

Appendix 5

Open information policy

Preamble

1. ActionAid International believes that timely free flow of information in accessible language, form and format is essential for ensuring accountability, learning, trust and good performance.
2. This policy is guided by ActionAid International's commitment to transparency and to sharing of information primarily with poor and marginalised people and their organisations. We are also directly accountable to our staff, partners, donors and host governments.
3. The purpose of this policy is to guide all staff and the whole organisation for open sharing of information. Another purpose is to inform people outside ActionAid International what they can expect or demand, in terms of information, from ActionAid International.
4. This policy describes how and what minimum information ActionAid International will share proactively with the general public.
5. ActionAid International will share additional information with staff, partners, associates, people and organisation we work with in a timely and accessible manner to ensure respect and accountability to the specific relationship. This additional sharing of information will be guided by the relevant policies, procedures (and agreements or contracts) related to the specific relationship.

Information to be shared freely and openly

The following sets of information of various categories will be shared freely, openly and proactively:

- ❑ **Fundamentals:** (ActionAid International's vision, mission, values, goals and objectives, strategies, legal registration and status and registered office address).
- ❑ **Governance & Key Functionaries:** (Names and brief biographies of members of Board of Trustees, Advisory Members, Chairs, Treasurers, Chief Executive or Executive Director, International Directors, Country Directors, Senior Management Team Members).
- ❑ **Organizational policies:** (Key decision making process, in terms of who makes the decision for Trustee appointment, staff recruitment; performance appraisal; staff development and promotion; strategies, plans and budget approval; review and evaluations ought to be presented upfront clearly. For other decision-making processes the organisation's current organizational policies and procedures manuals/documents- HR/OD policies, Finance Policies, Ethical policies, Gender policies, Fundraising policies- should also be shared freely and openly).
- ❑ **Work Plans and Strategies:** (ActionAid International's international, regional and country specific strategies, three-year plans and annual work plans including financial information pertaining to key cost centres).
- ❑ **Performance:** (Current account of lessons, achievements, success, failures, constraints, innovations either directly or through annual reports, review reports and audit statements at least on an annual basis).
- ❑ **Staff:** (Number of staff, gender - and social/ethnic, if applicable, in accordance with diversity policies - composition, staff cost, salary band and staff per band, staff benefits and allowances).
- ❑ **Funds and finance:** (Types, proportion and absolute figures of income; sources of income, expenditure by categories and heads; planned and actual cost ratio for staff cost, support cost, project cost, fundraising cost, administration cost; funding structure; types and location of fund investments; fundraising methods and products).
- ❑ **Relationships:** (Key relationships we have in terms of which groups of poor and marginalised people we work with, who our partners are, which networks, coalitions, and alliances we belong to and work with, who do we receive money from, where do we invest our money, who are our bankers, auditors, lawyers).
- ❑ **Issue-based positions:** (Our guiding thinking, positions and proposals on issues related to our mission, objectives and strategies, particularly those related to active advocacy work).
- ❑ **Grievances:** (Guiding and decision making policies and procedures related to how we receive and deal with grievances and how we receive feedback and comments from within and outside).
- ❑ **Feedback:** (A periodic presentation of our stakeholders' views of us and our performance through annual reports and review reports).

Ways and means of sharing information¹

- Representative offices at international (headquarters), regional (regional offices), national (country programme offices) level will be primarily responsible for sharing information related to their own areas and domains of responsibilities according to this policy.
- All information shared will be timely. Information shared will be dated to indicate the timeliness.
- At international and regional levels, ActionAid

International will share information mentioned above in at least two of the following languages- English, French and Spanish. Country offices at national level will share information in one or two major official national languages with widest coverage.

- Information mentioned above under the headings of 'Fundamentals' and 'Key functionaries' related to ActionAid International's international organisation will be used by all parts of the organisation to share together with their national or regional details. In addition, country programmes, regions and members of ActionAid International International will also use each other's information to share with their constituencies, especially when they are accountably linked.
- As per ActionAid International's commitment, this policy is relevant only if poor and marginalised people and their organizations have access to timely and quality information in accessible forms and formats. It is therefore essential that local arrangements be made to ensure that sharing of information takes place in the language suitable for the people of the locality.
- ActionAid International websites will be the main venue² for sharing the information mentioned above proactively to wider range of audience. ActionAid International, within the limits of its resources, will also send information as requested (as per this policy) in electronic or printed form to an authentic address of the person or the organisation requesting information.
- Anonymous requests for information may not be responded to.
- Heads of different levels of the organisation – international (Chief Executive), regional (Regional Directors), national (Country Directors) – will be the custodians of this policy but the day to day responsibility of implementation and management will be the responsibility of the person appointed by them to be responsible for external communications.
- Reviewing compliance of this policy will be the function of such staff and units responsible for the ActionAid International Accountability, Learning and Planning System (*Alps*). Such review reports will be presented and discussed in Regional Meetings, International Directors Meetings and Trustees Meetings at least once year and at the time of annual reviews and three-year plans.

Confidentiality

ActionAid International shall not disclose the following kinds of information:

- Personal details of staff: address, family details, income, property, sexual orientation, illness and similar information.
- Intellectual property or other information which has been disclosed or provided to ActionAid International under any obligation of confidentiality or which is subject to legal disclosure restrictions, or intellectual property of ActionAid International, unless consent of such disclosure has been obtained from the owner of such

intellectual property.

