



Accountability is about Responsibilities and Relationships

The Key Question

Who
is accountable
to whom
and for *what*?

Dimensions of accountability

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COMMISSION

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Accountable for What? Dimensions of NGO Accountability (1)

Upward Accountability

Government
and
Donors

Upward



Being responsible to others

*Showing funders and governments that you
have accepted and fulfilled your
responsibilities*

(Upward accountability)

Accountable for What? Dimensions of NGO Accountability (2)

Internal Accountability

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Being responsible to others



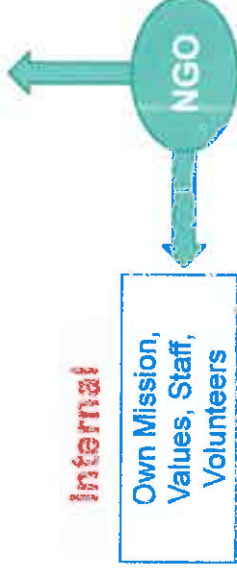
Being responsible for oneself

Ensuring and showing that your organisation is able to fulfill its responsibilities

(Internal accountability)

Government
and
Donors

Upward



Internal

Own Mission,
Values, Staff,
Volunteers

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Accountable for What? Dimensions of NGO Accountability (3)



Being responsible to others



Being responsible for oneself

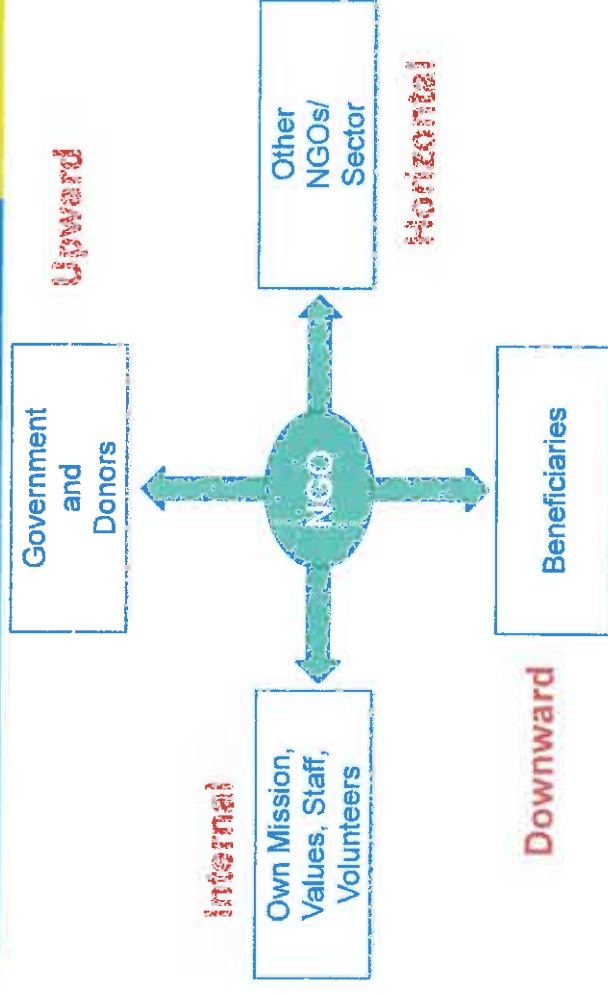


Sharing responsibility with others

Working with your peers and beneficiaries to ensure you fulfill your responsibilities well

(Horizontal and Downward accountability)

Accountability Axis: Dimensions of CSO Accountability





Operational Reasons

- Accountable NGOs are more effective:
 - They know how their money is being spent, and how effective it is
 - They get feedback on their activities, enabling them to identify new opportunities and improvements
 - Increased trust from donors and supporters leads to more funding and help
 - It is harder for criminals to commit fraud or abuse undetected

External Accountability



- *'External Accountability' – Showing funders and governments that you have accepted and fulfilled your responsibilities*

- Externally Accountable organisations **show** what they have done and why they have done it

External Accountability



Demonstrate that:

- Activities are beneficial
- Resources are spent wisely
- High standards are maintained
- Special status as an NGO is merited

Through:

- Annual reports (narrative)
- Financial reports (accounts)
- External verification (audits)
- Evaluations against project goals, standards
- Publicity

Why is Accountability Necessary?



Legal Reasons

- Many NGOs are legally obliged to be accountable:
 - Government laws, decrees and regulations
 - Funders requirements

Why is Accountability Necessary?



Ethical Reasons

- NGOs have a moral duty to be accountable to society:
 - NGOs exist for the benefit of the public – and have a duty to explain to the public how they are helping them
 - NGOs are supported by the society through funding, tax breaks and volunteering

Why is Accountability Necessary?

