

# **PLAN INTERNATIONAL**

## **Accountability Report**

**Reporting period: 1 July 2014 to 30 June 2016  
(Financial year 2015 and 2016)**

## 1 Strategic Commitment to Accountability

### 1.1 Statement from the Chief Executive Officer

When I started as CEO of Plan International Inc. (“PII”) in September 2015, one of the first decisions I made was to open my calendar so all my colleagues could see my activities and book time with me directly, without going through a gate-keeper. I encouraged all senior executives across Plan International to do the same. While this might appear to be a small step within the broader set of things, it is one that symbolized the onset of an organizational journey towards putting openness and accountability much higher on the agenda. A journey that would culminate with the adoption of a new set of values for the organisation in June 2016. These values are simple and spell out clear expectations for each of our staff members: being open and accountable; inclusive and empowering; striving for lasting impact; and working well with others.



These values are of fundamental importance at a moment of time where INGOs struggle with existential questions about our relevance, and legitimacy; where addressing poverty and inequality is an increasingly complex business that requires us to engage with new actors we never imagined engaging with before; and where and where our local partners and particularly young people who are at the heart of our work are increasingly finding their own avenues for stimulating change and we have to ask the question what value we add to their work.

These values are also shining beacons to guide us as we continuously strive to find most effective ways of engaging with children, young people and local civil society in supporting their own efforts to create more equality and social justice for those left behind. They also are helpful when building more responsive procedures that put accountability into practice, starting by systematic stakeholder engagement as we design our country strategies and projects; over building monitoring and evaluation processes that are empowering for project participants while providing us with the data needed to demonstrate results – to effective complaints mechanisms that provide those we work with speedy answers to their requests. These processes take time, can be costly in their start-up and are often hard to sustain within tight funding frames. They are essential though as they are critical indicators for the quality and added value of our work.

During the reporting period, we were developing our new Global Strategy, a process that involved thousands of staff members as well as many partners and peers. It resulted in a new purpose for the organization that puts equality and justice for children, and particularly girls, front and centre of who we are. Amidst this process, we have however, been able to make significant strides to improve our accountability practices: Developing a global definition and guidance around working in partnerships and systematizing partner feedback processes is one of the examples of such practices. Exploring how to publish more systematically to the International Aid Transparency Initiative is another one: A pilot by Plan International Netherlands, building on the work of our member organisations in the United Kingdom, United States and Finland, is currently exploring how publishing to IATI can save time and money, reducing the length of our information and system chain. While it is not an easy task, the benefits far outweigh the challenges: With better information and greater transparency, we can ensure that our programme and influence work becomes more adaptive, we can improve coordination and learning, and enhance accountability to the communities and partners with which we work.

Our transformation to becoming more accountable is still ongoing and happening in different corners of our global organisation simultaneously, but it's by no means easy. Legacy management information systems make the task expensive and daunting. We know that our biggest challenge in the coming few years will be to significantly improve our monitoring and evaluation systems and approach and that we need to continue to strengthen the way we work in partnerships and to engage more effectively with local civil society while influencing and advocating together with them for fundamental change. I am proud that our new global strategy 2017 – 2022 has made these accountability commitments critical enablers for the changes that we hope to bring into the lives of vulnerable and excluded children, and particularly girls.

A handwritten signature in blue ink, appearing to be 'C. P. M.', located at the bottom left of the page.

## 2 ORGANISATIONAL PROFILE

### 2.1 Name of organisation

Plan International, Inc. (also referred to in this report as 'PII').

References in this report to 'Plan International' are to PII, its branches and subsidiaries, and its member National Organisations (which are all separate legal entities).

### 2.2 Primary Activities

Plan International is an international humanitarian, child-centred development organisation with no religious, political or governmental affiliations. Plan International implements programmes to create a better future for children who live in developing countries and whose quality of life and ability to fulfil their potential is affected by extreme poverty, the failure of care by duty bearers, discrimination and exclusion by society, or catastrophic events such as conflict or disasters.

Plan International aims to achieve sustainable development: a better world for children now and in the long term. This means working with children, their families, communities, governments, and civil society organisations in specific countries across Africa, Asia and Latin America, and campaigning at national and international levels, to bring about sustainable change. Plan International's work is founded on support from individuals through child sponsorship, which connects children and families in developing countries with supporters of social justice for children around the world. In addition, Plan International engages in institutional fundraising from national governmental agencies and global multilateral institutions, such as the Global Fund to Fight AIDS, Tuberculosis and Malaria and the World Food Programme.

Plan International's strategy during the reporting period, One Plan, One Goal: Rights and Opportunities for Every Child, set organisation's goal to reach as many children as possible, particularly those who are excluded or marginalised, with high quality programmes that deliver long-lasting benefits. The four key focus areas were:

- Tackling exclusion;
- Improving the quality of programmes;
- Expanding successful programmes; and
- Extending the organisation's influence through advocacy and communications.

The strategy addressed challenges arising from increasing urbanisation, greater inequalities within populations, an increasing number of disasters, climate change and fast-growing youth populations. In particular, it responds to the findings of the 2010 mid-term review of the UN Millennium Development Goals, which concluded that, despite some successes, specific groups are still missing out.

In June 2016, at the end of the reporting period, Plan International approved a new purpose. It states:

We strive for a just world that advances children's rights and equality for girls.

We engage people and partners to:

- Empower children, young people and communities to make vital changes that tackle the root causes of discrimination against girls, exclusion and vulnerability.
- Drive change in practice and policy at local, national and global levels through our reach, experience and knowledge of the realities children face.
- Work with children and communities to prepare for and respond to crises and to overcome adversity.
- Support the safe and successful progression of children from birth to adulthood.

It also adopted a new set of global values and began to work on developing a new five-year Global Strategy, which launched on 1 July 2017, called *100 Million Reasons*. Details on this new strategy will be included in the next Accountability Report.

### 2.3 Operational structure.

Plan International mobilises resources internationally, which go towards delivering programmatic work in 51 countries in Africa, Asia and Latin America through country offices, coordinated via four regional offices. Regional and country offices are generally branches of PII, but in some cases a local subsidiary has been incorporated. Within each country office, the organisation has a varying number of Programme Units that work directly with children and communities. PII also has four liaison offices, one in each of New York, U.S.A., Brussels, Belgium, Geneva, Switzerland, and Addis Ababa, Ethiopia.

PII's international headquarters operates through Plan Limited (a wholly-owned subsidiary of PII) which delivers central services such as global information technology, global systems and financial services.

Each member National Organisation is a separately constituted legal entity in its own jurisdiction, with objectives, purposes and constitutions which are aligned to those of PII. The National Organisations are members of PII and together they fully control it (through participation in the Members' Assembly). Each National Organisation has agreed to comply with specific standards of operation under the PII Members' Agreement.



### 2.4 Location of organisation's headquarters.

During the reporting period, PII's registered office is in Warwick, Rhode Island, USA. PII's international headquarters operates through a wholly owned subsidiary, Plan Limited, which is incorporated and physically located at Duke's Court, Duke Street, Woking GU21 5BH, United Kingdom.

### 2.5 Number of countries where the organisation operates, and names of countries with either major operations or that are specifically relevant to the accountability issues covered in the report.

Plan International works in 70 countries globally (listed in the table overleaf), predominantly through National Organisations, subsidiaries and branch offices of PII in the form of country offices and regional offices. A Members' License Agreement (between PII and each National Organisation), details the terms upon which National Organisations are allowed to use the PII name and logo, and trademarks.

National Organisations are able to fundraise and carry out influencing and programmatic activities in other countries than the ones listed below on an exceptional basis, which requires approval from the International Board. During the reporting period, PII has also set up a temporary offices in Jordan.

<b>Country Offices</b>			
Bangladesh	Guinea Bissau	Paraguay	
Benin	Haiti	Peru	
Bolivia	Honduras	Philippines	
Brazil (prospective member)	India (Member)	Rwanda	
Burkina Faso	Indonesia	Senegal	
Cambodia	Kenya	Sierra Leone	
Cameroon	Laos	Sri Lanka	
China	Liberia	South Sudan	
Colombia (Member)	Malawi	Sudan	
Dominican Republic	Mali	Tanzania	
Ecuador	Mozambique	Thailand	
Egypt	Myanmar	Timor Leste	
El Salvador	Nepal	Togo	
Ethiopia	Nicaragua	Uganda	
Ghana	Niger	Vietnam	
Guatemala	Nigeria	Zambia	
Guinea	Pakistan	Zimbabwe	
<b>Regional Offices</b>			
Americas (Panama)	West Africa (Dakar)	East & Southern Africa (Nairobi)	Asia (Bangkok)
<b>Liaison Offices</b>			
Europe (Brussels)	United Nations (New York)	United Nations (Geneva)	African Union (Addis Ababa)

<b>National Organisations</b>		
Australia	Germany	Netherlands
Belgium	Hong Kong	Norway
Canada	India (also a country office)	Spain
Colombia (also a country office)	Italy (prospective member)	Sweden
Denmark	Ireland	Switzerland
Finland	Japan	United Kingdom
France	Korea	United States

## 2.6 Nature of ownership and legal form

PII is a New York State not-for-profit corporation, with its registered office in Rhode Island, USA. PII's members (the National Organisations), are all distinct legal entities. PII operates a wholly -owned subsidiary, Plan Limited, which is a U.K. company limited by shares, and provides services to PII, including housing PII's international headquarters located in Woking, UK. Most of its country offices are registered as branches of PII, and a small number are incorporated locally and are subsidiaries of PII.

PII's members, known as National Organisations, are separate legal entities that are incorporated in their own jurisdictions.

## 2.7 Target audience

During the reporting period, Plan International delivered programmatic work in 51 countries across four regions (East and Southern Africa, West Africa, the Americas and Asia), as well as undertaking humanitarian activities in certain other countries through partners. Its principal target audience and affected stakeholders are children and their communities in those 51 countries with an increasing focus on the girl child. The target audience (and affected stakeholders) for this report includes sponsors, partners, donors and supporters, and those governments, institutions and organisations that Plan International works with or seeks to influence or involve in support of advancing child rights.

