CSO Accountability Documentation Project

CPDE Working Group on CSO Development Effectiveness
Voluntary Action Network India
2014
CSO ACCOUNTABILITY DOCUMENTATION PROJECT

2014
Photos of various activities that seek to promote Development Effectiveness and CSO accountability
ABOUT THE PROJECT

The Working Group on CSO Development Effectiveness (WG on CSO DE) of the CSO Partnership for Development Effectiveness (CPDE) in collaboration with Voluntary Action Network India (VANI) launched the CSO Accountability Documentation Project as part of its mandate of spearheading the promotion and implementation of the Istanbul Principles, and the International Framework on CSO Development Effectiveness, among CSOs from different geographic and sectoral backgrounds. The group also covers advocacy and outreach activities in promoting CSOs work on their legitimacy, transparency and accountability, especially at the country-level where CSO work and practice are greatly felt and directly affecting the lives of the poor and marginalized.

The CSO Accountability Documentation Project was launched to highlight the importance of CSO accountability in advancing discussions on CSO DE, and how this agenda can be used by CSOs to concretely demonstrate their legitimacy, transparency and organizational effectiveness. The project also compiles evidences on how accountability and transparency were promoted by the CSO community in different country contexts, to strengthen CSOs’ diverse roles in development cooperation.
ACRONYMS

ACBAR: Agency Coordinating Body for Afghan Relief
ACFID: Australian Council for International Development
AusAID: The Australian Agency for International Development
CA: Credibility Alliance
CRDA: Christian Relief and Development Association
CSO: Civil Society Organization
DOF: Department of Finance
HAP: Humanitarian Accountability Partnership
INGO: International Non-governmental Organization
NDC: NGO Development Centre
NGO: Non-government Organization
NPO: Non-profit Organization
PCM: Pakistan Certification Model
PCNC: Philippine Council for NGO Certification
PCP: Pakistan Center for Philanthropy
PVO: Private Voluntary Organisation
QuAM: Quality Assurance Mechanism
SCP: Self-Certification Plus
VO: Voluntary Organization
WANGO: World Association of Non-Governmental Organizations
THE DOCUMENT

This document is divided into two broad sections.

I. The first part of the document aims to bring CSOs into a common understanding of CSO legitimacy, transparency and accountability, as this relates to the development effectiveness agenda.
   1. Review of the Istanbul Principles, and CSO Development Effectiveness Agenda
   2. Meaning of Accountability from the perspective of the civil society sector
   3. Purpose of CSO Accountability
      a. On organizational effectiveness
      b. On the multidirectional nature of CSO Accountability
      c. On the issues of legitimacy, transparency and accountability of the whole sector
      d. On the issue of enabling environment for civil society
   4. Historical development of CSO Accountability globally

II. The second part of the document deals with the current state of CSO Accountability globally by providing evidences on mechanism and initiatives implemented and subscribed by a number of CSOs.
   5. Different initiatives around accountability
   6. Scoping of CSO Accountability initiatives globally

The paper also includes a training guide on CSO Accountability.

NOTE: As there are different terminologies for the voluntary sector in different parts of the world, therefore in the report the names non-governmental organizations, voluntary organizations, civil society organizations, non-profit sector, third sector, independent sector have been used interchangeably.
REVIEW OF THE ISTANBUL PRINCIPLES, AND CSO DEVELOPMENT EFFECTIVENESS AGENDA

In 2008, a coalition of diverse CSOs from around the world took the initiative of developing the Open Forum for CSO Development Effectiveness, with an agenda of creating a shared framework of principles that defines effective CSO development practice and elaborates the minimum standards for an enabling environment for CSOs, while at the same time promoting civil society’s essential role in the international development cooperation system. ¹

The major goal of this first ever global, participatory, cross-sectoral initiative was to define and promote the roles and effectiveness of the civil society sector in development, based on a shared framework of principles. The Open Forum consultations process was guided by a 29-member Global Facilitation Group of CSO platforms worldwide. In its three-year mandate from 2009 to 2011, the Open Forum reached out to thousands of CSOs across the globe through national, regional, and thematic consultations with the aim of identifying the common principles that guide their work as civil society and the standards for an environment in which they can operate most effectively. The worldwide consultation process was designed to make the process fully participatory and enable the greatest possible number of CSOs to contribute in ensuring that the Open Forum process was legitimate and inclusive of civil society globally. In conjunction with the civil society consultations, the Open Forum also held multi-stakeholder meetings at regional, national and international levels in order to facilitate dialogue and discussion between CSOs, donors and governments on the enabling conditions for a vibrant civil society.

¹ Open Forum on CSO Development Effectiveness. 2010. Putting the Istanbul Principles into Practice
THE EIGHT ISTANBUL PRINCIPLES

1. Respect and promote human rights and social justice

2. Embody gender equality and equity while promoting women and girls’ rights

3. Focus on people’s empowerment, democratic ownership and participation

4. Promote environmental sustainability

5. Practice transparency and accountability

6. Pursue equitable partnerships and solidarity

7. Create and share knowledge and commit to mutual learning

8. Commit to realizing positive sustainable change

Through the Open Forum process, civil society developed the Istanbul Principles for CSO Development Effectiveness\(^2\) at the First Global Assembly of the Open Forum in 2010. A year later, CSOs came together at the Second Open Forum Global Assembly in 2011. This assembly produced the International Framework for CSO Development Effectiveness\(^3\) – which includes the eight Istanbul Principles and the critical conditions for enabling environment for CSOs - and launched a series of tools for its application at the national level, and by individual CSOs around the globe. The International


Framework is the first ever global statement from civil society on the effectiveness of their work in development cooperation.

The International Framework is divided into three main sections:

a. Guidance for the implementation of the Istanbul Principles for CSO Development Effectiveness by CSOs;

b. Strengthening Mechanisms for CSO Accountability; and


The International Framework also looks at the different dimensions on CSO accountability while recognizing the differences in the nature of CSO legitimacy and transparency practices, in the context of the guiding principles. It also recognizes the different initiatives of CSOs for self-regulatory frameworks especially in countries where there are no specific accountability mechanisms.

Box 1.

More than 70 national consultations with 3500 organizations were consulted to formulate the set of eight Istanbul Principles. The 8 Istanbul Principles for CSO Development Effectiveness are a set of mutually shared values guiding the development work of CSOs worldwide. As such, they are an integral part of the International Framework for CSO Development Effectiveness and a distinct globally acknowledged reference of effective development work for CSOs across the world.

In 2011, the Busan Partnership Document, the outcome document of the 4th High Level on Aid Effectiveness held in Busan, South Korea on November 2011, acknowledges
the culmination of the 3-year consultation process with thousands of CSOs worldwide on the standards that guide CSOs’ unique and independent roles in development.

Paragraph 22b of the BPr states that stakeholders should:

“Encourage CSOs to implement practices that strengthen their accountability and their contribution to development effectiveness, guided by the Istanbul Principles and the International Framework for CSO Development Effectiveness.” [§22b]

Both the outcomes of the Open Forum - the Istanbul Principles and the International Framework for CSO Development Effectiveness - have been officially recognized, thus, given global legitimacy in the agreement.

ACCOUNTABILITY OF THE CSO SECTOR

Accountability, in general, refers to relationships in which principals (stakeholders) have the ability to demand answers from agents about their proposed or past behavior, to discern that behavior, and to impose sanctions on agents in the event that they regard the behavior as unsatisfactory. 4 The growth and development of civil society organizations (CSOs) has brought with it not only crucial issues of their ability to perform but also issues of accountability which continue to plague it. Accountability is necessary to promote public trust in the third sector. This is critical to consolidate and increase citizen and donor support. In

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4 Dunn, John, Situating Democratic Political Accountability; Democracy, Accountability, And Representation, Adam Przeworski et al. eds. 1999.
addition, organizational learning and knowledge sharing can be a direct outgrowth of effective CSO accountability.\(^5\)

For civil society organizations, accountability is shaped by various distinctive organizational mandates, embedded in their work as agents of change for the public good, with people in their communities and with the public constituencies that support their work. CSO accountability is manifested through the development of different accountability initiatives, specifically at the organizational level.

**NEED FOR CSO ACCOUNTABILITY**

During the last decade, the work of CSOs has expanded from humanitarian and emergency initiatives to policy advocacy, economic development and poverty alleviation. Besides delivering public goods and services, CSOs play the role of deepening democratic processes through enhancing people’s participation and upholding consultation, transparency and public accountability.

However, CSOs are wary of developing any accountability mechanism sponsored entirely by the government. The concern is that the government will encroach, and make them mandatory. It might also remove the flexible and voluntary nature of the sector, which makes it feasible for the small and medium sized organizations to implement voluntary sector activities in the first place.

\(^5\) IBON International, Asia Pacific Research Network, AidWatch Canada and ActionAid Italy. *Civil Society Accountability: To whom and for whom?* Policy Brief for the UN Development Cooperation Forum, March 2014
In recent years, concerns about the role and accountability of CSOs have been voiced from different countries for a number of reasons:

- widespread proliferation of CSOs;
- exponential rise in the role and activities of VOs;
- scandals and accounts of wrongdoing among nonprofit organizations relating to mismanagement of funds;
- questionable fundraising practices;
- conflicts of interest;
- need to build public trust;
- corruption skepticism about nonprofit effectiveness; and
- contracting with for-profit organizations for service provision and concerns about nonprofit efficiency.

