see Box 8)
- Set up a complaints procedure for anonymous feedback to be provided that can feed into discussions (see Standard 9)

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

C9 Your organisation has in place a policy which guides the process for receiving and handling 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.

Many complaints mechanisms in Trinidad and Tobago do not have formalised systems to capture and deal with complaints. There are a number of benefits of establishing a complaints procedure. They:

- Empower users by providing them with greater influence over a CSO
- Help focus a CSO on beneficiaries' needs
- Allow CSOs to rectify minor and unintended mistakes

-
- Alert CSOs to major problems that might pose reputational risk
 - Support learning and improve the quality of work
 - 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.

Staff may be resistant to the introduction of complaints and response procedures; they may be fearful that once in place complaints will be made against them. Communicate to staff that complaints are primarily opportunities for learning and other than when there is serious misconduct, will not lead disciplining.

Finally, many organisations may be too small to feel that they warrant the development of a formalised complaints mechanism. Listed below are a few examples that may be used to tailor complaints mechanisms, which may be appropriate for smaller organisations.

✓ 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 community complaints committee composed of local staff and community representatives receives and investigates concerns/complaints from beneficiaries and decides follow-up actions.

Tool 14 provides a guide to what issues you need to be aware of when designing an effective complaints and response mechanism.

TOOL 14 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 6 and 7** 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 14 (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?

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 interests 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.
- ✓ 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.

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- Send out **surveys and questionnaires** to members to solicit their views on priority areas of work.
 - Set up an **e-group for members** who are interested in an issue. These can be used to debate, discuss and review project and programme plans.
 - Do not wait for members to come to you. **Visit members' offices** to hear their thoughts and gain their inputs into new and existing projects and programmes.

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

- ? While CSOs should be able to identify how they are having an impact, so too should CSO umbrellas. In the absence of this evidence, it becomes difficult for umbrellas to justify why donors should fund them and why CSOs should become members. Effective monitoring and evaluation systems therefore need to be in place that enable CSO umbrellas to track progress and assess the extent to which they are strengthening the capacity of their members and in turn delivering on their missions.
- ✓ Many of the tools and techniques for monitoring and evaluation that are detailed in **Standards C4** and **C5** can be adapted to meet the needs of a CSO network. One 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.³²

D Accountable resource management

An organisation has human and financial resources. Ensuring that it is accountable to and nurtures its human resources is important for both organisational development and the delivery of accountable programmes. Likewise, accountability of financial resources ensures the effective delivery of services and outcomes against stated aims and objectives, and in turn enables an organisation to account to donors and communities on how funds have been used.

Accountable 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. In the absence of this, staff could be recruited through personal and family ties and may lack core competencies for the position. A good recruitment process should have criteria in place to guide the selection, with a formal application and interview process.



In some contexts it can be challenging to find qualified staff. In these cases, look for potential in candidates and think about what support you might be able to provide them with to build their capacity to undertake their role more effectively in the future.



When undertaking a recruitment process, here are a number of issues you need to consider:

- Identify specific job requirements and qualifications – work experience and educational – that candidates need to have.
- 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 (e.g. criteria used, timelines)
- Where possible, convene an interview panel qualified to identify whether candidates have the appropriate skills. It is good practice to have more than one person making the final decision on whom to recruit.
- Provide unsuccessful candidates with feedback if 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, however, 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; managers should provide praise and constructive criticism on an ongoing basis.
- !** Busy schedules can sometimes mean the supervision and support of staff can fall off the agenda. Arranging a catch-up every week or two weeks can be a good way of setting time for feedback and support.
- ✓** 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 dedicate resources to this, but also a product of CSOs giving the issue too little emphasis.

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.
- ✓** **Tool 15** provides you with a checklist to assess the health of your staff development system.

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

TOOL 15 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 has an individual who is responsible for identifying training needs or managers are required 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 careers.
- ☐ Your organisation has a strategy for dealing with succession.
- ☐ People see career opportunities in your organisation.

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

- 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.
- The University of the West Indies also provides courses of study for an MSc in Management of NGOs. (See <http://www.open.uwi.edu/pre-university-professional/asc-management-ngos> for more information).

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 appreciate 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 into personal targets and the appraisal process is a way of recognising those whose attitudes and behaviours are in line with those of the organisation, and pushing others to deliver on a key organisational priority. It can also be a good way of identifying and celebrating innovations in accountability.

