

# **Civil Society Accountability: Principles and Practice**

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



**Commonwealth**  
Foundation



**one world trust**

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# Preface

Some in the voluntary sector might feel that there is no need for civil society organisations (CSOs) to be accountable, since the nature of their work is noble and well-intentioned. However, just as the civil society sector holds government to account, so it must also hold itself to account for the work that it does. With more scrutiny of CSOs' activities in India it is no longer enough that the underlying premise of their operations is that they serve the greater good. There needs to be a concerted focus on accountability issues. We are already seeing the introduction of regulations that attempt to make CSOs more financially accountable. However, restrictive provisions in laws such as the Foreign Contribution Regulation Act (FCRA) stifle the work of civil society. They are the outcome of the sector's reluctance to proactively engage with the issue of accountability. It is important to bring the collective voice, experiences and practices of CSOs together to address the accountability challenge more effectively and through appropriate mechanisms.

The project that we have collaborated on with the One World Trust, the culmination of which is this toolkit, aims to do just that. It details basic principles of accountability that are relevant to the work and challenges faced by Indian CSOs and brings together some of the innovative practices that we in India have established to address our accountability. As a tool, this resource provides practical guidance, solutions and observations that we can learn from, adapt and implement in our organisations. But it does not end there: we need to strengthen self-governance so that we bring about change ourselves, rather than have the government restrict our activities. This is just the first step in what is a challenging and important process – strengthening the accountability of civil society organisations.

**Paresh Tewary**

*Chief Executive Officer*

*Voluntary Action Network India (VANI)*

In the past decade CSOs have seen a significant change in their role and influence in society and politics. They are now major providers of essential services, influential advocates for marginalised groups and knowledgeable advisors on public policy. As such, they have become important players in national and international governance. However, with this newfound power and influence has come greater scrutiny of CSO activities. Worldwide, CSOs are facing growing pressure from governments and the public to be more open about their funding sources, to provide evidence of their impact and to clearly demonstrate which groups they represent and how. While some are asking these questions in an effort to strengthen the sector and reinforce its role and influence in governance,

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others are manipulating the accountability agenda to undermine and curtail the power of CSOs. Regardless of the reason these questions are being asked, CSOs need to be proactive in responding to them so as to maintain public trust and avoid having frameworks of accountability imposed upon them that are detached from the core values of the sector.

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

While the toolkits are no panacea, they demonstrate that accountability is achievable for CSOs, and that few organisations are starting from scratch. While there are gaps that need plugging, many CSOs in Belize, India, Uganda and the Pacific region are already using innovative techniques to, for example, involve stakeholders in project activities or ensure open communication with communities. These practices need to be built upon and shared more widely within the sector. We hope the toolkits will help form the basis for ongoing discussion and learning on issues of CSO accountability and in turn lead to organisations strengthening their legitimacy, credibility and effectiveness as agents of progressive social change.

**Robert Lloyd**  
*Projects Manager*  
*One World Trust*

**Deepti Sastry**  
*Projects Officer*  
*One World Trust*

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

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to put in place policies, procedures, practices and institutional arrangement that will enable CSOs to play a greater and improved role as actors and partners in the development process.

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

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

As NGOs increasingly exercise their voices in public policy debates and play a pivotal role in defining both the problems and the solutions, the demand for CSO accountability is growing. Responding to this growing demand, the Commonwealth Foundation in collaboration with the One World Trust developed a project in January 2008 to generate wider commitment among CSOs in Belize, India, Uganda and the Pacific region to the principles and values of accountability. The key output from this project has been the production of four tailor-made accountability toolkits to help CSOs in Belize, India, Uganda and the Pacific region explore what accountability means for CSOs and provide tips on how to put accountability into practice.

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

We hope you find this toolkit useful.

**Seth P Lartey**

*Programme Manager – Governance and Democracy*  
*Commonwealth Foundation*



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# Introduction

## What is the aim of the toolkit?

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

- 1 To identify common principles of accountability for CSOs in India;
- 2 To identify current good accountability practices that exist among CSOs in India and areas where capacity needs building in the sector and where further support is required;
- 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.

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

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

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

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

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## How was the toolkit developed?

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

Second, 15 phone interviews were conducted with representatives from the CSO sector. These explored understandings of CSO accountability, challenges to realising accountability and existing good practices. Organisations included CSO umbrella organisations, community-based organisations (CBOs), non-governmental organisations (NGOs), women's groups, advocacy organisations, and faith-based and service delivery NGOs (see **Appendix 1** for a full list of organisations interviewed).

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

Finally, a one-day participatory workshop was held in India, which engaged CSOs in identifying common principles of accountability for CSOs, sharing practices, and discussing ideas for the toolkit. This was held in Delhi on 25 November 2008 and was attended by 35 participants (see **Appendix 1** for a full list of people who participated in the workshop.)

As well as being shaped by discussions with CSOs in India, the toolkit has also been informed by – and seeks to support the realisation of – the norms and standards of the Credibility Alliance, a self-regulatory mechanism developed by a consortium of NGOs in India in 2004 that sets standards for CSOs on issues such as governance, accountability and transparency (for more information, see **Case Study 3**). It also draws on the experiences and knowledge of organisations such as the One World Trust in promoting CSO accountability worldwide and those of innovative accountability initiatives such as the Quality Assurance Mechanism (QuAM) in Uganda (see **Case Study 4**).

## How is the toolkit structured?

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

**Section 1** describes how the toolkit was developed, and the aims and 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 online forum, this section identifies the key factors pushing accountability onto the agenda of CSOs in India. It explores the different understandings of accountability that exist

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within the sector, draws out the common elements and identifies a set of basic principles of accountability for CSOs in India.

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

**Section 4** details how CSOs can put accountability into practice. It mirrors the structure of the self-assessment, explains why each standard is important to accountability and offers advice on how to plug gaps and strengthen existing practice. In doing so it details a range of tools that will help CSOs translate accountability from a relatively abstract concept into concrete practices that will help build trust, credibility and legitimacy 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 should take to embed accountability into their governance, management and programmes. (See **Box 1** for more details on the difference between accountability principles and standards.)

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

**Principles of accountability** are the core values that underpin what it means to be accountable. For example, the **participation of key stakeholders** has been identified as a key principle of accountability by CSOs in India.

**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 **stakeholder participation** are:

- Beneficiaries are represented at the Board level of a CSO;
- Key stakeholders are actively consulted at the planning stages of programmes and projects.

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

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## 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. Although they are all separate from the state and market, this is often where their similarities end.<sup>1</sup> Each set of organisations has a different mission, values, organisational structure and membership base. As a result, the accountability challenges that each faces vary.<sup>2</sup>

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

This is not to say that research institutes, 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 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. However, because the toolkit has not been designed with this wider group in mind, it may not necessarily speak to the specific accountability challenges they face.<sup>3</sup>

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



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dard does not neatly fit your particular CSO, however, do not ignore it; try and adapt it to your organisational context. See if you can realise the standard in another way.

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

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

### Why is accountability on the CSO agenda in India?

Indian civil society is vibrant, diverse and has a long history. Indian CSOs encompass a plethora of different types of organisations, ranging from political and social institutions like the panchayat to NGOs, social movements and self-help groups. Over the past three decades, however, the number of CSOs has swelled to over 1.2 million, and sector financial resources are now in excess of Rs. 200 billion.<sup>4</sup> With this increase in the number and financial resources available to CSOs has come a growing role for the sector in local, state and national governance processes. CSOs have become key players in providing essential services, representing marginalised voices, monitoring and advising on public policy and promoting new forms of citizen's participation across a range of issues from pollution safety to child labour, from forest regeneration to primary health care.<sup>5</sup>

One important and perhaps inevitable, outcome of this visible increase in power and influence has been greater scrutiny of the activities of CSOs. Questions are now frequently asked about where CSOs get their funding, who they represent, how they make their decisions and what impact they are having. This has led to a number of cases of mismanagement and corruption being uncovered. In 2008, for example, the Indian Government stopped funding 350 NGOs working on HIV/AIDS after the World Bank reported that many did not legally exist.<sup>6</sup> In 2003, an investigation found that roughly 30 per cent of the NGOs registered under the Societies Registration Act, 1860, were no longer operating, but that they were still eligible for tax exemption.<sup>7</sup> Furthermore, the Council for the Advancement of People's Action and Rural Technology (CAPART), a major funding body for CSOs in India, uncovered cases of NGOs siphoning off funds by applying for grants for similar projects from several funding agencies simultaneously in 2002.<sup>8</sup>

CSOs themselves have also raised concerns about governance and accountability in the sector. A number of the organisations that participated in the research for this toolkit, for example, commented that despite being strong advocates of greater information disclosure among government bodies and being instrumental in the passing of the Right to Information Act 1997, the sector's own transparency is weak. Participants argued that CSOs needed to practice what they preach and adapt the principles of the Act to their own activities.

Failing to adequately respond to such criticisms can damage the credibility of CSOs. Firstly, the public may lose trust in the sector; an online public poll conducted by the *Economic Times* in 2002, for example, indicated that 93 per cent

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of respondents believed that tax exemption for charities should be withdrawn.<sup>9</sup> Inadequate responses to criticisms of the sector can also result in regulation being imposed that is ill suited to and constrains CSOs' activities. Paresh Tewary from VANI notes in the preface to the *Toolkit* that legislation such as the Foreign Contributions Regulation Act 'stifles the work of civil society' and is the direct outcome of 'the sector's reticence to proactively engage with the issue of accountability'.

