# Improving aid effectiveness: A review of recent initiatives for civil society organisations

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## Introduction

This review was commissioned in the context of international concern to seek ways of improving the development practice of NGOs and the contribution of CSOs. We will look at why at the present time there should be the increased interest in areas of 'aid effectiveness'. Specifically we will review some of the proposals and problems inherent in the international process around the "Open Forum for Aid Effectiveness" – placing this initiative into a wider political context as well as measuring it against previous and other existing similar initiatives. We will explore whether some of the intention to produce new good practice guidelines and principles is likely to have any influence on the ongoing debates about aid effectiveness in the inter-governmental process of the Paris Declaration.

The paper seeks to answer four key questions:

- What are the different types of initiatives?
- What are they trying to achieve?
- Are they the right responses to the issues they set out to resolve around aid effectiveness?
- What alternatives might there be to achieve the same goal?

We have looked across the board at different initiatives in order to allow us to assess the recently formulated "CONCORD Open Forum on Aid Effectiveness".

Improving the effectiveness of aid is surely something to which everyone would want to contribute. There are many ways of achieving this laudable aim, and this report will look at some of the current initiatives which hope to do this. There are however, as always with big ambitions, several concerns over the way effectiveness has been interpreted and then the way to improve it. We have been asked for a critical review of current thinking about aid effectiveness and the range of existing initiatives.

It is legitimate to ask "why now?" Why has the language of effectiveness come to the fore? And why has the idea that codes of practice can contribute to this appeared at the present time? Our companion survey seems to find several major reasons for the priority given to such initiatives:[1]
- The felt need by mainly northern/international NGOs to match official governmental aid work in this area, epitomised by the Paris Declaration and work around aid effectiveness, and the attempts to introduce some basic principles around harmonisation, alignment, reduced tied aid, local ownership etc into work sponsored by NGOs.[2]
- Fear of donors and the public asking searching questions which might be difficult to answer.
- A barrage of criticisms from those who no longer unconditionally accept that development NGOs always do good things and in the best way possible.

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[1] The full survey of initiatives is available from INTRAC if not appended to this report.
[2] Later in this paper it will become evident that although some of the initiatives claim to focus on civil society organisations, for the most part they are limited to 'NGOs'. We view NGOs as only one small part of civil society, and this will be explored further later in the report.

- Some internal soul searching from within the sector concerned that practice might not be as positive as their fundraising messages would indicate.
- A critique from the South about Northern dominated INGOs and their roles in developing countries, focussing on the possibility that they are undermining not supporting improved local institutional capacity.
- A feeling that through the Paris Declaration and the follow-up forums, official agencies have stolen a march on the NGOs by pushing ahead with internationally based reform of the aid system.
- For a few it is also linked to the increasing crossover between sectors as staff move jobs (to and from public and private) to civil society organisations, increasing an expectation of certain types of standards or targets in NGOs/CSOs akin to those in the private and public sectors. [3]

## What is "good practice and aid effectiveness"?

Is it about how people do aid? Is it about the provision of complaints mechanisms, accountability, responsiveness to beneficiaries? At the moment it is not always clear. Once we move beyond some basic principles such as transparency, clear reporting, clear complaints mechanisms etc, are the many current initiatives saying very much? Or is there a danger of creating merely barriers to new entrants into development? More bluntly, as many developing country organisations argue, is this a way of northerners maintaining their oligopoly and power by being the only people able to meet the new standards?

Or is this debate about something else again, are we opening the debate as to roles of civil society in development (not aid)? In which case this is probably not the way to start as by the very limited choice of members in most initiatives, we have pre-judged the outcome. Any response will merely show all the good things these agencies and their programmes do, and will ignore all the other civil society functions that happen every day on a bigger scale than those sponsored by development organisations. There is enough concern already that NGOs have weakened rather than strengthened local civil society through a particular take on development and society. To pretend through such a process to be representative of civil society could further deepen this divide.

Are these initiatives representing strong needs articulated by civil society itself? I suspect (and it would be worth researching this) that very few countries have a national civil society body in the style of NCVO (National Council of Voluntary Organisations) in the UK, that represents thousands of members. Without genuinely representative bodies we are left with small platforms representing a few NGOs, and not civil society. This problem emerged clearly in the attempt by CIVICUS to review civil society through the CIVICUS Civil Society Index, when most country studies really only engaged with a relatively small number of legally formed and registered NGOs, with little representation or engagement in the process by other forms of civil society groups .

Or is the debate about what has an actual impact on the lives of the poor? This opens up a huge debate – are the supporters of development effectiveness initiatives ready to debate child sponsorship versus humanitarian aid, or community development versus international advocacy as one being more effective than another? It would be almost impossible to gain agreement on such questions, given the huge differences in national and local contexts, life styles, priorities, and the lack of real evidence on comparative impacts of different types of intervention.

Meanwhile other critics are arguing that we should steer away from the sectorisation of aid and civil society to fit development priorities set by the aid industry – as this reduces our ability to take a wider picture of developmental needs, political constraints and the wider roles of civil society and the state. It

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[3] The continued spread of contract work in development also reinforces this trend as NGOs adjust to working to contractual parameters, rather than self or participatory based development.

is argued that we need to fundamentally reassess roles, approaches and constraints both at the level of what development seeks to achieve as well as the institutional structures supporting societies engaged in development processes. The way developmental assistance is delivered, the choices of partners, can affect the way a local civil society develops. Often this happens as an unanticipated consequence of the way development has been designed and implemented.

## What is the 'Open Forum for CSO Effectiveness'?

The forum set out to match work on development effectiveness being done by the voluntary intergovernmental group epitomised by the Paris Declaration (PD) on official aid. The PD stresses key principles such as harmonisation (of different donors), alignment (between development and local government), and accountability. It has been argued that such a process would enhance the credibility of NGOs in the eyes of official donors.

The forum was seen as one way of generating agreement amongst NGOs (CSOs) of these and allied principles. At one level the forum was intended to be an open "learning space", however different statements put slightly different emphasis on what the forum sets out to achieve. The first issue is that in some versions it is described as a global process[4], elsewhere it seems to be dominated by European needs and concerns.[5] There are several other sets of objectives and outcomes which do not always sit comfortably together.

The objectives of the forum are stated to be (abbreviated):[6]
1) Creation of an open forum
2) Development of a vision of development
3) Agreement on common principles
4) Guidelines on applying these principles
5) Establish the foundation for an agreement with governments and donors at the next High-Level Forum on aid effectiveness in Beijing in December 2010.

Elsewhere the forum claims as major objectives:[7]
   1) Develop an inclusive representative process around the world
   2) Increase awareness around the world regarding effectiveness
   3) increase understanding and consensus on principles and guidelines on the effectiveness of CSOs as development actors.

The CONCORD Action Plan 2009 talks of aiming to: "Support and accompany our members in improving the quality and effectiveness of EU NGOs, in particular in European advocacy" through consolidating the European dimension of the Open Forum, establish and provide leadership to a global forum. By a full time outreach coordinator, creating an outreach toolkit for the Open Forum on CSO development effectiveness, mapping best practices regarding CSO development effectiveness".[8] In sum the essence of the work of CONCORD and the open forum is to explore good practice principles and guidance on how to apply these for CSOs between 2008 and the end of 2011. This to be through sharing experiences, and from these drawing up a set of "good practices" and accompanying guidelines.

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[4] Open Forum for CSO Development Effectiveness: progress report July 2008.
[5] CONCORD Action Plan 2009
[6] Open Forum Progress report July 2008.
[7] www.cso-effectiveness.org/-objectives. Accessed 19/03/09
[8] CONCORD Action Plan 2009

# Comments on the CONCORD-sponsored 'Open Forum' initiative

This initiative comes out of the Paris Declaration aid effectiveness process. It falls into several of the traps noted elsewhere in this paper:[9]

1) It aims to mirror the Paris Declaration – not slavishly copying of the detail but accepting some of the assumptions behind it. This is epitomised by the frequent references to the need to be prepared for the next high-level forum in Beijing. The logic of providing a parallel process to the PD is not very convincing. Why should the existence of such a process as the "open forum" make any criticism or comment by civil society on the PD more credible? Is this the best use of resources if the sector genuinely wants to engage in the next stage of the PD process? It is likely to imply considerable opportunity costs for participants and comes with a weak rational as to how and why this should persuade governmental bodies to then pay heed to NGO/CSO voices. Wouldn't it be better to marshal these voices more effectively instead, with an alternative view of development in these trying times?