As a result, it has been seen that more interest and attention is being given to nonprofit accountability, which is also described as the “accountability movement”

Thus, among the most important enticements for CSO accountability vis-à-vis their constituency is the issue of keeping public trust and legitimacy. This is critical to consolidate and increase citizen and donor support. In addition, organizational learning and knowledge sharing can be a direct outgrowth of effective CSO accountability. It can also help to strengthen CSO capacities to be responsive to the needs of their constituencies, as a basis for meaningful relationships between the CSO, the people they work with, and with other stakeholders engaged in development cooperation.
Accountability mechanisms contribute to greater awareness of the actual work of CSOs, thus improving CSOs’ reputation.

Accountability for the civil society sector means very different from the accountability of other stakeholders, especially from that of government, donor agencies and the business sector. According to IBON International (2010)⁶:

“Of course, CSOs are not meant to represent the public as a whole organically; else they would be elected officials themselves and would belong to the public sector. CSOs are considered voluntary in character; represent their constituencies in expressing their rights to speech, or taking upon various causes and concerns in the interest of the general public. They are private individuals or organizations involved in public causes or interests and are thus not part of the private sector... CSOs must be accountable to all as genuine organizations... if they truly act in the interest of the public and their constituencies and not for some interest to capture the state as in a political party or to amass profit.”

Civil society organizations are accountable to various stakeholders that are directly or indirectly involved in the administration and management of NGOs. It can be divided into two categories;

- Internal stakeholders - staff, board, supporters, local partners, members, fund raisers, and

- External stakeholders - government, private sector, beneficiaries, international organizations, funds providers and the society at large.

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Bluemel\textsuperscript{7} identified the following catalogue of control mechanisms of accountability based on: fiscal, market, supervisory, legal, peer and reputation.

a. \textit{Fiscal accountability}: It is also known as financial conditionality, which includes not only conditions a fund provider may impose upon an NGO, but may also include, inter alia, national regulations preventing an NGO from engaging in for-profit activities or decisions made by individuals with conflict of interests. This form of accountability is particularly strong for NGOs which are highly dependent upon external financing; it is even stronger for NGO that engages an essential part of their activity in a partnership with the government.

b. \textit{Market accountability}: It is similar to fiscal accountability. The means by which NGOs obtain financing or membership in a competitive NGO environment can also be a powerful external method to control runaway NGO behavior. NGOs tend to avoid competition; like any firm, if a particular NGO is not fit for the market, it will disappear.

c. \textit{Supervisory accountability}: an NGO which receives mandate from the government has

\textsuperscript{7} Bluemel, Erik “Overcoming NGO Accountability Concerns in International Governance”, \textit{Brooklyn Journal of International Law}, vol.31, p.139, 2005.
to observe the laid down norms, rules and regulations to continue receiving funds.

d. **Legal accountability:** Any NGO has to be registered according to the laws of the country. Legal accountability refers to situations where individuals and organizations are held accountable through courts. It is an external accountability mechanism that operates through and sustains the rule of law in enforcing contracts and adjudicating the conflicts within and between organizations.

e. **Peer accountability:** NGOs often act cooperatively to merge the necessary resources, expertise, and relationships to achieve particular functions. Hence, NGOs are accountable to peer groups.

f. **Reputation-based accountability:** Forces tied to reputation regulate the extent to which NGOs must address internal accountability, since no exit barriers exist for members, and the NGO “markets” for membership are generally competitive.

CSO accountability is imperative to demonstrate the sector’s transparency to policymakers, donors, beneficiaries, and other stakeholders, most especially, the public. Thus, it is essential to ascertain the overarching tool to promote accountability and transparency in the voluntary sector.

**Socio-political state of CSO accountability**

Globally, there has been a tradition of providing public services by private individuals and organizations. On one hand, voluntary organizations have emerged as agents of social change and are regarded as instruments in bringing large scale changes at various levels of society. On the other, there has been rapid rise in the challenges and restrictions imposed on them.
In different countries, the sector is facing restricted space, curtailment of funds and demand of accountability, transparency and credibility from various stakeholders. The radical changes made by the state in the regulatory arrangements to ensure CSO accountability have an adverse impact on the advancement of the sector. In some countries, there has been tight scrutiny by the government over foreign funds of CSOs, and NGOs in particular, which are leading to constant friction between CSOs and the government. Some of the smaller organizations are harassed due to lack of awareness on legislative matters. CSOs engaged in rights-based advocacy activities faces huge challenge from the state. When CSOs representing marginalized groups exert political and social pressure on the government, the latter often questions their funds generation that leads to cancellation of registration, besides other forms of harassments and human rights violations. Therefore, it is important for the CSOs to showcase their legitimacy and accountability to key stakeholders. A number of existing CSO accountability mechanisms were created as response to changes and pressures from the external environment, i.e. government policies.

- The Philippine Council for NGO Certification was established due to the tax reform in the Philippines. \(^8\)

- Civil society groups like Socio-Economic Rights and Accountability Project (SERAP) in Nigeria have urged international organizations, particularly the UN Human Rights Council and the African Commission on Human and Peoples’ Rights to punish whoever may be involved in violent act before,

\(^8\) https://www.civicus.org/new/media/LTA_ScopingPaper.pdf pg. 36/
during or after the elections and to monitor closely the violation of human rights.  

- Striving to maximize CSO’s contributions to the development in Cambodia, civil society focused on the importance of an enabling environment that allows CSOs to make their fullest possible contribution to social, economic and democratic development. The legal and regulatory framework for CSOs is a crucial condition for them to realize their full potential. CSOs are also a crucial force for holding the government and other actors in the country accountable as well.

- The Government of Bangladesh has signed a number of international commitments which provide a strong basis for civil society to hold the government to account. CSOs have worked hard to develop good working relations with the government and as co-providers, have a special role to play. This contributes to mutual respect which enhances opportunities for engagement in policy dialogue.

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10 http://cso-effectiveness.org/IMG/pdf/ccc_cso_contributions_to_developmentreport.pdf PG. 4t
11 http://www.netpublikationer.dk/um/11191/html/printerversion_chapter06.htm
Box 2.

In 2013, the CPDE Working Group on Enabling Environment documented regulatory, fiscal and financial impediments faced by CSOs in almost all countries.\(^\text{12}\)

PURPOSE OF CSO ACCOUNTABILITY

In the past decade, CSOs across the globe have witnessed a significant change in their role and influence in society and politics. They are now major providers of essential services, influential advocates for marginalized groups, and expert advisors on public policy. They have also become important players in national and international governance. However, with this new found influence comes greater scrutiny of CSO activities. Globally, CSOs are facing increasing pressure from governments and the public to be more open about funding sources, to provide evidence of their impact and to clearly demonstrate which groups they represent. While some actors are addressing the issue in an effort to strengthen the sector, reinforce its role and influence governance, others are manipulating the accountability agenda to undermine and curtail the power of CSOs. Regardless of the reason these questions are being asked, CSOs need to be proactive in responding to them so as to maintain public trust and avoid having frameworks of accountability imposed upon them that are detached from the core values of the sector.

With greater visibility and influence comes responsibility. Concerns about the CSO accountability have received

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increasing attention from many quarters – development practitioners, government officials, donor institutions, the business sector, and civil society itself. Some NGOs have also recognized the need to ensure good practice in the wider voluntary sector. It is an expression of commitment of voluntary organizations to uphold the highest standards of professional conduct and accountability.

Despite differences in forms and means of implementation, CSO accountability can be seen to serve the following purposes:

a. On organizational effectiveness: CSO accountability helps organizations benchmark their performance and upsurge CSOs credibility with the donors giving the message that these organizations are committed to professional standards and performances. It also communicates the commitment of the organization to maintain and where necessary, improve its performance, as well as the willingness to respond to its stakeholders. CSO accountability further demonstrates a commitment to ethical and accountable organizational practice by promoting internal cohesion, clarity of internal processes and ethical representation. CSO accountability also provides the framework for strengthening internal good governance in voluntary organizations and is very essential for the smooth functioning of the organizations. Credibility Alliance 13 in India and InterAction 14 in USA are refining the standards of CSO work in the light of national and context-specific stakeholder requirements, especially concerning CSO independence, responsible advocacy, reporting, good governance and management.

b. On the multidirectional nature of CSO Accountability: CSO accountability mechanisms address the multidirectional nature of their accountabilities to primary stakeholders, but correspondingly to peers, partners, public

13 http://www.credibilityalliance.org/
14 http://www.interaction.org/
constituencies, public and private donors and mainly to the public, which is directly impacted by their actions and practices. It ensures and strengthens the trustworthiness and credibility of an organization with the government and private bodies and increases the likelihood of success in the work and sense of ownership among all stakeholders.

Box 3.