Responsibility for addressing these criticisms and demonstrating that they are exercising their power in a responsible manner lies with CSOs. Positively, efforts to this effect have already been made through self-regulatory mechanisms such as the **Credibility Alliance**, a consortium of NGOs established in 2004, which has developed a peer review and certification scheme to validate the accountable management of organisations (see **Case Study 3** for a more detailed description of the scheme). While these are important steps, additional work is needed. Initiatives such as the Credibility Alliance need to be built on and rolled out more widely across the sector in India.

By providing guidance to organisations on the basic principles and values of CSO accountability and offering suggestions on how to translate it in to practice, we hope that this toolkit can contribute to the ongoing discussions within the Indian CSO sector on the need to be accountable.

## What does it mean for a CSO to be accountable?

Accountability is a malleable concept that means different things to different people. In a country as diverse as India these understandings are often shaped by the political, cultural, social and ethnic context in which a CSO operates.

This conceptual ambiguity, together with the context-specific interpretation of accountability, poses challenges when trying to develop a common approach. **Box 3** lists just some of the different ideas that were expressed by workshop participants and interviewees during the research on what CSO accountability means.

Despite the breadth of perspectives, among the views expressed in **Box 3** and in the research more broadly, there are a number of core underlying principles to people's understandings of accountability. For example, many participants raised the issue of providing relevant and accessible information to beneficiaries on operations, while others mentioned the need to produce annual reports. Both refer to the underlying principle of being transparent about what you are doing. While some individuals stated that it was important to ensure that there was public participation in projects, and others said that beneficiaries should be involved in decision-making processes, they are both addressing the need for stakeholders to participate in internal processes. The effective delivery of services was identified by some CSOs, while others made reference to communicating impacts to a wider audience. Both issues are grounded in the need to monitor and evaluate an organisation's activities.

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

'Participation of beneficiaries in the decision-making process.'	'Effective communication especially on financial issues.'
'Disclosure of information to stakeholders.'	'Public participation in projects.'
'Internal transparency within the organisation.'	'Transparency on motives, objectives, programmes, financial and governance.'
'Organisation has systems and documents to ensure accountability.'	'Legal accountability: ensuring legal requirements are fulfilled.'
'Internal accountability when recruiting staff.'	'Financial accountability.'
'Sharing information with external stakeholders.'	'Effective delivery of services.'
'Effective monitoring, evaluation and learning.'	

From the discussions and debates within India on what it means for CSOs to be accountable, three common areas emerge as key to people's understanding of accountability.

Firstly, **accountability is about being open and sharing information.** For a CSO to be accountable, it needs to be transparent about what it is doing, what it is planning to do and how it is performing in relation to the goals it has set itself. This is information that should be made available to all stakeholders, such as donors and communities. Furthermore, the information that it makes available must be timely and accessible to those it is intended for. It needs to be communicated through appropriate mediums and languages. CSOs that participated in the research felt that given the sector's role in advocating for greater government transparency and the adoption of the Right to Information Act (1997), openness was a critical principle of CSO accountability.

Secondly, **accountability involves engaging individuals and groups in the activities and decisions that affect them.** This is relevant for both internal stakeholders, such as staff, and external stakeholders, such as the communities that a CSO works with. Importantly, engagement needs to be more than listening to stakeholder views; it also needs to lead, when appropriate, to practice being changed. Effective engagement requires responsiveness. Participants in the research gave particular emphasis to the involvement of communities and beneficiaries, given that these are the stakeholder groups that CSOs exist to support. It was felt that empowering them to influence the activities and decisions that affect them is a core value of the sector.

#### Box 4 Key principles of accountability for CSOs in India

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

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

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

Finally, **accountability is about knowing how your organisation is performing and being able to demonstrate this to stakeholders.** This involves monitoring and evaluating progress in relation to goals and objectives and feeding the lessons learned back into the organisation. It also requires being open to feedback from stakeholders, positive or negative, and learning from this. **Box 4** summarises the key principles of accountability for CSOs in India.

#### Who are CSOs accountable to and for what?

CSOs impact on a range of individuals and groups; these are its stakeholders (see **Figure 1**). A stakeholder is any person, group or institution that is affected by or can affect a CSO's operations. They can be both internal and external to an organisation. Being aware of and responsive to the needs, interests and views of stakeholders and balancing them when making decisions is essential to accountability.<sup>10</sup>

The relationship between a specific stakeholder group and a CSO will vary, depending on various factors such as the influence the group has over the organisation and how important they are to the success of its work. While it is important that a CSO maintains relations with each of these groups, it cannot be equally accountable to them all. This would pull the organisation in too many directions and drain resources. CSOs need to prioritise. To do this a CSO needs to reflect

**Figure 1. A CSO's potential stakeholders**



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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.

Participants in the research noted that CSOs in India have tended to devote significant resources to communicating with and responding to donor needs. This is unsurprising, given that long-term sustainability rests on the strength of this relationship. Yet CSOs exist to serve the needs of beneficiaries and dedicating significant resources to, for example, writing lengthy donor reports can distract field staff from listening and learning from beneficiaries and in turn can undermine accountability to them.

Reconciling the need to be sensitive to donor demands, while remaining responsive to beneficiaries, is a key tension that needs to be managed in order for CSOs in India to strengthen their accountability.

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## 3 Accountability Self-assessment

### How the self-assessment is structured

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

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

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

### How to use the self-assessment

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

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

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

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

## Accountability Self-assessment

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



## Accountability Self-assessment (continued)

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

## Accountability Self-assessment (continued)

	Yes	Partly	No	Don't know
<b>D. Accountable Resource Management</b>				
<b>Accountable human resource management</b>				
<b>D1.</b> Your organisation recruits staff in a transparent manner according to merit				
<b>D2.</b> Your organisation ensures staff receive regular feedback on their performance				
<b>D3.</b> Your organisation has a staff development system (e.g. training, mentoring)				
<b>D4.</b> Your organisation has built beneficiary accountability into staff inductions, appraisals and development plans <sup>11</sup>				
<b>D5.</b> Your organisation has in place internal staff policies on: recruitment, remuneration, promotion, disciplinary and grievance mechanisms, and health and safety.				
<b>Accountable financial resource management</b>				
<b>D6.</b> Your organisation has its accounts audited annually and they are widely accessible.				
<b>D7.</b> 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				
<b>D8.</b> 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				
<b>D9.</b> Your organisation reports relevant financial information to beneficiaries (e.g. budgets, expenditure, direct project costs)				
<b>D10.</b> Your organisation only receives funds that are consistent with its mission or goals				

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## 4 How to Put Accountability into Practice

CSOs have come to play an important role in Indian society. Whether it is through the provision of essential services, managing natural resources or advocating and influencing legislation and policy, CSOs now impact on citizens in a multitude of ways. Recognising this new-found power, steps have been taken through the **Credibility Alliance** to set minimum requirements on issues of governance, disclosure and operations. Yet discussions on wider accountability issues are still embryonic; many CSOs view accountability from a narrow financial perspective (accounting for how funds are used), and few are able to clearly demonstrate to whom and for what they are accountable. Drawing on the discussions and experience of CSOs that participated in the workshop and interviews in India, this section provides suggestions on how CSOs can put 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 is your CSO accountable?**

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

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

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

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

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

The outcome of a stakeholder analysis will vary depending on what level of the organisation is being assessed: a stakeholder analysis for a project, for example, will result in more specific stakeholders being identified than one at the organisational level, where general groups of stakeholders such as beneficiaries, donors and the general public will be identified.

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

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

- ? While it is important that a CSO maintains relations with each of its stakeholders, it cannot be equally accountable to all of them. This would pull the organisation in too many directions and drain limited resources. CSOs therefore need to prioritise their accountability to stakeholders.<sup>12</sup> To do this an

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organisation needs to reflect on what its mission and values are. Why does it exist? What is it seeking to achieve? Going through this process helps to disentangle the stakeholder web and differentiate between those stakeholders that are *most* integral to the success of the CSO from those that are important, but secondary, in nature.

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

- ❗ Prioritising stakeholders can be a difficult process; deciding that one stakeholder's interests are more important than another can be controversial. While this may be the case, making strategic choices around which stakeholders' interests should take priority in a particular decision or project can help keep an organisation focused on the issues that are most important to the realisation of mission and strategy.
- ✓ The fourth column in **Tool 1** asks CSOs to assign either an A, B or C to each stakeholder category based on how important they are to the success of the organisation, programme or project, depending on which level the analysis is being conducted. Ideally, no more than two or three priority stakeholders (category A) should be identified. More than this and an organisation will be pulled in too many directions and lack strategic focus.

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

Staff, volunteers and the Board should be involved in the process of both identifying (Standard **A10**) and prioritising stakeholders; it helps re-affirm why an organisation has been established and who it primarily exists to serve. This can in turn motivate staff and help them focus their efforts on the stakeholder relationships that count the most.