2) It often looks defensive. It reacts to assumed criticism from donors and argues again that there is a need to balance CSO development work against the OECD official agencies processes. Even the origins were sponsored by the PD through the advisory group (CIDA Canada-funded and heavily influenced). This process seemed more concerned to smooth over differences between NGOs attending some of the consultative meetings.

3) The initiative makes the mistake of confusing development NGOs with and as civil society, without recognising that they are only a small proportion of civil society internationally. Consistently the phrase CSOs is used when by far the majority of groups engaged in this process are NGOs.

4) The level or representivity of the process is therefore very suspect, and opens European NGOs up to the criticism (which they have already received since Accra) that this is not an international but a European initiative[10]. Almost anything that is done now would not remove this impression.

5) Too many of those involved are from advocacy groups. This imbalances both the experiences in the group as well as what aims are considered important. These groups do all sorts of good things but again cannot be regarded as representative even of European development NGOs.[11] Most agencies already have a wide gap between their operational staff and advocacy departments, such initiatives will show this up even more. That an agency signs up to such a process doesn't mean that its own staff or even management will be won over.

6) Poor return on such initiatives to date, and poor implementation of them. Even the more globally recognised codes such as some of the humanitarian ones often mean little on the ground and are still treated as ways for existing large NGOs to protect their turf. (Several surveys show that field staff are barely aware of the codes and are not driven by trying to comply with them).

7) Such a process is unlikely to genuinely achieve what it sets out to. There is little evidence such processes are a good way of identifying good practice and disseminating it, especially in a competitive environment. If potential participants in such initiatives are serious about learning from experience, then it would be better to at least bring together their own experience, and start from there.

8) Wrong solution to the wrongly defined problem. There are issues around the lack of evaluation, for example, but the techniques to improve evaluation are already well known and documented. What has consistently been lacking is the political will within agencies to

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[9] Some of these traps are all too common, as described in the sections below on historical background and common issues.

[10] The launch of the forum at the Accra meeting in September 2008 was met by criticism from the developing country participants.

[11] Even the key developing country participants are primarily advocacy, not community based.

implement these methods and approaches. Initiative like this could provide a great excuse to avoid actually doing anything very serious to redress some of the already known weaknesses in these areas. Being seen to belong to such a process could be regarded as an alternative to real intra-organisational debate and reform.

9)  At the end of this process we are unlikely to be presented with little more than anodyne general statements – which the better agencies will already be following and the others will continue to ignore.

10) There is however an argument which holds that given the weakness of umbrella bodies for NGOs and/or CSOs, in many if not most developing countries any resources available should be focussed on this level, given the deteriorating but crucial relationships between governments and civil society. Therefore a better use of resources would be to continue to strengthen representative national councils of CSOs/NGOs in developing countries.

11) There is also a strong reason why the growth of international and transnational groups, including advocacy based initiatives requires some serious thought about their conduct, ethics, legitimacy, and accountability. This is a relatively unexplored area but one where many acts of faith are not always matched by real evidence and good practice.

12) There is no evidence that such a process would persuade official bilateral and multilateral agencies that NGOs have the credibility to be permitted to enter debates on official aid. Such credibility is more likely to come from hard evidence of what NGOs and CSOs actually do well, plus a well researched critique of official development cooperation.

## The historical context

Developmental NGOs (who tend now to be behind most of these initiatives) often started with relatively modest aims and resources. They tended to focus on social welfare and humanitarian work, later moving into development. From the early 1980s the funds going through NGOs increased exponentially and have continued more or less to grow for nearly 30 years. There are very few NGO managers who have had to downsize or work within falling or static incomes. Growth has become the norm, although we will now see a reversal of this and organisations will be obliged to review their missions, their staffing and general efficiency. The growth brought challenges (including managerial) and many organisations struggled to cope with these. The new challenge is how civil society copes when foreign funding withdraws, and how NGOs cope when their income drops.

Good works were initially seen as their own rewards and self justifying. Most of us over a certain age can recall working in organisations whereby having the right commitment and intentions were considered sufficient. Over a long period of time basic planning, monitoring, evaluation and general management skills entered the sector. Whether through incorporating managers from business or the public sector, and the adaptation of procedures and systems, ensuring consistency and coherence in the ways of working, this managerial movement has pervaded the sector. Despite this there still lingers an apology for the voluntary origins of most developmental NGOs. Unlike, in the past, celebrating the voluntary nature of the sector we apologise for it and instead seek to mirror the private and public sectors. The hint or assumption of amateur, voluntary and by default assumed inefficiency is still within the sector regardless of the massive investment in "professionalising". Whereas in reality volunteers bring huge resources and skills to development, just receiving a salary does not make someone more professional than someone who does not.

There have been many initiatives over the years to improve the professional nature of NGOs, some based on training[12] others on recruiting from outside the sector[13]. Meanwhile an increasing proportion

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[12] ICVA NGO management programme in the 1980s, several university based training programmes etc.

[13] Some agencies were almost entirely recruiting senior staff from the private sector. Marie Stopes and Plan International are good examples. A quick look at the directors of the largest UK development NGOs is enlightening.

of the income of most Northern NGOs and a considerable proportion of developing country NGOs have become dependent on (direct or indirect) government funding. This has had the impact of introducing public sector concepts and tools (log frame, targets, results based management etc.) which has in turn made many Northern NGOs more and more like their donors.[14] Many of these procedures and approaches have been passed onto developing country partners, sometimes as conditions on funding (by proposal and reporting formats) sometimes by osmosis (through training and other means).

The other historical development worthy of note in this context has been the ubiquitous growth of contracting. One of the schisms between NGOs and other civil society groups has been the adoption of contracting. This is a process whereby an NGO provides a service for a fee to the contractor, – which might be provision of health, implementation of livelihoods programmes, running schools etc. The contracting culture probably has its origins in the social welfare sectors of developed countries whereby during the Regan-Thatcher years moves were made to weaken or reduce direct state provision of many services and to contract them out to others, both not-for-profits and for-profit companies. Therefore the majority of UK charities operating domestically now operate on a contractual basis, whereas historically NGOs offered services but usually on the basis of stop gaps, or making good absent or inadequate state services. This model has been increasingly exported, such that in many areas of the world the majority of NGOs now provide services on a contractual basis.[15] This is not only for welfare service but also agricultural development, peace building, even higher education, security, and legal reform.

The contract culture brought with it procedural and reporting obligations. Most contracts only specify reporting at the level of use of resources, immediate outputs (were the services contracted delivered, on time, on budget). Very infrequently are full outcomes or even less impact included in reporting obligations, it is the responsibility of the contracting body to do this not the implementing contractor. Therefore any interest in outcomes and impact have faded. Increasingly NGOs are not asked whether they are having any impact as it is assumed they must be if they complete the contract as agreed. At best we see an increasing interest in accountability, but this is driven by accountability to taxpayers through the contractual system or on-granting. Or accountability treats people as customers rather than citizens by asking them about the quality of the service provided rather than whether this had any impact on their lives or whether alternatives might have been more appreciated by them

## Types of initiative

The following attempts to broadly categorise some of the present initiatives in this field. It should be added that one important distinction even within these categories will be between those which aim at self regulation and those which are enforced in some way. Self regulation is voluntary, and often is not monitored to assess the level of compliance (internally or externally). Some of the initiatives provide codes, rules, without specifying very much detail as to what implementation would look like. Obligatory systems with rules for compliance can range from conditions on contracts or grants through to legal controls by government on what an NGO or CSO can do and how it works. Some of the codes, such as those around security in the USA, which in theory are voluntary, are in reality wholly compulsory and legal cases have been brought against NGOs regarded as infringing them.[16]

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[14] See the work by Tina Wallace et al.
[15] Fatima Alikan, et al, *NGOs and the State in the Twenty-First Century: Ghana and India*, INTRAC 2007
[16] Joseph McMahon, *Development in the regulation of NGOs via government counter-terrorism measures and policies*. INTRAC Policy Briefing Paper 11, September 2007

## 1) To mirror official agencies

There are several attempts to provide a "civil society or NGO" parallel to the Paris Declaration. These initiatives seek some form of standardisation (best practice) and evidence that NGOs are as effective as they claim to be, and to counter criticism that they have not been diligent in ensuring the quality of their delivery. Thus they could simply detract from the more important business of finding out what went wrong, what worked and coming up with new ideas and approaches. Seeking to justify oneself is business as usual and not the best use of time and resources.