- Legal advice and matters in dispute or under negotiation including disciplinary and investigative information generated in or for ActionAid International.
- Information dealing entirely with internal administration or operating systems which has no direct effect outside the organisation, or internal documents written by staff to their colleagues, supervisors or subordinates, unless those documents are intended for public circulation.
- Fundraising information, sharing of which will jeopardise ActionAid International's competitiveness in fundraising capacity.
- It is only in exceptional cases and circumstances that ActionAid International can temporarily suspend part or whole of this policy. Such suspension will require approval from ActionAid International International's Chief Executive. Suspension of the policy will be clearly explained with reasons to people we work with and the general public through the mechanisms mentioned above.
- In unusual situations (e.g., war, insurgency) of insecurity, threat and vulnerability to the organisation, staff or partners. ActionAid International may choose not to share any or selected information for a specified period.
- Similarly, if sharing of certain information in the specific local situation will make staff and the organisation highly insecure and vulnerable, the relevant ActionAid International office may choose not to share the particular information for a specified period.

Implementation of this policy

- A set of detailed operational guidelines to assist in the implementation of this policy will be prepared by an international team before the end of 2003.
- All parts of the organisation, following necessary preparation, will fully implement this policy latest by July 2004
- If necessary, parts of the organisation, particularly smaller and fund-vulnerable country programmes will be supported from centrally pooled resources for initial foundation investment required for implementing this policy.

March 2003

Footnotes

¹ See Open Information Operational Guidelines.

² A web tool kit template is being developed and will be available from the International IT function. Countries are advised to use this template as it provides the means of monitoring the implementation of this policy.

Draft Operational Guidelines November 2003

These guidelines have been written to support the implementation of ActionAid International's Open Information Policy 2003. They define the information, formats and arrangements for making information available to the public in accordance with the policy. A user-friendly template web tool has been developed to assist countries in uploading the information onto the web.

Checklist:

CATEGORY	INFORMATION TO BE SHARED
A. Fundamentals	<ol style="list-style-type: none"> 1. Vision, Mission, Values, Goals & Objectives 2. Legal representation and status 3. Registered office address
B. Governance & Key Functionaries	<ol style="list-style-type: none"> 1. Names & brief biographies of key functionaries 2. Governing article or equivalent 3. Summary of Board/Executive body meetings 4. Remuneration and expenses of Trustees/advisory board members
C. Organisational Policies	<ol style="list-style-type: none"> 1. Accountability/Learning & Planning Systems (and or equivalents) 2. Finance Policies 3. Gender Policies 4. Fundraising Policies 5. Open Information Policy 6. Human Resource/Organisational Development Policies (including: staff recruitment, performance & appraisal, remuneration, staff welfare, HIV/AIDS terminal illness, harassment, working from home, child/care leave, work-life balance, staff development, compassionate leave, maternity/paternity leave, sickness, study leave, flexi-time, time in lieu, disciplinary & grievance procedures, redundancy, equal opportunities and diversity, retirement & pension, staff insurance, staff safety & welfare, Health & Safety policies) 7. Partnership policies & agreements
D. Staff	<ol style="list-style-type: none"> 1. Staff employment data (nos/gender/caste/ ethnicity etc) 2. Staff grades and salary bands 3. Staff costs/allowances
E. Strategies, three year plans & budgets	<ol style="list-style-type: none"> 1. Strategy papers 2. Three year plans 3. Annual Budget
F. Performance & Feedback	<ol style="list-style-type: none"> 1. Reviews 2. Annual Reports 3. Annual Participatory Review and Reflection Process Outputs 4. Annual Financial Reports 5. Annual Audit Statements
G. Funds & Finance	<ol style="list-style-type: none"> 1. Grants to Partners 2. Fund Usage Policy 3. Related Party Transactions 4. Connected Partner Organisations 5. Investment & returns on markets 6. Type and place of investment and trading entities
H. Relationships	<ol style="list-style-type: none"> 1. Groups of people we work with 2. Partners (funding & non-funding) 3. Donors 4. Auditors 5. Bankers 6. Investment managers
I. Positions	<ol style="list-style-type: none"> 1. Issue based policy positions 2. ActionAid International Guidelines on policy and political positioning

A. Fundamentals						
<i>Information to be shared</i>	<i>Definition</i>	<i>Presentation form and format</i>	<i>Source of information</i>	<i>Frequency of update</i>	<i>Level</i>	<i>Person responsible'</i>
<p>1. Vision, mission, values, goals & objectives</p>	<p>Strategies define the strategic direction of the organisation including mission, vision, values, goals and objectives.</p>	<p> Website</p> <p>Complete strategy paper should be shared on the web site and paper/ with key stakeholders & electronic copies made available on request</p>	<p>Strategy Paper</p>	<p>Up-dated in the event of a new strategy or revisions to strategy made</p> <p>The strategy should be made available on completion of sign off/ approval process.</p>	<p>Country</p> <p>Sub-regional/ /thematic programme</p> <p>Region</p> <p>Affiliate</p> <p>International</p>	<p>Country Director (for country Information)</p> <p>(Either Country/Region or Intl Secretariat Chief Executive – depending on overall management)</p> <p>Regional Director (for regional information)</p> <p>Chief Executive (for ActionAid International Affiliate members' information)</p> <p>International Chief Executive (for international secretariat information)</p> <p>As above</p>
<p>2. Legal representation and status</p>	<p>Registered Charity no.</p> <p>Status with host government /country of registration</p>	<p> Website</p> <p>To be shared on the web site and made available in electronic/ paper format</p> <p>af</p> <p>To be shared on the web site and made available in electronic/ paper format once they have been signed by the particular parties and after such parties have given their consent to such proposed disclosure</p>	<p>Articles of association, memorandum of association or local equivalents.</p>	<p>When and if there are changes in legal representation/ status.</p>	<p>As above</p>	<p>As above</p>
<p>3. Registered office address</p>	<p>Full address and coordinates.</p>	<p> Website</p> <p>Office address.</p> <p>Office email.</p> <p>Office telephone /fax.</p> <p>To be shared on the web site and other external documents</p>	<p>Annual reports and/or other external documents</p>	<p>When and if there are changes in office address and/or contact details.</p>	<p>As above</p>	<p>As above</p>