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

Specific stakeholder	Stakeholder category (e.g. donors, beneficiaries, government)	What are you accountable to them for?	How important are stakeholders' interests to the success of the project, programme and/or organisation? A - very important B - fairly important C - not very important to this stakeholder	What mechanisms and/or practices do you currently have in place to support accountability (e.g. openness and information sharing; participation and evaluation and learning)?	What steps are you going to take to improve accountability to this stakeholder? (Try to fill this column in once you have read the entire toolkit. The following sections will give you ideas on ways of improving accountability.)
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### Example:

School-going children	Beneficiaries	Delivering quality education services that meet their needs	A - very important	Currently meet with communities every two months to discuss ongoing activities Conducted participatory needs assessment with communities	
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## **B** Accountable governance

Governance relates to the processes and structures a CSO has in place to ensure the effective and efficient running of the organisation. Accountable governance is about making sure there are clear, transparent and participatory decision-making processes and that there are adequate checks and balances that protect the mission of the organisation and the interests of key stakeholders.<sup>13</sup> The following section outlines the basic standards that can help CSOs realise this.

### **Governance basics**

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

**?** All CSOs in India need to comply with government legislation that regulates the sector. These are in place to ensure CSOs meet a basic level of public accountability. They include practices like disclosing financial records and detailing the activities the CSO undertakes. Legislation is often being contested and reviewed and is therefore often in flux. For example, the current Foreign Contribution Regulation Act is under review by the government and CSOs have been actively campaigning against specific elements that would limit their ability to access international funding.

**!** Complying with CSO legislation can be an arduous and complex process, especially given the various acts that govern different types of CSOs in India. Registration takes time and the amount of documentation required can sometimes be overwhelming. In India there are CSO networks and larger NGOs that can assist and provide guidance to start-up CSOs on how to navigate existing laws and regulations.

**✓** **Tool 2** provides a list of legislation governing CSOs in India. For further advice on legal issues relating to CSOs in India and for copies of the laws listed in **Tool 2**, visit the VANI website.<sup>14</sup> Alternatively, for information on international legislation pertaining to CSOs, the International Centre for Non-Profit Law (ICNL) is a useful source of advice and information.<sup>15</sup>

#### **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.

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## TOOL 2 A checklist of CSO regulations in India

CSOs in India need to be registered with under one of the following Acts:

- **Societies Registration Act (1860):** for literary, scientific and charitable societies
- **Companies Act (1956):** for companies promoting commerce, art, science, religion and/or charity
- **Indian Trusts Act (1882):** for charities to whom legacies have been left in the form of properties.
- All CSOs receiving foreign funding are also governed by the **Foreign Contribution (Regulation) Act (FCRA) (1976)**, which dictates how CSOs receive and use foreign funds.

The governing documents identify how power is distributed within a CSO and provide checks and balances for internal accountability. They are important as they clarify internally and to the wider public how decisions are made. Without a governing document, the lines of responsibility within a CSO become blurred and this can lead to confusion over who actually governs. Examples of such documents might be the articles of association, articles of incorporation, constitution, by-laws, rules of procedure or statutes.

Legislation in India is prescriptive on how an organisation is to be governed. Organisations that are registered as trusts are required to form a Board of Trustees, while those registered as companies must create a Board of Directors. If an organisation is registered under the Societies Registration Act 1860, however, there is more flexibility on governance arrangements.

- ✓ If you want more information on how to develop a governing document, Credibility Alliance has developed a useful template policy.<sup>16</sup> For more information on approaches to CSO governance more generally visit the Community Toolbox website. This outlines different governance structures that can be used for CSOs, depending on size and stages of organisational development. The section 'Organizational Structure: An Overview' is particularly useful.<sup>17</sup> *A Handbook on NGO Governance*, produced by the Central and Eastern European Working Group on Nonprofit Governance, is also a useful resource for information on CSO governance issues.<sup>18</sup>

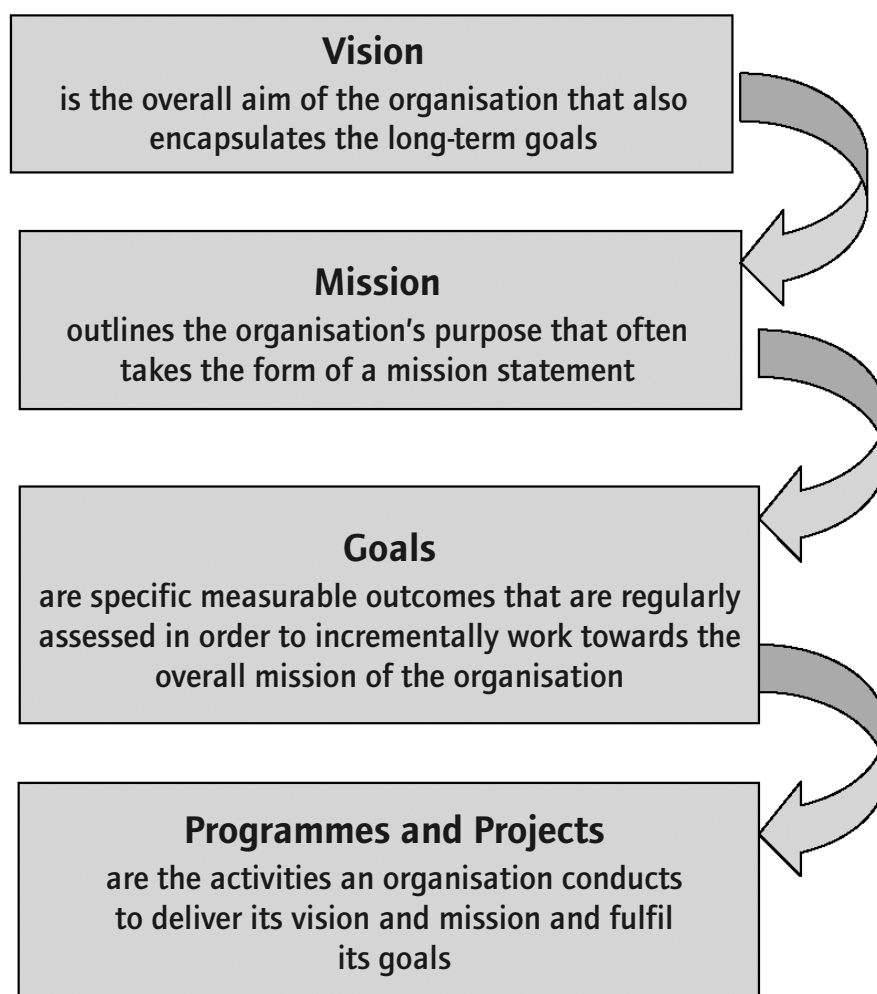


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**B3 Your organisation has a vision, mission, values and goals that are known throughout the organisation and shared with the public**

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

**Figure 2. Incorporating vision into your programmes and projects**



**!** Mission statements provide the context in which specific project and programmes are developed. As **Figure 2** details, clear links should exist between what a particular project is seeking to achieve and the realisation of the organisation's strategic goals, mission and vision. Although many organisations in India have mission statements, they frequently fail to make them accessible to external stakeholders.

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- ✓ If your organisation currently does not have a mission statement, or wants to review an existing one (organisations have found this a useful exercise to undertake as it helps reaffirm among staff and the Board the core purpose of the organisation) see **Tool 3** for guidance.

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

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

#### **B4 Your organisation has a strategic plan that has been developed through a participatory process**

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

Given that a strategic plan sets the direction of the organisation, 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 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 the CSO's work it is important that their thoughts on where the organisation should focus its efforts are heard. Yet this is an area where many participants in the research thought current practice was weak in India. While engagement takes place on operational activities, they commented that it has not always been scaled up to the

### TOOL 3 How to develop or revise a mission statement

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

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

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

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

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

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

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

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

governance level. A number of reasons were provided to explain this, including: low literacy rates among beneficiary communities which made their involvement in strategic discussions difficult; a lack of interest among beneficiaries in being involved in strategic decision-making; and lack of available time among communities to both participate in project level activities and strategy discussions.

- ✓ There are different ways that beneficiaries can be involved in the strategic planning process. Which method(s) are chosen depends largely on how widely a CSO wants to consult and the level of involvement it wants beneficiaries to have in the process. Here are some methods:

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- **Community focus groups:** If an organisation wants to involve a wide range of beneficiaries in the strategic planning process, it can run community consultations. These can be used to either gather information to inform the planning process or as a way of getting feedback on draft plans. However, to be effective, you need to think through how the discussions can be made accessible and engaging for beneficiaries.
  - **Involvement in a planning committee:** depending on how an organisation has designed the planning process, you may set up a committee or working group to lead it. If this is the case, consider involving beneficiary representatives in the group. The benefit of this approach is that you are involving beneficiaries in decision-making, rather than just being asked for their opinion. There are challenges in this, however: selected beneficiaries need to be able to engage in discussion around issues such as strategic prioritisation and budget allocation. In addition, if a number of beneficiaries are interested in participating, there needs to be a clear and transparent selection process.

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

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

## **B5 Your organisation produces an annual report that is disseminated widely**

**?** An annual report is an important tool for transparency as it demonstrates in a consolidated fashion the work that a CSO has been undertaking and provides a review of how money has been spent. While the specific content of an annual report will vary, there is a basic level of information that should be made available. This includes key financial figures, information on governance structures and what activities have been undertaken. In India it is mandatory for CSOs to produce an annual report (also known as disclosure statements) and submit it to the Registrar annually.

A growing number of 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.

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

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

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

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

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

- ? Accountable internal governance requires that the interests of the staff and Board align with that of the organisation. Yet there may be instances where Board members or staff could potentially be biased or influenced in their decisions and actions by their private, personal or professional lives. For example, Board members could be involved in deciding on a contract that they may personally gain from or a staff member might be involved in deciding if a relative is hired. CSOs need to both create a favourable environment, which enables staff to disclose potential conflicts and organisations also need to have in place procedures for actively avoiding them. Conflicts of interest can involve anyone; however, they are particularly common among Boards whose members are influential people with many ties in the community.

