

# NGO Accountability

## An Annotated Bibliography

### 1. Accountability of NGOs

- **Title: Why Progressives Oppose NGO Transparency**  
Author/Source: Jon Entine

This article argues that many NGOs and activists are unwilling to apply to themselves the standards of accountability they are calling for from corporations. It argues that in so doing, NGOs are squandering an opportunity for tighter scrutiny of a range of bureaucratic institutions, including corporations, government, and NGOs. The article is particularly critical of consumer advocate Ralph Nadar.

- **Title: NGO Way to Go - Political Accountability of Non-government Organisations in a Democratic Society**  
Author/Source: Gary Johns

This article argues that a surfeit of NGO activism may place a strain on parliamentary and other institutions that are meant to resolve the claims on society rather than promote them. It argues that the greatest expression of democracy lies in those institutions that give expression to the opinion of all people, organised and unorganised. It concludes, therefore, that the challenge for governments is to prevent the mantle of political legitimacy slipping from the premier democratic institutions into the more apparently popular one of civil society, as this would result in a less accountable democracy.

- **Title: Making Sense of Accountability: Conceptual Perspectives for Northern and Southern Nonprofits**  
Author/Source: Alnoor Ebrahim

This article examines the concept of accountability from a number of disciplinary perspectives in order to develop an integrated understanding of the term. It pays particular attention to principal-agent perspectives from political science and economics. It develops an integrated framework of accountability, based on four key observations: that accountability is constructed through inter-organisational and intra-organisational relationships, that accountability is complicated by the dual role of nonprofits as both principals and agents, that the characteristics of accountability necessarily vary in different organisations, and that accountability operates through both external and internal processes. The analysis in the article draws on the experiences of both Northern and Southern nonprofits.

- **Title: In Defence of Non-profit Accountability**  
Author/Source: Simon Zadek

This article argues that accountability of NGOs is now a major issue, mainly because of their increased importance. Much of what passes for accountability within the NGO community is weak. For example, NGO accountability to intended beneficiaries tends to be informal, whereas accountability to funders is often too formal. However, the role of NGOs over the past decade has been extraordinarily important. The challenge is to find a means of enhancing NGO accountability without undermining their crucial roles in securing civil regulation and catalysing social innovation. The article also discusses the work of the non-profit group AccountAbility and the ACCESS, initiative, which seeks to establish an agreed international reporting standard for NGOs.

- Title: **Civil Society Accountability: “Who Guards the Guardians?”**  
Author/Source: Kumi Naidoo

This article is the text of a speech delivered by Kumi Naidoo, secretary general and CEO of CIVICUS: World Alliance for Citizen Participation, at the UN headquarters in New York on April 3, 2003. In it, Naidoo discusses the meaning and implications of the accountability debate for civil society. He discusses the factors that have given rise to the debate and some of the ways in which civil society is seeking to rise to the challenge of ensuring its legitimacy and accountability.

- Title: **By What Authority? The Legitimacy and Accountability of Non-governmental Organisations**  
Author/Source: Hugo Slim

In this article, the changing understanding of NGO accountability as it has developed over the past ten years is reviewed. A framework for identifying the main tangible and intangible sources of NGO legitimacy is outlined, specifically examining the question of whether organisational democracy is essential to NGO legitimacy. The mechanics of accountability are examined, emphasising stakeholder analysis and involvement as central to accountability methodology alongside an appreciation of context and a commitment to transparency and responsiveness.

- Title: **NGO Accountability**  
Author/Source: Hari Srinivas

Instances of NGO misconduct have highlighted the need for greater NGO accountability. Misconduct in relation to advocacy, fund use, management and governance raise questions about the legitimacy of NGOs and their congruency with social values and expectations. A number of NGOs have ignored the fact that they are answerable to key stakeholders and the constituency that they work with, for promises of performance. Therefore, as the role of the NGO in solving problems of human rights, poverty, environment, and peace-building increases, there is a need for enhanced accountability in all sectors to foster and consolidate greater democracy. NGO credibility is also important for developing institutional arrangements for global governance in a shrinking and interdependent world. This article discusses key principles of NGO accountability and how they can be applied.