<p>3. Governing Article or equivalent</p>	<p>Should outline how members are represented on the governing body, roles & responsibilities. How decisions are made to nominate, elect and dismiss elect members etc</p>	<p> Website Governance handbook and or equivalent should be made available on the website either as a PDF format or word document.</p>	<p>Governance handbook or equivalent</p>	<p>As above</p>	<p>As above</p>
<p>4. Summaries of Board/ Executive body meetings</p>	<p>Summary proceedings of Board & Executive & Senior management meetings should be made available if the information is deemed non-confidential under the terms of the policy.</p> <p>Major decisions considered by management that are likely to be of interest to the general public should be shared by press releases and other means.</p>	<p> Website Brief summaries outlining date of meeting, key agenda items, persons present, key decisions & actions.</p>	<p>Senior Management Meeting Minutes Board Papers</p>	<p>As above</p>	<p>As above</p>
<p>5. Remuneration and expenses of Trustees/Advisory board members</p>	<p>The amount of remuneration paid to trustees and expenses incurred by them/for them.</p>	<p> Website Total amount of remuneration Total expenses This information to be published in statutory return and on the web.</p>	<p>Annual statutory return</p>	<p>Country Affiliate International</p>	<p>Country Director & Heads of Finance Chief Executive & Heads of Finance International Chief Executive and Director of Finance</p>

C. Organisational Policies						
<i>Information to be shared</i>	<i>Definition</i>	<i>Presentation form and format</i>	<i>Source of information</i>	<i>Frequency of update</i>	<i>Level</i>	<i>Person responsible</i>
1. Accountability, Learning & Planning Systems	A framework that sets out the core principles and requirement for the whole of ActionAid International in terms of planning, budgeting, monitoring, learning and review.	 Website Frameworks, policies and guidelines to be shared In PDF or word format on the web and made available to AA partners and key stakeholder. Copies on request in paper or electronic format.	ALPS (or equivalent) & country version of ALPS/ Planning, monitoring and evaluation systems Shared Learning Strategies	When and if revisions/ changes are made	Country Sub-regional/thematic programme Region Affiliate International	Country Director (for country Information) (Either Country/Region or Intl Secretariat Chief Executive – depending on overall management) Regional Director (for regional information) Chief Executive (for ActionAid International Affiliate members' information) International Chief Executive (for international secretariat information) International Director of Finance & Regional Finance Co-ordinators Country Head of Finance
2. Finance Policies & Internal Audit	A framework that establishes the financial standards, policies and procedures for the whole of ActionAid International.	 Website Framework and guidelines to be shared in PDF or word format on the web	ActionAid International Financial Management Framework (AFM) 2003 Country Accounting Procedures Manuals	When and if revisions/ changes are made	International Country	Country Director Regional Director Chief Executive (for ActionAid International Affiliate) International Chief Executive
3. Gender Policies	A document that provides guidance for operationalising gender goals and objectives in ActionAid International at all levels.	 Website Policy to be shared In PDF or word format on the web and made available on request in paper or electronic format	Country programme Gender Policies ActionAid International Global Gender Policy (2000)	When and if revisions/ changes are made	Country Region Affiliate International	Country Director Regional Director Chief Executive (for ActionAid International Affiliate) International Chief Executive

<p>4. Fundraising Policies</p>	<p>These policies, guidelines & frameworks set out the management & administrative processes for child and community sponsorship and other linked & donor funded products, and the needs that work funded by these income sources should meet.</p>	<p> Website</p> <p>.Policies, procedures and the mechanisms of child sponsorship and other linked & donor funded products need to be shared and explained to AA funded partners and communities. Complete policies & guidelines should be shared in either PDF or word format on the web</p>	<p>Child Sponsorship Policy Paper</p> <p>Donor Contract Management System Guidelines</p>	<p>When and if revisions are made</p>	<p>International</p> <p>Country</p>	<p>International Head of Marketing International Head of International Partnership Funding Chief Executives & or Head of Funding/Marketing Country Director & or Head of Funding/Marketing</p>
<p>5. Open Information Policy</p>	<p>This policy describes what information ActionAid International will share proactively with the public. Its purpose is to also inform people outside of ActionAid International what they can expect or demand in terms of information from ActionAid International.</p>	<p> Website</p> <p>Complete policy to be shared on the web and hard copies made available on request.</p>	<p>ActionAid International Open Information Policy (2003)</p>	<p>When and if revisions are made</p>	<p>Country</p> <p>Sub-regional/thematic programme</p> <p>Region</p> <p>Affiliate</p> <p>International</p>	<p>Country Director (for country information) (Either Country/Region or Intl Secretariat Chief Executive – depending on overall management) Regional Director (for regional information) Chief Executive (for ActionAid International Affiliate members' information) International Chief Executive (for international secretariat information)</p>

