

# ACCOUNTABILITY FRAMEWORK

2023



The strength of the Palestinian Housing Council (PHC) relies deeply on our steadfast commitment to implement all policies and guidelines throughout the execution of PHC's programs and projects. It is our endeavors that form the foundation of our enduring success, and strive to embody the highest ethical and professional standards. This commitment is essential to accomplishing our humanitarian and societal goals and mission. We emphasize the commitment of all PHC employees, across various administrative levels, to adhere to specific policies and frameworks applicable to their respective domains.

These policies and guidelines, signify our complete involvement in building a sustainable and equitable community. They express our fervor in delivering optimal housing services to the community in which we live and operate. The application of these policies is a fundamental pillar in building the PHC's reputation as a trusted entity, committed to sustainable development and earnest work.

Dr. Samieh Al-Abed



Chairman

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## **Introduction**

PHC has been accountable for delivering its services to more than 50 thousand beneficiaries that have benefited from its programs in Gaza, and West Bank including Jerusalem. In accordance with the PHC mandate in developing the housing sector in Palestine, its sound management practices and program reform efforts are for the beneficiaries who benefit to the optimum. PHC accountability to beneficiaries gives account to and be held to account by the Palestinian that it seeks to assist through the systematic inclusion of feedback and accountability mechanisms, concerning the responsible use of resource allocation, activities, and progress across its programs cycle. PHC Program accountability is for the achievement of results as defined in the PHC management system. It also underscores that activities are conducted in accordance with procedures agreed upon by the parties involved in the PHC management system. This framework uses the definitions harmonized by the Palestine Housing Council (PHC) and also as stated in the MEAL system (Monitoring, Evaluation, Accountability, and learning policy).

## **Operational Context**

PHC works in a complex context due to occupation and declining economic situation that kept Palestinians facing vulnerability and protection threats. Due to the absence of protection available on the housing level, PHC contributes to protecting and promoting their rights and ensuring that those people have a reachable voice with access to the information needed to make informed decisions and to know that PHC listens and responds to their feedback according to each program deliveries.

## **Commitments**

1. Affording a good quality service provision that meets beneficiaries' needs, and delivers better outcomes is the main concern that PHC takes into consideration accountability.
2. PHC affords formal and informal mechanisms, standards, and practices that are set at the field and program level to ensure the meaningful participation of the beneficiaries at various stages of the program cycle. It focuses on delivering their needs and rights.
3. PHC has committed to strengthening feedback and complaint mechanisms and processes, for beneficiaries and staff, by building on existing practices; it will continue engaging beneficiaries at different stages of each program cycle and will strengthen mechanisms to facilitate, and respond to their feedback, and complaints, through ongoing updated policies.
4. PHC improves its communications with beneficiaries and staff, through workshops, focus groups, and bilateral meetings that make them core partners in achieving strategic objectives.

## Accountability Framework to Beneficiaries:

### Guiding Principles:

PHC delivers to beneficiaries on its accountability commitments the following:

- **Information sharing:** beneficiaries and the local community are provided with needed information about PHC policies, processes, eligibility and rights to services, and relevant targeting criteria.
- **Information gathering:** Use of participatory methods to obtain information from identified communities and targeted groups through workshops, focus group discussions, surveys, etc.
- **Consultation:** Active temptation of beneficiaries' views in assessing, prioritizing, monitoring, and evaluating service delivery.
- **Beneficiaries Participation:** Use of targeted mechanisms and strategies to enable their participation – where and when needed – throughout the program management cycle.
- **Accessibility:** PHC ensures that beneficiaries have direct and regular access to the needed information.

### Complaints and Feedback Mechanisms:

PHC affords its beneficiaries access to safe and confidential tools for making complaints, posing queries, or commenting on any issue relates to its programs, providing them with the needed information to use and engage in, as giving them the results on the achieved feedback through the following tools that is in-line with PHC complaint policy:

- **Direct contact:** PHC complaint focal point is available at the working time for answering and meeting any complaints. As for the staff, they are always ready for any feedback, criticism, or concern from beneficiaries.
- **Email:** Beneficiaries can submit their complaint through [complaint@phc-pal.org](mailto:complaint@phc-pal.org)
- **Complaint box:** An installed tool in PHC offices, for handling complaints letters.
- **Hotline:** A secure, safe, and special line that is installed for receiving local community complaints.
- **Webpage:** allows beneficiaries, applicants, and the local community to access the PHC online complaint tool on its webpage to send their feedback, which will be directly received, and followed up by the communication assistant.
- **Social media:** PHC's Facebook page allows the whole community to engage publicly by publishing, sharing, and reviewing their feedback and others' experiences are monitored by the communication assistant that is assigned for following up on every detail to keep improving its strategy.
- **Workshops:** Feedback is taken from the participants within a focused group's discussions.