## 2.8 Scale of the reporting organisation

The information below is summarised data from Plan International's FY16 Annual Review which covers FY16 only (further information is available under NGO7). ↑/↓ Denotes increase / decrease since the FY14 report.

- ✓ Raised €810 million (↑12%) including €362 (↑2%) million through child sponsorship and €273 million (↑18%) raised through grants and €105 million through other kinds of contributions (generally individual giving through appeals).
- ✓ Spent €806 million (↑14%) million overall. Of this €616 million (↑15%) was spent on programme work. A total of €527 million (↑13%) was spent within Plan International's four regions; Asia €166 million (↑54%); East and Southern Africa €135 million (↑9%); Americas €90 million (↓13%); West Africa €135 million (↑9%).
- ✓ Sponsored 1.2 million children, trained 2.8 million people, and reached 17.1 million girls and 15.5 million boys
- ✓ Employed an average of 10,552 (↑4%) employees
- ✓ Reported total assets of €397,446 million (↑8%) and total liabilities of €86,342 million (↑11%).

Plan International benefits from the assistance provided by a large number of volunteers across the world; however, accurate data is not available. Further, it is not practicable to quantify the benefit attributable to this work, which is therefore excluded from the combined income statement from the FY16 Annual Review.

## 2.9 Significant changes during the reporting period regarding size, structure, or ownership

Both income and expenditure were relatively stable from FY15 to FY16, with a slight decrease of 1-2%. There were no significant changes regarding the size, structure or ownership of the organisation.

## 2.10 Awards received in the reporting period.

We no longer track this information.

## 3 REPORT PARAMETERS

### 3.1 Reporting period for information provided.

1 July 2014 to 30 June 2016 (referred to as FY15 and FY16 within PII).

### 3.2 Date of most recent previous report.

Report on year financial year 1 July 2013 to 30 June 2014.

### 3.3 Reporting cycle.

Biennial.

### 3.4 Contact point for questions regarding the report or its contents.

Tal Sagorsky, Corporate Counsel and Company Secretary

Email: [tal.sagorsky@plan-international.org](mailto:tal.sagorsky@plan-international.org)

### 3.5 Process for defining report content.

This report is supplementary to Plan International's Annual Review and Combined worldwide financial statements for the period to 30 June 2015 and to 30 June 2016 (available at <https://plan-international.org/annual-review-2016>).

As in previous years, this report has been compiled by a broad, cross-functional working group at Plan International consisting of representatives of the following departments; International Programmes, Global Influence and Partnerships, Business Resources and Solutions, Global Strategy, Global Assurance (including the Counter Fraud Unit), Human Resources and Organisational Development and Governance and Executive. Involving cross-functional teams has increased awareness of Plan International's accountability commitments among staff. In addition, once the report has been finalised, it will be available on PII's external website and staff intranet site, PlaNet. Any feedback received from the Independent Review Panel is circulated to the persons responsible for that part of the report and is taken into consideration for the subsequent report.

### 3.6 Boundary of the report.

Unless otherwise indicated, this report relates to PII and its subsidiaries and branches worldwide (and not to National Organisations). Where stated however, the report covers Plan International, which includes its member National Organisations, which are all separate legal entities (as outlined under 2.3 and 2.6).

### 3.7 State any specific limitations on the scope or boundary of the report.

The report does not include comprehensive data about the activities of Plan International's member National Organisations, which are separately governed legal entities.

### 3.8 Basis for reporting on national entities, joint ventures, subsidiaries, outsourced operations or other entities

As stated in 3.6 and 3.7, unless otherwise indicated, the activities of National Organisations are not systematically covered in this report. However, the financial statements of Plan International worldwide and the financial results presented in this report are a combination of the consolidated accounts of the member National Organisations and those of PII. The combined financial statements are prepared in accordance with International Financial Reporting Standards and reported in €Euro, which is PII's global functional currency. There have been no changes that would significantly affect comparability from period to period.

PII does not currently monitor how National Organisations comply with Charter commitments. However, there is a significant overlap between Charter requirements and Plan International's global standards/policies which require compliance from all National Organisations. These include Anti-Fraud, Anti-Bribery and Corruption, Child Protection, Global Risk Management, Programme Quality, and Gender Equality. At the end of the reporting period (in June 2016), the Members' Assembly had agreed to start to reconcile and simplify the Global Standards from 23 down to 9, and that Plan International's internal audit function, referred to as Global Assurance, will monitor compliance by National Organisations with these

global policies. An update on this process, and any relevant data received on compliance with the global policies, will be provided in the next report.

**3.10/11 Significant changes** from previous reporting periods in the scope, boundary, or measurement methods applied in the report.

N/A

**3.12 Reference table**

N/A



## 4 Mission, Values, Governance, and Stakeholder Engagement

### 4.1 Governance structure and decision making process at governance level

PII is a not-for-profit corporation incorporated in the State of New York, and its membership comprises the National Organisations. The Members' Assembly of PII in which all members are represented (including observers from potential members), is the highest governing body within PII. It is responsible for setting high-level strategy and approving the budget and financial statements for the organisation. It also has the power to set standards binding on both PII and member National Organisations, to appoint and remove members of PII and to amend its By-laws. The Members' Assembly elects the Chair and members of the Board of Directors of Plan International, Inc. (the "Board"), and ratifies the appointment of the Chief Executive Officer of PII. Each member National Organisation is entitled to a minimum of one delegate and one vote at the Members' Assembly.

The Members' Assembly is accountable to the membership as a whole as well as each delegate to the member National Organisations that s/he represents.

There are two committees of the Members' Assembly, the Audit and Compliance Committee (responsible for monitoring the performance of the Board) and the Nominating and Governance Committee (responsible for managing elections to the Board and monitoring and advising on governance issues).

The Board directs the activities of PII and is responsible for overseeing the implementation of PII's strategy, for ensuring that funds are properly managed and applied, and that the organisation is run efficiently and effectively by management.

The Board has two Committees: the Financial Audit Committee (responsible for reviewing the integrity of financial information, financial controls and risk management, and overseeing the external audit process), and the Programme Committee (responsible amongst other things for overseeing the management and effectiveness of PII's programmes).

PII also has a General Counsel who is part of the Executive Team, who manages a legal department at international headquarters that provide advice to PII on a worldwide basis. There is also a Director of Global Risk that manages and risk management function and a Director of Global Assurance that manages an internal audit function. Both report to the Board on a regular basis, in particular through the Financial Audit Committee.

### 4.2 Division of powers between the highest governance body and the management and/or executives

The Chair of the Members' Assembly is also the Chair of the Board and is elected by the Members' Assembly. There is also a Vice-Chair, who is appointed by the Board from amongst the elected directors. All of the Chair, the Vice-Chair and the other members of the Board are non-executives and are unpaid in their capacity as International Board members. They are drawn either from the governing bodies of National Organisations or from outside of Plan International, dependent on their specific knowledge and expertise.

In broad terms, the Members' Assembly is responsible for setting high-level strategy and approving the budget and financial statements for the organisation on an annual basis. The Board directs the activities of PII and is responsible for ensuring that the management of the organisation is consistent with its By-laws and strategy approved by the Members' Assembly. The Board delegates day-to-day management responsibility of PII to the Chief Executive Officer who is supported by her Executive Team.

The Executive Team is the senior management team within PII and is accountable to the Chief Executive Officer to ensure that the organisation's operations are appropriately planned, resourced and managed. The Executive Team consists of the following: Chief of Staff and General Counsel, Director of International Programmes; Director, Business Resources and Solutions; Director of Human Resources and Organisational Development; Director of Global Influencing and Partnerships; Director, Global Strategy<sup>1</sup>. Some members of the Executive Team attend Members' Assembly and International Board meetings. However, they do not vote, thus ensuring separation of powers.

In order to broaden the inputs from National Organisations into the management of PII, a Global Management Committee, with representation from National Organisations on a regional basis, was created to provide input to the PII Chief Executive Officer on significant global management and policy initiatives. The Chair of the National Directors team (made up of the chief executive of all National Organisations) was also invited to observe Board meetings and Members' Assembly meetings.

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<sup>1</sup> At the time of writing, and outside of the reporting period, the four regional directors were added to the Executive Team.

The Board evaluates the performance of the Chief Executive Officer on an annual basis.

**4.3 Number of members of the highest governance body.** How many are independent and/or non-executive members?

The Members' Assembly, which is the highest governance body, consists of approximately 40 delegates from the governing bodies of National Organisations, all of whom are not compensated and not employed by the PII or National Organisations.

The International Board has 11 members, seven of which are drawn from the governing bodies of National Organisations, and two of whom must be independent of National Organisations. In the reporting period, there were three Board members who were independent of National Organisations. None of the Board members are compensated for their services, nor are any of them employed by PII or any National Organisation.

**4.4 Mechanisms for internal stakeholders** (e.g., members or employees) to **provide recommendations** to the highest governance body.

National Organisations are members of PII and as such make up the Members' Assembly, which is the highest governing body within PII, as set out under point 4.1. Accordingly National Organisations have a direct influence over strategy and setting the budget. The Board, whose members have fiduciary responsibilities to act in the best interests of PII., reports to the Members' Assembly at semi-annual meetings and also makes available agendas, papers and minutes (other than for restricted items) to Members' Assembly delegates. A number of Members' Assembly delegates also serve as non-voting members of Board Committees. The International Board also submits an annual report on its activities during the year to the Members' Assembly, which is scrutinised by the Audit and Compliance Committee on behalf of the Members' Assembly.

Decision items typically pass through a number of management and governing bodies depending on the scope and impact of the proposed decision ensuring a number of opportunities for engagement with staff at different levels. For instance, an updated or new global standard or policy which affects and binds PII and National Organisations is developed at International Headquarters, endorsed by the PII Executive Team, consulted through the Global Management Committee (an advisory body to the Chief Executive Officer comprising of National Organisation Directors, and some members of the Executive Team), recommended by the International Board, and approved by the Members' Assembly.