<p>6. Human Resource and Organisational Development policies</p>	<p>These policies set out key organisational policies and procedures in relation to the ActionAid International's work force & operations.</p>	<p>Website </p> <p>Complete policies/ & procedures should be shared on the web. At a minimum the following policies need to be shared:</p> <ul style="list-style-type: none"> ○ Staff recruitment ○ Performance management & 360^o Appraisal ○ Remuneration (including salary scales & grades) ○ Staff welfare provisions: This includes: <i>HIV/AIDS & terminal illness policies, harassment policies, working from home, child/care leave & support, work-life balance policies, staff development policies and compassionate leave policies, maternity/paternity leave, sickness, study leave, flexi-time & time off in lieu</i> ○ Disciplinary procedures, ○ Grievance procedures ○ Redundancy procedures ○ Equal Opportunities & diversity ○ Retirement & pension ○ Insurance ○ Staff security & welfare/Health & Safety 	<p>Country specific HR/OD/ Personnel policies and procedures manuals</p> <p>Country specific emergency procedures</p> <p>Global OD Framework</p>	<p>When & if revisions are made</p>	<p>Country</p> <p>Region</p> <p>Affiliate</p> <p>International</p>	<p>Country HR/OD Manager</p> <p>Regional HR/OD Chief Executive (for ActionAid International Affiliate members' information)</p> <p>International Organisational Effectiveness Director</p>
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<p>7. Partnership Policies & Agreements</p>	<p>These are policy frameworks that set out guiding principles, criteria and arrangements for ActionAid International's relationships with external organizations and individuals at all levels.</p>	<p> Website</p> <p>Policy framework should be shared on the web and hard copies made available in all partnership negotiations and on request.</p>	<p>Country Specific partnership policies and agreements</p> <p>Strategy papers</p> <p>International Partnership Development Strategy (Donors)</p>		<p>Country</p> <p>Sub-regional/thematic programme</p> <p>Region</p> <p>Affiliate</p> <p>International</p>	<p>Country Director (for country Information)</p> <p>(Either Country/Region or Intl Secretariat Chief Executive – depending on overall management)</p> <p>Regional Director (for regional information)</p> <p>Chief Executive (for ActionAid International Affiliate members' information)</p> <p>International Chief Executive (for international secretariat information)</p>
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<i>Information to be shared</i>	<i>Definition</i>	<i>Presentation form and format</i>	<i>Source of information</i>	<i>Frequency of update</i>	<i>Level</i>	<i>Person responsible</i>
I. Staff data	<p>Basic employment data, including:</p> <ul style="list-style-type: none"> - number of staff (gender/diversity/ethnicity etc) - salary structure (staff bands and staff per band), - staff costs (staff benefits & allowances) <p>This information should be included in Annual reports (consolidated at regional/international level) or added as appendices to country level PRRP shared outputs.</p>	<p>Website </p> <p>Staff Numbers: These measures form part of the HR/OD Monitoring Framework currently being introduced across the organisation (and collected through the Finance Annual Report tables). Currently Staff numbers are analysed by gender with staff being split into 3 categories: senior management, middle management and other + ratios (these are automatically calculated on the finance excel table).</p> <p>Staff Grades/Bands Details of staff grades & salary bands should be made public. Countries should also make public the number of men and women in the different grades/bands + salaries).</p> <p>These figures should be published on an annual basis and included as an appendix to the Annual Report/PRRP output.</p> <p>Other staff costs: are collected via Sun Accounts as part of natural cost classification (salaries & benefits)</p>	<p>Annual Finance Reports</p> <p>Annual Reports</p> <p>Annual PRRP outputs</p>	<p>Annually – between January – March</p>	<p>Country</p> <p>Sub-regional/thematic programme</p> <p>Region</p> <p>Affiliate</p> <p>International</p>	<p>Country Director/HR OD manager (for country Information)</p> <p>(Either Country/Region or Intl Secretariat Chief Executive – depending on overall management)</p> <p>Regional Director/HR OD Manager (for regional information & regional consolidation)</p> <p>Chief Executive/HR OD Manager (for ActionAid International Affiliate members' information)</p> <p>International Chief Executive/Organisational Effectiveness Director (for international secretariat information & global consolidation data)</p>

E. Strategies, Three Year plans & Budgets				
Information to be shared	Definition	Presentation form and format	Source of information	Frequency of update
I. Strategy Papers	Strategies define the strategic direction of the organisation including mission, vision, values, goals and objectives.	<p>Website   </p> <p>Complete strategy shared with key stakeholders and put onto web site. Hard copies to be made available on request.</p> <p>Core strategies that need to be made public are:</p> <p>All Country/ Associate member /Affiliate strategies</p> <p>Advocacy & Campaign strategies (at all levels)</p> <p>Emergency Strategies (at all levels)</p> <p>Gender Strategies (at all levels)</p> <p>AA Sub-regional strategies</p> <p>AA Regional strategies</p> <p>AA International Strategy</p>	<p>All Country/ Associate member /Affiliate strategies</p> <p>Advocacy & Campaign strategies (at all levels)</p> <p>Emergency Strategies (at all levels)</p> <p>Gender Strategies (at all levels)</p> <p>AA Sub-regional strategies</p> <p>AA Regional strategies</p> <p>AA International Strategy</p>	<p>Up-dated in the event of a new strategy or revisions to strategy made</p> <p>The strategy should be made available on completion of sign off/ approval process.</p>
				Level
				Country
				Sub-regional/ thematic/ Campaign & advocacy, emergency & gender programmes
				Region
				Affiliate
				International
				Person responsible
				Country Director (for Country Strategy)) (Either Country/Region Intl Secretariat Chief Executive/International Director or Functional Head—depending on overall management)
				Regional Director (for Regional Strategy)
				Chief Executive (for ActionAid International Affiliate members' Strategy)
				International Chief Executive (for ActionAid International International Strategy)