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## TOOL 4 Items to include in an annual report

Any annual report should cover 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 CSO
- ✓ Overview of organisational growth/development
- ✓ Overview of activities broken down according to areas (e.g. services, advocacy, research)
- ✓ Evidence of the impact the CSO has had on the lives of beneficiaries and the key lessons that have been learned over the year
- ✓ List of key donors
- ✓ Overview of financial accounts
- ✓ Explanation of governance structures
- ✓ List of Board members and staff
- ✓ List of partners

! A conflict of interest situation does not automatically mean that an individual has done anything wrong. The danger may be the appearance rather than 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. This will help the Board monitor behaviour within the CSO and deal impartially with situations in which an individual's multiple interests compete. The policy typically requires full disclosure of potential or actual conflicts and abstention from decision-making in which an individual has a personal interest. Many CSOs require their Board members and staff to sign conflict of interest disclosure statements annually. Of course it is not enough for the policy just to exist on paper. To be effective the Board must make sure it is enforced. Here are some examples of potential conflicts of interest that you should be aware of:

- A Board member is also an executive director of another organisation that competes with your CSO
- A Board member receives an interest free loan from your CSO

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- A relative is hired to provide professional services to your CSO (e.g. as a consultant)
  - A relative is recruited as a member of staff of your CSO

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

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

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

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

A number of those that participated in the research felt that India's Right to Information Act should provide a guide on how CSOs approach transparency. Although not designed for the CSO sector, the Act is grounded in principles that are relevant to any actor involved in the governance process. Participants felt that CSOs should be living up to the same values as they promote in others.

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

It is also good practice for a transparency policy to be based on the presumption of disclosure. This means that if information is requested, the default position of a CSO is towards disclosure. If information is to be withheld it is the responsibility of the CSO to justify why it should not be made public, not the person requesting the information. To bring consistency to this process, CSOs should identify a set of narrowly defined conditions for non-disclosure. These are clear instances when information will not be made public and could encompass, for example, information on staff issues, contractual information or internal correspondence (see **Tool 5**).

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## TOOL 5 How to develop a transparency policy

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

As a group, consider the following questions:

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

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

- One World Trust, *Information Disclosure Policy*, 2006  
[http://www.oneworldtrust.org/index.php?option=com\\_docman&task=doc\\_view&gid=191&tmpl=component&format=raw&Itemid=55](http://www.oneworldtrust.org/index.php?option=com_docman&task=doc_view&gid=191&tmpl=component&format=raw&Itemid=55)
- Action Aid International, *Open Information Policy*  
[http://www.actionaid.org.uk/index.asp?page\\_id=101130](http://www.actionaid.org.uk/index.asp?page_id=101130)

### 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 its 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.



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

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

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

The Board of Church's Auxiliary for Social Action (CASA) receives reports every quarter that contain monitoring data from all programmes and key financial information.

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

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

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

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

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

! Often the recruitment of Board members is driven by who the Board knows, rather than a competitive process aimed at finding the most qualified candidate. This should be avoided wherever possible.

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The **Society for Environmental and Rural Awakening (ERA)** only provides project information to the Board for projects that have expenditure exceeding Rs. 20,000. The selective provision of information enables the Board to focus on the activities that have the most significant monetary commitment and where risk to the organisations is the highest.

It can sometimes also be a challenge to find qualified Board members who are willing to give up their time for free. Consequently, organisations have to recruit the next best candidate or those who are able to offer the time commitments. In these cases, thought should be given to what support can be provided to them to build their capacity in the future.

- ✓ For guidance on steps to take when recruiting a new Board member see **Tool 6**. For a list of key questions to reflect on if you are looking to strengthen the capacity and diversity of your Board, go to the **National Council for Voluntary Organisations (UK)** website.<sup>24</sup>

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

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

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

#### **B12 Your organisation involves beneficiaries in Board discussions and decisions**

- ? Empowering communities to get involved in the activities and decisions that affect them is a core value of CSOs in India and one that many organisations seek to reflect in their own practices. Yet, while discussions with CSOs in India indicated that many organisations engage beneficiaries in project level activities, few have scaled up participation to the governance level. This represents a gap in accountability. The Board is the key decision-making body within a CSO and it is important that beneficiaries, the people on whose behalf the organisation functions, have a voice in its activities.

- ! 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 regular 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. While these are

## TOOL 6 Steps to take when recruiting new Board members

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

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

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

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

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

**Step 4:** Set up an application and interview process.

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

very real challenges they are by no means insurmountable. Board meetings can be arranged in communities to allow beneficiaries to attend more easily; and the Board can agree to conduct meetings in an accessible way avoiding jargon and insider language. Providing an organisation is committed to involving the ultimate beneficiary of its work in governance, arrangements can be developed to make their engagement meaningful and effective.

- ✓ 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

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**Sahbhagi**  
conducts  
capacity building  
for NGOs. As  
the primary  
beneficiary of  
their work, they  
maintain two  
permanent seats  
for NGOs on  
their Board.

interests, but rather providing a beneficiary perspective. If there are a number of potential candidates, ensure that the recruitment process is open and merit based as described in Standard **B10**. To see how the **National Runaway Switchboard** in the US used this method to involve beneficiaries in Board discussions refer to **Case Study 1**.

- **Representation on an advisory panel:** Advisory panels are bodies made up of external stakeholders, which periodically meet with the Board to provide advice and guidance on policy and strategy. They can be composed entirely of beneficiary representatives or reflect the diversity of a CSO's key stakeholders.

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

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

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

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

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

**?** A core principle of accountable internal governance is that management and oversight are kept separate. This separation helps ensure that 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

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

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

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

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 interests of the organisation. A Board that is not separate from management functions in a state of real or perceived conflict of interest. A Board that is independent of management, on the other hand, avoids the possibility that its actions are motivated by interests other than those of the CSO.

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

! The relationship between Board and management can often become blurred because of capacity problems; Board members may get involved in operational issues because staff are struggling to deliver on commitments, or vice versa, management may get involved in governance because Board members lack the skills and knowledge to provide effective oversight. It is the role of the Executive Director to manage this relationship.

✓ The **Open Society Foundation for South Africa** has a useful tool to help you explore the challenges and importance of maintaining a separation of roles

**Sahayi** is a CSO that trains NGOs and supports the work of self-help groups in India. It delivers its programmes through the panchayat structures. Its Board is largely comprised of the NGOs and self-help groups that it works with. The only stakeholders that has yet to get a seat on the Board are panchayat representatives.

**Society for Environmental and Rural Awakening (ERA)** has stakeholder committees in each of its villages that engage actively in project planning, implementation, monitoring and information dissemination. Two seats on ERA's Board are set aside for members of the stakeholder committees, while all other members can attend and participate in Board meetings, but do not vote.

between the Board and management. *Boards and the Governance of Radio Stations*, while focused on radio stations, is applicable to a wide range of CSOs. It provides examples of when conflicts are likely to arise and activities that can be used to generate discussion within an organisation. Activity 3 is particularly useful.<sup>26</sup>

### **Accountable governance for CSO umbrella organisations**

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

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

? Openness and clarity in membership selection is an important aspect of accountability for CSO umbrella organisations. If membership is restricted to specific types of organisations, agreed selection criteria need to be in place. Making these publicly available can in turn remove the scope for ad hoc decisions being made. To strengthen the integrity of the selection process some CSO umbrellas organisations also establish an independent body or involve the Board in assessing membership applications. Credibility Alliance, for example, has an independent panel of experts to assess membership applications.

✓ **Tool 7** provides a checklist of basic information that should be made available to applicants when applying for membership

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

? A CSO umbrella organisation's members' register is an important piece of information, as it details how many and what types of organisations the umbrella group works with and represents. Its membership base is a key source of legitimacy and should be made widely available to external audiences. It is also important to keep the register up to date.

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

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

? The capacity of a CSO umbrella organisation to support members and advocate for the sector more widely hinges on its ability to effectively

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

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

- ✓ Types of membership available to organisations - full, associate, honorary - and the rights and fees associated with each of these
- ✓ Types of organisations to which the membership is open - 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

engage, listen, respond and represent the views of its membership. Unless a CSO umbrella organisation is actively involving members in deciding core areas of work (strategy) and developing positions on key issues (policy) it will lack legitimacy.

- ! While many CSO umbrella groups recognise the importance of involving members in the development of policy and strategy, the biggest barrier they face is often the members themselves. Faced with limited resources and competing priorities, members will often prioritise activities internal to their own organisations before engaging in sector level consultations, committees or workshops. For some CSO umbrella organisations in India, this problem is compounded by the fact that members are scattered across such a large geographical area.

- ✓ Here are some tips on involving busy members in sector level consultations:
  - Build strategy and policy consultations onto other types of events such as conferences and networking meetings. If members are already attending an event, there is little effort required to contribute to 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).

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- Do not wait for members to come to you – visit members’ offices to hear their thoughts and gain their inputs into policy and strategy.

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

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

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

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

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

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

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

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

- Assign seats on the Board according to members that share certain characteristics. Some CSO umbrella organisations divide up their membership



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according to organisational income bands. An equal number of seats are then assigned to each group to ensure different voices within the membership are being heard on the Board.