## 2) Improve accountability

There are many initiatives which seek ways of improving accountability. In theory they often claim to ensure better accountability to clients/beneficiaries. Our survey would indicate that many of the initiatives do not go far down the route of participation. Some even stop at participation by staff despite a theoretical (rhetorical) commitment to beneficiary participation. Our survey of some of the accountability programmes illustrates their limitations. Some of the accountability initiatives are closely tied to the linked issues of transparency and legitimacy. These can lead to widening the governance and constituencies of an organisation or may merely widen access to key information to a small number of staff and donors. This in itself has a value but should not then be overstated and interpreted as constituting full legitimacy and participation in the organisation's affairs.

## 3) Quality control

Much of the current attempt to improve quality starts with looking at accountability systems. Thus some of the models now available seek to improve the quality of delivery rather than the quality of impact. Thus an emphasis on things like complaints procedures, transparent, consistent and shared procedures, deal with *how* aid is delivered not *what* is delivered and whether it has any real impact. These often standardised approaches do not look in detail at the actual impact of what is being done by the aid programme or agency. For example the use of multiple choice questions mainly filled in by staff not beneficiaries does not tell us much about the real value of the service being delivered. Client–beneficiary "feedback" has replaced participation as a goal and is regarded as sufficient. Based on an ISO business model they may be attractive to new corporate based donors and those looking for a simple system which can illustrate that these issues have been dealt with in the letter if not the spirit of real accountability.

## 4) Standardisation

Standardised guidelines of implementation and delivery mechanisms: e.g. for humanitarian work, advocacy, micro credit. These guidelines can include a mix of "process standards", (the how things are done) with sometimes actual implementation standards (minimum relief requirements), or collation of experience on good practice in a specific sector; or merely to make life easier for those confronted by different and sometimes conflicting procedures in reporting or proposal writing or auditing.

## 5) Assessment of efficiency, effectiveness, impact

Based around the question of whether aid does what it claims to do. What is the real impact on poor people of different types of assistance? There is however a misuse of words, as much of the effectiveness debate assumes that efficiency is the same as effectiveness and by default the same as impact. These links are not automatic or causal. Improved efficiency does not automatically lead to more effective development or greater impact. The chart below shows a reasonably standard approach to defining the differences between efficiency (output or energy expended), outcomes (immediate results), and impact as longer term change. This chart helps to understand the significant differences between these concepts and then how they are played out through development work.

**Chart 1: Output, outcome and impact**

|  | WHAT IS MEASURED? | INDICATORS |
|---|---|---|
| **IMPACT** | **Change** | **Difference from the original situation** |
| **OUTCOMES** | **Effectiveness** | **Use of outputs and sustained production of benefits** |
| **OUTPUTS** | **Effort** | **Implementation of activities** |

**6) Development of norms**

Certain initiatives start from the premise that there are norms and values which **should be** propagated. Whether these be gender equity, reduced poverty, popular democracy, religious beliefs, or commitment to a wide range of values, they can all be found in many NGO and civil society statements. The positive element of this is evident in promoting progressive liberal values, however, sometimes these and other such aims **can increase the exclusive nature and definition of civil society.** Many civil society groups may have very defined and specific aims which do not include such general value statements possibly because their own aims are very specific and attract supporters from a wide range of societal groups (e.g. providing a service to children with a specific disability, or a support group for those suffering from an addiction). An exclusive approach to civil society could actually weaken civil society by ruling out such groups which have very specific aims but where on other issues members may not agree.

# Common issues

**Real confusions about civil society**

1) The use of the term **CSO** throughout much of the debate, for example in the CONCORD "Open Forum" where most of the participants are NGOs. It is not even clear whether all of these NGOs even realise that being an NGO is not synonymous with being a part of civil society. Many INGOs are clearly not part of the civil society in the developing countries in which they work, even if they could claim to represent part of their own civil society in their countries of origin (and even this should not be assumed).

2) **International CSOs.** Some regard INGOs as international civil society which they are probably not. Most of these are Northern-based NGOs with subsidiaries in several countries At the moment the closest thing to an international civil society group would be in the environmental lobby, with autonomous lobby groups tied together in federations (Greenpeace, Friends of the Earth). There needs to be a serious review as to whether there really is, as yet, such a thing as international civil society, or whether we should be more modest in our claims for the actions of networks, joint advocacy platforms etc. Part of this review would look at whether these movements could be classified as representative or not and establish to whom, if anyone, they are accountable.

3) The **representative** nature of some of the processes we reviewed must be called into question. Far from representing civil society these processes may at best represent a small group of developmental NGOs, only some of which could claim to be engaged with civil society.

4) Nature of **civil society.** Many of the initiatives on accountability and related issues still assume CSOs are there to *do development*. This is only one of their functions, and in many cases not their most important. The tenor of the initiatives around accountability still assumes that the

first priority of CSOs is to deliver services and other developmental activities, which may indeed be a reflection of a large proportion of NGOs promoted by the aid industry, but detracts from the underlying nature of civil society. **Civil society should not be defined by development assistance.**

5) The loose talk about INGOs as CSOs compounds the confusion. The great bulk of CSOs are needs-based to the extent that the represent or serve their members. They constitute the **foundations of civil society**. In the jargon of today they can be seen as the community based organisations (in the market tradition) or "initiative or self help groups" in the former communist world. To their members, they are PTAs, burial societies, home town or church groups, and a multitude of others, and few of them would know (or even care) that they belong to something called civil society. Occasionally they will mobilise as social movements prompted by strong feelings or extreme events. Otherwise they are content to muddle along trying to make marginal improvements in their own lives. INGOs and their partners dip into this sea of self organised humanity, selectively raising a few groups higher up the aid chain. It is this essentially paternalistic practice that needs to be questioned from every angle and revised for the next generation. We need tools that distinguish between this essentially paternalistic way of working and more ground breaking approaches. Unfortunately at the moment many of the tools gaining prominence reinforce the power of the professional against the client or beneficiary.

6) However there is in many quarters a failure to understand that **strengthening civil society can be a developmental activity** in itself. Through supporting local civil society (not just NGOs) we can work to create the appropriate balance to the state, help develop local democracy, widen the role and understanding of the importance of citizenship and develop inter relationships between civil society groups through building trust between them. It is not always clear who is actually doing this work, although the case studies for our recent conference provide some examples.

7) The absence of a global **civil society representative body** (probably something not even realistic given the difficulties of even getting representation established at a national level). It is misleading to claim to have set up a representative global body. At best we might have brought together a body representing INGOs, and a few networks. But we can't claim much more than that. Why has globally civil society found it so difficult to create a stronger movement?

8) Some of the focus on the global has hidden from view the real weakness of **national level** platforms of civil society. The failure to prioritise support to civil society as an end in itself has meant that initiatives to develop institutions such as national platforms, local federations, and local civil society support organisations have not received the support they should have done. When they have received support it has often been as a process of instrumentalising them by an aid industry looking for mechanisms to push certain agendas rather than as part of a long term commitment to strengthening civil society. It might be worth looking at national platforms for voluntary sectors in developed countries to see how and whether they developed differently.