<p>2. Three-year plans & Annual Budget</p>	<p>These plans provide a summary of specific objectives and actions planned over a 3-year period and the resources required to fulfil them. A more detailed Annual Budget is produced once 3-year plans have been approved.</p>	<p>Website </p> <p>Complete 3- year plan with narrative, financial information and annual budget with cost centre – to be shared on the web in excel format plus narrative.</p> <p>Hard copies should be made available to ActionAid International partners and Community Based Organisations. (It is important to present detailed financial information in an accessible format and in the local language. Innovative methods in the past have included pie charts, graphs etc).</p>		<p>Up-dated annually (when rolled over). Plans should be shared once International Trustees have approved the organisation wide 3-year plan in December of each year.</p>	<p>As above</p>	<p>As above with support from:</p> <p>Director of Finance – AA International</p> <p>Regional Finance Coordinators &</p> <p>Country Heads of Finance</p>
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F. Performance & Feedback Information to be shared		<i>Definition</i>	<i>Presentation form and format</i>	<i>Source of information</i>	<i>Frequency of update</i>	<i>Level</i>	<i>Person responsible</i>
<p>I. Reviews</p>	<p>ActionAid International expects an independent review to be carried out before the end of each strategy period.</p> <p>Reviews are extremely important as they enable us to engage with our major stakeholders to reflect on, learn about and document whether or not our work has made a difference.</p>	<p>Website   *</p> <p>Complete reviews are made publicly available after they have been discussed and signed off at the appropriate level. Feedback on key findings should be carried out with key stakeholders at the appropriate level.</p> <p>Website   *</p> <p>It is recommended that a synthesis review report be made available on the web and the complete review report made available on request².</p> <p>The synthesis review report should include:</p> <p>Executive summary of the report detailing:</p> <ul style="list-style-type: none"> - ToRs - Methodology - Key findings - Achievements - Issues/problems - Lessons <p>Recommendations (Max 15 pages)</p>	<p>Country Reviews</p> <p>DA/DI Reviews</p> <p>Regional/sub-regional reviews</p> <p>Functional /thematic reviews: Advocacy & Campaigns Emergencies Finance, Gender, Marketing, Organisational Development, Policy</p> <p>Affiliate country reviews</p> <p>Organisational wide reviews – “Taking Stock</p>	<p>Full executive summaries shared within 8 weeks after the review has been signed off.</p>	<p>Country</p> <p>Sub-regional// thematic/ Campaign & advocacy, emergency & gender programmes</p> <p>Region</p> <p>Affiliate</p> <p>International</p>	<p>Country Director (for country review)</p> <p>Either Country /Region Intl Secretariat Chief Executive/International Director or Functional Head, depending on overall management)</p> <p>Regional Director (for regional review)</p> <p>Chief Executive (for ActionAid International Affiliate members’ Review)</p> <p>International Chief Executive (For AA International Review)</p>	

<p>2. Annual Reports</p>	<p>The purpose of an annual report is to document progress, lessons & challenges against a relevant strategy and three-year plan.</p>	 <p>Website</p>	<p>Complete Annual Reports to be shared In PDF or word format on the web and made available on request in paper or electronic format.</p> <p>Where appropriate, this report should be shared with major stakeholder groups.</p> <p>Annual reports should ideally be short, succinct and accessible documents. They should draw on the lessons and in findings from ongoing monitoring, learning and review processes.</p> <p>Reports should include:</p> <ul style="list-style-type: none"> - Brief summary of Progress, lessons, & challenges. - Brief description of work carried out under each goal/strategic objective + estimate of expenditure - Summary of achievements, failures during the period - Overview of lessons learnt - Outline of changes that will be made to the strategy/work plan in the next year - Summary of stakeholder comments& perspectives on ActionAid International's partners work during the period 	<p>Regional Annual Report</p> <p>Function Annual Report</p> <p>Global Campaigns Annual Report</p> <p>Affiliate Annual Report</p> <p>ActionAid International Global Progress Report</p>	<p>Annual reports are usually produced between March – June of each year. These should be shared within 4 weeks after sign off.</p>	<p>Region</p> <p>Function/ Global Campaigns/ Programmes of work:</p> <p>Affiliate</p> <p>International</p>	<p>Regional Director (for regional Annual Report)</p> <p>Either Country /Region Intl Secretariat Chief Executive/International Director or Functional Head, depending on overall management)</p> <p>Chief Executive (for ActionAid International Affiliate members' Annual report/review)</p> <p>International Chief Executive (For AA International Global progress report t)</p>
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3. Annual participatory review and reflection processes (PRRPs)	ActionAid International's current Accountability, Learning and Planning system aims to increase its accountability to key stakeholders through carrying out a series of annual participatory review and reflection processes. The aim of these processes is to learn and share learning (achievements & failures) and increase transparency of financial/ funding decisions, so that we can improve the responsiveness and quality of ongoing work.	 Website No reports are required from this process. However for purposes of sharing lessons it would be helpful if countries produced a: <ul style="list-style-type: none"> - 1 page summary on lessons learnt from the programme (positive & negative) - 1 page on the process - 4 pages of stories, diagrams, stakeholder voices, outputs/ impacts from the experience Participatory review and reflection processes from Regions, functions, Affiliate members etc should contribute to a written Annual Report (see 4.2 above)	Participatory review and reflection processes	Country level Annual Participatory Review and Reflection process, lessons & outputs should be shared on the web by the end of February of each year ⁴ .	Country	Country Director