Proposed decisions are then debated at various governance meetings through the year. The Board meets at least four times a year and the Members' Assembly meets twice a year. At these meetings, proposed decisions are debated before decisions are made. Summarised minutes from the International Board and Members' Assembly are available to staff after meetings.

**4.5 Compensation** for members of the highest governance body, senior managers and executives (including departure arrangements)

None of the members of the International Board or the Members' Assembly are paid by PII or any of its National Organisations.

Senior managers and executives are paid by PII, and their remuneration is reviewed each year taking into account personal performance, market surveys, sector norms for staff based outside of their home countries (where relevant) and of course, budget availability.

Commencing in 2014, PII took the decision to publicise remuneration of individuals holding key international management positions within the Plan International worldwide Annual Review. The data for FY16 is set out in the table below.

**4.6 Processes in place for the highest governance body to ensure conflicts of interest** are identified and managed responsibly

The PII Conflicts of Interest Policy applies to the International Board, senior management and delegates of the Members' Assembly, the highest governing body. The Policy requires Members' Assembly delegates, Board members and senior management to declare any conflicts of interest on an annual basis, as well as recuse themselves from decisions for which they are conflicted.

**4.10 Processes to support the highest governance body's own performance.**

Board members are elected by the Members' Assembly for a maximum of three-three-year terms.

The Members' Assembly monitors the performance of the Board through its Audit and Compliance Committee.

The Board also conducts an annual self-assessment process, the results of which are shared with Audit and Compliance Committee.

The NGC+ effectiveness review discussed in the last report fed into the development of Plan International's new Global Strategy for 2017-2022, which is not covered in this report.

**4.12** Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organisation subscribes.

Globally, Plan International subscribes to, or endorses the following voluntary charters and initiatives:

- ✓ Accountable Now
- ✓ Sphere Project Humanitarian Charter and Minimum Standards in Humanitarian Response
- ✓ Core Humanitarian Standards on Quality and Accountability (CHS) Alliance
- ✓ International Council of Voluntary Agencies
- ✓ IFRC Code of Conduct in Disaster Relief
- ✓ WASH Sustainability Charter
- ✓ INEE Minimum Standards for Education in Emergencies
- ✓ Children's Charter for Disaster Risk Reduction
- ✓ United Nations NGO Committee
- ✓ International Action for Child Rights (formerly the NGO Group for the CRC)
- ✓ NGO Advisory Council on Violence against Children (name to be changed to the International NGO Council on Violence against Children)
- ✓ Keeping Children Safe Coalition
- ✓ UN Global Compact

Responsibility for compliance with the membership requirements of external charters and initiatives is allocated across relevant departments with responsibility for the respective thematic areas. For instance, for Keeping Children Safe Coalition reporting, the Head of Child Protection at international headquarters would liaise directly with National Organisations and country offices who submit a self-assessment of their compliance with Plan International Global Policy on Child Protection based upon specific criteria. The National Organisation self-assessments are audited for accuracy by the Head of Child Protection and Global Assurance Department.

**4.14 Stakeholder groups** of the organisation.

Plan International's stakeholders include children and their communities with and for whom we work, sponsors, partners, donors and supporters, and governments, institutions and organisations that Plan works with or seeks to influence or involve in support of children's rights.

**4.15** Process for **identification selection and prioritisation of key stakeholder groups**

- ✓ PII's engagement with stakeholders is evaluated and reviewed through: the Programme Accountability and Learning System which was replaced by our Programme Quality Policy and procedures in the reporting period which includes the planning processes for developing individual country strategic plans described further below;
- ✓ the global strategic planning process; and
- ✓ project planning processes applicable to individual campaigns and strategies in specific areas. See further below – Indicators NGO1-3.

## PERFORMANCE INDICATORS

### I Programme Effectiveness

#### NGO 1 – Programme Effectiveness (formerly 4.16 & 4.17)

##### Plan International's Programme Approach:

Plan International's Standards for Child Centered Community Development (CCCD) outline our expectations for involvement of affected stakeholder groups in design and implementation and monitoring and evaluation of programmes and projects. CCCD is our programme approach, applied across all organisational entities and programme strategies. It spells out how we believe to be able to make the greatest contribution to long-term changes that benefit poor and marginalised children, particularly by supporting children, youth, families and communities to be active and leading participants in their own development, and to become more resilient. It applies both to humanitarian as well as to development settings. CCCD standards relate to how the organisation:

- a. works with children and communities;
- b. tackles exclusion and gender inequality;
- c. engages with civil society;
- d. influences government, and
- e. Strengthens Plan International's own accountability.

The approach works with a long-term vision for development, enabled by Plan's Sponsorship approach which allows for the development of close, long-term relationships with target communities. These community level partnerships have been found in a 2011 study on the effectiveness of Plan International's CCCD approach<sup>2</sup> to be catalyst for high levels of project ownership and community commitment. The same study also highlighted that high levels of participation resulted in greater sustainability of programme efforts. Several post-intervention studies<sup>3</sup> on several large scale largely USAID financed projects reaffirmed these findings. Released in 2016 were studies on large scale MCC financed education projects in Burkina Faso and [Niger](#).

##### Participation anchored in Plan International's global policy and procedures for Programme Quality

Given its demonstrated effectiveness, CCCD has been made a core component of our Programme Quality Policy (approved in November 2014, effective as of June 2015/beginning FY16) and related procedures for Country Strategy and Project design and implementation. These procedures – introduced beginning of FY16 - provide operational guidance to all offices on when and how to associate key stakeholders (such as children, communities, civil society and government partners) to the different steps of the strategy/project cycle. For example, our project procedures stipulate that:

- potential projects are identified at country level by staff in consultation with key stakeholders
- as part of their detailed implementation plans, each project needs a stakeholder engagement plan that describes when/how staff engages with stakeholders along the duration of a project
- project managers need to ensure appropriate community representation in assessing the performance of a project and to inform major decisions at project level; appropriate community representation involves the participation of all social groups, in particular those who are marginalised

Our country offices use a variety of forms and approaches to facilitate stakeholder engagement at project level and to inform strategy making and annual planning processes. Most frequently used approaches include:

- a. Consultations at various levels (local, national, global) using various techniques such as surveys or focus group discussions
- b. Participatory approaches such as PRA/MARP or VIPP to inform project design, monitoring and evaluation
- c. Project committees (such as local water committees, women's committees, etc) who participate in project management and implementation

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<sup>2</sup> Moynihan Maxwell School Syracuse University. *How does CCCD Affect Program Effectiveness and Sustainability? A Meta Review of Plan's Evaluations*. (July 2011). Transnational NGO Initiative

<sup>3</sup> Kenya Ex-Post by INTRAC Consultants, Oxford, UK; Philippines Ex-Post by local consultants, Manila; Togo Ex-Post by local consultants, Lome; MCC 10-Year Impact Evaluation in Burkina Faso by Mathematica Policy Research, Washington, DC; MCC 10-Year Impact Evaluation in Niger by Mathematica Policy Research, Washington, DC -- <https://data.mcc.gov/evaluations/index.php/catalog/96>

- d. Project management committee for community managed projects who are supported by Plan to implement and evaluate their own projects at community level

### **Global Efforts to review the application of Plan International's programme approach (CCCD)**

In FY16, we carried out a review of the implementation of our CCCD standards and assessed globally across the organisation:

- the understanding of the CCCD Operating Standards among staff, and whether they have the right knowledge, skills and behaviours to implement them;
- The extent to which the Operating Standards have been incorporated within strategy and planning documents
- How progress of the application of the standard across the different levels within each standard is monitored /tracked.

The review revealed that the level of awareness and understanding amongst staff was high and rising, and there was substantial evidence of CCCD thinking in planning and design documentation. The results showed that the levels of attainment and the application of each standard were highly variable, most of the standards average out at being applied at around level 3 (i.e. at the upper end of a 1 – 4 range) in application. However, the review also highlighted the need to come up with a clearer process for monitoring progress and improvement in application across the organisation. These observations were taken into account in the course of the development of Plan International's new global theory of change in the course of FY16, which involved hundreds of internal and external stakeholders.

### **Particular efforts to attain and measure quality of children's participation at project level**

In 2014, Plan International published together with UNICEF, Save the Children, World Vision and the Consortium for Working Children a toolkit for monitoring and evaluating children's participation in projects and programmes. The toolkit serves as internal guidance to help programme staff to determine the following:

- **Scope of children's participation** (when do children get involved, and at what level – consultative, collaborative, or child led?)
- **Quality of children's participation** (do participation activities comply with basic requirements for ethical and effective participation?)
- **Outcomes of children's participation** (what happens as a result of the participation activities to children themselves and the realisation of their rights)?

While the guidance was promoted generally within the organisation, lack of resources did so far not allow to systematically support their implementation or assess their application.

### **Participation of young people in internal governance**

In addition to organisational ambitions to maximize stakeholder participation at project and programme level, our Global Youth Engagement in Internal Governance strategy (2013 – 2020) describes our ambition to involve young people in our governance at local and global level for the purpose of making programmes more relevant while supporting the strengthening of young people's skills.

To achieve this ambition, the strategy established the following objectives:

- a. Plan International's Members' Assembly engages young people in decision-making in a spirit of collaboration, transparency and mutual learning
- b. Country and National Organisations have youth advisory panels influencing strategic decision-making
- c. A global youth steering committee of experienced, competent young people is sharing learning and expertise, electing & supporting youth reps to the Members' Assembly, sharing knowledge amongst peers.

A global Mid-term-review of the Global Youth Engagement in Internal Governance strategy was carried out in 2015/6 and its March 2016 report confirmed that the organisation was well on track with meeting the above objectives. The evaluation and its management response also highlighted, however, the need to further strengthen the purpose for young people's engagement in organisational governance, ensuring that young people not only have access to, but also effective presence and influence over decision making within the organisation, and to carefully review cost benefit of the approach. We are therefore now engaged in a reflection process to determine how to render its work to involve youth in our organizational governance more effective and efficient.

