

Supplementary file 2. Reporting Transparency Criteria

1) Annual General Meeting Agenda

A written agenda should include time for the following elements:

- 1) Opening remarks and prayer
- 2) Introductions
- 3) Activity (Chairman's) report presentation
- 4) Feedback/discussion/vote to accept activity report
- 5) Finance (Treasurer's) report presentation
- 6) Feedback/discussion/vote to approve finance report
- 7) Sub-committee reports and discussion
- 8) Headmen's report or report from other formal stakeholders or observers
- 9) Election criteria presentation/discussion
- 10) Retention or election of new governance committee members

2) Activity Report

An activity report should meet the following criteria for transparency:

- 1) Written report (not only verbal)
- 2) Reporting period is clearly specified
- 3) Leadership executive summary is provided
- 4) Planned activities for the reporting period are described (what the governance committee planned to accomplish)
- 5) Implemented activities are described (the activities that were actually implemented, and results of those activities)

- 6) Unimplemented activities are described (what planned activities were not implemented, and why)
- 7) Main achievements during the reporting period are summarized
- 8) Challenges are discussed
- 9) Includes recommendations to surmount challenges
- 10) Includes a conclusion and plans for going forward

3) Finance Report

A financial report should meet the following criteria for transparency:

- 1) Written report (not only verbal)
- 2) Reporting period specified
- 3) Report includes all streams of income and amounts received during period
- 4) Report includes all categories of expenditure and amounts spent during period
- 5) Report includes profit or loss analysis