<p>4. Annual Financial Reports</p>	<p>These annual financial reports provide evidence of the financial performance of the organization as a whole against approved plans As such it' is a key accountability document. (The International Finance Function issues Guidelines for Annual Financial Reporting on annual basis).</p>	<p>Website </p> <p>Complete consolidated Country level year-end financial information will be published as part of the country level PRRP output or Country Annual report submission (if required by govt. local board of as part of statutory reporting to trustees etc)</p> <p>Complete reports will be shared on the website.</p> <p>Complete consolidated regional level financial information should be published as part of the Regional level Annual Report submission and shared on the website.</p> <p>Affiliate Member's Year End Financial Annual report submissions will be shared on the website⁵.</p> <p>The International Secretariat will require a consolidated picture of financial performance at the international level.</p> <p>The information will be published as part of statutory reporting and key performance measures used in the Annual Global Progress report.</p> <p>Full reports will be shared on the website.</p>	<p>Annual Statutory returns</p> <p>Global Strategy Performance Measures (FPT table)</p>	<p>Annually between January – March</p> <p>Countries, regions, Affiliates and International Secretariat should publish annual Finance Reports/ information within 8 weeks of sign off.</p>	<p>Country</p> <p>Sub region/ theme/campaign</p> <p>Region</p> <p>Affiliate</p> <p>International</p>	<p>Country Director (for Country Strategy)</p> <p>(Either Country/Region Intl Secretariat Chief Executive/International Director or Functional Head– depending on overall management)</p> <p>Regional Director (for Regional Strategy)</p> <p>Chief Executive (for ActionAid International Affiliate members' Strategy)</p> <p>International Chief Executive (for ActionAid International International Strategy)</p>
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<p>5. Audit Statements</p>	<p>External verifications of a companies finances/ financial compliance with local legal requirements and or conditions set by official donors</p> <p>ActionAid International Internal audit arrangements are outlined in the ActionAid International Financial Management Framework. The internal audit function are responsible for ensuring the economical, effective and efficient utilisation of charitable funds and the management of the organisation's approach to risk management.</p>	<p>Website  For the audit of world wide consolidated accounts, the current arrangement involves the UK Audit Committee auditing and issuing a statement of opinion on annual accounts. Other countries/ affiliates will comply with local legal regulation.</p> <p>All audited statements of opinion should be published and shared on the web either as part of the statutory Annual Report or financial statement /table (as per regulation).</p> <p>Website  A summary audit statement of opinion from ActionAid International's internal audit function should be produced and published on an annual basis. This should summarise the countries/ functions carried out during the year and a summary of key audit issues.</p>	<p>Audited and signed accounts</p> <p>Annual statutory returns</p> <p>Internal Audit – Annual Report</p>	<p>On an annual basis after signed and verified by auditors</p>	<p>International and country (where external audits are carried out)</p>	<p>Director of Finance for AA International</p> <p>Country/Affiliate Director</p>
<p><i>Information to be shared</i></p>	<p><i>Definition</i></p>	<p><i>Presentation form and format</i></p>	<p>G. Funds & Finance⁶ <i>Source of information</i></p>	<p><i>Frequency of update</i></p>	<p><i>Level</i></p>	<p><i>Person responsible</i></p>

<p>1. Grants to Partners</p>	<p>A list of those partners who receive grants from ActionAid International during the reporting period.</p>	<p>Website </p> <ol style="list-style-type: none"> Name of the partners and the absolute amount Categorised under: <ul style="list-style-type: none"> <input type="checkbox"/> Long term DA/DI partners <input type="checkbox"/> Short term women's rights organisations <input type="checkbox"/> Short term network/coalition partners <input type="checkbox"/> Other civil society organisations eg media, academics, research institutions etc <p>This information should be included in published accounts (print) and made available on the web.</p>	<p>Annual Statutory return</p>	<p>Annually – March - May</p>	<p>Country</p>	<p>Head of Finance/ in country programme</p> <p>Regional Finance co-ordinator for regional consolidation</p> <p>Head of Finance in Affiliate office</p> <p>Director of Finance – AA International – for international consolidation</p>
<p>2. Fund usage policy</p>	<p>The way we structure funds, definition and policy of various structures and their usage</p>	<p>Website </p> <ul style="list-style-type: none"> A note on (including %) structure of the funds: a) regular-General Fund/, National Fund, Flexible Fund, Sponsorship Admin, DA level; b) non-regular-levies Definition of and policy regarding usage of each of these fund structure 	<p>Affiliate member guidelines, guidelines from International Partnership Development, Trusts and foundations, major donors</p>	<p>As when required e.g. changes in policy</p>	<p>Country</p> <p>Region</p> <p>Affiliates</p> <p>International</p>	<p>Country Director/Head of Fundraising (for country review)</p> <p>Regional Director/ Head of fundraising</p> <p>Head of Fundraising</p> <p>International Policy & Marketing Director</p>