9) In INTRAC we have always treated civil society as the space between the state, market and household. Some, perhaps most NGOs will be members of civil society, but the corporatisation and market focus of many NGOs probably now places them outside civil society as non-profit organisations working in the market place. The underlying key areas of associational life we see civil society contributing to are in Appendix A.

## Conclusion

Internationally civil society is living through a difficult period. Many areas of life are unlikely to revert to the previous status, in terms of the global economy, changes in geo-political power relationships, and down to the way we do business. Many European NGOs are already talking about the need for a new paradigm, referring to the way they relate to groups in the South, the projections for their own futures, and the need to grasp issues which have long been avoided, such as relationships and roles with

regard to "partners" and "constituencies". Meanwhile it is clear that the poorest peoples will disproportionately suffer (even if the lower middle classes may slide back down the consumption ladder). Therefore we need to review ways of working more effectively and efficiently. This is a task for every NGO, wherever it is based. Some common sense and good management are needed to direct our organisations onto the best track. This is something we will have to do soon, judging by the speed of economic collapse, and the pressure of issues such as climate change, security, unstable and vulnerable governments. This is not the time for drawn out vague processes which start to look dated almost as soon as they are initiated, irrelevant in face of the real challenges that are now upon us on several fronts.

# Appendix A

## Functions of civil society

### A)  Helps generate the social basis for democracy

Civil participation extends democracy to the grass roots, protects and represents a multitude of (often minority) interests in relation to the majority political system. In doing so it creates systems, norms, behaviours, participatory organisations, networks and so on. The culture of democracy starts from the way a small village or sports association is run and spreads all the way through collective activity to national processes such as general elections. The experience of negotiating between positions, opinions, and interests at a local level is scaled up to the national, taking with it the particular culture or ways of organising things. This happens as a normal part of civil society associational and civic life; it is not an artificial process that can be externally created.

### B)  Promotes political accountability beyond party politics

Local level monitoring of diverse causes by special interest groups has the effect of a counter balance on restricted, elite control of the polity. From the small scale acceptance that each citizen has the right to speak, through to the concept that political leaders are not elites without responsibility to their fellow citizens, political accountability is again learnt and built up through a myriad of relationships and experiences.

### C)  Produces social trust, reciprocity and networks

Civic community in the form of horizontal organisations such as allotment associations, sports clubs, PTAs and religious communities, build up what some call 'social capital' – which creates the environment for transactions to take place without fear that they will not be honoured. This is also crucial to the working of the 'market', so that a level of social trust is built up between buyers and sellers, employees and employers. Even where formal unions are not present, a profusion of associations, chambers, clubs, societies and churches bring these commercial partners together socially and in doing so reinforce trust between individuals.

### D)  Creates and promotes 'alternatives' through collective action

Whether at the level of ideas or in practice. New ideas, activities, institutions and socio-economic solutions often arise through civil society. This is as true of society at the communal level all the way through to international levels of civil society. It has been argued that virtually all new ideas adopted by the UN came through civil society rather than from member states or the UN itself. It should be recognised that this freedom to evolve ideas could also present challenges to liberal democracy (what some call the uncivil society). It is after all the area where ideas compete with each other and some of these will indeed be incompatible and require negotiation across and within civil society as well as with the state and market.

### E)  Supports the rights of citizens and the concept of citizenship

In recent years the contract between state and citizen has been re-packaged for development through rights based approaches, although the concept of the contract between the state and citizen is much older and assumes that the state has to earn its legitimacy from its citizens. In its function of representing multiple and overlapping citizen interests, civil society engages with the state both at a theoretical level (as of course there is no written contract) as well as at the practical level - in the form of civil society lobbies for specific interests, services, legal and other protections from the state. In return the citizen and civil society accept the legitimacy of the state. In minority based authoritarian regimes such as dictatorships, where the regime is held in power by violence, the contract breaks down and the state (or rather the regime that has seized it) is considered illegitimate. The inability of all citizens to access the state once it has been undermined can easily lead to a state losing legitimacy and rapidly becoming vulnerable or fragile.

# Appendix B

## Analysis of other initiatives

## Mapping accountability: Introduction

Some overall reflections on our findings:

- The different accountability initiatives can be divided roughly into four different clusters:

1. Organisations/corporate businesses – who have developed tools for work with accountability (focus on **how** to implement accountability)
2. Networks of organisations – developed code of conducts/self assessments/commitment to accountability (focus on **what** should be done)
3. Network of NGOs that developed standards for accountability (what or how) – HAP-I, ALNAP, Sphere and People in Aid.
4. Research organisations/think tanks that produced papers discussing the concept of accountability

- The 'new' accountability initiatives are not on the whole very new. The emphasis given to participation for all stakeholders – has been discussed over many years.

- What is possibly new is the production of hands on **tools** (questionnaires/multiply choice questions/log frame approach) – many of which stress the ease of use which could explain their success. Missing in these simplified tools however, is any space for discussion with and involvement of stakeholders and analysis of what the accountability concept actually entails. The tools primarily seem to be able to measure quantitative indicators of quality of delivery and less so the actual result of the work in hand – so there is less openness to impact or even outcomes. They do not discuss the challenge of trying to measure or assess qualitative changes in such areas as capacity building, empowerment, etc. If these are discussed, it is not in relation to the tools on offer. Instead the discussion which does focus on impact (or even, output or outcome) brings nothing new either in the form of new ideas or new tools for implementing systems for impact evaluation. The tools are instrumental rather than analytical. There does seem to be a demand for these tools, although often the target groups for which they may be used are poorly defined so it is not always clear which type of organisation they are best suited for out of: INGOs, local NGOs, CBOs, organisations based in developing countries or developed countries).

## Part 1. Organisations/corporate businesses that have developed tools for the implementation of accountability

Within the cluster of NGOs/corporate businesses there are subdivisions.

- **Organisations that sell the concept of accountability by developing tools for implementation**
  Initiatives led by organisations (consultancy companies/think tanks) – which do not necessarily have a specific development focus. They have developed accountability models (tools kits/manuals, etc) that are inspired by audit models for private corporations. Some focus solidly on financial accountability or provision of high quality services. Example: Charity Evaluation Services

- **Sophisticated standards with a private corporate focus**
  Initiatives which aim at increasing accountability but where the accountability concept include civil society's role as watchdog of the actions of governments or private companies – much less focus given to NGOs' own role as implementers and understanding its own work through evaluation. Example: AcountAblity.

- **Development focus – aim to develop tools to implement/measure accountability**
  Initiatives with a clear development focus. Including – accountability to all stakeholders – especially to beneficiaries (or marginalised groups) of the development organisations' (e.g. INGO) projects. Include participation as part of accountability i.e. stakeholders should participate in organisation's planning, implementation and evaluation of project. Example: Action Aid and Keystone, although it is worth noting is that neither of these organisations have fully managed to include full participation in their tools/manuals for accountability. For example Keystone's tool for evaluation of accountability tends to focus on reviewing project documents rather than discussing with beneficiaries their perceptions of change or an agencies achievements.

| Organisation | **Action Aid** |
|---|---|
| Main work/org. mandate | Poverty reduction through programmes and advocacy |
| Staff background | Development background |
| Programmes | Education, HIV/AIDS, food rights, emergencies, women and girls, and governance. |
| LTA-initiatives | Action Aid's Accountability, Learning and Planning System (ALPS) includes guidelines for accountability and transparency. An important part of accountability is to beneficiaries (the poor and excluded) - a manual has been developed.<br>Comments on the Paris Agenda and points out importance of accountability that includes both accountability from /to donors and actors in the South |

**Approach to LTA:**
- ActionAid treats accountability and transparency as some of their core principles.
- Accountability
    - to all stakeholders especially poor and excluded
    - poor and excluded take part in programming and decisions that affect them
    - Facilitate analyses by poor peoples and ensuring their priorities influence the work
    - Work with poor and excluded in research, analysis and advocacy.
- Transparency

- – Information to be transparent, especially to poor and excluded
- – Assess value for money in comparison to impact, should be done in cooperation with partners
- – Information relevant for those who use it
- – Information sharing.
- Action Aid defines itself as having multiply accountabilities – to poor and excluded (beneficiaries) – who are the most important, as well as to local partners, volunteers, donors, governments, staff and trustees.
- Action Aid is also doing work related to the Paris Agenda – arguing for:
    - Support for a more participatory process
    - Ownership of aid processes not only by government but also civil society and citizens in each country.
    - Removal of aid conditionality
    - Set up mechanisms that ensure monitoring of both the receiving state and donors, it is also important to include donor transparency
    - Move away aid reform activities from the OECD to a more representative institution
    - Improve international accountability through UN mechanisms.