**NGO2:** Mechanisms for stakeholder **feedback and complaints** to programmes and policies and response to policy breaches

**a) Input into Programmes**

See NGO1 above.

**b) Plan International Headquarters Feedback Survey**

During the reporting period we circulated a survey to ask for feedback from across the organisation (Country Offices, Regional Offices and National Organisations) on the performance of the teams at international headquarters. The survey was part of PII's commitment to be more accountable across the organisation, and continually improve the services and support that international headquarters provides. The survey was the latest in a series of feedback surveys, after similar initiatives including:

- ✓ from Country Offices on National Organisations on the support they provide;
- ✓ from Southern partner organisations on Country Offices on their experience of working with us; and
- ✓ from National Organisations on Country Offices they work with on their grant management and reporting.

**c) General Complaints and Response Policy**

A General Complaints & Response Policy sets out the minimum requirements for complaints policies and complaints handling across Plan International, including the National Organisations. This includes provision of an external feedback mechanism using the PII website available at <http://plan-international.org/about-plan/contact-us>.

The General Complaints & Response Policy complements a number of other global policies that govern specific aspects of complaints handling, including a policy on reporting and responding to child protection issues in Plan, a Whistleblowing Policy, an Anti-Fraud & Anti-Corruption Policy and a Grievance Policy.

Under the General Complaints and Response Policy the organisation commits to dealing with all complaints/concerns raised promptly, and to treat them seriously and sensitively. PII discusses concerns directly with the complainant in order to help determine the precise action to be taken. The organisation aims to achieve a resolution within 28 days of a concern being raised and commit to notifying the complainant of the outcome. Where management is not able to achieve this 28 day time-frame, the organisation seeks to inform the complainant and advise him/her of when it anticipates a resolution to be achieved. This is an umbrella policy and sits above national level complaints and handling and feedback mechanisms. We do not collect these statistics globally.

**NGO3: Systems for programme monitoring, evaluation and learning, (including measuring programme effectiveness and impact)**

**a) Programme Quality Policy and Procedures**

The Programme Quality Policy was developed with the aim of providing a consistent approach to managing programme quality throughout the organisation. It was approved in November 2014, and was piloted in FY16. A total of 35 countries piloted the procedures in FY 16 and learning from this was ultimately used to strengthen the procedures before they were rolled out to all country offices in FY17. The policy establishes Programme Quality as a priority outlining the standards that all staff must adhere to in order to manage programme quality. The policy identifies 4 key pillars and 12 strategic, operational and general high level requirements for achieving programme quality. The requirements and programme quality definition provide the foundation on which to develop our new approach. The policy also provides a shared definition for programme quality, setting out the following key commitments:

- *Child Centred Community Development (CCCD)*  
CCCD is our rights-based approach, summarised in the CCCD Standards. All of our work should achieve the highest levels of the CCCD standards that are appropriate for their context. One of the five standards of CCCD is "Strengthening Our Accountability" highlighting the importance placed on strengthening accountability to children, partners and communities. As part of their Annual Participatory Programme Review processes, countries were required to reflect on their performance.
- *Outcomes*  
Outcomes are the significant results that external stakeholders achieve by making use of a project's outputs, in pursuit of strategic objectives. All of our work should focus on making progress towards

specific outcomes that have been established in collaboration with external stakeholders. All projects are required to identify specific, measurable outcomes, in collaboration with external stakeholders, which contribute to the strategic objective set out in our programme strategies. Outcomes should be timely, particularly for disaster responses. Project plans should explain how a project's activities are expected to deliver its outcomes. This is the project's theory of change. Throughout project implementation staff monitor progress in implementing activities and progress towards outcomes.

- *Value for money*  
We should achieve value for money in everything we do. This means making the greatest contribution to the realisation of children's rights with the resources available.
- *Continual improvement*  
We should constantly strive to improve our programme work, including what we do and how we do it. All of our monitoring, evaluation and review activities should generate learning that is used to make concrete improvements to our activities. These processes should be based on structured reflection and dialogue to assess programme impact and effectiveness, linked to concrete opportunities to change our programme work. (see more detail in Accountability to Communities section).

The subsequent Programme Quality Procedures, approved in June 2016, outline the specific requirements for staff to adopt the new approach for managing programme quality and achieving the greatest possible results for children. They focus on three areas: the Country Strategy Cycle, the Project Cycle and Management Planning and Reporting (Annual Cycle). The procedures replaced the previous Programme Accountability and Learning System (PALS), and are mandatory for all Country Offices to adopt.

#### **b) Accountability to Communities**

In FY15 we carried out a detailed and consultative piece of work to agree an organisational definition of 'accountability to communities'. We define accountability to communities as: "The ways in which we enable children, community members and partners to influence what we do, and hold us responsible for our actions." Feedback systems are seen as a key driver for this accountability commitment and are defined within Plan International as: "A systematic approach to capturing and reporting the viewpoint of children, community members and partners about our work to improve it". The initiative aims to support staff and partners to strengthen our accountability to communities and feedback systems at the local level. This approach revolves around 3 key aspects including participation, transparency and responsiveness, and how these should be incorporated into the preparation, design, and set-up of feedback systems in order to ensure they are culturally acceptable, participatory, safe and accessible.

Tools and guidance on the development of community feedback systems were developed and piloted in FY16 as part of the piloting of the new Programme Quality Procedures which support the implementation of our new Programme Quality Policy. The learnings from which were integrated into the global roll out of the Programme Quality Policy and Procedures. We also have guidelines on Feedback Systems in Humanitarian action which commit to having mechanisms to enable greater community engagement and more adaptive programming. Introductions to their planning or establishment are generally included in Emergency Response Plans; for example for the South Sudanese Refugee response in Uganda and Ecuador Earthquake which had specific budgets allocated for their design, implementation and monitoring.

#### **c) Monitoring and Reporting**

Country offices continue to report on key issues on their programming work and operations through a process of management reporting and KPIs; and in line with Programme Quality Policy and grants requirements evaluations are carried out for projects including specific evaluations for larger scale multi-country projects which should take into consideration alignment and contribution to regional as well as global strategies, key approaches and priorities such as our commitment to gender, inclusion and child rights.

Due to the development of a new global strategy and ongoing organisational development, it was decided to suspend global level evaluation and reviews until a clear programmatic focus and structure had been established. With the completion of the new global strategy and structure of systematic technical networks to lead on thematic content, we will in the coming year develop a clear evaluation and research agenda as well as an Global Monitoring, Evaluation and Learning approach that will provide a stronger framework for assessing the quality and effectiveness of our Programme and Influence work across the organisation. Strengthening Plan International's monitoring approach and system has become a critical enabler for our new global strategy 2017 – 2022.

As part of our wider global reporting, 'Plan in Numbers' gives the organisation a broad sense of the scale and scope of our work, with figures on how many people and organisations we have worked with and examples of how much we have done within key areas of work. The information provides monitoring details for annual reports, funding proposals and communications materials. They also help us to identify trends in our performance and focus over time to input into decision-making and planning, as well trends in spending on the different impact areas, or the programme interventions implemented in countries.

#### **d) Programme Management and Control Framework Audits**

We use two main auditing tools that provide our Board of Directors with an independent and objective opinion on the extent to which a given country or regional office is reaching its programme objectives. The first of these, the Control framework Audit (CFA) assesses the totality of key controls in place in one location over all areas of operations. This includes programme management within the context of control activities and monitoring. The second, the Project Management Audit (PMA), provides comment on the extent to which the project management process adopted by the country office is aligned with corporate guidelines; project objectives are being met (including quality and effectiveness); and, management practices and processes support project and programme delivery. The findings of the PMA and the CFA form part of our feedback and learning mechanism. Findings are used by management to take decisions on programming in a given country or geographical area, and to support broader strategic decisions taken by leadership teams on the strategic direction of the organisation.

Over FY15 and FY16, a total of 15 PMA and 16 CFA were conducted across 31 countries. Key findings would indicate that while country offices endeavour to meet process and system requirements (within the corporate project management cycles and systems established to support these), further strengthening is needed to meet compliance requirements. Project monitoring is undertaken, but is inconsistent and to a variable quality standard. Community feedback is generally positive, and they appreciated support we provide. A key element which remains weak across all audit reviews is the management of partners and this is therefore a priority area for strengthening.

The conclusion for assurance on programmatic activity in FY15/FY16 mirrors that given for previous years, namely that, when measured against a narrow perspective of output based deliverables, our implementation activities are of a reasonable standard, are generally aligned to strategic plans and in line with management assertions on programme delivery. The presence of outcome metrics are not clearly discernible across most of the country offices visited, or in cases where they do exist the measurement of attainment against these metrics is not clearly evidenced. There continues to be a need for broadening of perspectives of staff, to move beyond short-term and output-restricted, to one where thinking and vision is more long-term and ensures that a project ultimately delivers to what it was designed to do (i.e. outcomes delivered). As such, it is not at this point possible to provide a positive assurance that our ways of working, its systems and processes result in a demonstrable qualitative outcome in all of its programme interventions. We recognise the present lack of a robust and consistent monitoring and evaluation approach throughout the organisation and in FY17/FY18 are planning to build on existing good practice to design and implement a system for use across the organisation.

**NGO4:** Measures to integrate **gender and diversity** into programme design, implementation, and the monitoring, evaluation, and learning cycle:

Reflecting on FY15 and FY16, we continued to move forward on our bold agenda for gender equality and inclusion. Our programmatic work on gender equality continued to gain momentum across all offices, along with growing bodies of work on girls' rights and inclusion. The following section outlines key achievements and trends during the reporting period.