**CSOs are accountable to diverse stakeholders that make accountability very challenging.** Unlike a business that is ultimately accountable to owners and shareholders or a democratic government that is accountable to voters, CSOs are not primarily accountable to any clearly defined stakeholders. Civil society organizations, in contrast, are accountable to many stakeholders: to donors for their resources, to beneficiaries for delivery of goods and services, to associates for performance of joint actions, to staff and members for meeting their expectations, and to government agencies for complying with regulations. They are also accountable to their missions. Dealing with diverse accountability claims may be extremely difficult, and where stakeholders have different or contradictory interests, being fully accountable to all of them is impossible. So accountability is a challenging problem for CSOs because of the nature of the sector and its relations to stakeholders.¹⁵

For example, most CSOs in Uganda are accountable to their donors (through making reports and financial statements) but not to the beneficiaries of their services who have little or no insight into financial, administrative and decision making matters. It is considered that if NGOs are to be agents of democratization, they should

¹⁵ https://www.civicus.org/new/media/LTA_ScopingPaper.pdf
themselves use democratic methods of work towards their constituencies and the wider community.\textsuperscript{16}

c. \textit{On the issues of legitimacy, transparency and accountability of the whole sector}: Accountability standards are considered as important steps towards attracting positive public attention and bolstering the public’s trust in the sector by creating an environment of openness, honesty and transparency. It also develops the public’s confidence in the integrity, quality and effectiveness of CSOs and their programs. For example, in both Northern and Southern countries (as discussed in the CPDE report on enabling environment) where NGO and human rights laws are seen as weak, repressive and restrictive, CSO accountability mechanisms are seen as manifestation of increased attention given by the sector to continuously prove their legitimacy, transparency and effectiveness as development actors.

Government of India has raised questions on accountability and transparency of foreign-funded VOs. The intelligence bureau has presented a “secret” report to the Prime Minister’s Office in June 2014 and also instructed the Ministry of Home Affairs not to allow suspected CSOs to collect foreign funds.\textsuperscript{17} VOs have been called as threats to national economic security, which affects economic development. The report, apparently leaked, said that the agenda of VOs was in line with foreign funding agencies, and against national interest. The report also claims that only a small percentage of CSOs receiving foreign funds were submitting annual returns as required by law. Discarding all these allegations, suspected VOs stated that they are following all the norms which ensure their accountability and transparency.

d. \textit{On the issue of enabling environment for civil society}: The work on CSO accountability cannot be separated from the

\textsuperscript{16} Report of a study on the civil society in Uganda for the royal Norwegian Embassy in Uganda, July 2002

\textsuperscript{17} http://www.business-standard.com/article/economy-policy/ib-report-portends-tough-times-ahead-ngos-114061900074_1.html
continuous advocacy for enabling environment. As CSOs continuously demand accountability and transparency from governments and other stakeholders, they are continuously challenged by repressive legislations and regulatory frameworks that hinder the manifestation and maximization of their contribution in development cooperation. CSOs’ work on their accountability and effectiveness supports the capacity of CSO development actors to engage in development processes in a sustained and effective manner.

States have recognized CSOs as important development actors. But despite the commitments for an enabling environment made by governments, CSOs have experienced shrinking political and operational space, particularly when they engage in human rights-based activities. CSOs experience administrative and legislative restrictions, physical harassment and intimidation that stifle or threaten their activities. This trend has a huge impact on the effectiveness of the CSOs around the world. Thus, CSOs must aim for higher standards of quality and accountability in their work to be able to fulfill their monitoring role of local and national development policies. This should include adopting voluntary standards of good practice supporting own organizational development and building trust and mutual accountability between CSOs and government agencies.

Box 4.

CSOs do not exist in a vacuum, and are affected by the context in which they work. The realization of different principles ensuring and promoting accountability and transparency also depends on the environment in which CSOs work. Thus, it is important that governments and other stakeholders provide this environment so CSOs can operate freely and more effectively, especially in the context of a post-2015 development
agenda where institutions and stakeholders must pursue policies that promote greater democratic participation.  

In Uganda, government is more favorable to CSOs providing services and not to CSOs that are working on advocacy and lobbying on human rights issues, for example. Government only invites CSOs to participate in policy formulation when policies have already been drafted, and they were only given a day to look into the policies before the consultative meetings.

HISTORICAL DEVELOPMENT OF CSO ACCOUNTABILITY GLOBALLY

CSO Accountability has progressed since it was first conceived as a concept. Variations in different countries and sectors were already developed. This section aims to document the historical development of self-regulatory initiatives and CSO standards.

Historically, accountability standards among non-profit organizations have been non-existent or were not given priority. In 1990s, the roles of development organizations became increasingly prominent. This era earmarked an increase in CSOs participation in varied fields which led to increasing pressure from various stakeholders to demonstrate their accountability, legitimacy and effectiveness.

19 Report of a study on the civil society in Uganda for the royal Norwegian Embassy in Uganda, July 2002 pg. 16
Box 5.

India has a long history and tradition of voluntary action, providing services to the sick, needy and destitute. Volunteerism in India is as old as the emergence of organized society itself and is a part of cultural heritage and way of life. The dawn of voluntary action was the emergence of reform movements. Social reformers like Raja Ram Mohan Roy, Ravindranath Tagore, Dayananda Saraswathy, Ishwar Chandra Vidyasagar, Ram Krishan Paramhansa, and Swami Vivekanand focused their social action against the rigid social evils and practices like Sati (tradition of widow burning at the funeral pyre of her husband), child marriage, prohibition of widow remarriage and other caste-directed practices. More organized volunteerism was marked during second half of the nineteenth century.

Since the 1990s, civil society has played an increasingly influential role in policy development and service delivery worldwide. Also, advocacy organizations have become more vocal in their demands while service delivery CSOs have begun to provide an increasingly large proportion of services traditionally delivered by governments. In many countries, domestic and foreign government funding for CSOs have risen dramatically over the past two decades. As a result of these developments, CSOs have come under increasing scrutiny. Questions of representation, accountability to beneficiaries and supporters, quality and effectiveness of their programmes, financial management and governance have been raised by donors, governments, other CSOs and the wider public. The sector has to be accountable to donors from whom the resources are generated, to government to meet legal requirements, to its staff working in the organization and general public. The concept of internal good governance is a need for CSO. In addition to strengthening internal structures and operations, CSO standards were required to help in strengthening public trust in the sector. It also enables participating organizations,
or the sector as a whole, to signal trustworthiness and professionalism to donors and the general public.

Across the globe, intensive discussions were held on the challenges faced by the sector and the need of good governance among civil society organizations. There has been a structured voice from the sector about the lack of support for systematizing internal governance mechanisms, which are accountable and transparent. The crucial gap identified was that there is no accountability mechanism for genuine organizations to demonstrate their credibility. Thus, several initiatives have been made by individual CSOs to develop accountability mechanisms that contribute to increased development effectiveness.

Box 6.

Accountability mechanisms have received a virtuous amount of attention and efforts since early 1990s as a means of ensuring CSO responsibility and transparency of its actions to varied stakeholders by setting high standards among CSOs. It is not enough to be transparent and accountable, it is also important to appear to be so. And the most important and easy way to be accountable and transparent is to share and display the information in public domain.

DIFFERENT INITIATIVES AROUND ACCOUNTABILITY

There are different initiatives to demonstrate accountability of CSOs. A number of accountability initiatives have been observed by individual organizations to improve their internal governance. There are also accountability standards created and promoted by CSOs from different sectors and geographical
levels. This part of the document defines each category and explores how these categories synergize with each other.

**a. Self-regulatory initiatives**

Self-regulation is the practice of giving information about oneself or one’s activities, programmes in a formal statement rather than being obliged to ask a third party to do so. Self-regulation can help build public trust, raise standards of practice, protect civil society from burdensome and inappropriate government regulations, and generate opportunities for sharing and learning across organizations. In many cases, self-regulation in the CSO sector fills this gap by addressing the distinct challenges faced by actors in the sector and their stakeholders. The major problem in the whole setting is to agree on common norms and standards. Developing and implementing CSO self-regulatory initiatives is a difficult and time-consuming task, which requires human and financial resources. However, a stronger compliance mechanism enhances the credibility of such initiative.

Self-regulation is low cost and easy to administer for both the rated and the rating organization, and is accessible to a wide range of organizations. But the effectiveness of this mechanism depends largely on the seriousness of the individual organizations applying the mechanism. Among certification systems, self-certification is considered as the least effective (theoretically) in terms of compliance. Sometimes, organizations are also asked to submit proof of compliance to a committee, which is close to peer certification, but the difference is that nobody actually goes and looks at the organization and what they are doing. There can be, however, spot-checks, whistle-blowing and/or complaint mechanisms and other ways of ensuring that there is compliance even in this case. This is often the best solution as it is much cheaper than accreditation so more organizations can be enrolled.

Example: NGO Certification, Philippine Council for NGO Certification; InterAction PVO (Private Voluntary
b. CSO Standards/code of conduct

The Code of Conduct is a set of norms, principles and values to standardize the organization’s conduct, action and behavior. Codes recognize CSOs as voluntary, not-for-profit, non-governmental, and independent, and are involved in the promotion of social justice and development.

It involves a group of organizations coming together in agreement over standards governing their conduct, with each promising to abide by the established norms. It is also the standard for the ethical and work behavioral patterns within the framework of the functioning of NGOs specifying the ground rules needed to be observed by the Board, administration and staff while fulfilling their tasks.