**Motivation for the accountability initiative:**
- Recognition in organisation; the need to continue the learning process in order to improve programme implementation. Have used ALPS for several years but felt it needed to be updated.
- Improve efficiency but retain accountability

**Implementation of LTA:**
- Have Accountability, Learning and Planning System (ALPS) developed into guide – includes information on how to involve beneficiaries and local (partner) organisations in planning, implementation and monitoring.
- The aim of guide is to improve accountability, learning and planning.
- The manual mainly targets Action Aid staff.
- It provides information on how to review the organisation's work; through regular reviews which should be conducted at different levels and areas within the organisation.
    - Participatory review: should be done at least once a year
    - Peer review: conducted within all country programmes (by Action Aid staff reviewing each others work) – peer review done to improve accountability and learning and to facilitate discussion between country management and international management. However note that this is not peer review in the sense of using external peers.
    - Governance review – board of trustees carry out review of their work/role.

| Organisation | **CIVICUS** |
|---|---|
| Main work/org. mandate | Networking, capacity building and monitoring of civil society |
| Staff background | Development background |
| Programmes | Civil society index, civil society network, civil society watch, LTA, poverty, participatory governance, networking conference. |
| LTA-initiatives | Special LTA programme - enhancement of legitimacy, transparency and accountability of CSOs - as well as the public trust in CSOs - by improving their individual and collective governance. To encourage more participative and accountable models of governance and partnership. Produced paper on legitimacy and accountability – discussing the concepts |

**Approach to LTA:**
- Define accountability as: "responsibility to answer for particular performance to specific stakeholders".
- CIVICUS identified four main accountability mechanisms (need to ensure accountability):
    - Transparency – full information between organisation and stakeholders in decision making, implementation and report writing. Important to make information available.
    - Participation – stakeholders to be involved in decision making and planning. This should include regular consultations with stakeholders.
    - Evaluation – possible to use stakeholders to assess activities, output, outcome and impact. System should be set up for this.
    - Complaint system – system for questioning performance and results.
- Accountability more specific than legitimacy – focus on specific claims.
- CSO accountable to different kind of stakeholders (upwards to donors), downwards (beneficiaries), inwards (staff and volunteers), outward (other organisations, etc).

**Motivation for the accountability initiative:**
- The continued increase in the number of CSOs, therefore the issue needs more attention – especially given the concern about the accountability of some of these organisations.
- More organisations recognise the importance of being accountable.
- Some CSOs have not traditionally prioritised accountability, which has subsequently raised questions about their legitimacy
- CSOs changing roles from service providers to capacity builders/advocates also requires another kind of probably more sophisticated approach to accountability.
- CSO now also work globally (not just in one area) generates the need for new/different forms of accountability.

**Implementation of LTA:**
- CIVICUS has a special LTA programme which aims to:
    - Widen the debate on civil society's LTA
    - Increase capacity and provide tools/resources
    - Improve sharing of experiences globally within civil society (CIVICUS hopes to create a platform for this).
    - Increase the commitment to LTA
- Produced scoping paper –'Civil Society Legitimacy and Accountability' – which discusses/outlines forms of legitimacy and accountability.
- The paper defines three sources of accountability:
    - Established societal ideals – norms and expectations of society
    - Negotiated domain standards – created by organisations within specific area, e.g. code of conduct for accountability
    - Choice of organisation – how much emphasis do they want to give to accountability to different stakeholders
- CIVICUS has not developed any LTA tools but has compiled and listed tools from their member organisations. The programme hopes to improve the understanding and to encourage discussion of the concept rather than providing solutions.
- Have defined criteria essential for accountability:
    1. articulate strategies and value change
    2. identifying and prioritising organisation's stakeholders
    3. setting standards and performance measures
    4. assessing and communicating performance results
    5. creating mechanisms and enable performance consequences to stakeholders that can hold CSO accountable

Note: CIVICUS refers to work of both Keystone and AccountAblity within setting standards and performance measure. They describe Keystone's work as revolutionary.

- Points out – variety of approaches required to suit the needs of a wide diversity of CSOs.

| Organisation | **Charities Evaluation Services (CES)** |
|---|---|
| Main work/org. mandate | CES is a registered charity and a company limited by guarantee, established in 1990.<br>Their 'aim is to increase the effectiveness of the UK NGO sector by developing its use of evaluation and implementation of quality assurance. |
| Staff background | Have around 25 staff. |
| Programmes | 1. Organisations can buy their guide (PQASSO, the practical quality system for small organisations) and make self-assessment<br>2. CES offers training and evaluation services<br>3. CES offers accreditation of the PQASSO mark<br>4. Offers PQASSO accreditation to organisations |
| LTA-initiatives | Developed quality assurance system – PQASSO (Practical Quality Assurance System for Small Organisations) |

**Approach to LTA:**
- Focus on systems for quality assurance rather than LTA.
- CES emphasis that evaluation and quality can and should support both organisational learning and development and also accountability to stakeholders.
- Aims at low cost training and other support services (within quality assurance) to charities, other NGOs and funders, regulators, government and policymakers.
- Developed quality assurance system – PQASSO (Practical Quality Assurance System for Small Organisations) Quality standards within: Planning, governance, leadership and management, user-centred service, managing people, learning and development, managing money, managing resources, communications and promotion, working with others, monitoring and evaluation and results.

**Motivation for the accountability initiative:**
- Quality needed for voluntary organisations if they want to provide good services.
- Because voluntary organisations'' work with the public and private sector – they need to show the quality of their work, including efficiency and effectiveness.

**Implementation of LTA:**
- Have produced resources on monitoring and evaluation, etc. For example, their manual on quality assurance, PQASSO.
            - Organisations can buy manual and make self-assessment
            - CES offers training
            - CES offers accreditation of the PQASSO Quality Mark.

## Comments on the PQASSO manual
- Each chapter sets out basic indicators, which are intended to enable an NGO to self-assess against the requirements of one of the three levels of quality work defined in the manual.
- There is little discussion of how the indicators are set and why they are important in terms of causal links. For example, it does not explain how to measure whether 'staff and volunteers skills and knowledge are *actually* increased as a result of learning and development' – it just assumes they are.