#### **a) Commitment to Gender Equality**

The Gender Equality Policy established gender equality as a core objective of our work as a global organisation dedicated to child rights. The policy provided a clear vision, consistent message and coordinated approach on gender equality across PII and its members at all levels. In addition, our Strategy on Gender Equality (2012-16) created a framework for holding all staff accountable to the commitments made in the policy. It provided technical guidance, operational standards, outcomes and indicators to measure the organisation's progress in five areas: Offices and Staff; Programmes; Partnerships; Advocacy and Campaigns; and, Communications and Marketing. In FY15 and FY16, the Gender Equality Policy and Gender Strategy continued to be the foundation for our work on gender equality.



During the reporting period, we held two annual global review processes on the Gender Strategy (one for FY15 and another for FY16). This participatory reporting exercise assessed progress towards the implementation of the Gender Strategy and reflected on the quality of that progress.

Nearly all PII offices and National Organisations (79 for FY15 and 72 for FY16) participated in these reviews, the findings of which were analysed and shared in comprehensive global reports. The findings from the reviews indicate that significant progress has been made since FY14 and year-over-year.

Highlights from the reporting period include:

- ✓ 57% of office/organisations had conducted a Gender Equality Self-Assessment (GESA), a participatory stock-taking exercise to assess the extent to which an office promotes gender equality in its programming and across all areas of work. 73% of the offices that had completed a GESA had a resulting Gender Equality Action Plan in place.
- ✓ 61% had a full-time, dedicated Gender Advisor, which is a year-on-year growth from 54% in FY15.
- ✓ 63% had fully or partially integrated gender equality considerations into their partnership guidelines, policies and/or due diligence tools.

Regarding programming, we also saw progress in the integration of gender equality across our programming areas. The organisation previously developed the Gender Equality Programme Criteria to assess the degree to which programmes focus on and promote gender equality. Ratings range from Gender Unaware, to Gender Neutral, to Gender Aware and Gender Transformative. We are committed to all projects being at a minimum Gender Aware.

At the end of FY16, 58% of Project Outlines self-rated as Gender Aware and 18% as Transformative. While we acknowledge the limitations of the self-rating process of project outlines (proposals), we still believe that this represents important progress from FY15, where only 33% of Project Outlines were Gender Aware and 11% were Gender Transformative.

By the end of FY16, 74% of offices reported that all Monitoring, Evaluation and Research (MER) processes disaggregated data by both sex and age. This is progress from FY14 when only 66% of offices were doing so.

## **b) Inclusive Programming**

After significant consultation and feedback from over 700 staff across the organisation, a Tackling Exclusion Framework was approved by senior management in 2016. The framework is an important stepping stone in the journey to defining how we tackle the root causes and drivers of exclusion through our programme and influencing work and to becoming a more inclusive organisation. It provides clarity on concepts and importantly on how inclusion aligns with our organisational commitments to gender equality and girls' rights. It sets out three interdependent priority focus (Inclusive Programmes, Inclusive Influencing and Inclusive Workplaces) to help staff with practical steps to tackle exclusion and gender inequality.

A mapping of our work with children with disabilities was conducted in 2015. A total of 35 country offices and 13 National Organisations participated in the mapping, which found that we are increasingly supporting the development of our staff's and partners' capacity to work with children with disabilities and communities to raise awareness of disability rights and to ensure they become active agents of change. This mapping found that learning and capacity development programmes are critical first steps to ensuring that we 'do no harm' through our programmes and that awareness raising on disability rights is included to challenge traditionally held beliefs around ability, value and power.

The results of the mapping will help identify areas that need to be strengthened and to situate our work more broadly within the inclusion space. At country office level, it found that;

- ✓ **94%** use our Child-Centred Community Development Standards as a basis to design, monitor and evaluate programme
- ✓ **80%** make efforts to ensure that children with disabilities are mainstreamed across programmes
- ✓ **74%** implement specific projects on disability.
- ✓ **60%** have staff that have received training on disability.

At National Organisation level, it found that:

- ✓ **100%** are interested in integrating children with disabilities in programmes, advocacy and research
- ✓ **77%** are interested in financing or mobilising resources for disability specific programmes, advocacy or research
- ✓ **54%** have a staff member with specific responsibility for disability

- ✓ **54%** have staff with disabilities in their workforce.

### c) **Girls' Rights Programming**

Our Girls 2030 initiative is a coordinated approach and coherent programmatic response to promote gender equality and girls' rights. Its flagship programmes, Safe Cities and Champions for Change, continued to grow in FY15 and FY16.

Safer Cities for Girls focuses on building safe, accountable, and inclusive cities with and for adolescent girls. In the reporting period, Plan International Germany agreed to finance a second phase of the programme in Delhi, Hanoi and Kampala, until 2018, and provided additional funds for starting the programme in Lima. Plan International Australia dedicated funds from Australian Aid for the programme in Hanoi and Kampala and carried out a programme analysis in Honiara, Solomon Islands. Plan International United Kingdom secured funding from a corporate donor to start the programme in Nairobi. Safer Cities for Girls also entered into a partnership with UN Habitat to use the computer game Minecraft for the work on public spaces.

Champions of Change is a comprehensive model for global intervention for promoting gender equality and girls' rights. The programme is expanding across the organisation and has set itself the target of reaching 45 countries by 2020. During FY15 and FY16, the programme was implemented in ten countries: El Salvador, Guatemala, Honduras, Dominican Republic, Nicaragua and Colombia. The programme also started implementation in Uganda, India and Vietnam (under the Safer Cities for Girls programme) until 2018. During the reporting period, five National Organisations (United Kingdom, Finland, United States of America, Sweden, and Germany) dedicated funds for supporting programme implementation and capacity building.

18+ Ending Child Marriage is amongst the very few programmes worldwide that have been designed to reach a large number of adolescents and children on the issue of child, early and forced marriage. The programme is sustainable and unique in its multi-level approach that has a broad scope. It has been designed to holistically address the issue of child marriage by addressing the drivers of the problem at all possible levels. The programme also offers an opportunity to penetrate and influence laws and policies through lobbying. In FY15 and 16, the programme expanded to work in all regions: Africa, Asia, and the Americas and is now a global programme in 20 countries.

### d) **Capacity Building Program: Planting Equality - Getting it Right for Girls and Boys**

Planting Equality is our Gender Equality and Child Rights Capacity Building Programme that was developed during FY12. During this reporting period, over 4,000 of our staff participated in the programme, which includes twelve specialized learning components, ranging from topics such as gender and child rights analysis to engaging men and boys in gender equality.

The Gender Strategy Global Review Process for FY16 monitored and evaluated this training programme, and findings were captured in the global report. Key highlights include:

- ✓ 569 senior managers participated in gender training through Planting Equality.
- ✓ 67% of offices reflected that after Planting Equality training, staff could explain the linkages between gender equality and child rights and what this means for their programming work at Plan International.

In addition to Planting Equality, a new on-line course on Tackling Exclusion was developed, in which 80 staff from senior management and programmes participated.

Lastly, in the reporting period we continued to roll out staff training on its gender transformative programme approach, Champions of Change. In fiscal years 15 and 16, approximately 30 staff were selected as top facilitators and participated in an engaging training in Bogotá, Colombia. In the training staff learned the Champions programme and the modules for girls and for boys and honed their skills in youth training.

### **NGO5: Processes to formulate, communicate, implement and change advocacy positions and public awareness campaigns.**

Public policy positions and briefings are developed to support the strategic advocacy priorities of the organisation, whether in relation to issues or processes. The International Headquarters policy team, led by the Head of Policy, is responsible for the development of public policy positions, briefing papers, reports and submissions. Its role is to undertake policy analysis and to support advocacy colleagues in the external positioning of the organisation on key issues that are a priority for external engagement. This includes working jointly with other organisations around joint priorities. In the reporting period, for example, policy briefing papers have been produced on the SDGs and Girls, child marriage, girls' and young women's

economic empowerment, sexual and reproductive health and rights, quality inclusive education and education financing.

Typically, public policy positions, briefing papers and reports are developed collaboratively through a process of consultation with technical experts across various parts of the federation at all levels and substantial input from technical reference groups and policy/advocacy leads. This process, typically managed in close collaboration with the organisation's Global Advisors, ensures that policy analysis and positioning reflects our field experience and draws upon its best practice programme models, as well as to ensure coherence and consistency in the organisation's advocacy and campaigns work.

Where possible, our policy and advocacy work is informed through consultations with children and young people and regular discussions with key external stakeholders like UN agencies/multilaterals, governments and civil society partners.

Our advocacy approach has child and youth engagement at its heart, ensuring that the voices of young people are adequately reflected in local, national and international policy processes. This is evident through our advocacy priorities at for example the Commission on the Status of Women, UNGA and International Day of the Girl where they advocated on issues around the rights of adolescent girls, their safety, role as leaders, their right to participate in decisions and to hold duty bearers to account for their commitments.

Positions are periodically reviewed and amended, where necessary, based on our evolving experience and developments in the external environment, including those in the international human rights bodies such as the Committee on the Rights of the Child. Advocacy and campaigns are periodically reported to the Programme Committee of the International Board. The success of our Because I am a Girl Campaign was reviewed and lessons used to develop an ambitious new phase of the campaign to support and catalyse the girls' rights movement globally.

#### **NGO 6 - Processes to take into account and coordinate with other actors.**

Our country strategy procedure has since our previous report been reviewed with the ambition to make it simpler and provide country offices more flexibility to manoeuvre local context while providing key indicators for quality. The country strategy process remains the key organisational process to coordinate our geographic presence and activities with key stakeholders over a longer period of time (5 years). These key stakeholders include programme partners, children (and particularly girls), community members, government officials, politicians, academic institutions and research organisations, youth advisory panels (see NGO 1), other members of civil society, religious leaders, donors and staff.

Our procedures for Country Strategy development stipulate that:

- terms of reference for the country strategy development must identify key stakeholders to be involved, and key activities required for development of the country strategy;
- a situation assessment needs to be carried out for the country strategy that includes, amongst others, an overview of which other organisations have a major influence on children's rights and equality for girls, and their main priorities; and
- strategic decision making on country programmes is done in discussions with other stakeholders with whom strategic options are being discussed and refined.