Examples: Bangladesh 10 Point Accountability Charter; Code of Conduct for NGOs engaged in Humanitarian Action, Reconstruction, and Development Afghanistan (For details, please refer to section 6)

c. Peer review

Peer review is done, when the members of a network or other membership organization verify compliance of their fellow organizations. This is usually done on a voluntary basis (e.g. an elected “certification committee”) and with fewer resources (no payment involved, or it is paid for as part of the membership fee).
Example: Code of Ethics and Operational Standards, Canadian Council for International Cooperation (For details, please refer to section 6)

d. Accreditation by an accreditation agency

Accreditation is a process by which an independent third party verifies compliance against an established set of norms. It provides the most significant assurance that an organization meets certain standards of quality in its delivery of services. It is also the most expensive type of mechanism to implement, both for the rating and the rated organization.

Example: The Australian Agency for International Development (AusAID) (For detail description refer section 6)

Box 7.

In India, the National Policy on the voluntary sector formulated on May 2007 clearly stated that government will frame accreditation mechanism to encourage VOs to adopt transparent and accountable systems of governance and management. As a follow up to that, the Planning Commission of India has set up a Task Force to examine the issues related to the evolution of an independent, national level, self-regulatory agency for the voluntary sector and to develop accreditation methodologies for voluntary organizations on May 2009. The Task Force held its first meeting on July 2009; second meeting on September 2009 and third meeting on May 2010. The task force was set up to look more deeply into the issue of accreditation.

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However, the report submitted by the NAC was rejected by the voluntary sector and nothing has been done after that.  

SCOPING OF CSO ACCOUNTABILITY INITIATIVES GLOBALLY

This section lists down existing initiatives and mechanisms on CSO Accountability across the world.

South East Asia

a. NGO Certification, Philippine Council for NGO Certification, Philippines (PCNC), 1998

The remarkable growth in the NGO sector has contributed immensely in the development of the Philippines which has further given rise to apprehensions about the government’s ability to regulate the sector and ensure that the resources generated are actually being utilized to achieve the stated goals and objectives. The Philippine government did acknowledge the effective role played by the sector in the overall development of the nation but demand was also felt to assure that funds given to the NGOs are properly utilized. Thus, NGO community was confronted by the Department of Finance (DOF) to establish a self-regulatory mechanism which could certify the legitimacy, accountability, and transparency of NGOs. As a result, in 1998 the Philippine Council for NGO Certification (PCNC)\textsuperscript{22}, non-profit organization,

\textsuperscript{21} https://www.irma.ac.in/institute/doc/wr1.pdf pg. 5
\textsuperscript{22} The Philippine Council for NGO Certification is a private, non-profit corporation which certifies non-profit organizations applying for donee status (organizations that can receive donations allowed as business deductions for tax income purposes).
was organized by six (6)\textsuperscript{23} of the country’s largest national networks of NGOs. Regular dialogues were held among NGOs, the PCNC and the government and a Memorandum of Agreement (MOA) was signed between the Department of Finance and the PCNC wherein PCNC was authorized to accredit NGOs applying for donee institution status, as long as these NGOs meet the minimum standards for certification.

A letter of intent is filed by the organizations applying for certification with the required documents. If the organization qualifies for evaluation, it undergoes the evaluation process which includes site visits by an evaluation team. If the applicant NGO meets the minimum criteria for certification (mission and goals, resources, program implementation and evaluation, planning for the future), the Board gives a 3-year or 5-year certification to the NGO and informs the Philippine Bureau of Internal Revenue (BIR) which then issues to the organization a certification of Donee Institution Status.

The PCNC certification scheme is one of the most widely known self-regulatory initiatives for the CSO sector. The initiative has gained widespread credibility since its inception. However, the focus of this certification is on financial management and governance issues. Issues such as programme quality, beneficiary engagement, and transparency are given limited attention in the scheme.

The PCNC has also devised the Public Accountability System (PAS) to investigate and act instantly on public complaints and feedback. The objective of its formation was to ensure that their members NGOs are accountable for the standards and norms they have committed to uphold. PCNC is basically developed to promote good governance, accountability and transparency within the NGO sector.

\textsuperscript{23} The Association of Foundations (AF); The Bishops-Businessmen’s Conference for Human Development (BBC); The Caucus of Development NGO Networks (CODE-NGO); The League of Corporate Foundations; The National Council of Social Development Foundations (NCSD); The Philippine Business for Social Progress (PBSP).
in the Philippines. The evaluation process of PCNC is beneficial as it provides the applicant NGO the opportunity to assess its organizational strengths and improve its weak points. Certification must be renewed every 3-5 years.

Box 8.

*Fely Soledad, former Executive Director of the Philippine Council for NGO Certification (PCNC), presented a case study for the CIVICUS World Assembly Report 2011. She stated that government attempts to regulate non-profit organizations and remove tax-exempt status led to the 1999 formation of a non-profit organization dedicated to certifying nonprofit organizations in the country. Since its inception, the body has certified 1,300 of the 1,500 NGOs for periods ranging from 1 to 5 years based on financial management, etc. Also, the organization, the Philippine Council for NGO Certification, has been able to increase the legitimacy of accredited NGOs in the eyes of government and donors.*

*b. NGO Governance and Professional Practice Code of Ethical Principles and Minimum Standard for NGOs in Cambodia and Voluntary Certification Scheme, 2007, Cooperation Committee for Cambodia, (CCC Certification System)*

The Code of Ethical Principles and Minimum Standards for NGOs in Cambodia are based upon moral and ethical values, which are held to be important throughout Cambodia, in combination with standards of good organizational practice. It is a set of nine ethical principles intended to guide the professional practice of NGOs, and to inform stakeholders and the general public about the principles they can expect to be

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24 Civicus World Assembly 2011, workshop report
upheld by NGOs and 25 minimum standards for governance, organizational management and programmes. These principles and standards guide NGOs’ behavior and inform stakeholders what they can expect to be upheld by NGOs. This code is the base for a certification scheme managed by the Cooperation Committee for Cambodia, called the Voluntary Certification Scheme, which started in 2007. Desk and field researches are done to assess the applicants for the Certification Scheme. If the applicants fail to qualify for certification are provided with capacity-building assistance, including workshops, training and mentoring. It is an important tool that helps to ensure accountability and good governance in the NGO sector.

Promoting the importance of good governance for NGOs is the central theme to CCC’s work, and NGO GPP continues to make clear advances toward a wider adoption of good practices by NGOs in Cambodia. The NGO Code Working Group reviews the documents submitted by the applicant and upon its recommendation, a field visit and review is organized by NGO GPP staff. The reviews are then submitted to the NGO Code Compliance Committee for final approval. GPP conducts a minimum of one follow-up field check per year of certified NGOs to ensure continued compliance with the standards. Certified NGOs are required to submit to GPP a copy of their annual report each year. Certification is issued for a period of three years, after which they must apply for re-certification. The CCC website also has a complaint functions to report suspected non-compliance of/by another NGO.

South Asia

c. Bangladesh: 10 Point Accountability Charter27

The 10-point accountability charter for Institutional Governance of NGOs has been declared and adopted for self-assessment to ensure transparent and accountable

27 [http://www.supro.org/content/view/91/224/]
governance. The charter was established in 2005. The 10 points of Accountability Charter are as follows:

1. Human Rights Approach to Development
2. Fruitful Principle for Poverty Eradication
3. Participatory development approach with marginalized people
4. Participatory Governance
5. Participatory Planning and Evaluation
6. Transparency and accountability in Governance
7. Financial Transparency
8. Disclosure of Information
9. Gender Equality
10. Responsibility to Environment, Culture and Tradition

d. Code of Conduct for NGOs engaged in Humanitarian Action, Reconstruction, and Development in Afghanistan, Agency Coordinating Body for Afghan Relief (ACBAR), (ACBAR Code of Conduct) 2005

Subsequent to the events of September 11, 2001, the working environment for NGOs in Afghanistan changed dramatically. In 2002, large number of refugees returned to Afghanistan from neighboring countries which required new emergency shelter and feeding programmes. Following the fall of the Taliban, NGOs have increasingly sought to balance their

emergency response work with long-term reconstruction and development initiatives. The advent of an internationally-recognized transitional Islamic state of Afghanistan has provided NGOs the opportunity to rearticulate the role of humanitarian actors, not as service contractor rather as mission-driven civil society organizations. In 2005, NGOs operating in Afghanistan started to follow an NGO Code of Conduct with observance committee comprising of seven members ultimately responsible for promoting observance of the code. This code was written by local NGOs with the help of the Danish Committee for Aid to Afghan Refugees in response to criticisms of NGO conduct in post-war Afghanistan. It is a people-centered code for NGOs engaged in sustainable reconstruction and humanitarian relief. Organizations commit to transparency, accountability, good governance, and non-discriminatory practices based on gender or religion.

e. NGO Certification Model, Pakistan Center for Philanthropy, (Pakistan Certification Model), 2002

The PCP perceived the idea of certification of CSOs during the course of stakeholder consultations for its Enabling Environment Initiative (EEI). Various stakeholders including large corporate donors and diaspora philanthropists were of the belief that it was imperative to devise a mechanism for identifying credible partners in development. The government accepted this recommendation and in 2002, the Income Tax Rules were amended by the Federal Board of Revenue. According to the new rules, whenever a CSO applies for grant of tax exemptions from FBR it would need to submit a certificate of good governance from the PCP with respect to its declared mission and objectives.