- The chapter 'user centred services' of the manual targets CES's clients (NGO/CBO). It aims to help them involve their direct and indirect beneficiaries by getting feedback from them.
- The concept of "user-centred services" does not however encompass a wider more profound concept of participation but is limited to ensuring that an organisation is acting on behalf of the best interests of users/beneficiaries. Although at the highest level (three) an indicator is set which is aimed at involving users in designing and evaluating services and activities.
- It is not really clear that participation is anything more than minimal and excludes any consideration of participation in decision making, monitoring, or evaluation of impact.
- The organisation should make its own self-assessment of its relation with its beneficiaries.
- The self-assessment is done through discussion with those involved answering a number of multiply-choice questions (scoring boxes) related to the specific topic.
- The manual is hands on and simple; facilitating self-assessment, however it does not, to any larger extent, encourage participation of beneficiaries in the assessment. The guidance advises the organisation to review project documents and reports rather than entering into discussions with other stakeholders.
- The manual provides a format (multiply-choice questions) for action plans – which should be filled in after the self-assessment.
- The manual does not have a specific international development focus (focus on organisations working in developing countries) but targets organisations working within the UK. However, CES themselves state that the tool has now also been introduced in emerging civil societies such as Hungary, Croatia, Japan, India and Bangladesh.
- The content has similarities with organisational assessments of private corporations and some approaches to organisational audits.
- The assessment can be made at three levels, where larger organisations should aim at passing level three.
- The guide won the UK charity Awards Effectiveness in 2008. The jury felt that the tool had raised standards in the third sector.
- The use of quality within the UK NGO sector was studied by centre of Voluntary Action Research at Aston Business School in 2004. The study looked at different tools available for quality assurance in UK voluntary sector and found PQASSO the most widely used. They noted that there is little evidence that volunteers and users are involved in the implementation of the quality assurance system.
- The guide costs £95
- CES have produced a range of other material, primarily on M&E and also a guide on work with refugees (in the UK).

| Organisation | **Keystone** |
| --- | --- |
| Main work/org. mandate | Organisational effectiveness (organisation working with human development)<br>Keystone has a development focus |
| Staff background | Development |
| Programmes | By offering three different services:<br>1. Have developed system for voice of beneficiaries (participation).<br>2. Evaluations<br>3. Impact assessments |
| LTA-initiatives | Develop tools for planning, measuring and communicating social change<br>Give emphasis to beneficiaries' participation |
| Comments | Questions how LFA defines impact as long-term effects |
| Funders | The Omidyar network US, the Hewlett Foundation US, The Nelson Mandela Foundation South Africa, the Shuttleworth Foundation South Africa and grant from Ford Foundation US |

**Approach to LTA:**
- Keystone does not clearly describe their approach to accountability on their webpage. The concept is however defined in one of their documents; in terms of how an organisation should hold themselves accountable to external actors – especially its own stakeholders and internally; how an organisation applies its own values and mission. It argues that this requires the involvement of all stakeholders (not only donors) in the planning and measurement of success.
- They have a publication that discusses stakeholder's role and possibilities to influence or demand accountability (Learning with constituents, Keystone, June 2008).
- Three levels of accountability to:
    - Donors, trustees, etc - legal authority to demand accountability (upwards)
    - Partners, etc – provide support organisation needs (horizontal)
    - Beneficiaries (primary constituents) (downwards)

  Gives importance to accountability to beneficiaries, the empowerment of beneficiaries so that they can **demand** accountability.
- They touch upon the difference between the evaluation of capacity building/empowering programmes for example and service delivery projects.

**Motivation for the accountability initiative:**
- The felt need for new methods and tools for reporting change to stakeholders, and the focus on beneficiaries and community based organisations.
- They question the log frame definition of impact; as long-term effects. They would like it to mean the contribution to meaningful and lasting change (outcome). Impact thereby could be short and specific, both positive and negative. Although this goes against the normally understood definitions as used by most M&E approaches.

**Implementation of LTA:**
- Accountability services: Work with beneficiary participation – focus on feedback from direct and indirect beneficiaries on organisational performance, and 'constituents' voices'. They conduct feed back services (on behalf of NGO clients) – written questionnaires to get feed back from beneficiaries. Such an approach doesn't include cooperation and dialogue with beneficiaries during the planning and implementation process. They seem to give little attention to process, rather to outcome.
- Developed a tool, '**Impact Planning and Learning (IPL)**' – to help organisations to assess/evaluate outcome and impact and report back to beneficiaries (accountability).
- This tool encourages cooperation with other actors, but not necessarily direct involvement in their work, rather to ensure they complement each other.
- Endorses AccountAbility's AA1000 standards for accountability.
- The tool (questionnaire with numerical outcomes) is provided for the measurement of accountability. The approach is to survey beneficiaries rather than involve them fully in the programme cycle.
- Publications include a tool to identify stakeholders (constituencies) and how to engage them and on how to get feedback from beneficiaries.
- They conduct "efficiency" or "benchmark" evaluations by comparing their client with other organisations.
- They also provide services for donor's by helping them assess an organisation by looking at their Strategy, Accountability, and Operational Integrity.
- Finally they assist the development of models for common reporting.

| Organisation | **AccountAbility** |
|---|---|
| Main work/org. mandate | AccountAbility defines its role as trying to coordinate, developing and promoting new accountability tools. This includes development of standards for accountability and governance, including standards for stakeholder engagement, aiming at sustainable development.<br><br>Established in 1995.<br><br>Cooperation with and support from governments, the UN, the World Bank, private corporate and civil society organisations. |
| Staff background | Mix of development and corporate |
| Programmes | Advise and support in sustainable development, by providing standards. |
| LTA-initiatives | For AccountAbility - accountability entails work on and around corporate Social Responsibility e.g. environmental issues.<br>They also give importance to stakeholder engagement<br><br>The first focus for AccountAbility was on improving social auditing and reporting. |
| Donors | DFID, Esmee Fairbairn Foundation, European Commission, Ford Foundation, GTZ, IDRC, Levi Strauss Foundation, Rockefeller Brothers Fund, Shell Foundation, USAID and World Bank |

**Approach to LTA:**
- For AcountAbility - accountability primarily means working with corporate social responsibility e.g. environmental issues – focus on companies (webpage).
- AccountAbility defines three principles for accountability:
    - Inclusiveness – an organisation must accept accountability to those affected by its work (the impact of its work). Stakeholder involvement at all levels and during all stages.
    - Materiality – organisation must work with issues relevant and significant for organisation and stakeholders. A material issue influences an organisation's decisions, actions and performance. Organisation should have process in place that decides whether an issue is material, i.e. if the issue is relevant for the sustainability of the organisation and its work.
    - Responsiveness – an organisation must be responsive (through actions and decisions) to stakeholder issues and concerns that affect performance.
- Civil society is given two roles within the accountability discussion –as *advocates* demanding accountability and as being *accountable* to their beneficiaries.
- Civil societies is also defined as having a role in relation to the private corporate sector and its potential to influence and support CSR initiatives. civil society should function as; advocates for accountability, watchdogs, experts and partners in development projects.

**Motivation for the accountability initiative:**
- The purpose of the AA1000APS (2008) is to provide internationally recognised standards for accountability.
- A21 initiative intends to discuss the ongoing AccountAbility initiative by mapping gaps, learning experiences and tools for work with accountability issues.
- The first focus for AccountAbility was on improving the practice of social auditing to reduce trust deficits.
- Launched the AA1000 Framework with the aim to support an organisations work for sustainable development by improving the quality of social and ethical accounting, auditing and

reporting. Built on this framework by developing standards for accountability, assurance and stakeholder engagement.

**Implementation of LTA:**
- They developed their own accountability standards and guidelines, in order to help organisations (any sector including public and civil society) improve their sustainability and performance (AA1000 series). They have several manuals for this including assurance standards (assurance defined as a method to evaluate accountability) and stakeholder engagement.
- The updated version for 2008 was the result of a consultative process involving 20 countries.
  - AA1000APS (2008) AccountAbility Principles
  - AA1000AS (2008) Assurance Standard
  - AA1000SES (2005) Stakeholder Engagement Standard
- The content has similarities with organisational assessments used by private corporations (e.g. ISO), the standards are meant to complement other international standards and guidelines e.g. ISO and GRI guidelines. The aim appears to be the development of standards for accountability.
- They have defined the assessment criteria (including management, performance and reporting) for accountability including financial and non-financial aspects.
- They give importance to stakeholder engagement (mainly from a corporate perspective).
- Overall, the focus is to provide support to businesses in developing CSR by indexing them. They argue that this will increase their **competitiveness**
- Also ranks over 100 countries in terms of 'social competitiveness' (responsibility).
- Work with countries, sectors and companies interested in embedding responsible business practices to contribute to their competitiveness.
- Developed an approach on how to do strategic planning for cross-sectoral work to improve sustainable development. cross-sectoral in this context referring to private corporations working with civil society or government.
- Are in process/have developed framework for standards for reporting for non-profit organisations. This will include multi-stakeholder dialogue on accountability and transparency as well as field testing of these standards.
- Used to publish a Journal 'AccountAbility Forum'. Had one special issue on NGO accountability April 2004

Manuals presenting standards available for free on AccountAbility's web page.

| Organisation | **One World Trust** |
|---|---|
| Main work/org. mandate | Independent think tank set up by MPs |
| Staff background | Development/ development research |
| Programmes | Different aspects of and work for accountability |
| LTA-initiatives | Accountability principles for research organisations<br>NGO accountability and self-regulation, international financial institutions and MDBs, citizen participation, etc |

**Approach to LTA:**
- Stakeholder approach – accountability to anyone that has been affected by the organisation's policies; donors, beneficiaries, within organisation and to peer organisations.
- Accountability includes:
  - **Transparency**: accessible and timely information that all stakeholders can understand and relate to (financial reports, annual reports and evaluations).

