



# **Individual Self Reflection 2020 on World Humanitarian Summit Commitments and Initiatives - Humentum UK**



## Stakeholder Information

**Organisation Name**

Humentum UK

**Organisational Type**

NGO - International

**City and Country where Headquartered**

Oxford, United Kingdom of Great Britain  
and Northern Ireland

**Focal Point Name**

Tim Boyes-Watson

**Region**

Europe

**Twitter ID**

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## 3G Address other groups or minorities in crisis settings

### Individual Commitments

Commitment	Commitment Type	Core Responsibility
Mango commits to making its resources and training as accessible as possible to persons with disabilities.	Training	Leave No One Behind

#### 1. A. Highlight concrete actions taken between 1 January – 31 December 2019 to implement the commitments which contribute to achieving this transformation. Be as specific as possible and include any relevant data/figures as well as any good practices and examples of innovation.

Humentum continued to encourage participants with disabilities to attend its face-to-face training and adapted the content and training methods to ensure their full participation. During 2018, Humentum significantly increased the availability of on-line learning resources, which greatly increased accessibility to persons with disabilities.

Humentum continually seeks to improve the accessibility of our e-learning. For example, Humentum has made subtitles automatic on all e-learning videos. Humentum also ensures interaction is as simple to operate as possible. Humentum is moving towards making sure all its e-learning works on the device of the user's choice, whether that be mobile, tablet, or laptop.

#### B. Please select if your report relates to any initiatives launched at World Humanitarian summit

- Charter on Inclusion of Persons with Disabilities in Humanitarian Action

#### 2. A. Please select no more than 3 key challenges faced in implementing the commitments related to this transformation. Only the categories selected by the organisation will be seen below.

- Funding amounts  
 Funding modalities (earmarking, priorities, yearly agreements, risk aversion measures)  
 Gender and/or vulnerable group inclusion

#### B. How are these challenges impacting achievement of this transformation?

Disabled people's organizations and people with disabilities continue to be under-represented in the organizations and staff that participate in Humentum's training, mainly because they struggle to access funds for such capacity development. Humentum tries to address this through its *Help with Fees scheme*.

#### 3. What steps or actions are needed to make collective progress to achieve this transformation?

More positive action should be applied to increase the access and participation of people with disabilities and disabled people's organizations in funding and capacity development opportunities.

#### Keywords

Disability, Innovation



## 5A Invest in local capacities

### Individual Commitments

Commitment	Commitment Type	Core Responsibility
<p>Mango commits to reducing the barriers faced by national and local NGOs in accessing humanitarian financing. Mango will fulfil this commitment in the following ways: (i) Supporting the African Academy of Sciences to develop an international standard in Good Financial Grant Practice, which can be used by humanitarian donors to replace existing and overlapping due diligence and organisational assessments in relation to financial management. (ii) Continuing to lobby the International Accounting Standards Board to develop an International Accounting Standard for the not-for-profit sector to improve confidence in the not-for-profit sector and enable much more standardisation in financial management practices and donor requirements. (iii) Providing organisational development to national and local organisations in financial management. (iv) Promoting the importance of financial sustainability and resilience of organisations involved in humanitarian response, and provide practical advice, resources and training to support more financial resilience.</p>	Financial	Invest in Humanity

#### 1. A. Highlight concrete actions taken between 1 January – 31 December 2019 to implement the commitments which contribute to achieving this transformation. Be as specific as possible and include any relevant data/figures as well as any good practices and examples of innovation.

##### Addressing blockages/challenges to direct investments at the national/local level

- i) The Good Financial Grant Practice (GFGP) Standard became a pan African standard in June 2018. The GFGP Standard has begun to be adopted globally as a key tool to harmonize donor due diligence requirements and act as a capacity strengthening framework for NGOs. Humentum is supporting adoption by helping national organizations self-assess against the standard and develop action plans.
- ii) Humentum has worked with the International Forum of Accounting Standard Setters Not-for-Profit Working Group and the Charter Institute of Public Financing and Accounty (CIPFA) on a 5-year project to develop the world's first ever international financial reporting framework for the not-for-profit sector. Without an international standard, reporting formats vary widely, and the same transactions can be treated differently in different countries. This makes due diligence more complex and difficult for funders and they therefore impose their own financial reporting requirements, creating further complexity and duplication of work for not-for-profit organizations (NPOs). Humentum will be leading the overall project, working with CIPFA who will provide the technical expertise and convene national accounting standard setters. Humentum will convene Practitioner Advisory Groups at global and regional levels, engaging stakeholders from national governments, NPOs and funders.

##### Capacity building of national/local actors

- iii) Since the merger to form Humentum, the organization now strengthen the capabilities of individuals in 3 further areas beyond financial management: compliance and risk; program management; and human resources and learning. The figures below summarise how Humentum worked to strengthen these 4 capabilities in 2018. The data includes both international and national organizations.