<p>3. Related party transactions</p>	<p>Under definition of “Financial Reporting Standard 8”: transactions involving key management of the Country Programme /ActionAid International - they are presumed to be related parties unless it can be demonstrated that they have not influenced financial or operating policies.</p> <p>Transactions involving members of (or businesses owned by) the close family of key management of the Country Programmes /ActionAid International</p>	<p>Website  </p> <ol style="list-style-type: none"> The names of the transacting related parties; A description of the relationship between the parties; A description of the transactions; The amounts involved; The amounts due to or from related parties at the balance sheet date and any provisions for doubtful debts due from such parties at that date; and amounts written off in the period in respect of debts due to or from related parties. <p>Published in Statutory Return and on the <u>web</u></p>	<p>Annual Statutory Return</p>	<p>Annually April-May</p>	<p>Country</p> <p>Regional</p> <p>Affiliate</p> <p>International</p>	<p>Head of Finance/ in country programme</p> <p>Regional Finance coordinator in regional office</p> <p>Head of Finance in Affiliate office</p> <p>Director of Finance – In AA International</p>
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<p>4. Connected partner organizations</p>	<ul style="list-style-type: none"> Where the partner organization has “unity of administration” with ActionAid International or; <ul style="list-style-type: none"> Where a senior member(s) of ActionAid International staff/board member (s) is also a trustee of a partner organization that ActionAid International funds or; An employee/board member of ActionAid International is the Chief Executive of the partner organization that ActionAid International funds. 	<p>Website </p> <ul style="list-style-type: none"> Names of connected partners Principal contact addresses The nature of the relationship between AA and partner org; and Particulars of any material transactions between the AA and partner org. <p>The information should be published in the Annual statutory return and on the web</p>	<p>Annual Statutory Return</p>	<p>Annually April-May</p>	<p>Country</p> <p>Region</p> <p>Affiliate</p> <p>International</p>	<p>Country Director/ Head of Finance/ in country programme</p> <p>Regional Director/ Regional Finance Co-ordinator In regional office</p> <p>Chief Executive/Head of Finance in Affiliate office</p> <p>International Chief Executive/Director of Finance in AA International Secretariat</p>
<p>5. Investment and return on markets</p>	<p>Location wise e.g. Italy, UK etc. investment on market and income generated from these markets</p>	<p>Website </p> <p>Annual information on:</p> <ul style="list-style-type: none"> Location wise fundraising costs Income generated against investment 	<p>Annual Finance Report</p>	<p>Annually May-June</p>	<p>Country</p> <p>Region</p> <p>Affiliate</p> <p>International</p>	<p>Country Director/ Head of Finance/ in country programme</p> <p>Regional Director/ Regional Finance Co-ordinator In regional office</p> <p>Chief Executive/Head of Finance in Affiliate office</p> <p>International Chief Executive/Director of Finance in AA International Secretariat</p>

<p>6. Types and place of investment and trading entities</p>	<p>Disclosure of ActionAid International's investment e.g. financial products, owning/holding shares of trading entities</p>	<p>Website</p> <ul style="list-style-type: none"> ▪ AA's investment policy ▪ Name and location of the investment e.g. UK government bond ▪ Amount of the investment ▪ Name and location of trading entities ▪ AA's relation and financial involvement in trading entities <p>To be published statutory accounts and on the web</p>	<p>Statutory Accounts</p>	<p>Policy-as when required Others- Annually April-May</p>	<p>Country Region Affiliate International</p>	<p>Country Director/ Head of Finance/ in country programme Regional Director/ Regional Finance Coordinator In regional office Chief Executive/Head of Finance in Affiliate office International Chief Executive/Director of Finance in AA International Secretariat</p>
<p>H. Relationships</p>						
<p>Information to be shared</p>	<p>Definition</p>	<p>Presentation form and format</p>	<p>Source of information</p>	<p>Frequency of update</p>	<p>Level</p>	<p>Person responsible</p>
<p>1. Groups of people we work with</p>	<p>Identification and listing current groups of poor and marginalized people we work with</p>	<p>Website</p> <ul style="list-style-type: none"> □ A list of groups of poor and marginalized people we work with <p>This information should be made available in all review reports, and strategy papers etc</p>	<p>Reviews including:</p> <ul style="list-style-type: none"> ▪ Annual PRRPs ▪ Country reviews ▪ Annual reports ▪ Thematic reviews ▪ Annual Global Progress Report (International) <p>Strategy papers</p>	<p>Annually for annual reports/PRRPs As and when other reviews take place and strategies are updated</p>	<p>Country Sub-regional/thematic programme/campaign Region Affiliates International</p>	<p>Country Director (for country Information) (Either Country/Region or Intl Secretariat Chief Executive – depending on overall management) Regional Director (for regional information) Chief Executive (for ActionAid International Affiliate members' information) International Chief Executive (for international secretariat information)</p>