The ambition to ensure that we add value to ongoing efforts of other actors and creates focus has been a key parameter informing the development of our global strategy, first phase of the planning process was concluded by June 2016.

For emergencies, we continued to strengthen our active participation in national coordination mechanisms and the cluster system. During the reporting period, in the area of disaster risk management, we continued to recognise the importance of working with others and have put this into practice through participating in coordination mechanisms such as:

- the Global Education cluster, including co-chairing the Education in Emergencies Cluster in West Africa;
- the International Council of Voluntary Agencies ('ICVA') and its board, an umbrella body of NGOs to strengthen ICVA's efforts to improve coordination and cooperation in various settings such as Sudan/South Sudan;
- the Children in a Changing Climate Coalition, a coalition of leading child-focused research, development and humanitarian organisations (including Save the Children and World Vision) each with a commitment to share knowledge, coordinate activities and work with children as agents of change;

- the *Global Alliance for Disaster Risk Reduction and Resilience in the Education Sector* –co-leading on Working Group 2 (School Disaster Management) with Save the Children and are part of Working Group 3 (Risk and Resilience Education);
- the Strategic Advisory Group of the global Child Protection Area of Responsibility which supports global and field level coordination in line with IASC Cluster Coordination standards; we provide co-leadership, contribution of coordination staff, and leadership on technical sub-groups where possible;
- the Strategic Advisory Group of the Alliance for Child Protection in Humanitarian Action. We are an active member on its Working Groups (WG) including the Minimum Standards for Child Protection in Humanitarian Action WG, Learning and Development WG, Advocacy WG, Assessment, Measurement, and Evidence WG. In addition, we take a leadership role in the following Task Forces (TF): the Child Labour TF, Case Management TF, and Community Based Child Protection in Emergencies TF;
- the Inter Agency Standing Committee reference Group on mental health and psychosocial support in emergencies;
- the global Child Protection Working Group, including supporting the development of the minimum standards for child protection in humanitarian action and International Network on Education in Emergencies, where we are an active member of a number of working groups and sub-groups;
- the board of Sphere aimed at improving quality and accountability amongst humanitarian actors, engaged in the revision of the SPHERE Handbook; and
- the Core Humanitarian Standards Alliance

### **Working in Partnerships**

In June 2015 we launched new global guidance for working with others, aiming to improve our overall partnerships work across the organisation. The guidance responded to findings from our 2013 Keystone Survey results. The guidance established:

- an organisation-wide definition for the term “partnership”;
- principles for working in partnership;
- basic competencies needed for working in partnerships;
- a generic segmentation of partners and the purpose of our engagement with them
- key steps of the partnership cycle; and
- key actions to improve our partnerships approach

We also introduced:

- a. a global key performance indicator to measure our performance in partnerships, measuring whether offices/ National Organisations meet at a minimum annually with each partner to review partnership relations and agree on common actions on how to improve these; and
- b. the concept of an annual partnership survey, which will be implemented starting as of July 2016 across PII and its members. The survey offers all partners the opportunity to provide anonymous feedback on our performance as a partner. Survey results will inform national and global action plans for improving organisational partnership performance.

Accompanying the roll-out and learning from the implementation of the new partnership guidance was the development and implementation of two pilot online courses on partnership management (June 2015 an introductory course; October 2015 an advanced course) available to staff and partners. In FY15, 89 staff participated in these online learning opportunities. The course content and approach will be reviewed and improved based on participant feedback in the FY17 Fiscal Year.

## II FINANCIAL MANAGEMENT

### NGO7: Resource Allocation, tracking and control

PII's budget is determined annually, recommended by the Board for approval by the Members' Assembly. The National Organisations' fundraising plans, expenditure budgets and planned contributions to PII for development or humanitarian programming are reviewed and approved by their independent governing bodies in line with financial standards which govern measures such as precise fundraising and administration ratios.

The combined annual budget of Plan International worldwide is reviewed and approved by the Members' Assembly. The Global Strategy to 2015 and the Country Strategic Plans for each country in which PII's programme operations are conducted, provide the context for the resource planning of the organisation and the annual budget.

Child Sponsorship funds donated to PII by National Organisations are allocated to operations in accordance with PII's Sponsorship Funds Allocation Policy. The key driver of the allocation of child sponsorship funds to country operations is the number of sponsored children in the country.

Donor restricted funds or funds designated by the governors of the National Organisations are allocated to country operations or regional offices in accordance with the restriction or designation.

Resource spending is monitored regularly through management reporting of expenditure by each type of funding resource. Delegation of Authority for expenditure and management oversight of payments provides an internal control whilst periodic audit by the Global Assurance department and external monitoring organisations give further assurance. In addition, the global finance department provides the Financial Advisory Committee of the International Board with quarterly updates on budget expenditures and income over the course of the financial year.

Set out below is a summary of Plan International's worldwide expenditure during FY15 and FY16 by programme area, which are sources from the audited worldwide combined financial statements posted on the PII's website: <https://plan-international.org/annual-review-2016#download>

Also included are fundraising costs, other operating costs and trading expenditure. PII's expenditure comprises the International Headquarters expenditure and the Field (Regional and Country Office) expenditure, except for €36m (FY2013 - €36m) of the Field expenditure which represents programme expenditure of the Field Country National Organisations in Colombia and India.

## Expenditure by programme area 2015

	National Organisations €000	Field €000	International Headquarters €000	Intra-group & exchange €000	Total 2015 €000
Early childhood care and development	1,863	112,381	3,512	-	117,756
Sexual and reproductive health	5,459	18,453	591	-	24,503
Education	8,170	88,515	2,431	-	99,116
Water and sanitation	5,519	46,580	1,436	-	53,535
Economic security	4,136	42,059	1,283	-	47,478
Protection	7,716	34,463	1,235	-	43,414
Participate as citizens	10,776	47,962	4,467	-	63,205
Disaster risk management	9,096	130,074	5,510	-	144,680
Development education	4,549	-	-	-	4,549
Sponsorship communications	-	33,545	2,227	-	35,772
Programme expenditure	57,284	554,032	22,692	-	634,008
Fundraising costs	113,865	9,441	1,954	(1,415)	123,845
Other operating costs	52,753	-	14,476	(3,249)	63,980
	223,902	563,473	39,122	(4,664)	821,833
Trading expenditure	3,355	-	-	-	3,355
Total expenditure before foreign exchange	227,257	563,473	39,122	(4,664)	825,188
Net gains on foreign exchange	-	-	-	(15,559)	(15,559)
<b>Total expenditure</b>	<b>227,257</b>	<b>563,473</b>	<b>39,122</b>	<b>(20,223)</b>	<b>809,629</b>

## Expenditure by programme area 2016

	National Organisations €000	Field €000	International Headquarters €000	Intra-group & exchange €000	Total 2016 €000
Early childhood care and development	9,593	80,081	1,780	-	91,454
Sexual and reproductive health	5,844	25,117	588	-	31,549
Education	10,361	84,138	2,004	-	96,503
Water and sanitation	4,715	51,079	1,242	-	57,036
Economic security	6,602	44,706	956	-	52,264
Protection	8,595	37,985	867	-	47,447
Participate as citizens	19,077	44,466	3,006	-	66,549
Disaster risk management	10,881	119,052	4,175	-	134,108
Development education	5,400	-	-	-	5,400
Sponsorship communications	-	31,630	1,994	-	33,624
Programme expenditure	81,068	518,254	16,612	-	615,934
Fundraising costs	102,651	9,033	568	(1,189)	111,063
Other operating costs	56,565	-	13,661	(3,005)	67,221
	240,284	527,287	30,841	(4,194)	794,218
Trading expenditure	2,954	-	-	-	2,954
Total expenditure before foreign exchange	243,238	527,287	30,841	(4,194)	797,172
Net losses on foreign exchange	-	-	-	9,063	9,063
<b>Total expenditure</b>	<b>243,238</b>	<b>527,287</b>	<b>30,841</b>	<b>4,869</b>	<b>806,235</b>

**NGO8: Sources of funding** by category and five largest donors and monetary value of their contributions

Set out below is a summary of PII's income by type and value across Plan International. Also listed are Plan International's five largest donors and the value of their total contributions during the reporting period.

	<b>Income by source 2016</b>	<b>2015</b>
	<b>€000</b>	<b>€000</b>
Child sponsorship income	362,927	365,812
Grants	273,965	289,666
Gifts in kind	62,088	43,810
Bequests	5,549	9,939
Project sponsorship and appeals	99,850	106,147
Other contributions	105,399	116,086
Interest and dividend income	1,861	2,064
Gain on sale of investments	501	142
Investment income	2,362	2,206
Trading income	3,308	4,149
Total income	810,049	821,729

**5 largest donors for the year to 30 June 2015**

<b>Donor</b>	<b>Amount (in € millions)</b>
World Food Programme	58.74
The Global Fund to Fight AIDS, Tuberculosis and Malaria	32.08
United Kingdom Department for International Development	21.14
United States Agency for International Development	20.87
Swedish International Development Agency	18.51

For the year to 30 June 2016 is not currently available.

### **III ENVIRONMENTAL MANAGEMENT**

Following a review of priorities, it was considered that whilst significant progress had been achieved in the area of environmental awareness and reporting, we also recognised that during a significant period of change that we were undergoing with development of our new Global Strategy, there were a large number of competing priorities. It was therefore decided that whilst efforts to reduce our environmental footprint will continue, we are no longer resourcing the central analysis and reporting of the environmental impact of our operations. This will allow us to focus our efforts and resources on the strategic priorities that have been identified.



## IV HUMAN RESOURCE MANAGEMENT

**LA1: Size and composition of total workforce:** number of PII employees (part and full-time) broken down by geographical region and responsibility level and number of volunteers where possible. This does not include National Organisation employees.

### Employee information

	Average number of employees	
	2016	2015
Country and Regional Offices	8,903	9,153
National Organisations	1,441	1,367
International Headquarters	208	223
Total	10,552	10,743

As stated under 2.8, accurate data on the number of volunteers is not available. Rationale for changes in headcount are partly due to PII ensuring it is effectively positioned to manage changes in the sector and its evolution as an organisation.