- Stipulate in the governing documents that the Board makes decisions only in formal meetings at which a majority of Board members are present.
- Specify in the governing documents how many members are required for a meeting, how meetings are called, and the manner in which decisions are taken and recorded.
- Stipulate that the Board can only take decisions outside meetings in times of emergency. When it must make decisions outside meetings, the Board should record the decisions for formal approval at the next meeting.
- Set term limits for Board members and have regular elections. Term limits can help ensure new ideas, enthusiasm and members will ascend to the Board in an orderly fashion.

## **C Accountable programmes**

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

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

- ❓ The key indicator of success for any CSO should be the extent to which it is realising its mission and goals. As such, there always needs to be a clear link between project and programme plans and the overall purpose of the CSO. Ensuring this link keeps the organisation focused on its core objectives and avoids mission creep.
- ! A CSO's mission, while a core reference point when planning, is a rather general statement of intent that leaves room for a wide range of different activities to be undertaken. Make sure, therefore, that project and programme plans also tie in with the strategic plan. This is a more action-orientated and focused embodiment of your mission.
- ✓ **Tool 8** will help you think through the links that exist between your organisation's mission, projects and programmes.

## TOOL 8 Linking project and programme plans to mission

- 1 Start with a clear understanding of the vision and mission of your organisation.
- 2 Identify the aims of each of your projects and programmes - provide a quick summary of the goals of each of your operational areas.
- 3 Identify what the expected outcomes of each project/programme are.
- 4 Draw a link between the outcome/objective of the project and programme and the mission/vision of your organisation.

Name of project	Aims of project	Expected outcomes	How do the aims and expected outcomes of your project/programme link to the mission of the organisation?
Project/Programme 1			
Project/Programme 2			

**Church's Auxiliary for Social Action** has established discussion platforms in the villages in which it works. These bring community members together and discuss all aspects of programmes. They are facilitated by CASA but in essence they are run by the community themselves.

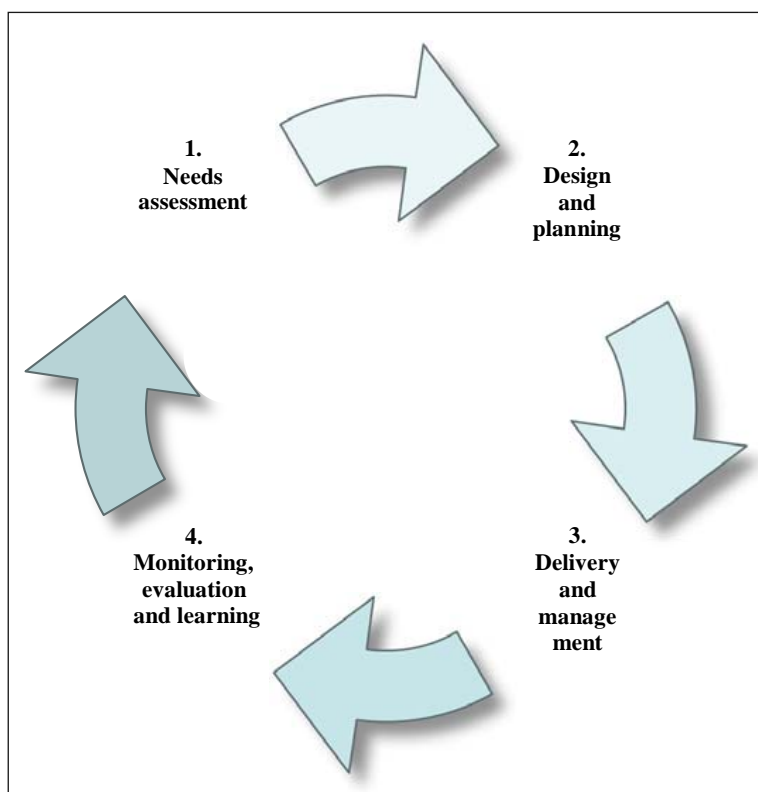
### C2 Your organisation involves beneficiaries at all stages of the project planning process

**?** 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, from management to monitoring and evaluation (see **Figure 3**).

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

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

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



During project planning, the **Society for Environmental and Rural Awakening** first involves individuals who are known to the project and programme staff, and with whom they already have an established relationship. All further planning meetings are subsequently open to the entire community.

✓ A considerable amount of work exists on applying participatory approaches throughout the project cycle. Resources you may wish to consult are:

- The Food and Agricultural Organisation's *Participatory Project Formulation*, which provides a comprehensive step-by-step guide of tools and methods to engage beneficiaries in a participatory manner throughout the key stages of the project cycle outlined in **Figure 3** above.<sup>27</sup>
- *Participatory Monitoring and Evaluation: Field Experiences*, developed by Interco-operation, lays out a range of participatory monitoring and evaluation methods developed in the context of rural India. It presents eight case studies which offer insights into assessments from a gender perspective and provide the reader with practical tips on the application of participatory appraisal tools that ensure a meaningful role for beneficiaries in the process.<sup>28</sup>
- *The Field Guide for Participatory Needs Assessment*, by the Integrated Food Security Programme, Sri Lanka provides guidance on how to conduct a participatory needs assessment.<sup>29</sup>

**Figure 4. The ladder of beneficiary participation**



- The Eldis web resource is a good repository of different tools and manuals on participatory techniques.<sup>30</sup>

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

**!** To strengthen transparency to beneficiaries a CSO needs to take the time to understand what methods and modes of communication are best suited to the needs of communities. Context is also important. There are some environments, such as Jammu and Kashmir, where making staff salaries public, for example, could pose a security risk. Likewise, in some contexts the disclosure of the total budget for a programme to beneficiaries without explaining the breakdown of costs can lead to inflated expectations which in the long term could undermine the relationship with communities.

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

#### **C4 Your organisation systematically monitors and evaluates its project**

- ? Monitoring and evaluation are crucial components of accountability (see **Box 6** for definitions of the two terms). They help a CSO identify what is

### **TOOL 9 Exploring CSO transparency with beneficiaries**

For this exercise try to ensure there is representation from across the community, as different groups may have different experiences of accessing information.

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

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

- What are the objectives of the CSO beyond that of the project or programme?
- What 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 did they get access to this information? Could it have been made available to them in a more accessible way?

Depending on your audience, rather than simply asking open questions, you may want to provide participants with a number of potential answers for each question and have them place marks against the statement they most agree with. For example, 'How much money does the CSO allocate to their community?'. Is it: (a) XXX, (b) YYY or (c) ZZZ?

The answers to these questions will give you a sense of how informed beneficiaries are about your CSO's work, and where you may need to improve information dissemination

The 'health for the elderly' programme of the **Society for Environmental and Rural Awakening (ERA)** uses participatory monitoring and evaluation techniques to track performance. Beneficiaries monitor and evaluate the project, identify lessons learned and design future actions. As part of this, one committee member writes their own newsletter that covers issues relating to project activities. This is then provided to donors with the donor reports provided by ERA.

### 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.

working, where there are problems and if there is a need to change. They also enable an organisation to account to donors and beneficiaries on how they are using funds. At project level, monitoring and evaluation require clear performance indicators to measure success and a monitoring plan that identifies what information is to be collected, by whom and when. In addition, regular events need to be built into the project cycle, when stakeholders come together and reflect on what the monitoring data are indicating and agree on follow-up actions.

! A number of participants in the research noted that CSO monitoring and evaluation frameworks are often donor driven. 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 further challenge raised by participants related to the fact that some CSO activities are more difficult to monitor and evaluate than others; advocacy, for example, can be particularly problematic. Changing government policy for instance happens through a complex process, influenced by multiple factors, many of which are outside the control of any one organisation. Moreover, frequently a number of organisations will work towards advocating for policy change. Therefore, isolating the impact of one organisation from the effects of others is difficult.

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

- The *Monitoring and Evaluation Toolkit* developed by CIVICUS outlines some of the tools and different approaches to monitoring and evaluation. It is simply laid out and applicable to most organisations.<sup>31</sup>
- The World Bank's *Toolkit for Monitoring and Evaluation of Agricultural Water Management Projects*, while focusing on a specific type of activity, still has general applicability. Part A, Sections 3.0 and 4.0 provide back

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ground information on why monitoring and evaluation is important, while Parts B and C provide resources and tools.<sup>32</sup>

- For organisations that conduct advocacy, *Monitoring and Evaluating Advocacy: A Scoping Study*, by ActionAid International will be particularly useful as it identifies a number of methods that can be used to monitor and evaluate the impacts of advocacy work.<sup>33</sup> The One World Trust toolkit on *Accountability Principles for Research Organisations* is also a useful resource on this issue. It looks at the monitoring and evaluation challenges that are faced by organisations that use research as the basis for advocacy and provides different methodological approaches that can be used to overcome these.<sup>34</sup>

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

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

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

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

- The IDS Policy Briefing *Participatory Monitoring & Evaluation – Learning from Change* provides an overview of the key steps in involving marginalised groups in the monitoring and evaluation process and provides some practical examples of when such techniques have been used.<sup>35</sup>
- The UNFPA tool *Programme Manager’s Planning, Monitoring and Evaluation Toolkit* outlines the role of participatory monitoring and evaluation, when to use it, how to design a process and whom to involve.<sup>36</sup>

**Sahbhagi** runs NGO capacity-building training programmes and collects information on the quality of training and scope for improvements through questionnaires and direct consultations

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## 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 baseline data
- ☐ Beneficiaries are involved in collecting baseline 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.