The NPO Certification is a very detailed process, requiring an external audit every three years. The means of verification (usually desk review) is specified for each requirement, as well as weighted score for each requirement.

29 http://pcp.org.pk/content.php?cid=7
A minimum of 60% is required for certification. The certification system is split into governance, program delivery and financial management sections.

The PCP has ensured the quality of its Certification output in multiple ways. Firstly, the certification model has been designed in objective terms with a view to eliminate discretion and subjective assessment by evaluators; secondly, detailed procedures and manuals have been laid down which assist the evaluators in reducing arbitrariness and subjective decision-making and thirdly, monitoring is a major component of organizational structure of the Certification Unit of the PCP. A Senior Programme Manager (SPM) and Programme Manager Certification (PMC) have been deputed to ensure that all activities are carried out in accordance with laid down Standard Operating Procedures. The PCP has also constituted a “Certification Panel” to oversee and approve the findings of the Certification Unit. It is an eight-member panel comprising of three nominees of the PCP’s Board of Directors and two representatives from the government (one each from Federal Board of Revenue (FBR) and Ministry of Social Welfare (MoSW). They work in an autonomous manner, free from any control of the government or the PCP. The other three members of the panel belong to corporate and civil society sectors.
**Box 7:**

The key to success... has been the PCP NPO Certification Scheme which has been recognized by the Pakistani government as a basis for granting tax exemptions... The NPO Certification scheme is an important asset for PCP and its future work.

IBLF, External Evaluation of PCP, 2008

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**f. Credibility Alliance, India**

Credibility Alliance is a national consortium of non-profit organizations set up in 2004 to establish a consensus-driven set of “credibility norms” for the voluntary sector in India. Accreditation process begins as soon as the Voluntary Organization voluntarily approaches the CA for getting accredited. CA Accreditation is valid for 5 years. The first year requires no payment of membership fee. After this, an organization needs to renew its membership with Credibility Alliance by submitting the annual fee of Rs. 500/- and supporting documents during the Accreditation Period.

There are three different types of accreditation in credibility alliance:

**Basic Norms**

Accreditation under Basic Norms is confined to the basic legally valid existence status of a Voluntary Organization, working in a particular area, based on the self-declaration, documents and reference. The primary aim of Basic Norms is to promote initiatives on accreditation and accountability for building trust and confidence in the voluntary sector. A VO can be accredited under Basic

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VO sends filled Accreditation Form with relevant documents to CA

CA reviews and verifies filled Accreditation Form & documents

CA sends Introductory Letter, MOU & Accreditation Form to approved VOs

CA arranges two-day visit of Assessor to VO

Assessor visits VO

Assessor submits draft assessment report to CA

CA shares draft report with VO for comments & finalize the assessment report

CA presents file to Central Accreditation Committee (CAC)

CAC reviews and discusses each file case-by-case before approval or rejection

CA issues Certificate of Accreditation to VOs approved by CAC
Norms by providing information, certified documents and references, and submitting a nominal fee of Rs. 1000/-.

**Minimum Norms**

The Minimum Norms are the ‘Entry level’ norms that all Voluntary Organizations are encouraged to follow. In order to get accredited under Minimum Norms, Voluntary Organizations should have the following: Identity, Vision, Aims, Objectives and Achievements, Governance, Operations and Accountability and Transparency.

**Desirable Norms**

Desirable Norms are the higher level of norms for good governance, with focus on accountability, transparency and public disclosure. These are the practices that are at present not mandatory and some organizations may require time to adopt such practices. The Desirable Norms aims to enhance the accountability and transparency of an organization.

**North America**


With increase in the scope and significance of U.S. NGOs, there was a great demand to create standards which intends to ensure and strengthen the public’s confidence in the programmes and projects rendered by member organizations. Thus, InterAction, the largest alliance of U.S.-based international NGOs, was set up to ensure consistency and quality in the work of its members engaged in humanitarian relief.

The InterAction PVO standards were developed after a pilot study as a response to demand from members for guidance regarding operational standards. In March 1989, the InterAction executive committee established the standards which were approved at the board meeting held on November 5, 1992. The standards cover the issues of governance, financial reporting, fundraising, public relations, management practice, human resources, public policy, and program services in recognition of both the growing size and consequence of the programs of InterAction members. However, the concept of Self-certification was initiated in 1993 in which the CEO and/or Board, chairperson of each InterAction member has to certify that his/her agency is in compliance with the agreed upon standards. Since 1994, all InterAction member organizations have agreed to comply with InterAction’s Private Voluntary Organization (PVO) Standards that ensure consistency, efficiency and professional capacity of US-based development and humanitarian non-profit organizations. Since that time, they have served to establish minimum quality standards within the sector, ensuring quality in service delivery and public communications about members’ work.

Prior to 2006, member organizations certified compliance with the standards using a single-page form signed by the organization’s CEO. After 2006, standards were revised and the Self-Certification Plus (SCP) process was created to provide member organizations a mechanism for a rigorous self-assessment and validation of compliance with InterAction’s PVO Standards. Since 2006, it has been mandatory for InterAction and its members to complete the SCP process every two years and non-compliance will result in suspension from InterAction membership. Self-Certification Plus was introduced in 2006 to strengthen the initiative’s compliance mechanism by requiring a more detailed declaration and additional documentation to back up that declaration. Further, in 2010 some improvements were made in the existing document based on member’s feedback in order to ensure more accountability and transparency.
Box 8:

The PVO Standards have been used by other national level initiatives as a reference point. The level of detail of the PVO Standards and the participation of over 190 large and small members indicates that it is feasible to set high and specific standards and achieve fairly wide participation, at least in contexts where members have sufficient resources to achieve compliance.


The development of a Code of Ethics relating to organizational management and operational activities was initiated in the early 1990s by members in response to a series of concerns and pressures which seemed to converge at that time for public accountability, internal governance, management efficiencies and performance review processes. It was regarded as one of the first networks of civil society organizations in the world to adopt a code of ethics that included a collective statement of “Principles of Development” and a “Code of Conduct”. It was decided early in the process that members would need some sort of reference document to accompany the Code to determine if their policies/practices were in compliance with the spirit and precepts of the Code. Following the adoption of the Code, the Guidance Document was completed and distributed to member organizations in 1996. The CCIC Code of Ethics Guidance document sets out minimum standards that put a strong emphasis on partnership as well as governance and transparency. The code has a self-certification mechanism and an Ethical Review Committee to help address any issues which arise, but does not mention sanctions. There is a self-assessment and review process. The system

http://www.ccic.ca/what_we_do/ethics_update_code_e.php
mostly relies on self-assessment and peer accountability. The CCIC only takes disciplinary action when there is an extreme case of non-compliance, in which case the board of directors can withdraw organization’s membership.

In 2009, the code was further updated and is now known as the Code of Ethics and Operational Standards. This document more clearly outlines the ethical principles that CCIC and its member organizations must accept and promote. The Code of Ethics and Operational Standards is the core element of a broader ethics program that includes advice, learning events and resources to support CCIC and its member organizations understanding and improvement of development and operational practices. Each organization shall renew their certificate of compliance every three years.

South America


The Letter of Principles of the Chilean Association of NGOs, ACCION, addresses their commitment to strengthen civil society, fight against poverty, promote sustainable development and ensure transparency and accountability. Complementing this Letter of Principles, the Code of Ethics defines the nature and characteristics of NGOs’ work, the fundamental values guiding their role and the principles under which they should act and interact with other stakeholders. It also addresses transparency and governance and ethical communications principles. An Ethics Committee is in charge of disseminating and educating members about the code. The Committee is composed of five members; three of them belong to the association and the other two are independent. The committee also monitors compliance and act on request.

of any affected person or on its own initiative. Sanctions can go from written admonition, total or partial suspension of member’s benefits to exclusion of the association.

_j. Code of Ethical Conduct of the National Association of Development NGOs, National Association of Development NGOs, Uruguay, (ANONG Code of Ethical Conduct), 2008_

The Code of Conduct includes fundamental and operational principles and guidance for the management of non-governmental organizations. It defines the identity; characteristics and role of organizations and lists a set of principles that should guide NGOs’ relationship with other NGOs, grassroots organizations, the state, international cooperation, private donors, citizens and beneficiaries. It also provides general guidance to enhance governance, addressing transparency, human resources, financial management, conflicts of interests and communications. Compliance with the code is monitored by an Ethics committee that mediates conflict resolution and applies sanctions. The Monitoring Committee follows up the implementation and dissemination of the code and also mediates conflicts and receives complaints. The Monitoring Committee can impose sanctions ranging from suspension or exclusion of a member.

**Europe**

_k. Humanitarian Accountability Partnership, 2003[^35]_

HAP International, the humanitarian sector’s first international self-regulatory body, was established in 2003. The purpose of HAP is to promote and achieve the highest principles of accountability and quality of humanitarian relief programmes towards the partners and beneficiary communities involved in all the organization’s programmes.

