
Accountability to Beneficiaries Checklist

How accountable is your organisation
to its beneficiaries?

Accountability to Beneficiaries Checklist

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2nd Floor East, Chester House, George Street, Oxford OX1 2AU

- Phone +44 (0)1865 423818 • Fax +44 (0)1865 423560
- E-mail training@mango.org.uk
- Website: www.mango.org.uk

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Mango is a UK-based charity which provides training and technical support in financial management for not-for-profit organisations working in the developing world.

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About Mango

Mango is a UK based charity which exists to strengthen the financial management of not-for-profit organisations, including NGOs. Mango publishes freely available tools, like this one, as well as running training courses and providing finance staff to work with NGOs. See www.mango.org.uk for more details.

What can this Accountability to Beneficiaries Checklist do?

This tool is a self-assessment checklist, to help NGO staff gauge how accountable they are to their beneficiaries. It is made up of just over 30 practical action points which describe best practice in this area. The checklist may be a useful starting point for discussion about the type of accountability that is most appropriate for the different situations that NGOs face.

Why is accountability to beneficiaries important?

It is widely recognised that NGOs are most effective when they are accountable to the people they aim to help. This means explaining their work to local people and involving local people in making decisions about their activities (known as 'participation'). It is true for long term development work and for emergency humanitarian responses.

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Development work

- *“There is a common understanding that participation is crucial to the success of development work.” – Alan Fowler*
- *“Participation is an end, and not simply a means: the central point of development is to enable people to participate in the governance of their own lives.” – Allan Kaplan*

Humanitarian work

- *“We acknowledge that our fundamental accountability must be to those we seek to assist.” - Sphere Humanitarian Charter*
- *“The disaster affected population actively participates in the assessment, design, implementation, monitoring and evaluation of the assistance programme” - Sphere Common Standard 1*
- *“We hold ourselves accountable to both those we seek to assist and those from whom we accept resources.” - Red Cross Code Principle 9*

Definitions

Accountability in this context means providing people with the opportunity to understand and influence the key decisions which are made during your NGO's work.

In practical terms, accountability to beneficiaries is made up of five components:

1. providing information
2. representing the vulnerable
3. involving people in making decisions
4. a complaints procedure
5. the attitudes of NGO staff

There is a section for each of these in the checklist, including a few additional notes on what they mean.

Accountability to beneficiaries in practice

Accountability to beneficiaries brings important practical advantages, including:

- Increasing the chance that an NGO's activities meet beneficiaries' real needs
- Increasing the sense of ownership that beneficiaries feel towards an NGO's work, which improves the chance of long-term impact
- Supporting beneficiaries' self-respect and self-confidence
- Reducing the risk of fraud, or of funds being used inefficiently

However, it is not always appropriate for every NGO to carry out every action point described in this checklist. Local work always needs to be adapted to local circumstances. For instance, political or security threats may make it dangerous to publish financial information. There can be a great deal of urgency in humanitarian work which sometimes over-rides the need to be accountable.

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It is hoped that this checklist provides a basis for discussing these issues and helps busy NGO staff (and their managers) judge how to be accountable to their beneficiaries in practice.

It is often useful for an NGO to be as open as possible to the entire community of people they are trying to help, rather than relying only on specific individuals. Making information publicly available can reduce the risk that resources (or influence) are captured by specific groups.

Being accountable to beneficiaries takes time and needs the support of managers. It can slow down an NGO's operations and it can be difficult to put in practice while also meeting all the demands of different stakeholders, like donors, government officials and other NGO managers. But at the same time, it can radically increase an NGO's impact.

How to use this checklist

The checklist is made up of five sections. Each one contains a series of practical action points which describe how an NGO can go about being accountable to its beneficiaries.

You will be asked to consider your recent performance for each action point, and to give yourself a score of 0 – 5. Each section includes a brief note on how you should judge what score to give yourself. 5 is always very strong performance and 1 is weak performance – and a score of '0' means that you are not carrying out that action at the moment.

You might like to use the checklist to stimulate discussion within your staff team. You can also triangulate your findings by completing it with other stakeholders, like beneficiaries, local government officers or donors.

Managers might choose to use the checklist to track how effectively different teams are being accountable to their beneficiaries. For instance, your NGO might decide to establish minimum standards for each section of the checklist.

You are welcome to adapt this checklist, change it around or just use sections that you find particularly useful.

Comments

Mango welcomes comments on its tools. Please send any comments or suggestions you might have on the Accountability to Beneficiaries Checklist to Terry Lewis, tlewis@mango.org.uk. Thank you!

If you have used the checklist and would like to share your story with us as a case study for our website, please go to [link to case study submission form](#).

Accountability to Beneficiaries Checklist

Section 1	Providing information
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Use these questions to help you decide how effectively you provide the following pieces of information to your beneficiaries. (5 is very effectively, 0 is not at all)

- Is information provided in accessible places, using accessible media (eg posters, whiteboards, radio, newspapers) and local language(s)?
- Is information complete, relevant, timely and accurate?
- Is information presented in a concise, easy-to-understand way, avoiding jargon?
- Is information presented by a member of NGO staff in person (eg at community meetings)?