Financial Management: 2,680 people from 514 organisations

Compliance and Risk: 3,282 people from 542 organizations

Program management: 1,872 people from 436 organizations

HR and learning: 808 people from 200 organizations

iv) Humentum delivered training on financial sustainability to 167 people from 47 organizations.



**B. Please select if your report relates to any initiatives launched at World Humanitarian summit**

- Grand Bargain

**2. A. Please select no more than 3 key challenges faced in implementing the commitments related to this transformation. Only the categories selected by the organisation will be seen below.**

- Buy-in  
 Institutional/Internal constraints  
 Multi-stakeholder coordination

**B. How are these challenges impacting achievement of this transformation?**

The inconsistency and complexity of donors' requirements around financial management, reporting and controls combines with the lack of any international accounting standards for not-for-profits to create high barriers of entry for national organizations to access funding. Donors, national governments and their accounting standard setters have high institutional constraints to changing their rules and requirements.

**3. What steps or actions are needed to make collective progress to achieve this transformation?**

Initiatives which seek to develop international harmonized standards are complex, time-consuming and require consensus, which can be difficult to secure. The transformation will therefore take many years and require continual effort, coalition building, lobbying and global advocacy to secure the standards needed.

**Keywords**

Local action, Private sector, Quality and accountability standards, Strengthening local systems, Transparency / IATI



## 5E Diversify the resource base and increase cost-efficiency

### Individual Commitments

Commitment	Commitment Type	Core Responsibility
Mango commits to supporting organisations to be fully transparent and accountable for their financial performance, including their indirect support costs, to their donors, affected people and other stakeholders.	Financial	Invest in Humanity
Mango will actively seek business partners in the areas of finance and accountancy to strengthen the financial management and accountability of humanitarian response.	Partnership	Invest in Humanity

#### 1. A. Highlight concrete actions taken between 1 January – 31 December 2019 to implement the commitments which contribute to achieving this transformation. Be as specific as possible and include any relevant data/figures as well as any good practices and examples of innovation.

The inconsistency and complexity of donors' requirements around budgeting, cost classification, and financial reporting are wasting millions of person hours. This is a major cause of inefficiency and therefore the humanitarian financing gap. Failure by some donors to provide fair cost recovery undermine the quality and effectiveness of humanitarian response and increase barriers to entry for national organizations unable to subsidize delivery with public fundraising.

Humentum played a leadership role in 3 important projects which are contributing to its longer-term goal of securing international agreements by donors to operate a harmonized approach to budgeting, cost, classification, financial reporting on projects, which will include providing fair cost recovery. This will be vital to increasing transparency and ensuring the rigor needed to sustain trust.

- Humentum collaborated with Bond and Department for International Development (DFID) to develop DFID's new guidance and templates for grant budgets, including a new approach to funding indirect costs.
- Humentum worked as part of a team of private sector accounting specialists to design and pilot a new approach to verifying indirect cost calculations on behalf of a group of leading US foundations.
- Humentum is working with the Norwegian Refugee Council to start designing a new international protocol for preparing budgets, using a harmonised approach to cost classification and cost recovery. This is being developed further with a group of humanitarian INGOs in 2019, with a view to piloting it as part of the Grand Bargain work stream on donor conditions.

Humentum is continuing to develop its industry partner scheme to engage private sector partners who offer services which strengthen the efficiency and effectiveness of humanitarian and development work. These partners support Humentum's convening and the development of our communities of practice, especially through sponsoring Humentum's conferences in the USA, Europe and Africa. The Institute of Chartered Accountants for England and Wales Foundation supports Humentum's *Help with Fees scheme*, which enables small national organizations to access our training courses.

#### B. Please select if your report relates to any initiatives launched at World Humanitarian summit

- Grand Bargain

#### 2. A. Please select no more than 3 key challenges faced in implementing the commitments related to this transformation. Only the categories selected by the organisation will be seen below.

- Funding modalities (earmarking, priorities, yearly agreements, risk aversion measures)  
 Institutional/Internal constraints  
 Multi-stakeholder coordination

#### B. How are these challenges impacting achievement of this transformation?

As with international standard setting, progress is hampered by institutional constraints, and difficulties in securing buy-in and consensus between multiple donor stakeholders. Some donors are acting as free riders in a system where others are moving to provide fairer cost recovery.

#### 3. What steps or actions are needed to make collective progress to achieve this transformation?

As with Humentum's work on international financial management standards for the not-for-profit sector, the transformation will therefore take many years and require continual effort, coalition building, lobbying and global advocacy. Furthermore, there will need to be continued effort to demand transparency and greater accountability by donors to those they fund and the affected



people they are seeking to help.

**Keywords**

Local action, Private sector, Quality and accountability standards, Transparency / IATI