- **Participation**: active engagement by stakeholders in decision-making and activities. Ensure also marginalised groups represented. Not all stakeholders can participate in full all the time – participation needs to be in line with an organisation's priorities and defined criteria.
- **Complaint and response mechanisms**: safe way for staff, partners, affected communities, wider public file complaint and receive response
- **Evaluation**: monitors and reviews progress and results in relations to goals and objectives. Full participation of stakeholder in evaluation process.
- Stakeholders should be involved in every stage of decision-making, the organisation needs to balance accountability to different stakeholders according to organisation's mission and considering other criteria.
- Accountability increases organisations legitimacy, credibility, governance and improve stakeholders situation.
- Accountability a continues process (not just a one off).

**Motivation for accountability initiative:**
- CSOs have increased influence in society and therefore there is a need for better accountability.
- Present accountability mechanisms are imperfect in a range of sectors (intergovernmental, civil society and trans-national corporations).
- New global and regional organisations requires new forms of accountability – there is at present an accountability gap; it is not always possible to demand accountability in the absence of appropriate mechanisms.

**Implementation of LTA:**
- Project to examine civil society accountability in commonwealth countries.
- Project on accountability for IGOs, TNCs and INGOs; assess accountability and develop networks to promote learning around accountability.
- To develop an online database of self-regulatory initiatives currently in use at the national, regional, and international level that users can access and search online.
- Yearly assessment accountability of 30 INGOs, IGOs and trans-national corporations. Assesses: transparency, participation, evaluation and complaint mechanisms.
- Accountability Index.
- Self-regulatory accountability initiatives are emerging, lots of new initiatives emerging – constructing database to provide information/mapping of initiatives.

## Part 2. Accountability: Codes of conducts and self regulation

There are several initiatives or networks for code of conducts with focus on or including accountability. Some of the first included:
- In 1997 the NGO community in South Africa hosted an intensive discussion of accountability and legitimacy after the fall of apartheid.
- In 1998 NGOS in Ethiopia developed a code of conduct - aim to ensure transparency and accountability, better communication stakeholders and development and sharing best practise (according to CIVICUS) this was later updated.
- These initiatives have been followed by several other local initiatives for self-assessment outlines and code of conducts (Organizational Self-Analysis for NGOs (OSANGO). Initiative from Indian NGOs defining what NGOs should assess when they do self assessments, Uganda NGO forum code of conduct, Botswana NGO code of conduct, etc).

## General comments about the codes of conduct

**Approach to LTA:**
- All of these codes of conducts specify accountability (and transparency) as important.
- The definition of accountability is vague but accountability is (generally) defined to include not only accountability to donors but also (but not in all CoC) to beneficiaries and staff. However, less attention is given to accountability to beneficiaries. Often accountability to the general public (potential private donors) is given more attention than accountability to beneficiaries.
- Most primarily define accountability in terms of financial accountability or reporting to donors or provision of information about activities to the general (donor) public, while others (but relatively few) include broader concepts (including participation and consultation with beneficiaries). When setting standards most focus on internal standards – compliance with national NGO laws and regulations.
- Of the over 20 CoC reviewed most are either for NGOs (and occasionally CBOs) in developing countries or for INGOs working in development countries.

**Motivation for the initiatives:**
- According to the text in the codes (or information provided along with them) they are seen as necessary because of the growing number of CSOs/growing importance of civil society and the globalisation of civil society, as well as the fear of external (public and donors) criticism. CoC are regarded as one way to tackle or avoid such criticism.
- Organisations can use a CoC to state a commitment to its principles, and identify irresponsible CSOs (or at least this is claimed in several of the CoC preambles, although it is never very clear how this would be done).
- Improve performance and quality (transparency, accountability). However the CoC do not on the whole specify how this would be done nor is it clear how signing a CoC will lead to better quality work or improved accountability.
- Serve as statement to beneficiaries, donors and public the importance of high standards and to support efforts to identify irresponsible NGOs.

**Implementation of LTA:**
- There are few guidelines or tools for implementation of these codes of conduct or guidelines on how to conduct self-assessment or on how to fulfil the obligations of the CoC. There is a clear gap between the aspirations of the codes and the implementation and compliance with them by signatories. They are better at stating what should be done than they are at being specific about

how to achieve this. This makes internalisation and adoption to the codes more difficult, especially for smaller organisations or organisations spread across the globe.

- Most CoC fail to agree a compliance procedure or to specify who should be responsible for monitoring or enforcing implementation. All of these codes of conduct are self-regulatory without really mechanisms for ensuring compliance. There are examples however of donors whose financial support is conditional upon an NGO becoming signatory to a code. Some NGO networks have tried to make it obligatory for signatories to report on progress, develop work plans, and implementation; or for example have developed a complaints mechanisms for when signatories do not live up to the code of conduct. Others have created a body (usually NGO network secretariat or members/NGO network board) that oversees implementation and investigates complaints.
- Some codes of conduct also include minimum standards for accountability and transparency or for defining the good practice of NGO field work.

**Examples of where codes of conduct or performance standards have been taken further than self-implementation:**

- The Australian government has made funding conditional that NGOs sign the ACFID (Australian Council for International Development's) code of conduct. This focuses on a organisation's internal affairs such as governance, financial control and donor reporting.
- InterAction (US-based Council for Voluntary International Action) has developed performance standards, including for accountability; Private Voluntary Organization Standards. Including standardised self-monitoring through a checklist to support the members' in their self-monitoring. It is mandatory to complete and sign the checklist on a yearly basis. The checklist is extensive but standardised (tick a box), which limits the approach to (accountability) LTA.
- Five InterAction members working with/for children set up a system for the external certification of work with children. The external audits are being accredited by Social Accountability International (SAI). The auditing process includes site visits, both at these agencies' respective US headquarters and at a random sampling of select field offices in other countries.
- The Philippine Council for NGOs has developed certification of NGOs in cooperation with government, where people that donate money to a certified NGO gets tax allowances. When an organisation applies for certification the Philippine Council for NGOs (the seven biggest NGO coalitions) evaluate whether the organisation lives up to the predefined standards required for certification. However, standards focus only on the administrative and organisational structures not on relationships with beneficiaries.
- Pakistan Centre for Philanthropy's Non-Profit Organization certification programme seeks to provide independent and objective evaluation of the NPO in critical areas of internal governance, financial management and programme delivery. The aim is to increase transparency, accountability and good governance within NGOs. The objective is a certification that helps donors and the government in identifying credible partners for social development and gives the right to tax exemptions. The focus is however given to administrative and organisational structures and little attention is given to accountability in terms of stakeholder involvement and participation.

Details of some of the more important (well recognised) codes of conduct:

**Code of Good Practice for NGOs Responding to HIV/AIDS**
First CoC in humanitarian sector. Finalised for signatories in 1994.