The founding members of HAP developed the “HAP Principles of Accountability” for the organizations as a condition of HAP membership. By following these principles, an organization becomes accountable for the quality of its work to people it aims to support. In order to verify that HAP members apply and meet the Principles of Accountability, HAP through extensive consultation with representatives of the humanitarian sector developed the “2007 Standard in Humanitarian Accountability and Quality Management”. The HAP standards were updated and “The 2010 HAP Standard in Accountability and Quality Management” was developed. All of the content of the 2007 edition is incorporated in it in a more logical order, in line with the ISO/IEC Directives in more user friendly language. The HAP Standard was originally developed to be applied specifically in humanitarian relief programmes but with experience and review discussions, the scope of the HAP was expanded and now it is applied to other aspects of an organization’s work, including development and advocacy.

Organizations that become members of HAP are granted the certificate for a period of 3 years, subject to a compulsory mid-term progress audit or mid-term progress report. Organization needs to apply for re-certification six months before the certificate expires.36

According to HAP and its members, accountability is the means through which power is used responsibly.

The certification process includes 6 phases.37

PHASE 1
Organization applies for the certification with all the required documents which are reviewed by the HAP authorities to ensure that organization meets the qualifying norms. HAP authorities decide whether the certificate process can be preceded. If yes, the agreement is reached on certification plan and if no, the organization is asked to re-apply again.

PHASE 2
the auditor and organization prepare for certification audits with the support of the regulatory services team.

PHASE 3
the audit takes place.

PHASE 4
Auditor prepares reports.

PHASE 5
The Certification and Accreditation Review Board (CARB) makes a decision on certification.

PHASE 6
the certified organizations address Agreed Corrective Actions and reports to HAP. The Mid-term Progress Audits (MTPA) takes place and the report is submitted.

Thus, HAP certification process is regarded as a system of independent verification which benefits all the stakeholders of humanitarian programmes. HAP promotes certification because it is the most effective

way to help agencies achieve and demonstrate their commitment to accountability and quality management.

1. Charter of Ethics and Conduct for humanitarian and social services organisations seeking funds from the general public, *Le Comité de la Charte, France, (Charter of Ethics), 1989*

The code commits members to financial transparency, good governance, ethical fundraising and complete communications. It also recommends that organizations write complementary internal regulations to help with implementation. External audits are required every three years, but can be held more often if the Committee feels that there is reason to do so. Re-certification is normally required every 3 years, but the Committee can re-examine members at will.

Description of sanctioning mechanism:

Complaints board reviews complaints and reserves the right to terminate membership.

2. Code of Conduct, Coordinadora de ONGD-España (Development NGO Coordination - Spain), *(CONGDE Code of Conduct), 1998*

The code was originally written in 1998 and revised in 2005 and 2008 to showcase solidarity in the development sector. Once the NGO is a partner, it has a maximum of 2 years to adapt and ensure the test tool to standards of transparency, accountability and good governance. The third year is required to request the report of an external audit firm and join the regulatory process in place to get the stamp. The seal of transparency and good governance of the Coordinator certifies that the NGO has successfully undergone the process and therefore the organization has a strong commitment.

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to transparency and continuous improvement. The seal is provided by the Coordinator only to partner NGOs that have made the process of evaluation of the tool. The tool is a system to objectively evaluate transparency and good governance of NGOs, structured in two main sections:

- The **transparency indicators** measure whether the organization, in addition to openly show their accounts, showing how it works, how it carries out its work, what are the internal processes, decisions, and results. In addition, the organization ensures that information is disseminated openly and clearly to anyone who has interest in it.

- The **governance indicators** measure whether the way that goes well the organization defines the responsibilities of individuals, promotes continuous improvement and has appropriate planning mechanisms. And if the organization has control tools and accountability.

There is a separate commission which deals with publicizing the code and compliance. If an NGO is found to be non-compliant, they can be removed from the initiative, and this would be made public.

n. *DZI Donation Seal, German Central Institute for Social Issues, Germany, 2006*

DZI was founded in 1893 in Berlin for the purpose of mediating between the persons who are in need and those who are able and willing to help. The mission of DZI is defined by the statutes as a collection/information/research center covering the complete area of social work, with particular consideration of the requirements in practical welfare work. Since 1906, the DZI collects and documents information

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40 http://www.dzi.de/dzi-institut/german-central-institute-for-social-issues/
concerning donations-soliciting charities and provides independent information and evaluations to donors. From 1992 onwards, charities which solicit donations apply for the DZI Seal-of-Approval. This Seal was originally restricted to charities with social, particularly humanitarian goals, but in 2004 was opened to all public benefit organizations (except for political parties) in Germany. The DZI Donation Seal certifies organizations with financial transparency, operational efficiency and good governance for a year, which has to be renewed annually. DZI publishes a bulletin twice a year in which the list of the organizations that have earned the seal is listed. If there is any complaint against the organization, a complaints board reviews the complaints, and the seal can be taken away from an organization found to be in noncompliance, and only reapplied for after a year.

o. NCO-Coordinates, Agency for Social Information, Russia, (NGO Coordinates), 2007

The third sector in Russia today comprises thousands NGOs working in various areas of social life. In the last 15 years of consistent growth, the non-profit sector in Russia has become motive power of civil society development. A number of democratic changes in Russia would have not been possible without activities of NGOs. But until 2007, Russian NGOs had no common document to determine the basic operational principles. NGO Coordinates’ was designed in 2007 as a joint effort of 660 non-profit organizations (770 representatives) from 21 regions of Russia. Agency for Social Information (ASI) provided an administrative support to this work and moderated participation of experts representing a variety of NGOs. ASI is actively promoting the idea of NGO transparency, accountability, and ethical principles, while disseminating best practices to help organizations gain the trust of those who are important to carry out their mission. This document is a declaration of fundamental principles,

41 http://civicus.org/new/media/LTA_Press_release_on_NCOordinates_eng.doc
not behavior standards to be controlled by any entity. The objective of NGO Coordinates is not to identify the “good” and the “bad” NGOs and then entail a “punishment”, but rather to create an environment for the sector to consolidate efforts and present NGOs self-image to the audience.

The NGO Coordinates principles are not ruled by the legislation, agreements with donors or commitments to authorities. These are self-limitations which NGOs would observe of their own accord, as this helps to be understood by the audience and accomplish NPOs’ mission. The Code commits signatories to democratic governance, transparency, freedom of action and equal rights, and was written in response to a growing demand for accountability and independence in the sector. There is deliberately no monitoring mechanism as the initiative is meant to spur organizations on to self-regulation, rather than as fully fledge self-regulation in itself.

Pacific

*p. AusAID Accreditation Review*

Introduced in 1996, the Australian Agency for International Development (AusAID) is the Australian Government agency responsible for managing Australia’s overseas aid program. The significant role of Australian NGOs is recognized by the Australian Government which subsequently increased the capacity of funds to deliver programs that reach the poorest and most vulnerable section of the society. The impact and scope of Australian aid is increased by regular engagement of NGOs in government programmes. However, in order to be eligible for receiving grants NGOs need to be accredited by AusAID and undergo a rigorous accreditation process. This aims to provide AusAID and the Australian public with confidence that the Australian Government is funding

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professional, well managed, community based organizations that have strong community support and sufficient capacity to deliver effective aid and development programs overseas.

The accreditation review is undertaken by the Australian National Audit Office of AusAID every five years, including audits and evaluations. The AusAID accreditation process involves the evaluation and assessment of NGO’s capacity, track record, structure, internal governance, partnership arrangements, financial and management system. The process, standards, criteria and other aspects of accreditation have been revised several times since its inception in 1996. The AusAID certification is valid for the period of 5 years and NGOs have to re-apply once the certificate expires. The NGO applying for re-accreditation should not expect that because it met the accreditation criteria five years ago, it will automatically do so again. Re-accreditation is a rigorous risk assessment of NGOs systems, policies and practices. Thus, NGOs need to be accredited by AusAID to be eligible for funding under AusAID NGO schemes.


The ACFID Code of Conduct is a voluntary, self-regulatory practice that aims to enhance standards throughout the voluntary sector community, and to ensure stakeholders confidence in the sector’s integrity, quality and effectiveness. It was developed in 1997 and comprehensively revised in 2010. The Code has an accompanying Implementation Guidance, which has been developed to assist organisations understand the Code and meet its requirements. The Implementation Guidance is reviewed every 12 months.

The Code defines standards for effective aid and development, coordination and effective relationships with diverse

http://www.acfid.asn.au/code-of-conduct
stakeholders. It places stronger emphasis on accountability towards primary stakeholders, including Principles and Obligations on development effectiveness that requires signatories to have their own complaints handling process.

The Code has been structured so that all stakeholders can understand what its requirements are, and what they can expect to ‘see’ from signatories. It sets out over 50 principles and 150 Obligations that are linked to the shared values, in three areas of accountability- program principles, public engagement and organizational including Obligations for governance, management, financial controls, treatment of staff and volunteers, complaints handling processes and compliance with legal requirements. It will continue to evolve to meet the changing environment, the needs of stakeholders, and emerging good practice from within the sector.