- *Participatory Monitoring and Evaluation for Natural Resource Management and Research* by the International Institute for Environment and Development (IIED) outlines the steps that need to be taken when planning a participatory monitoring and evaluation framework, the obstacles that organisations may face and issues to keep an eye out for. Although the focus is on natural resource management, the tools are widely applicable and can be adapted to other types of activities.<sup>37</sup>



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

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

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

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

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

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### **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. For example, the building of a school, the running of a training session or the publication of a report.

**Outcomes:** Observable changes in individuals, groups or institutions that potentially contribute to the long-term, sustainable improvement in people's lives or the state of the environment envisioned in the mission of the **organisation**. For example, a rise in the number of girls moving into higher education and therefore getting paid employment.

**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. For example, changing attitudes towards women, both as income-earners and as valuable members of society.

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

! While many CSOs recognise the need to assess and capture the long-term impact of their work, they struggle with the practicalities of undertaking such an evaluation. This stems from the inherent challenges of trying to evaluate long-term social change. Among them are:

- **Attribution** – change often comes about through the efforts of multiple actors; it is difficult to disentangle the specific contribution that your organisation made.
- **Time frame** – in which social change happens can be very drawn out. Real changes in the structures of society can take decades to emerge.
- **Cost** – a rigorous impact evaluation can take considerable time and resources.

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

- The World Bank handbook, *Evaluating the Impact of Development Projects on Poverty: A Handbook for Practitioners*, provides a range of tools for evaluating project impact.<sup>38</sup>
- *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.<sup>39</sup>

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- The National Council for Voluntary Organisations in the UK has also produced a useful resource, *Measuring Impact – A Guide to Resources*, which provides details on the challenges to measuring impact, and also directs you to a number of different tools that CSOs can use to capture long-term social change.<sup>40</sup>
  - The Feinstein International Centre has a tool entitled *Participatory Impact Assessment: A Guide for Practitioners*, which provides a range of tools, case studies and participatory methods for capturing impact.<sup>41</sup>

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

- ? In order for a CSO to be a learning organisation, lessons identified at project and programme level need to feed into and shape planning at the strategic level. CSOs need to have procedures and practices that enable upward (and downward and lateral) flows of information to ensure that learning is taking place throughout the entire organisation. If strategic planning is detached from on-the-ground experiences and learning, false assumptions might be made and key issues may be missed.
- ! In a small CSO, where there are few steps between senior management and operational staff, the barriers to lessons being shared may be minimal. In larger organisations, however, there is a higher likelihood that learning remains within project teams and fails to move up the organisation. Larger CSOs need to be mindful of this.
- ✓ To ensure that learning at the operational level feeds into strategic planning, consider asking project managers to identify key two key lessons that have been 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, 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 that 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

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helps check assumptions and fosters ownership of the project. Beneficiaries are a particularly important group to involve in the process.

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

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

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

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

#### **Box 8 Key questions for reflection and learning**

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

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

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

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

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

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

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

Secondly, as well as handling complaints on issues such as beneficiary entitlements, complaints and response mechanisms are also designed to handle serious grievances on issues such as corruption, sexual harassment

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and mismanagement. Given the risks associated with coming forward with such concerns, complaints mechanisms need to guarantee protection such as confidentiality and non-retaliation. They need to be designed so that complainants feel safe coming forward.

There are a number of benefits to establishing a complaints procedure:

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

### **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 procedure:

- 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.

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

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

Lastly, it is important to be aware of context when developing complaints

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

- ✓ While the specific form of a complaints procedure will vary depending on context, below are some examples of how other CSOs have approached the issue. None of the options below are perfect, but they give you a few ideas on how to approach complaints handling within your own context:
  - Complaints boxes within communities where beneficiaries can make anonymous written complaints.
  - An appeals process that individuals who are not selected as beneficiaries for a project can use to challenge the decision.
  - An hour once a week is set aside when beneficiaries can come to a CSO's project office and raise concerns with a member of staff assigned responsibility for handling complaints.
  - A phone number that beneficiaries can call anonymously to make complaints regarding the project.
  - Time is set aside at the end of every community meeting where beneficiaries can voice concerns and complaints either publicly or privately with the local staff.
  - A village complaints committee composed of local staff and community representatives receives and investigates concerns/complaints from beneficiaries and decides follow-up actions.

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

## **Accountable programmes in 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. Members are more likely to support a CSO umbrella organisation's activities if they feel their views and interest are being taken on board. Likewise, advocacy targets are more likely to take on board a CSO umbrella organisation's arguments if they are collectively endorsed by the membership.
- ✓ One way of ensuring (and in turn demonstrating publicly) that activities have wide support is by using working groups composed of a cross-section of members to lead in the development of policy positions and then have members offer their support by formally endorsing statements.

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## **TOOL 13 Key considerations when planning a complaints and response mechanism**

### **Policy and process**

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

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

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

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

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

### **Management**

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

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

### **Resources**

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



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## TOOL 13 (continued)

### Accessibility

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

### Staff values and attitudes

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

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

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

- ?** While CSOs should be able to identify how they are having an impact, so too should CSO umbrella organisations. In the absence of this evidence, it becomes difficult for umbrella organisations to justify why donors should fund them and why CSOs should become members. Effective monitoring and evaluation systems therefore need to be in place that enable CSO umbrellas to track progress and assess the extent to which they are strengthening the capacity of their members and in turn delivering on their missions.
- ✓** Many of the tools and techniques for monitoring and evaluation that are detailed in **Standards C4** and **C5** can be adapted to meet the needs of CSO networks. One additional tool that may be of particular use given CSO umbrella organisations' role in building the capacity of members is *Evaluating Capacity Building Efforts for Non-profits* by Paul Connolly and Peter York.<sup>42</sup> This offers useful frameworks for assessing capacity building activities. Another similar resource is *Rising to the Challenge: Assessing the Impacts of Organisational Capacity Building* by INTRAC.<sup>43</sup>

## **D Accountable resource management**

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

### **Accountable resource management**

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

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

**?** Transparent, merit-based recruitment of staff is an important way of identifying and hiring the most suitable candidate for the job. A good recruitment process should have criteria in place to guide the selection, and a formal application and interview process.

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

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

- Identify the specific job requirements and qualifications – work experience and educational – that candidates need to have. Visit the UK work-force hub for a template on what skills and qualifications an organisation may want to look for when recruiting candidates for specific positions.<sup>44</sup>
- Publicise the vacancy as widely as possible.
- Alongside the job description, highlight the recruitment process (criteria used and timelines).
- Where possible, convene an interview panel qualified to identify whether candidates have the appropriate skills. It is good practice to have more than one person making the final decision on whom to recruit.
- Provide unsuccessful candidates with feedback, if they request it.

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

## **D2 Your organisation ensures that staff receive regular feedback on their performance**

**?** Providing staff with regular feedback on their performance is crucial to fostering learning and improvement. In order to effectively monitor and assess staff performance, goals need to be put in place. These should be agreed annually between the staff member and their manager. Goals should be achievable, but challenging. They should relate to individual projects and the individual's role in them, but also address personal development issues (e.g. public speaking skills). Staff should then be appraised against these. This assessment should form the basis for salary reviews or promotions.

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However, feedback should not be limited to annual appraisals; managers should provide praise and constructive criticism on an ongoing basis.

Many of the people who work for CSOs in India do so in a voluntary capacity. Volunteers are integral to the ongoing success of CSOs and to the sector more widely. Organisations need to provide similar guidance and feedback to volunteers as they do to staff so as to build capacity and nurture commitment. At same time, there needs to be an appreciation that volunteers are not paid and so are motivated by different factors than staff; taking the time to understand these can help ensure appropriate supervision is provided.

- ✓ Staff appraisals should happen every year. For an example of a staff appraisal form, visit the UK workforce hub for a template.<sup>45</sup>

For tips specifically on how to supervise volunteers, take a look at the resource pages of World Volunteer Web.<sup>46</sup> OzVPM has developed a Volunteer Management Resource Pack, which also provides useful suggestions.<sup>47</sup>

### **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 it is 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 in building the capacity of a staff member in a particular area, if these skills are not necessary for their current position and are unlikely to support them in moving up in the organisation.

- ✓ There are a number of ways in which an organisation can support staff with training. Here are a few examples:
  - Mentoring programmes with more experienced staff to build junior staff capacity in new areas.
  - Secondments to other organisations where skills and knowledge can be built in new areas.
  - University courses at institutions your organisation has relationships with. For an example see **Case Study 2**.
  - Overseas training providers such as Intrac.<sup>48</sup>

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

The Pacific Island Associations of Non-Governmental Organisations (PIANGO), in conjunction with NZAID and UNITEC (a university in New Zealand), worked together to develop and provide a training programme called the Graduate Diploma Programme (GDP), a professional qualification that directly addresses the complexity of working in a CSO.

The programme takes account of students' existing knowledge and experience and provides a supportive and co-operative approach to adult learning. Assignments are practically based and focus on improving students' organisational performance and management practice. The project/diploma has been successfully running from 2005 and has provided tailor-made training to suit the needs of practitioners from diverse fields.