- Title: **Holding NGOs Accountable**  
Author/Source: Oxford Analytica  
URL:

Although NGOs raise billions of dollars each year, there is no accepted benchmark for evaluating the effectiveness of NGOs in their stated missions. NGOs are not subject to the standards of budgetary and governance oversight that apply to listed companies or government officials in democratic states. The distinguishing feature of NGOs is that donors do not benefit directly from their contributions, with the benefit accruing instead to third parties targeted by the organisations or to society as a whole. As a result, NGOs have traditionally been accorded the presumptions of moral authority, altruism and absence of conflicts of interest. However, the NGO sector is now being viewed as a candidate for the same type of governance standards as the private, for-profit, sector. In expanding on these themes, this article discusses where the pressure for NGO accountability is coming from and the benefits that greater NGO accountability could bring.

## 2. NGO Governance

- Title: **Governance by and of NGOs**  
Author/Source: Jonathan Cohen

This article argues that NGOs have become powerbrokers, because the role of government has been reduced in light of the growing prominence of NGOs and the business community. NGOs will therefore need to mature, through increasing professionalisation of staff, methods, and financing as well as academic developments in the field. Major challenges remain in strengthening NGOs. However, NGO achievements have already altered the dynamics of the global power structure, and the unique position that NGOs occupy will ensure that they continue to fill the power vacuums in society. The article discusses the unique organisational aspects of NGOs, the impact of NGOs on society, and the governance of NGOs, specifically in relation to accountability.

- Title: **Good Governance - A Code for the Voluntary and Community Sector**  
Author/Source: National Council for Voluntary Organisations on behalf of  
The National Hub of Expertise in Governance

This article is primarily aimed at the trustees of voluntary and community organisations, who have ultimate governance responsibilities. The code is also aimed at chief executives, who provide the bridge between trustees and staff, and have a central role in ensuring good governance. It is hoped that the code will also help staff, volunteers, members and service users to understand what they can expect from a well-governed organisation. It should also be of use to people with a wider involvement in the governance of the sector, for example, funders, donors, the general public, professional advisers, consultants, trainers, and regulators. The code aims to enhance the effectiveness of voluntary and community organisations by clarifying what effective governance means and how governing bodies can govern effectively, by reassuring an organisation's stakeholders about the way organisations are governed, and by maintaining and enhancing public confidence in organisations and in the voluntary and community sector.

## 3. Humanitarian Aid

- Title: **Humanitarian Accountability**  
Author/Source: The Humanitarian Accountability Partnership International

The Humanitarian Accountability Partnership International (HAP-I) is a partnership of agencies that share a commitment to making humanitarian action accountable to its intended beneficiaries. Central to this endeavour are the HAP-I's seven Principles of Accountability. This article provides the HAP-I's definition of accountability, lists the HAP-I's seven principles, and describes its advocacy work.

- Title: **Accountability Orientation Leaflet**  
Author/Source: Humanitarian Accountability Partnership International

This article, subtitled *A Brief Orientation for Humanitarian Staff: Accountability, Responsibility and Quality*, defines "accountability"; discusses who humanitarian agencies are accountable to, in particular why and how such agencies should be accountable to beneficiaries; lists the HAP-I's principles of accountability; discusses how they can be applied and illustrates this with a flowchart.

- Title: **Humanitarian Accountability: Principles into Practice**  
Author/Source: Overseas Development Institute

This article discusses what people mean by the terms "accountability" and "transparency" and examines how these terms are applied in practice. In particular, it examines how the application of these terms can contribute to the health, safety, and physical well-being of people around the world who turn to humanitarian workers in times of crisis. It argues that accountability must manifest itself in results on the ground that help to protect and improve the basic quality of life for those at risk from conflicts and disasters. It contends, therefore, that any discussion of accountability must focus on improving the ability of the humanitarian community to provide aid quickly, competently, equitably, and in a dignified manner to the people who need it most.