<p>2. Our partners</p>	<p>A List of partners with whom we have funding and non-funding relationship with</p>	<p>Website   </p> <p>List (as an appendix) under the categories (materiality can be used for international consolidation):</p> <ul style="list-style-type: none"> ▪ A list of partners who are implementing long term programs (& key focus of their work) ▪ A list of partners-women's rights organisations ▪ A list of partners-networks, coalition and activists groups ▪ A list of partners-government agencies 	<p>Annual PRRP</p> <p>Annual Reports</p> <p>Global progress Report</p> <p>Annual Statutory Accounts</p> <p>Reviews (eg country, campaigns, thematic etc)</p>	<p>Annually for Annual Reports, PRRPs and Global Progress report</p> <p>As and when other review processes take place</p>	<p>Country</p> <p>Sub-regional/thematic programme/campaign</p> <p>Region</p> <p>Affiliates</p> <p>International</p>	<p>Country Director (for country Information)</p> <p>(Either Country/Region or Intl Secretariat Chief Executive – depending on overall management)</p> <p>Regional Director (for regional information)</p> <p>Chief Executive (for ActionAid International Affiliate members' information)</p> <p>International Chief Executive (for international secretariat information)</p> <p>Country Director (for country Information)</p>
<p>3. Donor Partners</p>	<p>List our current donor partners with whom we have both funding and policy partnership</p>	<p>Website   </p> <ul style="list-style-type: none"> ▪ A list of major donors from whom we receive money (materiality as mentioned earlier) □ A list of donors with whom we have policy partnership 	<p>Annual PRRP</p> <p>Annual Reports</p> <p>Global progress Report</p> <p>Annual Statutory Accounts</p> <p>Reviews (eg country, campaigns, thematic etc)</p>	<p>Annually for Annual Reports, PRRPs and Global Progress report</p> <p>As and when other review processes take place</p>	<p>Country</p> <p>Sub-regional/thematic programme/campaign</p> <p>Region</p> <p>Affiliates</p> <p>International</p>	<p>(Either Country/Region or Intl Secretariat Chief Executive – depending on overall management)</p> <p>Regional Director (for regional information)</p> <p>Chief Executive (for ActionAid International Affiliate members' information)</p> <p>International Chief Executive (for international secretariat information)</p>

<p>4. Auditors</p>	<p>Information about our international (and local representative) auditor</p>	<p>  Website</p> <ul style="list-style-type: none"> ▪ Name and address of the auditor ▪ Amount that paid to auditors as fees for immediate past year's audit <p>Published statutory accounts (for both) and on the web (only for first bullet point)</p>	<p>Annual Statutory Accounts</p>	<p>Annually April-May</p>	<p>International and country (where external audits are carried out)</p>	<p>Director of Finance for AA International Country/Affiliate Director</p>
<p>5. Bankers</p>	<p>Information about our Bankers</p>	<p>  Website</p> <ul style="list-style-type: none"> ▪ Name and address of the Banker <input type="checkbox"/> Charges paid and interest earned for immediate past year <p>Published statutory accounts (for both) and on the web (only for first bullet point)</p>	<p>Annual Statutory accounts</p>	<p>Annually April-May</p>	<p>Country Sub-regional/thematic programme/campaign Region Affiliates</p>	<p>Country Director (for country Information) (Either Country/Region or Intl Secretariat Chief Executive – depending on overall management) Regional Director (for regional information) Chief Executive (for ActionAid International Affiliate members' information) International Chief Executive (for international secretariat information) Country Director (for country Information)</p>
<p>6. Investment Manager</p>	<p>Information about AA's investment manager</p>	<p>  Website</p> <ul style="list-style-type: none"> ▪ Name and address of the Investment Manager ▪ Amount that paid to them as fees for immediate past year's services <p>Published statutory accounts (for both) and on the web (only for first bullet point)</p>	<p>Annual Statutory accounts</p>	<p>Annually April-May</p>	<p>Country Region Affiliates International</p>	<p>Country Director (for country Information) Regional Director (for regional information) Chief Executive (for ActionAid International Affiliate members' information) International Chief Executive (for international secretariat information)</p>

I. Positions Information to be shared		Definition	Presentation form and format	Source of information	Frequency of update	Level	Person responsible
1. Issue based/policy positions	A position says we are in relation to someone else's view. In ActionAid International a position reflects our beliefs, values and bias in favour of poor and marginalised people and guides our thinking on issue related to our mission and strategic objectives, particularly those related to advocacy work.	<p> Website</p> <p>Full position paper/ statement should be made available on the website and paper copies shared with other stakeholders eg partners/media</p>	Wherever a policy has been initiated/developed depending on context or situation. A good source is via the International Policy Function	As and when a policy is developed, issued, or revised.	Country Region Affiliates International	Country Director (for country policy positions) Regional Director (for regional policy positions) Chief Executive (for ActionAid International Affiliate members' policy positions) International Chief Executive/International Policy Director (for global policy positions) International Policy Director	
2. ActionAid International Guidelines on Policy and Political Positioning	This paper contains a set of guidelines for ActionAid International's Policy and Political positioning.	<p> Website</p> <p>Full guidelines to be shared on the web</p>	ActionAid International Guidelines on Policy and Political positioning – Speaking Truth to Power/ Developing the Courage and Good Judgement to Take a Stand	Whenever updated or revisions made	International	International Policy Director	

Footnotes

¹ This denotes the person who is responsible for making the information available to the public or delegating responsibility to a function or individual to do so.

² It is important that information that may be sensitive, confidential or that may adversely affect relations between ActionAid International and key stakeholders, is taken into account before making a full review report available to the general public. We want to encourage more open criticism and feedback. Stakeholder views should therefore be guaranteed anonymity if requested.

³ Some country/associate offices have to produce Annual Reports for the government, local Trustee Boards and or/ local Advisory Boards. These documents should draw on the PRRP processes and be shared on the web and electronic/ hard copies made available to the public.

⁴ Some country/associate offices have to produce Annual Reports for the government, local Trustee Boards and or/ local Advisory Boards. These documents should draw on the PRRP processes and be shared on the web and electronic/ hard copies made available to the public.

⁵ This may vary as some Affiliate members use the Global Annual Progress Report as their key accountability document for sharing year end financial performance with the public.

⁶ See **5. Strategies, 3-year plans & budget** and **6. Reviews** for details of how income, expenditure and financial performance.