



## Mango's Self Assessment Checklist: Integrating Financial Management into Organisation Culture

Statement of practice	True	Some-times	Not true
1. The Chief Executive takes an active interest in financial management issues.	3	2	1
2. Programme staff's job descriptions set out specific financial management roles and responsibilities.	3	2	1
3. Programme staff receive financial management training, either on formal courses or as 'on-the-job' training.	3	2	1
4. Senior managers lead by example and comply with the financial policies and procedures.	3	2	1
5. Programme staff generally comply with accounting requirements and procedures.	3	2	1
6. Programme staff never complain that financial policies and procedures are too bureaucratic or impractical.	3	2	1
7. If <u>any</u> member of staff does not follow the policies and procedures, this leads to some kind of sanction or warning (as opposed to people getting away with it).	3	2	1
8. Finance policies and procedures written down (for example in a Finance Manual) and circulated to all staff.	3	2	1
9. Non-finance staff are consulted on the practicality and 'user friendliness' of financial paperwork (e.g. vehicle log sheets, payment forms and expenses claims).	3	2	1
10. Finance staff and programme staff meet regularly to discuss programme plans and progress on objectives.	3	2	1
11. Programme staff receive regular budget monitoring reports <u>and</u> use them for managing their programmes?	3	2	1
12. The Chart of Accounts (a list of accounts codes/categories) is made available to programme staff.	3	2	1
13. The finance staff are known to be approachable and willing to discuss queries with programme staff.	3	2	1
14. The finance department 'valued' by the organisation – e.g. it is adequately resourced; it is represented on the management team.	3	2	1
15. Finance staff are involved in the strategic planning process.	3	2	1
16. Budgets are delegated, and managed and implemented at project level.	3	2	1
17. Finance staff are involved in the annual budgeting process.	3	2	1
18. Programme staff are involved in the annual budgeting process.	3	2	1
19. The senior financial officer never complains of being bogged down by day to day paperwork and authorisation duties.	3	2	1
20. Senior programme staff are authorised to sign documentation on behalf of the NGO, within specified limits (e.g. purchase orders, cheques, contracts).	3	2	1

### **Instructions**

Go through the 20 questions and answer them as honestly as possible, circling the number which most closely reflects the situation in your NGO.

Add up your scores. Then use the table below to assess the level of integration of financial management in your NGO, and the impact that might have on your work.

### **Scores**

- 20-30 Your organisation has a low level of integration of financial management. This could lead to misunderstandings and conflict between programme and finance staff teams; inefficient procedures; and ineffective use of resources. Staff may waste time, and not feel confident about finances. Plan a strategy to raise the profile of financial management in the organisation so that it eventually becomes second nature for everyone, and embedded across the organisation.
- 31-49 Your organisation has a reasonable level of integration of financial management. But you could easily improve matters with some careful planning. Further improvements may be very useful, helping prevent misunderstandings and conflict; making procedures more efficient; helping staff do their jobs better and more efficiently; and making more effective use of resources. For instance, a good first step might be to review the findings of the self-assessment with some of your managers and discuss what you can do better.
- 50-60 Congratulations! Your organisation has a high level of integration of financial management. But don't be complacent – make sure that the culture of financial management stays embedded in your organisation. Use every opportunity to keep financial management issues on the agenda. For example, make sure that new staff and Board members receive regular training and financial information. And make sure finance staff keep up their friendly and hard working attitude!

### **How Mango can help**

Mango provides **free** resources from our Guide to Financial Management for NGOs, available at: [www.mango.org.uk/guide](http://www.mango.org.uk/guide). Download practical advice, guidance and tools to start using today.

Mango delivers **training courses** all round the world. Our courses help finance and non-finance staff build up their skills and confidence. They are specially designed for NGOs, and have rave reviews! See [www.mango.org.uk/training](http://www.mango.org.uk/training) for courses near you.