A Code of Conduct Committee, composed of six members from the NGDO community, an independent chairperson and a representative of Australian donors, monitors adherence to the Code and investigate complaints through assessment of financial and annual reporting, and periodic monitoring the wake of natural disasters. Its primary focus, if a breach occurs, is to work with signatory organizations to improve standards and reduce the risk of recurrence. If a breach is more serious, or the signatory does not respond appropriately, disciplinary action may be considered. The Committee may require the signatory to provide information to donors, notify Australian Aid, and ultimately suspend Code membership.
Eastern Africa

r. Code of Conduct For NGOs in Ethiopia, Christian Relief and Development Association, (CRDA Code of Conduct), 1999\textsuperscript{44}

The role of NGOs in Ethiopia has shifted from emergency response and relief activity to involvement in advocacy in human rights and civic education. As NGOs have emerged as important development partners, they need to inform what they stand for, their policies, achievements and what they plan to do in the future. The Code of Conduct for NGOs in Ethiopia, one of the oldest CSO self-regulatory initiatives in Africa is supported by CRDA. The initiative is the result of work beginning in 1997 by a cross-section of Ethiopian NGOs to develop a draft code of conduct. The purpose of the Code is to enhance transparency, accountability, quality of service delivery, and exchange of best practice within the Ethiopian NGO community. The Code of Conduct has introduced for the first time standards for previously unregulated activities and also encourage more effective and efficient ways of partnership between the NGO sector, the government and the private sector. It contributes to an enabling environment for all sectors and to the sustainable development of Ethiopia and its people.

The Code Observance Committee elected by CRDA members is responsible for reviewing any complaints received about non-compliance with the Code. The Committee is also charged with overseeing and promoting implementation of the Code. The Committee may provide assistance to any member found to have violated the Code, formally sanction the member, or in extreme cases recommend expulsion of the member from CRDA.

\textsuperscript{44} http://www.crdaethiopia.org/Code%20of%20Conduct/CoC.htm
s. NGO Quality Assurance Mechanism (QuAM), Development Network of Indigenous Voluntary Association, Uganda, (QuAM), 200645

The NGO Quality Assurance Certification Mechanism (QuAM) is a voluntary internal self-assessment and regulation mechanism initiated to strengthen the internal governance of NGOs by supporting NGOs to enhance their capacity to uphold accepted standards and ethical conduct. It is developed by NGOs and for NGOs which aims to enhance the credibility and effectiveness of NGOs and contribute to the overall improvement in the public legitimacy of the sector. The NGO sector strongly believes their adaptation to QuAM will undoubtedly set a precedent of credibility within the NGO sector. QuAM seeks to promote generally acceptable ethical standards and operational norms among Ugandan NGOs. It sets principles and standards to protect the credibility and integrity of participating NGOs. QuAM was established in 2006 and includes three levels of certification: provisional, full, and advanced. QuAM also includes detailed implementation guidelines. An NGO can apply for any of the levels above, depending on the compliance with the required standards.

In QuAM, Certification begins with a self-assessment where peer verifies the findings and provides recommendations. The initial certification is valid for two years. Subsequent renewals are valid for three years. Certification can be revoked if the agreed standards are violated in a way that may “endanger the credibility” of an NGO or the sector. District Committees may recommend revoking a certificate to the National Council. The Council may then demand the certificate’s return. Appeals may be taken to the District Committee or National Council.

45 http://www.deniva.or.ug/quam/
NGO Development Centre of Palestine in conjunction with four other umbrella groups developed the Palestinian NGOs Code of Conduct in 2008. The NDC also offers training and capacity building programmes to help CSOs comply with the code’s standards on transparency, governance, and accountability. Toolkits have also been developed to help NGOs assess their compliance with the code.

This Code of Conduct entails the objectives of Palestinian NGOs with the level of its aspiration for values, good governance, community development and freedom for Palestinians. The Document is established on the basis of Palestinian diversity and democratic principles. Participation is a basic right with the NGOs being a principal component in community activities.

This Code of Conduct acts as a pace for NGOs to be responsive to the challenges facing democratic change. This involves participation to create a proper environment allowing self-determination, individually as well as collectively. Through the principles of code of conduct, the NGOs undertake, voluntarily, to consider national liberation, social, economic and political development on top of their agendas while staying up to- date with the unfolding trends. It is committed that the work mechanisms are in line with the needs and aspirations of the Palestinian people while respecting the value-system and human rights. This also applies to standards of transparency and accountability regarding the usage of resources. In general, this document asserts the principle of good governance in its performance. It seeks to be a model consolidating monitoring principles to protect the institution from any deviations.

46 http://www.ndc.ps/code-compliance-mechanism-
47 http://www.ndc.ps/sites/default/files/1204355297_0.pdf
Initiatives to standardize CSO Accountability at the global level

u. *The Code of Good Practice for NGOs Responding to HIV/AIDS*

The Code of Good Practice for NGOs Responding to HIV/AIDS was developed by non-governmental organizations (NGOs), for organizations drawing on the knowledge and experience gained since the response to HIV began. All NGOs responding to HIV are invited to sign on to the Code as a way of openly committing to the common vision.

The Code sets out the key principles, practice and evidence base required for successful responses to HIV with the aim of:

- assisting NGOs to improve the quality and cohesiveness of work and accountability to partners and beneficiary communities;

- fostering greater collaboration between the variety of NGOs now actively engaged in responding to the AIDS pandemic;

- renewing the ‘voices’ of NGOs responding to HIV by enabling to commit to a shared vision of good practice in programming and advocacy.

The Code can be used to inspire organizational change; provide a framework for collaborative partnerships; and inform the development, implementation and evaluation of evidence-informed programmes and advocacy. The Code’s principles are aspirational and by endorsing the Code, NGO’s commit to continuous improvement and accountability.

48 http://hivcode.org/about-the-code/
The INGO Accountability Charter is an initiative of international NGOs demonstrating their commitment to transparency, accountability and effectiveness. The Charter provides the only global, cross-sectoral accountability framework for NGOs and defines principles towards which the members report annually. This triggers organizational developments which have significantly improved the effectiveness of NGOs. The Charter was founded by a number of the leading INGOs as a response to increasing pressure – externally from media, businesses and governments as well as internally from the own organisations – for greater transparency, accountability and effectiveness. Developed and owned by its Members, the Charter reflects the values and priorities of the NGO sector and aims to be the voice of the sector in the public debate on NGO accountability.

The Charter defines standards in all aspects of NGOs’ work, such as governance, programme effectiveness, fundraising etc. The Charter is cross-sectoral with Member Organizations working in the areas of human rights, sustainable development, environmental protection, humanitarian response, anti-corruption etc. The charter fosters peer learning and in close cooperation with its member organizations organizes workshops, webinars and other peer exchange sessions. Since 2010, the Charter Secretariat is based at the International Civil Society Centre (earlier: Berlin Civil Society Center). The centre is the global action platform for the world’s leading civil society organizations and owned by a number of the major INGOs.

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49 http://www.ingoaccountabilitycharter.org/home/the-charter-principles/
w. Code of Ethics & Conduct for NGOs, World Association of Non-Governmental Organizations

The Code of Ethics and Conduct for NGOs is a set of fundamental principles, operational principles, and standards to guide the actions and management of non-governmental organizations. Developed under the auspices of the World Association of Non-Governmental Organizations (WANGO), the Code was formulated by an international committee representing the wide spectrum of the non-governmental community and included input from NGO leaders from all regions of the world. Numerous standards and codes of conduct and ethics from NGOs and NGO associations worldwide were consulted in formulating this code.

The Code of Ethics and Conduct for NGOs is designed to be broadly applicable to the worldwide NGO community. It applies whether the organization is a mutual benefit NGO, involving an association concerned with improving the situation of its membership, or a public benefit NGO, which is working for the improvement of conditions of society as a whole or of a segment of society. The Code is applicable for organizations focused on international agendas as well as those seeking to improve local community affairs, and both Northern and Southern NGOs. The Code’s standards are applicable regardless of an NGO’s focus, whether it is humanitarian relief, advocacy, conflict prevention, research, education, human rights monitoring, health care, environmental action, and so forth.

x. The Sphere Project

The Sphere Handbook is one of the most widely known and internationally recognized sets of common principles and universal minimum standards for the delivery of quality humanitarian response. Because it is not owned

50 http://www.wango.org/codeofethics.aspx
51 http://www.spherehandbook.org/
by any one organization, the Sphere Handbook enjoys broad acceptance by the humanitarian sector as a whole.

The Sphere Project – or ‘Sphere’ – was initiated in 1997 by a group of humanitarian non-governmental organizations (NGOs) and the International Red Cross and Red Crescent Movement. Their aim was to improve the quality of their actions during disaster response and to be held accountable for them. They based Sphere’s philosophy on two core beliefs: first, that those affected by disaster or conflict have a right to life with dignity and, therefore, a right to assistance; and second, that all possible steps should be taken to alleviate human suffering arising out of disaster or conflict.