Good practice is to make information available **publically**, where local circumstances permit it. Providing information is a demonstration of respect. It also allows people to hold community representatives and NGO staff to account.

	Basic information	Score
1.1	Background information on the NGO , including NGO's mission and values, country of origin, website, legal status in country of operations	
1.2	Details of the specific programme , including name, duration, locality, goals, activities, criteria for targeting and budget (split into 5 – 10 lines)	
1.3	Contact information , including office address, name and contact details of the programme manager and other relevant individuals	

	Reports on programme implementation	Score
1.4	Regular reports of actual performance in relation to previously agreed goals (These can be summary reports, just a few lines long)	
1.5	Regular financial reports showing actual expenditure compared to budget (This can be summary information, split into 5 – 10 lines)	
1.6	Any significant changes to programme goals or activities, the budget or key contacts	

	Opportunities for involvement	Score
1.7	Dates and locations of key participation events eg meetings for sharing information, consultation or making decisions	
1.8	Specific contact details for making comments or suggestions on the NGO's activities or to request additional information from the NGO	
1.9	Details of how to make complaints about the NGO's activities, including a named member of staff to contact and contact details	

Total score for providing information	
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Section 2	Representing the vulnerable
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Beneficiary communities always include different groups of people facing different issues (eg the traditionally low-status, widows, different ethnic identities). Some community leaders may represent their interests; others may not. NGO staff need to identify representatives who speak for the specific groups of people they aim to help. They also need to design NGO activities to make it easy for busy or low-status people to get involved, and to help them strengthen their influence in local decision making.

Give yourself 0 – 5 points for your NGO’s performance in each row in this section (5 is very strong performance, 0 is weak performance).

In Goma in 1995, some refugee camps were controlled by people who had carried out genocide in Rwanda. They used aid for their own purposes, not for the common good.

	Identifying the most vulnerable and marginalised people	Score
2.1	There is a written record of a meeting that identified the most vulnerable and marginalised groups of people in the beneficiary community	

	Identifying appropriate representatives	Score
2.2	There is a written record of a meeting that identified powerful interest groups and discussed whether they adequately represent the interests of different vulnerable groups	
2.3	There is a written record of a meeting that identified specific individuals as being legitimate representatives of the most vulnerable and marginalised people and who have the time and ability to work with NGO staff	

	Designing NGO activities	Score
1.7	Your activities take place in a place, time and language that make it easy for representatives of low-status groups to get involved. You use a facilitator who is not threatening to local people.	
1.8	There is evidence that your activities help marginalised people to strengthen their influence in local decision-making processes and to hold power to account (eg in social, religious or political organisations)	

Total score for representing the vulnerable	
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Section 3	Making decisions
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Any group of people affected by an NGO's activities should have a role in making decisions about those activities. As discussed in section 2, this normally means working with representatives of different groups in the beneficiary community.

Give yourself 0 – 5 points for how effectively beneficiaries and their representatives participate in making each of the following decisions, as follows:

	<u>Points</u>
➤ Beneficiaries take a lead in making decisions, supported by NGO staff	5
➤ Beneficiaries have a substantial influence on the NGO's decisions	4
➤ Beneficiaries have a moderate influence on the NGO's decisions	3
➤ Beneficiaries have a little influence on the NGO's decisions	2
➤ Beneficiaries supply information which NGO staff use to make decisions	1
➤ Beneficiaries are not involved in making decisions	0

Encouraging people to be involved in making decisions, helps build the confidence and skills to influence other political decisions – for instance, by holding their leaders to account. This can help poor or vulnerable people make their interests heard and contribute to the long-term fight against injustice and poverty.

	Planning the programme	Score
3.1	Assessing peoples' initial needs – including deciding which areas to assess – eg health, water & sanitation, shelter, education, livelihood support etc.	
3.2	Setting the programme's goals – including setting specific targets for each specific goal – eg number of people trained etc.	
3.3	Designing specific activities – eg deciding on targeting, location(s), purchasing decisions, contents of aid packages, design of shelters etc.	

	Monitoring and adapting activities	Score
3.4	Regularly reviewing the performance of programme activities to date, identifying lessons for the future (eg at monthly or quarterly meetings)	
3.5	Regularly reviewing actual expenditure compared to the budget, and identifying lessons for the future (eg at monthly or quarterly meetings)	
3.6	Regularly deciding how to adapt activities in the light of lessons learned (eg at monthly or quarterly meetings)	
3.7	Periodically reviewing the initial assessment and deciding how to adapt programme goals and/or activities as a result if necessary	

Total score for making decisions	
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Section 4	Complaints procedures
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A complaint means a formal allegation of wrong-doing by the NGO or its staff. It is hoped that most concerns will be discussed and resolved between beneficiaries and NGO staff in the normal course of their work together. But anyone should be able to make an official complaint which will be formally investigated by the NGO.