**EC7:** Procedures for **local hiring** and proportion of senior management hired from the local community at significant location of operation.

PII advertises and sources for posts both from the local and global market pool and applies a consistent approach to selection process to secure the best candidate for the role.

**LA10: Workforce training** to support organisational development.

#### ***What qualifies as “training” in your organisation?***

On-line blended learning, face to face training, coaching and mentoring, learning circles/action learning. This includes High potential development programmes, management development programmes, soft skill development programmes, technical & thematic skills training, induction, process and system training (SAP/HRIS).

#### ***How do you identify the most important training needs?***

Training is identified as part of the annual planning and budget cycle each year at a global and individual business unit level. Line managers identify learning and development needs at an individual level through the performance appraisal process i.e. one to one coaching, interim and annual assessment.

We address the global strategic objectives through our global learning and development department offering, through departmental initiatives, regional and country initiatives. Learning is provided in-house or through external providers.

#### ***How much do you invest (as percentage of overall administrative budget) into training your workforce?***

In line with industry practice 3% of salary cost is budgeted for individual and department training and development.

#### ***What is the average training time an employee receives per year (Compare development over years if possible).***

Globally we do not collect management information on the exact number of hours of training an employee receives per year. We record formal training activities (Plan Academy courses (technical skills), leadership & management training) but do not record on-the job and informal training activities. However we do encourage individuals to record training & development activities completed in their on-line personal development plans.

### ***Do you have evidence that training is successful?***

We have in place Learner-Management Agreement which highlights personal objectives for any individual taking formal Learning & Development programmes provided by Learning & Development Team.

#### **Plan Academy Certification Process**

For Plan Academy courses there is a formal certification process in place which include individual self-assessment and line manager review of progress. The learner is asked to demonstrate how they have transferred their knowledge to the workplace. This is a 4 step process:

- 1) Course facilitator confirms individual has successfully completed the modules
- 2) Four weeks after completion, learner asked to self-assess and confirm that they have the relevant competencies (including evidence of progress towards objectives set out in LMA)
- 3) Learner asks line manager to assess their competency based on the evidence the learner provides e.g results achieved, case studies, peer assessment, subject expert endorsement – if satisfied the line manager signs the learner off as competent.
- 4) Learner awarded their certificate

As of May 2016, 27% of individuals who completed courses on Plan Academy were successfully certificated via this process.

#### **PCIM Certificate**

The Plan Certificate in Management is an on-line blended 18 month programme which is made up of 6 units and a workshop – participants need to successfully pass each unit before they are invited to the workshop. To pass each unit the participant must pass the unit assignment – which is based on them applying their learning into their work, contribute to a number of forums that are based on reflecting on how they use their learning as well show evidence of how they are using and plan to develop the unit's skills and behaviours in their leaning focus form. Once they have successfully passed each unit they are invited to attend a workshop and on successful completion of this they graduate from the programme.

Also all participants at the beginning and end of the programme complete a 360 to review their growth during the programme as well being able to identify their future learning focus. As a cohort we measure the two 360 reports to identify overall development and change in the behaviours being measured.

In the final evaluation following the PCIM workshop we ask the participants to identify how they are / have used the skills and behaviours from the course as well as the impact of these actions to help identify transfer of learning.

#### **LA12 Performance reviews and career development plans**

### ***Do you have a global talent management system regularly identifying future HR needs and developing staff accordingly to meet key strategic priorities?***

Since the launch of our performance appraisal system in 2007/08 we have continually improved the process for managing performance, development, and career expectations in line with Plan International's strategic ambition and results.

In discussing and assessing performance, two dimensions of performance are considered:

- What results have been achieved, defined for the most part in terms of delivery of objective outcomes.
- How performance is delivered and achieved, defined by demonstrating Plan's values and behaviours.

In our performance assessment process, equal weight is given to what we achieve and how we achieve it. So how we all behave is just as important as whether we meet our objective outcomes.

To ensure an objective assessment of performance, two key features of the on-line performance appraisal system enable further insight.

- 1) Employees can seek views on performance from other colleagues who are in a position to give feedback on specific objectives and values in preparation for the interim and annual assessment discussion
- 2) A 360 feedback tool has been developed and is available for line managers to provide them with feedback on performance (updated to include values) and management style from their own manager, peers, key stakeholders (internal & external) and direct reports.

Talent management strategy in Plan International was informed by how business needs were changing and where resourcing difficulties were being experienced. Information came from semi-structured interviews with senior managers and HR professionals, in countries, regions and head office. The talent management strategy initially focused on two specific levels in the workforce and was well informed about what skills were lacking in internal candidates for hard-to-fill jobs and the size of talent pools required. Later on, when potential successors had been identified and development programmes were being designed, valuable insights were gained from individuals who had recently made the transition into the target roles and knew where better preparation for that promotion would have helped them get up to speed quickly.

Embedding a culture where talent management is seen as really important takes time, we have joined it up with our existing systems i.e. Talent acquisition, performance management and learning & development processes.

***Which percentage of your workforce receives annual performance development plans and appraisals? Do you have evidence that your mechanisms of developing staff work well in practice?***

As an organisation we no longer collect globally the completion rates for annual appraisals because we are satisfied that annual appraisals take place and the HRIS system and calibration process enables us to check this; what we have been focusing on is improving the quality of the discussion and coaching our management to be more effective in the soft skills that supports a high performance culture.

Our global engagement survey results in FY15 demonstrated we have made good progress and we are ahead of our competitors (10 NGOs) who we were benchmarked against:

**Objectives**

Respondents understand their objectives and how this fits in with Plan International as a whole:

-96% are clear about the objectives they need to achieve, ahead of the benchmark upper quartile

-96% are clear how their role contributes to the organisation's objectives, similar to the upper quartile

**Performance Management**

-77% of respondents feel their performance is evaluated in a fair and unbiased way, similar to the benchmark upper quartile.

-75% feel they receive regular, timely feedback and support that helps them improve their performance, 6% ahead

**Learning and development**

Results in this area are similar to or ahead of the benchmark upper quartile.

-71% of respondents feel they are provided with the necessary learning and development to do their jobs effectively, 17% ahead of the benchmark upper quartile.

- 68% feel the organisation supports them to develop skills and knowledge that will benefit their future career, similar to the benchmark upper quartile.

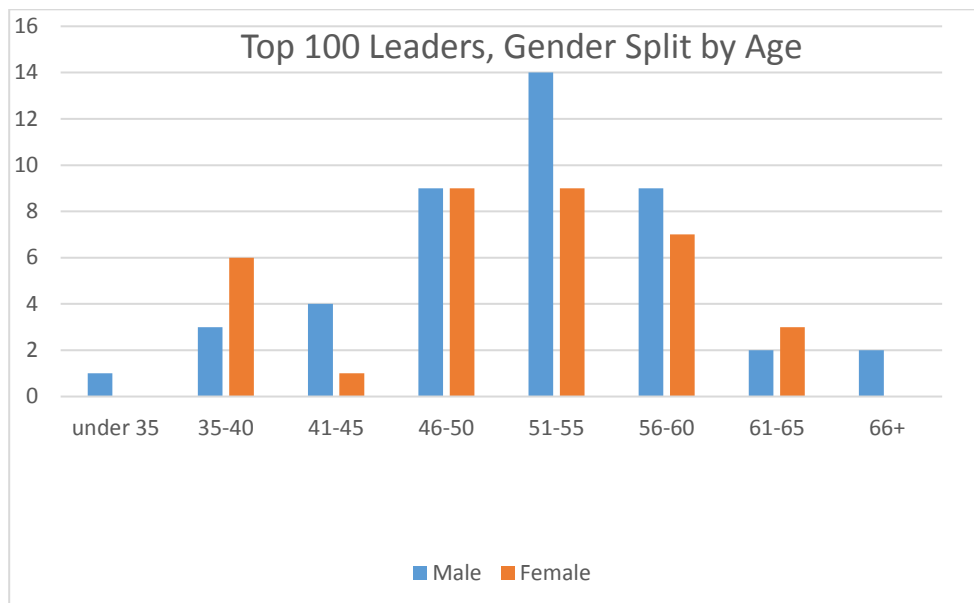
**LA13: Diversity in your organisation** displayed in the composition of governance bodies and employees

**International Board**

During the reporting period, the International Board comprised six male and five female members; eight board members were from developed countries and three were from developing countries. PII's By-laws stipulate that a minimum of two independent directors should come from developing countries, and a decision by its Members' Assembly states that ideally there will be three independent members, one from each of the following regions: Africa, Asia and Latin America.

**Senior Management**

The table below represents centrally held data on those individuals whom we refer to as our Top 100 (ie Senior Management positions) which we have categorised by age and gender. The Executive Team at International Headquarters are included in this.



## NGO9: Mechanisms for workforce feedback and complaints, and their resolution

***Do you have human resource policies that conform to relevant standards and are in accordance with the values of your organisations in terms of employee and volunteer rights, health and safety at work?***

***How can staff raise grievances to management addressing issues in regard to labour standards and working conditions?***

***Do you have evidence that concerns raised were resolved satisfactorily?***

To address the areas mentioned, a variety of mechanisms are available. We believe these mechanisms provide a framework to ensure we address concerns raised and as much as is possible see these are resolved satisfactorily.

Overall, PII has a global Grievance Resolution Policy that is available for use by all staff. It is clearly published on Plan's intranet. Volunteers are able to use the Global Complaints Policy. All complaints (including those anonymously made) and grievances received are taken very seriously and all are investigated. The organisation also has a Whistleblower Policy and mechanism by which individuals can raise their concerns "Safecall" (as stated under SO3).

PII undertakes an Employee Engagement Survey every three years. The survey is undertaken by an external consultancy guaranteeing anonymity of feedback and its results are analysed on a company, regional and county office level. All staff receive feedback on the results of the survey and are involved in developing actions plans to address issues highlighted.