Striving to support these two core beliefs, the Sphere Project framed a Humanitarian Charter and identified a set of minimum standards in key life-saving sectors which are now reflected in the Handbook’s four technical chapters: water supply, sanitation and hygiene promotion; food security and nutrition; shelter, settlement and non-food items; and health action. The Core Standards are process standards and apply to all technical chapters. The minimum standards are evidence-based and represent sector-wide consensus on best practice in humanitarian response.

y. People in Aid

The People in Aid Code is an internationally recognized tool that offers agencies an effective framework for human resources management, helping them assess and improve their performance. The code provides a comprehensive and sector specific framework relevant to organizations of any shape or size. It grew from the collaborative effort of relief and development agencies committed to improving the quality of the assistance provided to communities affected by poverty and disaster. It is also an important resource for the aid community around the world with the

52 http://www.peopleinaid.org/code/
intention to improving agencies’ support and managing their staff and volunteers. People in Aid aims to ensure best practice in the management and support of those who work in emergency relief, rehabilitation and development programmes. It reflects concern to see the people-centered values of aid agencies extend to all those who work for them.

CONCLUSION

The research finds that globally, a rapid growth in number and scope has been experienced by the civil society sector. CSOs have started to engage other stakeholders in its programs to maximize their contribution in development. They have also started venturing into different thematic areas as enablers of advocacy and deliverers of services. The importance of the civil society sector is now being acknowledged by all stakeholders of social development along with the government which recognizes its growing role in future social development. But alongside the recognition given by other stakeholders, the increasing visibility and influence of the civil society sector, in some way or another, leads to huge challenges as regards to its accountability and effectiveness.

To deliver and to do justice to its pivotal role, the sector needs to adopt better standards of internal governance, financial management, and transparency in its service delivery. The research highlights that accountability mechanisms not just attract positive attention but also gives the message that organization is committed to being transparent and accountable. More importantly, it also communicates the commitment to maintain and, where necessary, improve CSO performance, as well as willingness to respond to the needs of its different stakeholders. CSO Accountability mechanisms also contribute to clarify internal processes and introduce greater transparency in the organization’s management and way of operating, addressing criticisms of autocratic decision
making processes. Furthermore, accountability standards enhance the sense of community and belonging between an organization’s staff, members and stakeholders that commit to a set of core values and share a common mission. It has been observed that voluntary organizations have been developing various instruments to generate awareness and commitment to values and principles of accountability. They have taken initiatives and are in the process to strengthen the internal governance of voluntary organizations by setting up the accountability standards. However, the major problem in the whole setting is to agree on common norms and standards. Developing and implementing CSO self-regulatory initiatives is a difficult and time-consuming task, which requires human and financial resources. It must be considered, however, that the accountability mechanism appropriate for the CSOs are those that correspond to their democratic principles and values, such as operational transparency, consultation processes, and open engagement, which are based on their commitment to the people they serve, and not merely complying with requirements. Voluntary mechanisms should also be based on the organization’s context, and are best developed with those whose work will be measured.

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http://www.supro.org/content/view/91/224/


## ANNEX 1: LIST OF CSO ACCOUNTABILITY STANDARDS

<table>
<thead>
<tr>
<th>Name</th>
<th>Year of establishment</th>
<th>Country</th>
<th>Category</th>
<th>Website</th>
</tr>
</thead>
<tbody>
<tr>
<td>10 Point Accountability Charter</td>
<td>2005</td>
<td>Bangladesh</td>
<td>Code of Conduct/Ethics</td>
<td><a href="http://www.supro.org/content/view/91/224/">http://www.supro.org/content/view/91/224/</a></td>
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<tr>
<td></td>
<td>Name</td>
<td>Year of establishment</td>
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<p>| 14. CAF India                                                        |                       |             |                                               |                                                                        |</p>
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<tr>
<th>Name</th>
<th>Year of establishment</th>
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ANNEX 2. TRAINING GUIDE ON CSO ACCOUNTABILITY

Objective: The overall objective of developing this training guide is to promote CSO accountability and transparency in different countries and strengthen CSOs diverse roles in development cooperation. The aim is to strengthen the capacity of CSO staff to effectively gear their interventions towards the governance aspect.

Methodology:

The following methodology will be used in this program:

- Brainstorming
- Experience sharing
- Story analysis
- Lecture method
- Discussion method
- Lesson method
- Role-play
- Panel discussion
- Games / Group Exercises / Questionnaires / Quiz
- Individual and small group work & Presentations
- Action plan preparation and presentations
Course duration and design

- Module is designed for voluntary organizations.
- It is designed as a 3-day program.
- It contains 10 learning sessions each with a break of 15 minutes.
- Each session states clear objectives and outputs to be drawn from the session.
- After the training sessions, a field visit can be organized to generate more understanding of the practice.

<table>
<thead>
<tr>
<th>Activity</th>
<th>Objective</th>
<th>Session Outputs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Session – I</td>
<td>Welcome the whole group</td>
<td>Objectives of the workshop stated and understood</td>
</tr>
<tr>
<td>Welcome and introduction to the training</td>
<td>Opening remarks from organizers</td>
<td>List of expectations</td>
</tr>
<tr>
<td></td>
<td>Go through the programme design/ Provide an overview of the objectives, content and flow of the workshop</td>
<td>Ground rules established and agreed upon by participants</td>
</tr>
<tr>
<td></td>
<td>Establish ground rules</td>
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<td></td>
<td>Collect participants expectations for a before/after comparison</td>
<td></td>
</tr>
<tr>
<td>Activity</td>
<td>Objective</td>
<td>Session Outputs</td>
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<tr>
<td><strong>Session - II</strong></td>
<td><strong>Icebreaking</strong></td>
<td>• Introduce everyone to each other including resource person and facilitator</td>
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<tr>
<td></td>
<td></td>
<td>• Build trust within the group</td>
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<td></td>
<td></td>
<td>• Support participants to bond as team</td>
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<td></td>
<td></td>
<td>• Overcome inhibitions</td>
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<td></td>
<td></td>
<td>• Create a safe space</td>
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<td></td>
<td></td>
<td>• Invigorate/Energise participants</td>
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<tr>
<td></td>
<td></td>
<td>• Know each other and have an understanding of their colleagues work situation</td>
</tr>
<tr>
<td><strong>Session - III</strong></td>
<td><strong>Review of the Istanbul Principles, and CSO Development Effectiveness Agenda</strong></td>
<td>• Explain what accountability is and why it is relevant to the civil society sector</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Have a common understanding of accountability issue throughout the work of civil society.</td>
</tr>
<tr>
<td><strong>Session - IV</strong></td>
<td><strong>Meaning of accountability and how it applies to the civil society sector</strong></td>
<td>• Explain what accountability is and why it is relevant to the civil society sector</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Have a common understanding of accountability issue throughout the work of civil society.</td>
</tr>
<tr>
<td>Activity</td>
<td>Objective</td>
<td>Session Outputs</td>
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<tr>
<td><strong>Session - V</strong></td>
<td>• Be able to explain why CSO accountability require specific attention and action</td>
<td>• Clear understanding of purpose of CSO accountability in effectively running the organization</td>
</tr>
<tr>
<td>Purpose of CSO Accountability</td>
<td></td>
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<tr>
<td><strong>Session - VI</strong></td>
<td>• To explain the historical development of different initiatives on CSO accountability</td>
<td>• Knowledge of background of accountability standards for CSO</td>
</tr>
<tr>
<td>History of CSO Accountability globally</td>
<td></td>
<td></td>
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<tr>
<td><strong>Session - VII</strong></td>
<td>• Be able to describe existing processes, mechanisms and initiatives of CSO accountability</td>
<td>• A list of on-going initiatives around CSO accountability at the country level</td>
</tr>
<tr>
<td>Different initiatives around accountability</td>
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<tr>
<td><strong>Session - VIII</strong></td>
<td>• To understand the different accountability standards followed by different countries across the world.</td>
<td>• Understanding and awareness of existing accountability standards in varied countries</td>
</tr>
<tr>
<td>Scoping of CSO Accountability initiatives globally/ presentation on accountability standards of respected countries Discussion on initiatives to standardize CSO accountability at the global level</td>
<td></td>
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<tr>
<td>Activity</td>
<td>Objective</td>
<td>Session Outputs</td>
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<tr>
<td><strong>Session - IX</strong></td>
<td>• Share principles and indicators of accountability mechanisms with the participants</td>
<td>• Have a good understanding, and realize the importance of the application of key guiding principles on indicators of CSO Accountability</td>
</tr>
<tr>
<td>Indicators of CSO Accountability</td>
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<tr>
<td><strong>Breakout Session</strong></td>
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<tr>
<td><strong>Session - X</strong></td>
<td>• Feedback and suggestion on the workshop</td>
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<td></td>
<td>• Case studies</td>
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<tr>
<td></td>
<td><strong>Site visit to any organization working on CSO Accountability</strong></td>
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<td></td>
<td>• Interaction with the team of organization in context to accountability and governance</td>
<td>• Practical knowledge and understanding of CSO accountability standards</td>
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<td>• Communicate with team regarding the strategies and methods adopted to strengthen accountability standards</td>
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<tr>
<td></td>
<td><strong>Vote of Thanks</strong></td>
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