✓ Here are some steps you may want to go through to ensure staff attitudes and behaviours are in line with organisational priorities.

- Try to identify the attitudes and behaviours that you are 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/volunteer induction process or regularly through the year, if there is no formal induction for staff/volunteers. 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 operational. It is important, for example, that logistics and finance staff are also aware and embody the values of the organisation in their daily activities.

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- Build accountability into the appraisal process. Assess staff based on technical abilities in performing work and attitudes with which it is carried out. This is different from a monitoring and evaluation plan as it focuses on the staff rather than the organisation itself.
 - Identify the areas where staff need further training and development in realising accountability to the mission and values of the organisation.

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.
- **Health and safety** – CSOs are responsible for the health and safety of their employees. It is important to identify these responsibilities in a policy towards:
 - ✓ making the workplace safe

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- ✓ preventing risks to health
 - ✓ providing adequate first aid facilities
 - ✓ setting up emergency plans
 - ✓ checking that the right work equipment is provided and is properly used and regularly maintained
 - ✓ preventing or controlling exposure to substances that may damage your health

! 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 there is a formal process and that concerns will be dealt with professionally.

- ✓ For template policies on
 - Disciplinary procedures, visit the NCVO website.³³
 - Health and safety plan, visit the NCVO website.³⁴

For guides on what to have in:

- A grievance process see **Tool 16**.
- Recruitment/employment policy see **Box 10**.

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 to make sure it is updated

TOOL 16 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

Accountable financial resource management

Donations make up the core of a CSO's financial base. At the most basic level, therefore, financial accountability requires accounting for how funds are used. In Trinidad and Tobago, given the lack of formal legislation on reporting financial data, it is left to the organisation to determine the manner and content of such reports. The following section will provide you with good practice examples on how to structure a financial reporting system.

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. 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.

✓ There are a number of ways in which financial information can be made publicly available:

- Post it on the website
- Put it up on the noticeboards in the offices
- Provide a summary in your newsletter
- Put it up on public noticeboards in the community areas – for example, housing centres, villages or youth centres
- Publish financial information 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 your organisation.³⁵

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 and maintaining the contracts and letters of 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.³⁶ **CIVICUS** has also produced a useful resource on basic financial management called the *Financial Control and Accountability Toolkit*.³⁷

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 the 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. It helps build CSOs' legitimacy when they are trying to hold governments to account and push for good governance.

! The context in which a CSO works will shape what financial information it makes available to beneficiaries. It is important therefore to think through the reasons for disclosing financial information and identify what benefits it will bring both to the communities and the CSO. There is no point in being transparent for the sake of transparency if it could undermine what a CSO is seeking to achieve.

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- ✓ See **Tool 17** for some of the issues you will need to consider when reporting financial information beneficiaries.

TOOL 17 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>

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

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

5 Moving the CSO Accountability Agenda Forward

The way forward

Based on discussions with CSOs in Trinidad and Tobago, there is interest in enhancing accountability and transparency. Some organisations would like to see a more co-ordinated approach by CSOs in Trinidad and Tobago in accountability practices. The government also expressed its concern on the lack of accountability of CSOs in providing documentation for funding, while some CSOs expressed their reticence about providing such documentation as they were suspicious of the government's intentions in asking for such documents. Therefore, it is evident that some kind of exchange between government and by extension funders and CSOs needs to be facilitated, so that all stakeholders gain a better appreciation of the document requirements.

Co-ordination in the CSO sector

There is an established need for greater co-ordination with the CSO sector regarding projects undertaken. It is hoped that through increased training and dialogue about accountability there will be an opportunity for CSOs to find out about the respective organisations' work and the potential for partnerships, collaboration and co-ordination. In this way funding can be streamlined and made more effective and efficient.

Clarification of the registration process by the government

There is ambiguity in the status of charitable organisations and registration procedures, which needs to be clarified. This particular issue relates to the requirement regarding the registration of charitable organisations. Currently, charitable organisations are not required by law to be registered. Furthermore, there is some ambiguity on the part of government regarding access to government subventions for charitable organisations, where such organisations are required to be registered under the Division of Community Development in the Ministry of the People, rather than at the Ministry of Legal Affairs under the Companies Act 1995, non-profit section.