## Accountability to PHC:

### Program Accountability Principles:

PHC delivers accountability program's main principles to beneficiaries through the following:

1. **Managing program results:** PHC is accountable, as a minimum, for the following:
  - Developing robust, evidence-informed theories of change that clearly articulate the assumptions underpinning the causal linkages between inputs, outputs, outcomes, and impact. This would also include clear partnership strategies including stakeholder mapping and analysis, to strategically position the PHC program and its mandate and also generate multiplying effects;
  - Developing robust results frameworks with SMART indicators measuring the expected outputs, outcomes, and impacts, and articulating clear assumptions being made and the risks likely to be faced when formulating projects and programs;
  - Ensuring the technical quality, relevance, and timeliness in the delivery of the identified outputs;
  - Regular monitoring to track trends of outcome indicators, assess achievement of outputs and validate the assumptions underpinning the theories of change, and take corrective measures when needed. The scope of monitoring would include the continued relevance of the stakeholder analysis and partnership strategy developed initially; Preparing the annual results plan, setting annual results targets, and quarterly milestones that will be used during the year to track progress towards annual targets. It will also include identifying internal and external factors, risks, and opportunities that are influencing progress towards expected results and tailoring strategies to seize opportunities and mitigate the risks;
  - Conducting evaluations to assess the effectiveness and timely and quality reporting to relevant constituencies, describing the progress being made;
  - Taking the necessary measures to strengthen internal capacity for results-based management so that the intended results are achieved. This will include assigning resources to achieve cost-effective investments in high-priority interventions; investing in systems to collect, process, analyze and communicate relevant data on processes, results, risks, and contexts at the right time and in the right place, and recruiting required expertise to enable monitoring and evaluation of results.
  
2. **Monitoring and reporting results:** PHC reports on trends in strategic plan outcome areas and exemplifies the contribution of PHC and the challenges it is facing. More precisely, PHC results reporting to the management Directors would focus on:
  - Reporting on outcome indicators, presenting the program trends for the relevant outcome indicators, broken down by region and other criteria such as by gender, or other categories as relevant and meaningful; and provide aggregation on relevant outcome indicators;

- Reporting on progress towards the output indicator targets; In each outcome area, reporting on selected cases, particularly from evaluations, which would exemplify the PHC contributions as well as the commonly faced challenges. This component would be a mix of narrative and numbers, based on a meta-analysis of program reports and available evaluations covering the reporting period.
- At the program level results, reporting demonstrates in detail what has been from PHC's contribution to results related to national development. In particular, the Fund:
  - ❖ Illustrates the trend of relevant outcome and outputs indicators as identified in the project agreement in each program;
  - ❖ Reports quantitative progress against output indicators, establishing a plausible relation with the outcome indicators. This implies having a narrative part that credibly answers questions such as: Which risks and opportunities were faced and which measures were taken to strategically manage them? What are the key internal (PHC) factors and external (contextual) factors that influenced progress towards expected results;
  - ❖ Contributes to system-wide reporting at the program level through the annual PHC reporting.
- The reporting considers different timings for the different levels of result reporting at the program's levels. Reports are communicated and made accessible to Board Members, other stakeholders, and Regulators in line with the PHC information disclosure policy. (See Table 1 below).

Table 1: PHC program accountability in the strategic plan, 2019-2023

<b>Results</b>	<b>Accountability for Results</b>	<b>Results Reporting</b>
Impact Level	<ul style="list-style-type: none"> <li>○ Contributing to the desired impact through a theory of change</li> <li>○ Monitoring trends in impact-level indicators</li> <li>○ Reporting on impact-level/SDG indicators</li> </ul>	Board of Directors
Outcome Level	<ul style="list-style-type: none"> <li>○ Contributing to and influencing the identified outcome(s) through a theory of change</li> <li>○ Monitoring trends in outcome indicators</li> <li>○ Reporting on outcome-level/SDG indicators.</li> </ul>	Board of Directors
Output level	<ul style="list-style-type: none"> <li>○ Achievement of the specific indicators and targets identified under each output (in the strategic plan, project program, and documents)</li> <li>○ Outputs and identified indicators contributing through a theory of change to the outcome and identified signature indicator(s).</li> <li>○ Reporting on output indicators and progress towards achievement of targets.</li> </ul>	Board of Directors