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The Accountability Gap

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Policy Reasons

- It is in the interests of the NGO sector to be seen as accountable:
 - To ensure a favourable legal, regulatory, policy and funding environment
 - To ensure continued public support and assistance

FUNDERS

BENEFICIARIES

NGO

Dangers of Accountability Gaps

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- Inefficiency
- Isolation
- Fraud
- Loss of Funding
- Bankruptcy
- Aggressive regulation

The Accountability Gap

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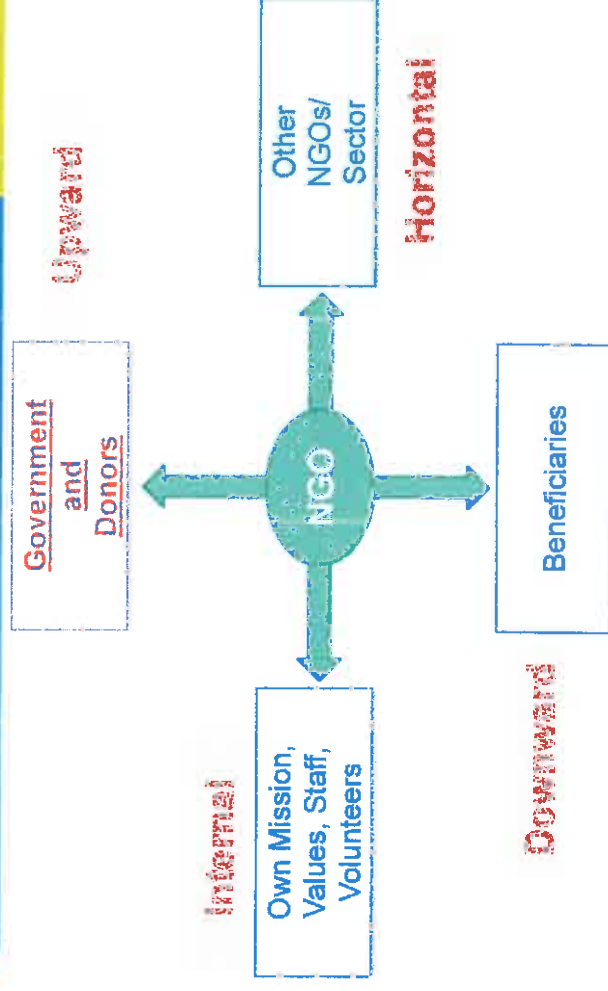
FUNDERS

BENEFICIARIES

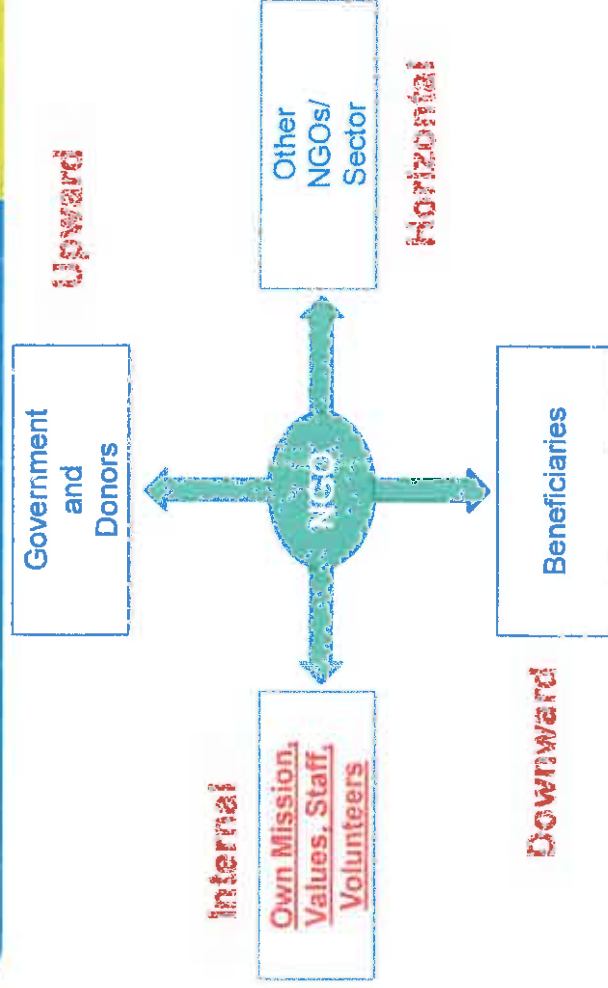
ACCOUNTABLE
NGO

Accountability tools

...to whom?



...to whom?