The ambiguity regarding this registration process further leads to the question of legitimacy within the civil society sector. Those organisations that are registered under the Companies Act, see themselves as having legitimacy due to the legal registration and formal status awarded to them. This sometimes prohibits the coming together of organisations that are not registered and those that are.

Given the ambiguity in the registration process of CSOs in Trinidad and Tobago, it is recommended that CSOs register under the Companies Act 1995 non-profit section. It is seen that this brings legitimacy for CSOs in order to gain international funding, as well as gain the trust and respect of other CSOs who have been legally registered.

Use of the toolkit

The use of the toolkit will serve as a diagnostic tool for CSOs to track their organisations' level of compliance. However, what was recommended was the establishment of an information sharing network (blog, facebook page, emails), where CSOs in Trinidad and Tobago can share experiences to substantiate the role of the toolkit itself. Further to using ICTs to enhance the relationship among CSOs, TTTI is intending to undertake multiple workshops which will assist in the dissemination of toolkit and the sensitisation of accountability practices by CSOs.

Working towards CSO legislation

The opinion was also expressed that the established principles and practice from the session could lead to further legislation specifically crafted for CSOs, unlike what currently obtains in registration under the Companies Act of 1995. The way forward for accountability and transparency among CSOs in Trinidad and Tobago should be initiated by the CSO sector rather than by the government. However, the government should have a supporting role, ensuring appropriate legislation and that standardisation of practices is enforced

Appendix 1

Complete List of CSOs Engaged in the Research

Phone interviews were undertaken between March and May 2010 with representatives of the following organisations:

- Families in Action
- Torres Foundation
- Mamatoto
- Network of NGOs of Trinidad and Tobago for the Advancement of Women
- Network of Rural Women Producers
- Partners of the Americas
- Trinidad and Tobago Citizen's Agenda Network
- Friends for Life
- International Education and Resource Network

The following organisations attended the workshop run jointly by the Commonwealth Foundation and the Trinidad and Tobago Transparency Institute on 3 August 2008, in Port of Spain

- Adult Literacy Tutors Association of Trinidad and Tobago
- Caribbean Association for Feminist Research and Action (CAFRA)
- Caribbean Natural Resources Institute (CANARI)
- Caribbean Umbrella Body for Restorative Behaviour (CURB)
- Catholic Commission for Social Justice
- Coalition Advocating the Inclusion of Sexual Orientation (CAISO)
- CREDO Foundation for Justice
- Trinidad and Tobago Coalition Against Domestic Violence
- Fishermen and Friends of the Sea (FFOS)
- The Buccoo Reef Trust
- The Heroes Foundation
- The Hibiscus Foundation
- The National Centre for Persons with Disabilities
- Veni Apwann
- Tobago Youth Council
- Trinidad and Tobago Group of Professional Associations Ltd (TTGPA)
- National Union of Domestic Workers
- Habitat for Humanity
- RED Initiative
- Ministry of People and Social Development

Appendix 2

Board Assessment of Organisational Priorities and Mission and Goals

(Provided by Habitat for Humanity, Trinidad and Tobago)

Roles and responsibilities for Habitat for Humanity national boards in Latin America and the Caribbean

The self-assessment process for HFH-LAC national boards of directors focuses on the following four roles, broken down into ten responsibilities. However, boards rarely have time to focus on all of the responsibilities at a given time and must prioritise their activities according to the context of their organisation. As you complete this section please choose those areas of potential board focus that are most needed over the next 1–2 years to ensure that the organisation succeeds in its mission.

Safeguard the mission, vision, and principles, and establish the strategic direction

	Low	Medium	High
1. Interpret and articulate the significance of the mission, vision, and principles in order to determine the impact of the organisation in the national context			
2. Participate in and approve strategic plans and high-level policy, including key indicators			

Ensure leadership and resources

	Low	Medium	High
3. Select, evaluate, and support the development of the executive director			
4. Ensure adequate financial resources to achieve the desired impact			
5. Provide expertise and access for organisational needs			
6. Enhance and preserve the organisation's public standing			

Monitor organisational performance and impact

	Low	Medium	High
7. Monitor key indicators and high-level policy, focusing on organisational impact, finance, and stewardship			
8. Ensure legal and ethical integrity and accountability			
9. Identify key stakeholders to whom the board is accountable and seek their feedbackEnsure effective board performance			

Ensure effective board performance

	Low	Medium	High
10. Maximise and assess board performance			

Appendix 3

Roles and Responsibilities of the Board

(Provided by Habitat for Humanity, Trinidad and Tobago)