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

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

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

**?** While a CSO can spend time putting in place policies and procedures for strengthening accountability to beneficiaries, ultimately, without the commitment of staff, few will have their desired effect. For accountability to be realised, it needs to be ingrained in the culture of the organisation. Staff need to see the value of listening to beneficiaries and being responsive to their needs. In the absence of this, it is unlikely that practices such as participatory project management or mechanisms such as complaints procedures will have the desired effect. Identifying the skills, attitudes and behaviours which are needed to realise accountability, and building these into staff inductions, appraisals and development plans can help embed accountability into the culture of a CSO.

**!** Staff may resent targets being set 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 the organisation. While you need to be sensitive to

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## TOOL 14 A checklist on staff development

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

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

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

these concerns, it is important to recognise that not all staff will share the same values. Building accountability to beneficiaries into personal targets and the appraisal process is a way of recognising those whose attitudes and behaviours are in line with the values of the organisation, and pushing others to change.

- ✓ Here are some steps an organisation may want to go through to ensure staff attitudes and behaviour are in line with an organisation's commitment to beneficiary accountability:
  - Try to identify the attitudes and behaviours that your organisation is looking for in staff that will help to realise the organisation's commitment to beneficiary accountability. Here are some possible examples:

- 
- ✓ Effective listener
  - ✓ Self-reflective
  - ✓ Committed to learning
  - ✓ Good facilitator
  - ✓ Adaptive and flexible
- Build an introduction to beneficiary accountability into the staff induction process. Use this time to explain the values of the organisation, including its commitment to accountability and the role of individual staff members in upholding this. This should be communicated to all staff, not just those involved in operations. It is important, for example, that logistics and finance staff are also aware and embody the values of the organisation in their daily activities.
  - Build accountability into the appraisal process. Assess staff based on their technical abilities, but also the attitudes with which they carry their work out.
  - Identify the areas where staff need further training and support in realising accountability to beneficiaries.

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



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

- **Recruitment** – to ensure consistency in the recruitment process, it is useful to have a policy which details the different steps that need to be taken and the values and principles that should inform the process. This policy should be made available to all candidates (see Standard **D1**).
- **Remuneration** – although salaries are often confidential, it is important to be open internally about the pay brackets for different tiers of staff. This is an important exercise in internal transparency.
- **Promotion** – it is important to have a clear and transparent promotion process. Criteria should be in place that allow an objective assessment of performance (see Standard **D2**).
- **Grievances** – all staff should be made aware of and have access to procedures that allow them to raise issues with their employer without fear

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Both the **Centre for Youth & Social Development (CYSD)** and the **Society for Environmental and Rural Awakening (ERA)** display relevant financial information (project income and expenses) in the villages in which they work.

of losing their job. These procedures should cover:

- ✓ staff terms of employment
- ✓ pay and working conditions
- ✓ disagreements with co-workers
- ✓ discrimination and harassment.

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

- ✓ making the workplace safe
- ✓ preventing risks to health
- ✓ providing adequate first aid facilities
- ✓ setting up emergency plans
- ✓ checking that the right work equipment is provided and is properly used and regularly maintained.

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

- ✓ For template policies on disciplinary procedures, health and safety, and staff issues, Credibility Alliance provides sample policies in the document *Office Management Policies*.<sup>49</sup>

### **Accountable financial resource management**

Donations make up the core of a CSO's financial base. At the most basic level, therefore, financial accountability requires that organisations have in place the systems to enable them to account to their donors on how funds have been used. But CSOs also often raise funds on behalf of others, such as marginalised groups and poor communities. Therefore financial accountability should also mean having in place the procedures and practices that enable an organisation to account to beneficiaries on how funds have been spent on their behalf.



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

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

National legislation usually governs what financial information needs to be reported publicly. In India, while the Foreign Contribution Regulation Act governs how CSOs are to receive and manage funding from international bodies, the Societies Registration Act (1860) does not specify that audited annual accounts must be filed with the registrar. Individual state society Acts may, however, mandate the filing of annual reports with relevant bodies within the state.

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

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

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

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

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

**?** Like complaints mechanisms for external stakeholders such as beneficiaries, CSOs need to have procedures in place for staff to make complaints. This mechanism is different from grievance procedures, which deal specifically with employment-related issues. Complaints procedures (often called whistle-blower procedures) cover issues relating to internal fraud, corruption and

**Sahbhagi** supports an organisation in Jharkhand that publishes a fortnightly report with information on its finances (project costs and income, and salaries of staff).

The salaries of **NCAS** staff are made public on its website.

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waste, and provide basic guarantees such as non-retaliation, independence and confidentiality. They also provide scope for escalation whereby an independent (unbiased) party would be in a position to adjudicate.

- ✓ The **National Council of Nonprofit Associations** provides a sample whistleblower policy, which can be adapted to suit your organisation.<sup>50</sup>

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

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

! **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.<sup>51</sup> **CIVICUS** also has produced a useful resource on basic financial management called the *Financial Control and Accountability Toolkit*.<sup>52</sup>

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

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

- It strengthens participation in the planning and management of activities.
- It can help build confidence of beneficiaries and strengthen their ownership of the project.
- Involving them in monitoring actual expenditure can help identify efficiencies or savings.
- It can help prevent or spot fraud.
- It can indicate to government agencies what is possible. It helps build CSOs' legitimacy when they are trying to hold governments to account and push for good governance.

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

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

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

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

**!** 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.

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## **TOOL 15 What and how to report financial information to beneficiaries**

### **What should be reported to beneficiaries?**

- Aim to be as open as possible about your finances. This means publishing how much money is available for each community (budgets), and how much has been 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 the organisation is 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>

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## 5 Moving the CSO Accountability Agenda Forward Within India

The purpose of this toolkit and the consultative process that informed it has been to build on the discussions initiated by the **Credibility Alliance** and others on issues of accountability and encourage good practice among CSOs in India. It has sought to identify the key principles and tools for strengthening accountability and highlight some of the challenges facing CSO practitioners in India. It has hopefully shown organisations that accountability is achievable, and that few are starting from scratch. It is now down to organisations and the Indian CSO sector more broadly, however, to move the accountability agenda forward.

Individually, CSOs can do a number of things:

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

CSOs also need to move the accountability agenda forward collectively at national level. While it is important that CSOs develop organisation-specific accountability systems, standards need to be raised across the sector more widely. The practices of a single organisation can damage the reputation of the entire sector. Efforts to this effect are already underway in the form of initiatives such as the Credibility Alliance (see **Case Study 3**). The challenge is to roll these out more widely and ensure that principles and practices of accountability become embedded within CSOs across the sector.

CSOs now play a key role in governance in India. They provide essential services, monitor the government's compliance with promises, advocate on behalf of marginalised groups and manage natural resources. In this way, their actions have a profound impact on the lives and livelihoods of individuals and communities across the country. With this power and influence must come responsibility and accountability. CSOs need to demonstrate that they have the systems, procedures and practices in place that enable them to give an account, take into account

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and ultimately be held to account by the people and communities they impact upon. This is both a core value of the sector, but also a necessary component of being actors in the democratic process.

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

"The experience of engaging with practices in other parts of the world and sharing experiences in India has been very useful."

"I have learned that there are different forms of accountability and different ways to realise them."

"The workshop has improved and sharpened my understanding of accountability."

"Given the new information I have received I will try to implement changes in my organisation."

"The workshop has helped to identify gaps, strengths and innovations for accountability."

"The self-assessment helped me understand what the strengths and weaknesses of my organisation are."

"The workshop was very useful. I would like to share the assessment tool with my colleagues in my organisation."

### Case study 3 Self-regulation for Indian CSOs

Credibility Alliance is a voluntary CSO consortium that was established in 2004 to develop and establish norms for CSOs to adhere to. The norms, which are based on globally recognised principles of accountability, were developed through widespread consultations throughout the country. The consortium offers peer reviews and accreditation that certify that an organisation is meeting certain norms and criteria.

Credibility Alliance has developed four sets of norms:

- 1 Minimum norms:** These norms cover five key areas: Identity; Vision, aims, objectives and achievements; Governance; Operations; Accountability and transparency. All members seeking accreditation are required to adopt these within a year of certification if they have not already done so.
- 2 Desirable norms:** These norms require more commitment to principles of good governance and disclosure of information. They are not mandatory but they are recommended.
- 3 Good practices:** These norms are desirable, but not mandatory. They cover the development of annual reports, personnel policies and accounting procedures.
- 4 Programme norms:** These norms relate to programme planning, implementation, monitoring and evaluation. They are divided into 'minimum' and 'good practice'. This provides flexibility to members on the extent to which they want to commit themselves to principles of accountability vis-à-vis their programmes.

Credibility Alliance has two types of members: peer group members and accredited members.

Peer group members are validated/verified by another member of Credibility Alliance. Organisations wanting to be reviewed through this process submit documents to a member of the Alliance who then verifies the claims of the applicant. This form of verification is simpler and less time intensive, but does not provide the applicant with formal accreditation status.

Accredited members have been certified by Credibility Alliance to be in compliance with the minimum norms. All accredited members are vetted by a high-level accreditation committee comprised of a panel of experts, chaired by a senior member of the governing Board of Credibility Alliance.