Internal Accountability

Demonstrate:

- Strong internal governance
- Formal structures
- Separation of governance and management
- Mission focussed
- Highest professional and ethical standards
- Responsible resource management and use

Through:

- Internal rules, policies and procedures
- Internal minutes and reports
- Internal audits
- Annual report and accounts

To beneficiaries

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Complaints
and redress

Transparency

Feedback and
Evaluation

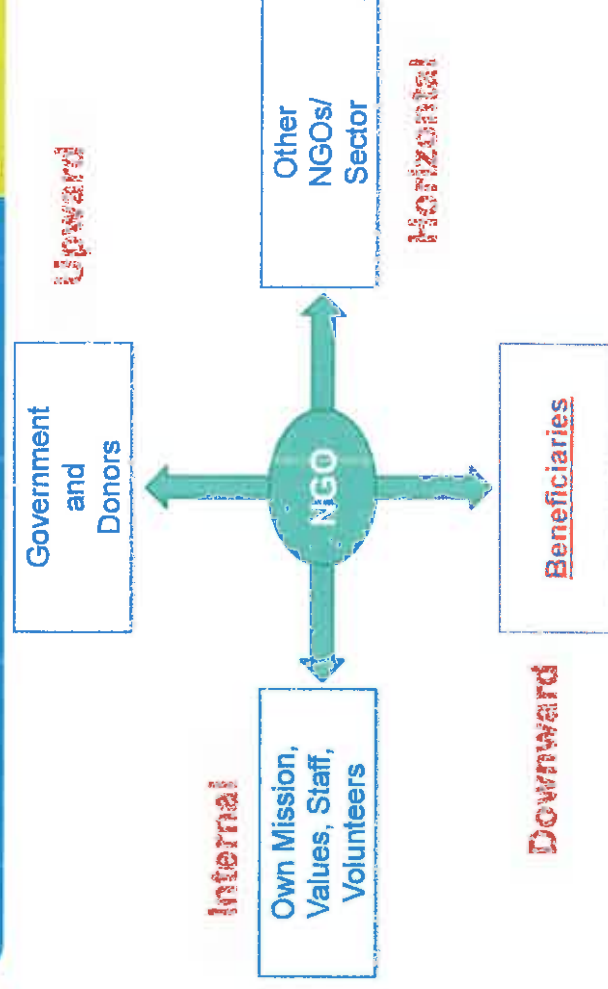
Participation

www.charitycommission.gsi.gov.uk

www.NGOregnet.org

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...to whom?



Downward Accountability

Demonstrate that:

- You are focused on the impact of your activities
- You are seeking ways to fulfil your responsibilities better

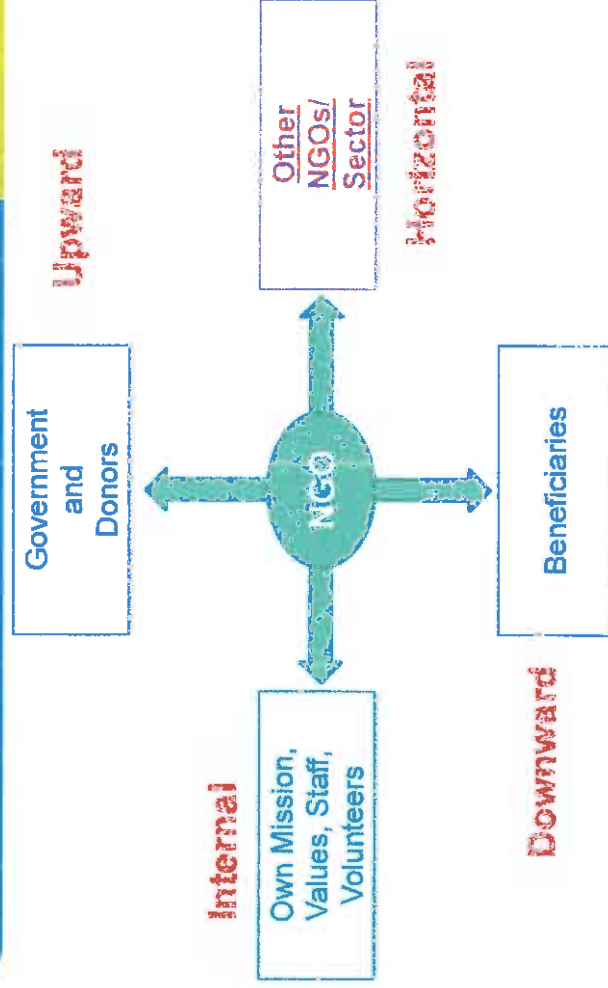
Through:

- Transparency
- Project evaluation (beneficiary feedback)
- Complaints and redress procedures
- Beneficiary representation

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...to whom?



Horizontal Accountability

Demonstrate that:

- The sector understands its responsibilities
- The sector fulfils its responsibilities

Through:

- Codes of Conduct
- Self-certification
- Accreditation
- Watchdogs
- Databases
- Information sharing and cooperation