International Headquarters staff are able to feed back via the Information and Consultation Forum which seeks to provide a framework and opportunity for effective information and consultation between employees and management. The forum arose as a result of the Information and Consultation of Employees Regulations introduced by the UK government in 2006. Other entities within the federation will have similar bodies in accordance to local legislation and labour laws, however these are not tracked centrally.

During the reporting period the organisation began its five-yearly Gender Equality Self-Assessment (see NGO4), a reflective process that encourages staff to take stock of an office's promotion of gender equality, resulting in an action plan on Gender Equality. The process is highly participatory and involves workshops, interviews, focus group discussions, surveys and participant observation. Although primarily focused on gender, the participatory nature of the assessment brought to the fore wider issues within the organisation to be addressed through the action plan which is sponsored by the Executive Team.

## V Responsible Management of Impacts on Society

### SO1: Impact of activities on the wider community

Our Programmatic Guidance on Phasing in and Phasing out provides programme countries with systematic guidance on how they should manage the process of phasing in and phasing out of Programme Units (working areas). The guidance covers the basic concepts of Phase in and Phase out, the stages of the process and assessment criteria to be used during Phasing-in and Phasing-out. It was developed to

respond to the need at the country level for a more systematic approach at the global level, for more transparency and clearer communication on Plan's approach to phase in and phase out.

We have a clear and unequivocal Child Protection Policy, 'Say "Yes!" to Keeping Children Safe', applicable as a global standard to PII and its member National Organisations in relation to all its interactions with children and young people. The policy aims to make sure no child who is associated with Plan International comes to any harm. The policy governs the behaviours of the organisations staff, partners and visitors, and ensures that all reasonable steps are taken to rigorously assess and reduce risks to children in all Plan's operations and activities including programme design and delivery marketing and fundraising, and that the organisation takes appropriate action to report and respond to concerns about a child's welfare. Staff are also expected to take a proactive role, in line with local procedures, in preventing harm to children and in responding to alleged cases of abuse and exploitation.

Every year all Plan International offices and National Organisations are required to carry out an assessment of Child Protection Policy implementation by tracking and evidencing compliance against the Policy implementation standards. In addition to this PII conducts a number of exclusive child protection audits to evaluate the extent to which the Policy has been implemented and the effectiveness of measures in place.

Child protection incidents involving staff, partners and visitors are dealt with in line with local procedures and are also reported to the Head of Child Protection policy within 24 hours. Serious child protection incidents are referred to a Serious Incident Group made up of Executive Directors and the Head of Child Protection Policy.

In addition to the annual report on Child Protection Policy Implementation, all Plan International offices and National Organisations are also required to submit an analysis of all child protection concerns and incidents.

A consolidated report on Child Protection Policy implementation and incidents is submitted to the Executive Team on an annual basis. This report includes recommendations to address any weaknesses identified in policy implementation and our obligations to keep children safe. The results of these assessments are then reviewed by the International Board.

During the two-year reporting period, the Plan International as a whole dealt with 89 alleged breaches of the Child Protection Policy by staff and associates of which 51 were founded. We also dealt with 1,327 cases where the alleged perpetrator had no affiliation with Plan International. All incidents were addressed in line with global and local procedures which ensure referral to local authorities and statutory agencies as well as psychosocial support and follow-up.

The Child Protection Policy and core child protection documents including the Implementation Standards are reviewed on a three-year cycle to ensure that they remain robust in safeguarding children that Plan International comes into contact with and in addressing emerging risks. The policy was last revised and reissued in June 2013, and Implementation Standards in October 2014, and these were in the process of revision in FY17 (outside the reporting period). There is also a Child Protection Policy Implementation Manual which provides a comprehensive and practical resource to assist everyone associated with Plan International in understanding what is required when it comes to the Child Protection Policy.

### **SO3: Process for ensuring effective anti-corruption policies and procedures**

Plan International has an Anti-Fraud and Anti-Bribery and Corruption Policy, which applies to all staff and volunteers across Plan International worldwide, and which has been disseminated across the PII and National Organisations. The principles and definitions in this policy also extend to relationships Plan has with third parties (including, without limitation, implementing partners, contractors and donors). This sets out Plan International's zero tolerance to fraud and corruption.

PII has a Code of Conduct which is mandatory for all staff to read and sign an acknowledgement of having read and understood. The Code makes direct reference to dishonest behaviour. An attachment to the code is the Whistle-blower Policy which provides guidelines for staff on procedures to take if they encounter dishonesty or other behaviour that contravenes the code. This includes the facility of an independent external whistle-blower reporting service, Safecall, accessible to all staff by telephone, on-line and by e-mail. The service is publicised in Plan International offices worldwide.

Training on the policy, code and procedures takes place locally. But to build on this local training, Plan International's dedicated Counter Fraud Unit visited 49 out of 51 programme countries in the reporting period, running staff training workshops at Country Office and Programme Unit locations. Typically, this training reaches about 65% of staff in country. Remaining staff attend further workshops, using Counter Fraud Unit materials, held locally and run by designated local staff. This means that over time all staff will

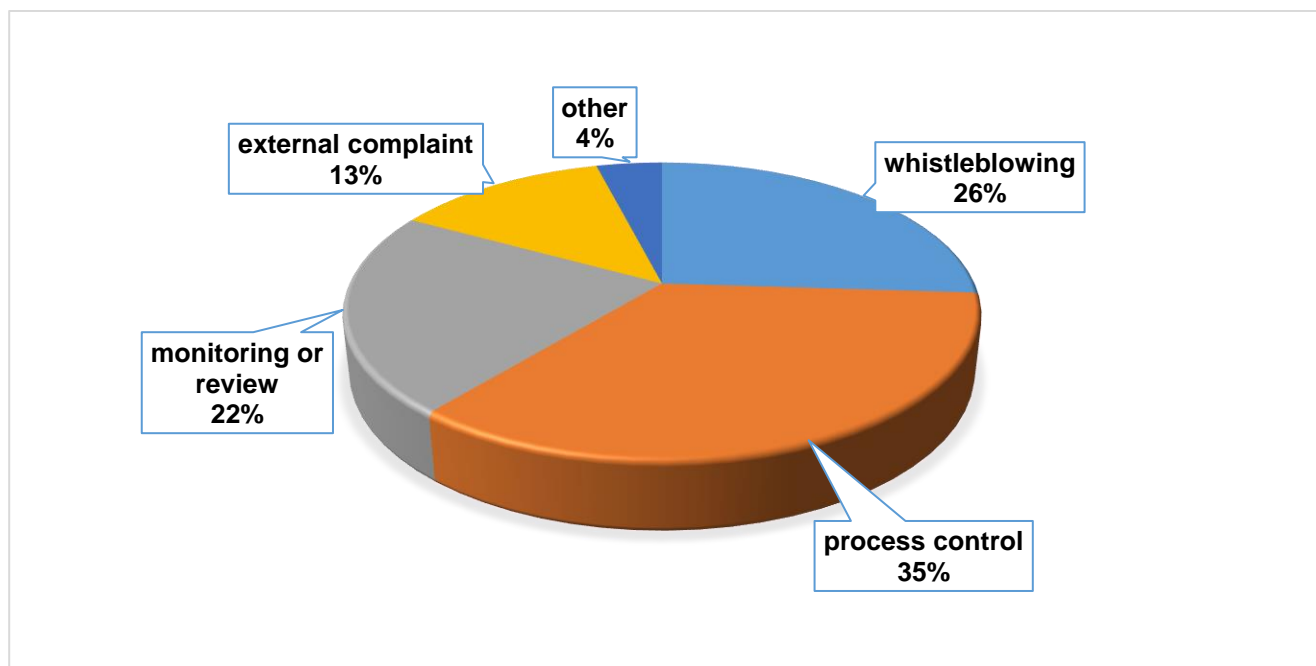
receive the training. Awareness and application of the policy is evidenced by increased reporting rates over previous years.

The Counter Fraud Unit assesses the risk of fraud and corruption by country using a comparative matrix. This matrix draws on financial data, the Transparency International CPI and Fraud Barometer, and internal audit assessments.

#### SO4: Actions taken in response to incidents of corruption

We have a zero tolerance policy to fraud and corruption. All such cases are investigated by, or under the direction of, the Counter Fraud Unit. Where the investigation identifies fraud by Plan International staff, disciplinary action is taken to dismiss staff found culpable and recover funds. Where appropriate, the case is referred to the local authorities for prosecution. Where fraud involves implementing partners, recovery of funds is sought and, if assessed as institutional or irremediable, the partnership is terminated. Once again, cases are referred to local authorities where appropriate. Instances affecting grant funds are reported to the donor (through the relevant National Organisation) in accordance with grant agreements.

Over FY15 and FY16 the Counter Fraud Unit received notification of 213 suspected incidents of fraud and/or corruption, of which all were subject to internal CFU led investigations or, in a small number of cases, referred directly to local law enforcement authorities. Incidents were detected by a combination of staff reporting (whistleblowing), Details are maintained by the CFU on a central register and quarterly and annual reports are submitted to the Financial Audit Committee of the International Board. The register and these reports are also made available to our annual auditors. It was agreed that starting in FY17 all completed cases would be reported in summary on the Plan International website. Incidents were detected through a combination of mechanisms as detailed in the chart below.



In all cases where non-compliance with processes or controls was identified, remedial measures were taken. This typically involved a management action plan to ensure that measures were implemented to prevent recurrence. Such measures included process compliance reviews and staff training.

## VI Ethical Fundraising and Communication

**PR6** Programmes for adherence to laws, standards and voluntary codes related to ethical fundraising, including advertising, promotion and sponsorship

Fundraising activities rest with National Organisations which are separate legal entities that comply with the local laws. We do not collect centrally any statistics on complaints received in regards to breaches of fundraising regulations in different jurisdictions. Most of our income comes from sponsorship funds. Institutional funding comes from many sources worldwide through our National Organisations.

We also have global policies on Corporate Partnership Ethical Engagement and a Gifts in Kind, as well as standards in relationship to sponsorship.