**Approach to LTA:**
- When defining accountability give strong emphasis to the involvement of affected communities.
- Aspirational standard (it does not set minimum standards)

**Motivation for the initiative:**
- Support role and to build wider a commitment of NGOs in combating HIV/Aids
- Improve quality of work
- Better cooperation between different NGOs and unite them around a shared vision of good practise

**Implementation of LTA:**
- Self-regulatory; it is up to each signatory to make sure that they comply with the code of Good Practise
- Signed by INGOs, national and local NGOs.
- Developed support tool for the self-assessment of the implementation of the code.

**The International Non-Governmental Organisations (INGO) Accountability charter**
(ActionAid International, Amnesty International, CIVICUS World Alliance for Citizen Participation, Consumers International, Greenpeace International, Oxfam International, International Save the Children Alliance, Survival International, International Federation Terre des Homes, Transparency International and the World YWCA)

Originates from one of the annual meeting of civil society leaders - International Advocacy Non-Governmental Organisations (IANGO) Workshop.

**Approach to LTA:**
- Purpose of charter: outline who the organisations are, what they do and why they do it. Create openness for accountability and transparency to stakeholders and the public; keep public trust.
- The purpose of the charter is defined as:
  - identify and define shared principles, policies and practices
  - enhance transparency and accountability, both internally and externally
  - encourage communication with stakeholders
  - improve our performance and effectiveness as organisations.
- Charter defines stakeholders – inclusive definition ranging from beneficiaries, staff to media and general public.
- Outlines principles of work for signatories. They should include respect for universal principles (HR, etc), independence, responsible advocacy, effective programmes, non-discrimination, transparency, good governance, ethical fund raising and professional management.

**Motivation for the initiative:**
- Participants raised the importance of INGO legitimacy and accountability – INGOs growing importance (access to resources and influence over policy makers) initially with a very specific focus on international advocacy later they tried to make the code more inclusive of all INGOs.

**Implementation of LTA:**
- Hauser Centre at Harvard University helped organisations draft charter. Signed June 2006 by 11 organisations
- Each organisation decides how to apply the charter to their own organisation (self-assessment) but there are basic guidelines on how to fulfil what is set out in the charter.
- Ford Foundation funds the charter Secretariat hosted by cIVICUS

## People in Aid code of conduct
Focus on an organisation's own staff. Could be said to have accountability approach in terms of organisation's accountability to staff.

## Codes of conduct and anti-terrorist debate
Both the EU and the USA have come out with code of conducts promoting transparency, accountability and best-practise to avoid funding going to terrorist activities:

## European Commission Code of Conduct for Non-Profit Organisations to Promote Transparency and Accountability Best Practices

**Approach to LTA:**
- Focus on financial control – to eliminate the risk of funding terrorist and criminal activities.
- Focus on reducing risks for donors rather than increasing benefits for beneficiaries.

**Motivation for the initiative:**
- It was claimed that non-profit organisations have exploited financing and used it for terrorism and other kind of criminal abuse – a CoC was seen to be required to protect the sector, to strengthen donor integrity and confidence, higher standards of transparency and accountability should be applied by non-profit organisations.
- To improve transparency and accountability - non-profit organisations must demonstrate their responsibility towards public generosity and help guard against misuse.

**Implementation of LTA:**
- EU Member States should ensure that they have designated competent authorities with responsibility to oversee the non-profit sector. This means control from authorities, with rewards (such as tax exemption) for those NGOs that gain approval by the authorities.
- State control of NGOs.

**UK organisations commented/responded in writing to guidelines. BOND highlighted:**
- No proof funding to terrorism through non-profits widespread.
- There are already laws in place to combat terrorism, as CoC not needed – rule of law to be enforced instead.
- Concerned that Muslim non-profit would be targeted

**CONCORD comments:**
- CoC and other similar measures create suspicion towards civil society.
- CSO singled out as a source of funding for terrorism, there is no proof this is the case – civil society sector seen as part of problem not part of solution when it should be regarded as the opposite.
- Risk of reduced funding to some countries and organisations.
- Risk of targeting and focusing on Islamic organisations.

## Other self-regulatory initatives:

**NGO Forum for Accountability**
(One World Trust function as secretariat)
(It might be that this no longer exists, no information on One World webpage and several web links not working).

- UK NGOs (local, national and international) work together for more accountability
- Set up forum to help each other understand and work with accountability
- Have set their aims to:
  1. Promote good NGO accountability practice
  2. Assist participants to increase and improve their own accountability and the accountability of their partners
  3. Monitor and share information about trends in accountability in general and NGO accountability in particular
  4. Foster cooperation and inclusiveness by bringing NGOs together to share information, facilitate joint action and develop strategic relationships
  5. Promote cooperation, transparency and partnerships between local, national and international NGOs based in the UK.

## Part 3. Networks for evaluation/best practice (accountability)
Within humanitarian sector several initiatives increase efficiency and accountability – only four were reviewed, as they are the ones mostly discussed and referred to.

**ALNAP** (Learning, accountability and performance in Humanitarian action)
Aim: Promote learning within humanitarian sector through evaluation and provision of lessons learnt trough publications, evaluation database, meetings and trainings.

LTA: Not specific, just define accountability as one important aspect in humanitarian interventions. Do compile evaluations of humanitarian programmes.

Network hosted by ODI

**HAP-International**
Aim: Developed standards for accountability and management in humanitarian actions

HAP builds on alliance of organisations that implement standards through self-regulation.

**Approach to LTA:**
- Define accountability in such way that it emphasis accountability to beneficiaries, emphasis information sharing with beneficiaries and beneficiaries participation (inclusion).
- Focus on possibility for disaster affected to be able to demand accountability from humanitarian agencies.

**Motivation accountability initiative:**
- More financial aid, growing number of humanitarian actors and after some financial and programmatic scandals - several agencies felt there was a need to develop, implement and monitor accountability principles for humanitarian NGOs.

**Implementation of LTA:**
- Member based including most large INGOs working in humanitarian field.
- Set up system for self-regulation. Standards and benchmarks for accountability.

- Members also expected to address complaints from beneficiaries.
- HAP-I has a complaint mechanism; if it receives complaints a committee will review them and ask for an explanation from the implementing agency.
- Have a secretariat that provides strategic and technical services, monitors the implementation of the accountability work plans, and assists agencies in responding to complaints.
- Benchmarks for performance and principles for accountability, includes involving beneficiaries in the planning, implementation, monitoring and evaluation of programmes and report to them on progress.

**People In Aid**
Global network of development and humanitarian agencies
Have defined code of conduct for the quality of human resource management for staff working mainly in humanitarian contexts.

**Sphere**
Process of developing standards within sectors – a process rather than network of organisations

**Approach to LTA:**
- Commitment to accountability but no specific focus
- Not as much importance to accountability as HAP but outlines participation (consultations, involvement and information sharing) as important. could possibly be said that standards and indicators are quite standardised/traditional and therefore add little new in terms of finding new ways to improve accountability.
- Note importance given to including beneficiaries through whole project cycle.
- Relates to code of conduct for the International Red cross and Red crescent Movement and Non-Governmental Organisations (NGOs) in Disaster Relief.

**Motivation for this initiative:**
- Minimum Standards and the key indicators developed by humanitarian NGOs and the Red cross and Red crescent movement.

## Part 4. Research centres involved in accountability debate

(Both IDS' and ODI's work has been mentioned in documents on this subject. Both of them have produced papers discussing accountability, but otherwise don't seem to do that much work or active research around accountability)

**IDS:**
Has produced policy brief and working paper on accountability. Accountability discussed from a general perspective (no special focus to civil society's role).
Aim:

Implementation of LTA: No projects specified on webpage

**ODI:**
Civil Society Partnerships Programme - includes work on accountability

Aim: strengthen civil society by using research based evidence to promote pro-poor development policy.

Implementation of LTA: The programme/research has produced one report on (North-South) partnership and accountability. Defines accountability crucial aspect of partnership but focus of report on partnership.
The Civil Society Partnerships Programme include training and capacity building activities but it is unclear if this include specific work around accountability

ODI also produced a briefing paper on accountability.