For more details on how to become a member of Credibility Alliance and the standards and norms visit: <http://www.credall.org.in/index.htm>

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## Case study 4 Uganda's CSO Quality Assurance Mechanism

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

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

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

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

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

For more information go to: [http://www.deniva.or.ug/files/programme-governance\\_QUAM%20leaflet\\_policies.pdf](http://www.deniva.or.ug/files/programme-governance_QUAM%20leaflet_policies.pdf)



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## Appendix 1

### List of CSOs Interviewed for the Toolkit

Phone interviews were undertaken between July and August 2008 with the following organisations:

- Centre for Humanistic Development
- Church's Auxiliary for Social Action (CASA) (also Mercy)
- COVA-Confederation of Voluntary Association
- CYSD-Centre for Youth & Social Development
- Development Support Team (DST)
- Disha Social Organisation
- Gandhigram Trust
- J&K Yateem trust Srinagar
- Madhyavan
- Mass Education
- NCAS
- Sahayi
- Sahbhagi Shikshan Kendra
- Society for Environmental and Rural Awakening (ERA)
- UNNATI
- Voluntary Action Network India (VANI)

The following organisations attended the workshop run jointly by the One World Trust and VANI on 25 November 2008 in Delhi, India.

- Beti Foundation
- Can Kids
- Confederation of Indian Industries (CII)
- Credibility Alliance
- Government of India
- Help Age India
- Indian Cancer Society
- Indian Cancer Society
- Nav Abhiyan
- Pushpanjali, Agra
- Resource Alliance
- SEARCH

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- Society for Social Services
  - Unnati Foundation India
  - Voluntary Action Network India (VANI)
  - VSO
  - Woman And Rural Urban Development (WARUDA)

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## Appendix 2

# One World Trust and VANI Workshop Outline

### Aims of workshop

The objective of this workshop is to identify common principles of accountability for CSOs in India and facilitate the sharing of lessons and good practice on how to implement these principles within organisations. The workshop will also feed into the development of a toolkit for CSOs in India that will provide support and advice on how to put accountability into practice.

The workshop will aim to fulfil the following objectives:

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

### Learning objectives

The workshop aims to add towards learning on:

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

### Target audience

This workshop is aimed at CSOs of varying sizes, purpose and stage of organisational development that want to strengthen their accountability

### Facilitator

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

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### **Venue and duration**

This one-day workshop is being held in Delhi at Deck Suite, 5th Floor, India Habitat Centre (entry from gate no. 3) on 25 November 2008. The workshop will run from 10am–5.30pm. Coffee and registration will start from 9.30am,

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## Appendix 3

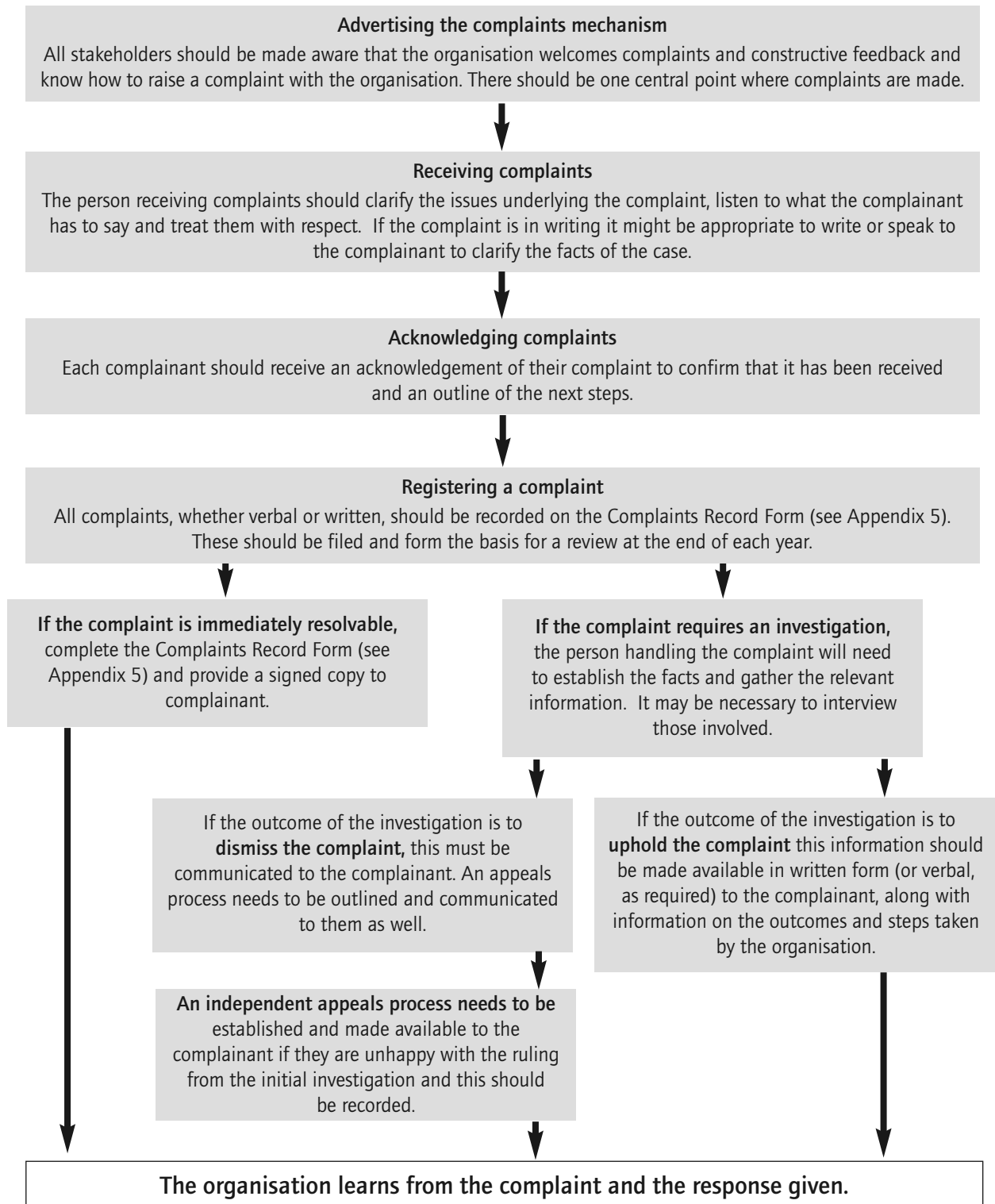
### Template for the Appraisal of the Executive Director

Questions to be addressed	Rating on a scale of 1–10 (10 = excellent)
<b>Finances:</b> 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	
<b>Revenue:</b> Raises enough revenue to accomplish significant programme goals Maintains or builds a financial balance in keeping with organisational policy	
<b>Human Resources:</b> Maintains or increases productivity of staff Maintains sufficient and effective volunteer corps No evidence of undue staff turnover; no ongoing personnel complaints	
<b>Programmes:</b> Maintains or expands programmes according to plans Programme evaluations demonstrate quality and effectiveness Meets yearly programme goals and objectives	
<b>Facilities:</b> Maintains safe working environment for staff	
<b>Planning and Governance:</b> 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', <a href="http://www.managementhelp.org/boards/edvalfrm.htm">http://www.managementhelp.org/boards/edvalfrm.htm</a>	

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## Appendix 4

### Template of Complaints Process



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## Appendix 5

### Template of Complaints Record Form

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

<b>Complaints record form</b>	
<b>Date:</b> Date complaint is received	
<b>Personal details of complainant:</b> Name, contact details, if appropriate	
<b>Nature of complaint:</b> Brief outline of the complaint	
<b>Details of complaint:</b> A detailed description of the complaint the person has made	
<b>Who dealt with it:</b> Name of person who is or has responded to the complaint	
<b>How it was dealt with:</b> Action taken to handle the complaint	
<b>Outcome:</b> Outline of what has happened as a result of the complaint	
<b>Follow-up required:</b> 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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- 6 Padma, TV (2008). 'India continues crackdown, dismissing hundreds of AIDS groups', in *Nature Medicine*, 14 (227), available at <http://www.nature.com/nm/journal/v14/n3/full/nm0308-227a.html>
- 7 Tandon, A (2003). 'NGOs: Note-Growing Organisations?', in *Tribune*, 26 July, available at <http://www.tribuneindia.com/2003/20030726/windows/main1.htm>
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- 10 One World Trust (2005). *Pathways to Accountability: The GAP Framework*, One World Trust, London
- 11 Being accountable to beneficiaries can take many forms: communicating with them, effectively listening, taking on board their comments and providing feedback. A number of steps can be taken to embed these practices in staff attitudes and behaviours. For example, setting accountability targets and appraising staff based on them (e.g. being responsive to beneficiary feedback). The specific skills required for accountable behaviour can also be built into staff training and development plans; for example, staff can be taught about how to be an effective and active listener, or given insight into the key principles of effective stakeholder engagement.
- 12 Jordan (2007). 'Mechanisms for NGO Accountability', GPPI Research Paper Series No. 3, Global Public Policy Institute, Germany; One World Trust (2005). *Pathways to Accountability: The GAP Framework*, op. cit.; Brown, DL and Jagadananda (2007). 'Why Legitimacy and Accountability', in *Civil Society Legitimacy and Accountability: Issues and Challenges*, CIVICUS and Hauser Centre, pp. 5.
- 13 One World Trust, op. cit.
- 14 <http://www.vaniindia.org/> (information specifically on the various laws that apply to CSOs can be found at [http://www.vaniindia.org/inf\\_bills.asp](http://www.vaniindia.org/inf_bills.asp))
- 15 <http://www.icnl.org/knowledge/library/showRecords.php?country=India>
- 16 [http://www.credall.org.in/pdf\\_files/SAMPLE%20NGO%20POLICY.pdf](http://www.credall.org.in/pdf_files/SAMPLE%20NGO%20POLICY.pdf)
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