Responsibility 1: Interpret and articulate the significance of the mission, vision and principles in order to determine the impact of the organisation in the national context

	1 – Poor	2 – Average	3 – Good	4 – Excellent
Common understanding of the mission and principles				
Common understanding of the vision (what the organisation aspires to become in five years)				
Use of the mission, vision, and principles in policies/ strategic decisions				
Process for raising issues regarding mission, vision, and principles				

Comments /questions to share with the board:

Responsibility 2: Participate in and approve strategic plans and high-level policy, key indicators

	1 – Poor	2 – Average	3 – Good	4 – Excellent
Process for strategic planning and quality of participation				
Quality of the strategic plan				
Financial planning				
Process to establish board-level policy				
Agreements on distinction between board-level and management-level decisions				

Comments /questions to share with the board:

Responsibility 3: Select, evaluate and support the development of the executive director

	1 – Poor	2 – Average	3 – Good	4 – Excellent
Succession planning				
Evaluation and development process				
Search process (when required)				
Clarity between governance and management				

Comments /questions to share with the board:

Responsibility 4: Ensure adequate financial resources to achieve the desired impact

	<i>1 – Poor</i>	<i>2 – Average</i>	<i>3 – Good</i>	<i>4 – Excellent</i>
Financial needs assessment				
Individual donations to the organisation				
Involvement in fundraising planning and execution				

Comments/questions to share with the board:

Responsibility 5: Provide expertise and access for organisational needs

	<i>1 – Poor</i>	<i>2 – Average</i>	<i>3 – Good</i>	<i>4 – Excellent</i>
Board understanding of needed access and influence to support organisational objectives (e.g. legislative access, community access)				
Ability of the board to provide access and influence needed				
Board understanding of expertise needed for support of organisational objectives (i.e. financial, strategic, housing, etc.)				
Ability of the board to provide expertise				

Responsibility 6: Build reputation and enhance the organisation's public standing

	<i>1 – Poor</i>	<i>2 – Average</i>	<i>3 – Good</i>	<i>4 – Excellent</i>
Board understanding of reputation objectives and of the role that the board can play in building/enhancing reputation				
Board effectiveness in enhancing reputation of organisation in the relevant communities				

Comments/questions to share with the board:

Responsibility 7: Monitor key indicators and high-level policy, focusing on organisational impact, finance, and stewardship

	<i>1 – Poor</i>	<i>2 – Average</i>	<i>3 – Good</i>	<i>4 – Excellent</i>
Monitoring impact ('what' we are here to achieve)				
Monitoring effectiveness /efficiency ('how' we achieve it)				
Monitoring policy				
Monitoring finance				
Monitoring risk				

Responsibility 8: Ensure legal and ethical integrity and accountability

	<i>1 – Poor</i>	<i>2 – Average</i>	<i>3 – Good</i>	<i>4 – Excellent</i>
Board understanding of accountability				
Operational parameters				
Auditing				
Conflict of interest				

Responsibility 9: Identify key stakeholders to whom the board is accountable and seek their feedback

	<i>1 – Poor</i>	<i>2 – Average</i>	<i>3 – Good</i>	<i>4 – Excellent</i>
Feedback from key stakeholders/'moral owners' of the organisations				

Comments/questions to share with the board:

Responsibility 10: Maximise and assess board performance

	<i>1 – Poor</i>	<i>2 – Average</i>	<i>3 – Good</i>	<i>4 – Excellent</i>
Board planning (based on roles and responsibilities)				
Self-assessment of performance				
Self-assessment of composition				

Comments/questions to share with the board:

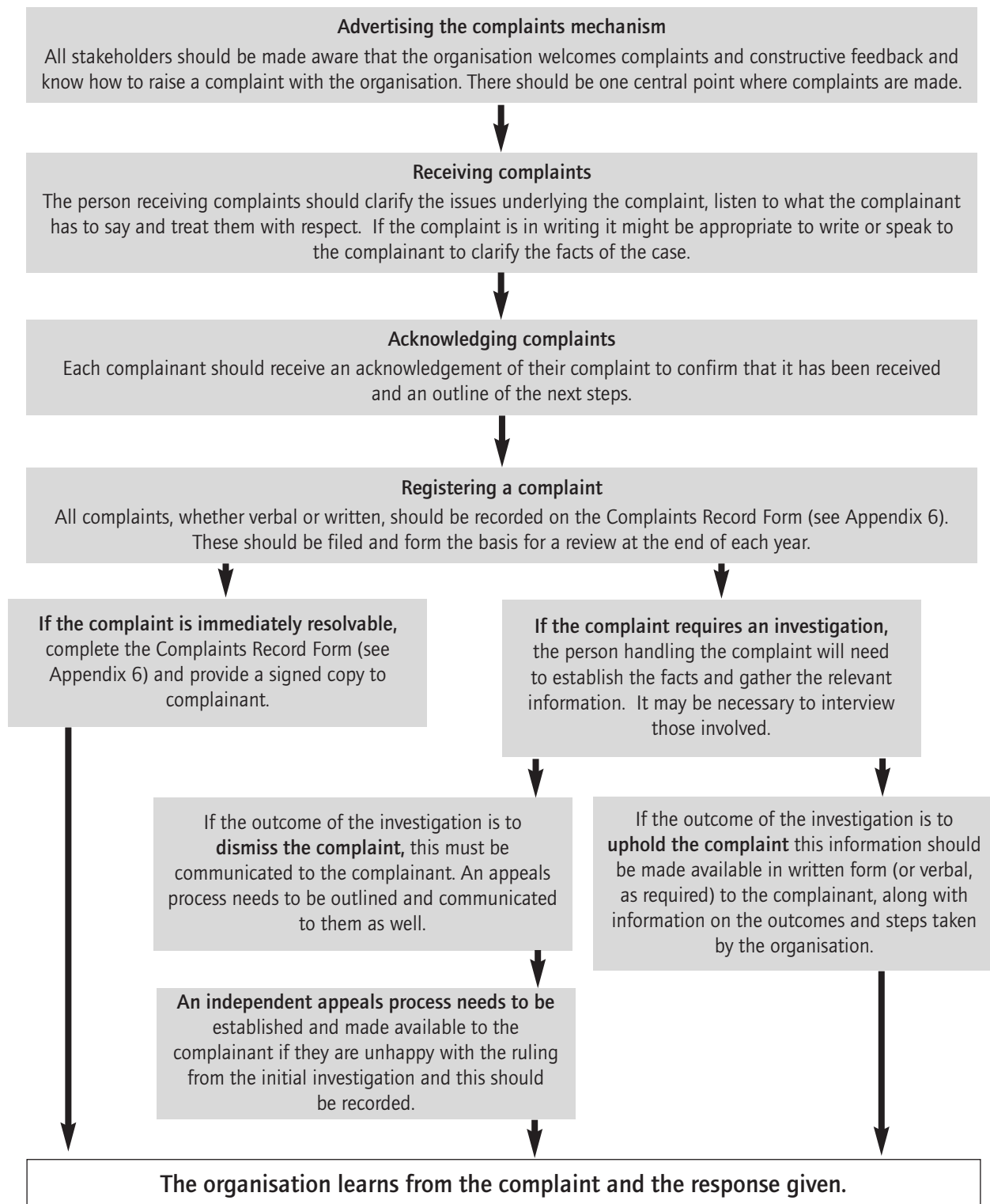
Appendix 4

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 5

Template of Complaints Process



Appendix 6

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

CIVICUS Financial Control and Accountability toolkit: <http://www.civicus.org/new/media/Financial%20Control%20and%20Accountability.pdf>

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

Defining Civil Society, World Bank website: <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

Government of Trinidad and Tobago website: http://www.ttconnect.gov.tt/gortt/portal/ttconnect/CitizenDetail?WCM_GLOBAL_CONTEXT=/gortt/wcm/connect/GorTT%20Web%20Content/ttconnect/Citizen/role/abusinesperson/taxes/registering+for+charitable+organisation+status

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Contact information

Commonwealth Foundation Marlborough House, Pall Mall

London SW1Y 5HY United Kingdom

Telephone +44 (0)20 7930 3783 Fax +44 (0)20 7839 8157

E-mail geninfo@commonwealth.int Website www.commonwealthfoundation.com

Trinidad and Tobago Transparency Institute

Building 7, Unit 4-12, Fernandes Industrial Centre, Laventille, Trinidad and Tobago.

Telephone/Fax +1-868-626-5756

E-mail admin@transparency.org.tt Website www.transparency.org.tt