## Organizational architecture for accountability to program

Responsibility, authority, and accountability are interrelated concepts that underpin and are brought together in the program accountability framework. Responsibility is the duty to act; authority is the right to act, and accountability is the requirement to account for actions, decisions taken, and omissions. The “three lines of defense” architecture for program accountability proposes a cohesive and coordinated approach and deploys PHC risk and control resources to ensure that significant program risks are identified and managed properly and program quality is assured. PHC will continue to strengthen the three lines of defense model assessment for its internal program accountability as shown in Figure 1 below. Management control is the first line of defense through appropriate and updated program policies and procedures as well as operational tools and guidelines. The functions that oversee program risks such as program quality assurance, compliance, and oversight established by management constitute the second line of defense, and independent assurance is the third, which includes program audit and evaluation. Each of these three “lines” plays a distinct role within the PHC governance framework.

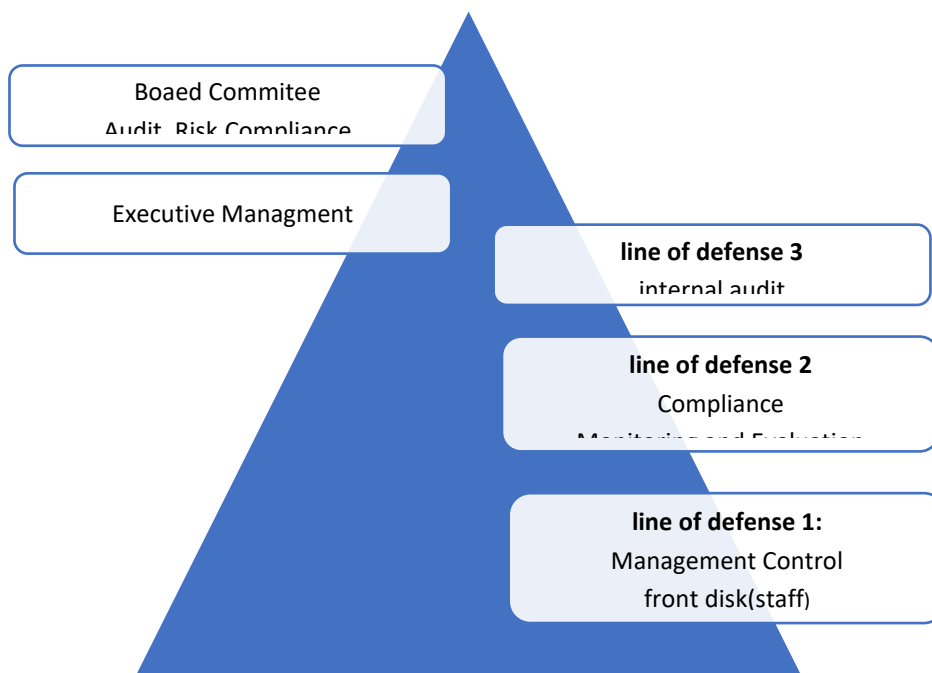


Figure 1: Lines of defense for PHC Program Accountability

## Ongoing improvement in the PHC program accountability system

PHC is committed to strengthening a culture of program accountability and is engaged in a process of continuous improvement to strengthen its accountability system. Some of the ongoing initiatives to further strengthen accountability for development results include an initiative to harmonize and strengthen PHC information technology systems for strengthening measurement and monitoring of results that is underway and enhances the quality of reporting on results. PHC will also use new



and existing technologies for real-time monitoring, and to extract and analyze increasing amounts of data from multiple sources. PHC strengthen its capacities and will continue to build on the progress made to strengthen accountability. This policy will be updated regularly, and learning and capacity development, with a focus on monitoring and evaluation, will be strengthened at the program level. The PHC will leverage relevant lessons learned from its own experience and those of other organizations to operationalize improved program accountability in the new strategic plan.

## **Conclusion**

The participation of vulnerable groups, taking into account the age, and gender of the targeted beneficiaries, such as women, children, older people, and persons with disabilities, is one of the PHC's minimum protection standards. It includes a proactive involvement that has identified an increasing understanding of and alignment with PHC protection standards; which also highlighted the scope for further improvements in the area of participation, which PHC seeks to address through this framework.