Use these questions to decide how well your NGO performs in this area. (5 is good, 0 is bad)

- Does the policy exist & include the specific details mentioned?
- Is the policy widely known and understood?
- Is the policy followed in practice?

Successful businesses see an effective complaints procedure as an important way to get feedback and improve on meeting customer needs. Since NGOs exist to meet the needs of their beneficiaries, this is even more relevant.

	Making complaints	Score
4.1	There is a written complaints policy for receiving and handling complaints – and all NGO staff know how it works	
4.2	A named member of staff is responsible for receiving and handling complaints (not a member of staff who normally works with beneficiaries)	
4.3	All complaints are investigated in a fair, impartial and timely manner, involving local people. The person making the complaint is kept informed of progress	
4.4	If a complaint is upheld, then the person making the complaint receives appropriate redress	
4.5	There is an appeal mechanism , so that people can appeal against the results of an investigation into a complaint	
4.6	The NGO maintains a register of complaints , including details such as: the person making the complaint, the type of complaint, the start and end date of the investigation, the findings and details of redress	

Total score for complaints procedure	
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Section 5	Staff attitudes
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Give yourself 0 – 5 points for your NGO’s performance in each row in this section (5 is very strong performance, 0 is weak performance.). Consider the general performance across the staff team, based on specific times when NGO staff have interacted with beneficiaries recently.

Our attitudes and beliefs affect our behaviour. It is very difficult for a person who does not feel respect to behave respectfully on a consistent basis.

	Staff attitudes	Score
5.1	NGO staff always treat beneficiaries with respect (eg by listening, following their social and cultural norms, speaking their language(s), meeting them in their places, recognising that they have a better understanding of their own needs than NGO staff do, showing patience)	
5.2	NGO staff go out of their way to understand beneficiaries’ points of view (eg by regularly talking to them, by making it easy for beneficiaries to talk to NGO staff, and welcoming interaction with them)	
5.3	NGO staff do not abuse their powerful position (eg by asking for any kind of favour from beneficiaries in return for the NGO’s assistance)	
5.4	NGO managers model open, inclusive and respectful behaviour within the staff team (eg making decisions in a transparent and inclusive way, welcoming divergent views and encouraging collaboration and team-working)	

	Managing and supporting staff	Score
5.5	NGO staff receive training in accountability to beneficiaries and have access to support to help them work through difficult areas	
5.6	Budgets and work plans reflect the amount of staff time required to carry out all the aspects of accountability to beneficiaries	
5.7	Specific responsibilities for all of the aspects of accountability to beneficiaries mentioned in this checklist are allocated to specific staff in their job descriptions	

Total score for staff attitudes	
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Interpreting your score

Write your score for each section in this table. Then compare it to the columns on the right to see if your performance is low, medium or high.

Section	Your Score	Low	Medium	High
1. Providing information		0 - 15	16 - 30	31 – 45
2. Representing the vulnerable		0 - 10	11 - 15	16 - 25
3. Making decisions		0 - 15	16 - 25	26 - 35
4. Complaints procedures		0 - 10	11 - 20	21 - 30
5. Staff attitudes		0 - 15	15 - 25	26 – 35

You should aim for high performance in all five sections – but not necessarily for five out of five for every item in the checklist. Deciding exactly how to work with beneficiaries is always a matter of judgement which depends on local circumstances. However, you should be able to explain why your NGO falls into any of the ‘low’ or ‘medium’ categories above.

You scored mostly ‘High’

Congratulations! You are achieving a high level of accountability to your beneficiaries. There is a strong chance that your work is meeting people’s real needs and contributing to a lasting social changes. Please share your story and help others learn how you have done it.

You scored mostly ‘Medium’

Not bad! You are achieving a moderate level of accountability to your beneficiaries. This may be appropriate for your particular circumstances. But it may be possible to do more in this area and to increase the impact of your work as a result. Perhaps you could discuss this with your staff and manager, and consider developing an action plan based on specific points from the checklist.

You scored mostly ‘Low’

Work to be done! You are achieving a low level of accountability to your beneficiaries. There is a serious risk that you are not meeting local people’s real needs. You may also be exposed to the risk of your activities being diverted by specific interest groups, and not reaching the most vulnerable and marginalised. It is recommended that you discuss this position with your manager and staff as soon as possible.

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Additional resources

There are many resources available to help put this checklist into action or adapt it for your particular circumstances. Here is a short selection from a long list:

- The Participation Resource Centre (at the Institute for Development Studies, UK). See www.ids.ac.uk/ids/particip/information
- INTRAC has many resources available online. See www.intrac.org
- The Humanitarian Accountability Partnership – International. See www.hapinternational.org.
- Participation by crisis-affected populations in humanitarian action - Practitioners' Handbook (Draft) by ALNAP. See www.alnap.org/alnappubs.html
- Who Counts? – sharing financial information with beneficiaries. See www.whocounts.org
- Internal resources within your NGO.