

# The Accountability Charter

10 commitments to accountability by international non-governmental organisations.

This document is a revision of the original INGO Accountability Charter Principles that were written in 2005. In 2014, a working group of Charter Member organisations further developed these accountability commitments forming the value basis of the INGO Accountability Charter.

- 1. Respect for Human Rights
- 2. Independence
- 3. Transparency
- 4. Good Governance
- 5. Responsible Advocacy
- 6. Participation
- 7. Diversity/Inclusion
- 8. Environmental Responsibility
- 9. Ethical Fundraising
- 10. Professional Management

#### International Non-Governmental Organisations Accountability Charter

### Preamble

As signatories of the INGO Accountability Charter, we commit to strong principles and practices of accountability. These are essential for our legitimacy, the quality of our work and the trust that we depend on. Accountability is more than a retrospective assurance mechanism. It defines what we are to be held accountable for, influences what we want to achieve and how we work. By signing this Charter we seek to promote the accountability that we stand for and commit our INGO to respecting its provisions.

## Who we are

We are independent non-governmental organisations (NGOs) that work globally to advance human rights, promote equitable and sustainable development and wellbeing, environmental protection, humanitarian response and other public goods. In this endeavour we seek to complement, rather than replace, other actors working towards the same objectives. Our organisations work across a wide range of countries and cultures, with a diverse range of peoples and in varied eco-, social and political systems. We are united in our commitment to accountability as laid out in this Charter.

#### Our Stakeholders

Our first responsibility is to achieve our stated mission effectively and transparently, consistent with our values. In this we are accountable to our stakeholders. In particular, we are accountable to the peoples (including future generations) whose rights we seek to protect and advance. We are further accountable to ecosystems, our members, supporters, staff and volunteers, donors, partners, regulatory bodies, the general public and organisations or people whose policies, programmes or behaviour we wish to influence. In balancing the different views of our stakeholders, we will be guided by the commitments made in this Charter.

#### The Charter's purpose

This Charter outlines our common commitment to transparency and accountability as being essential to good governance, whether by governments, businesses or non-profit organisations. Wherever we operate, we seek to ensure that the high standards which we demand of others are also respected in our own organisations. The Charter complements and supplements existing laws. It is a voluntary charter and draws on a range of existing codes, norms, standards and guidelines. Its adoption does not prevent signatories from supporting or using other tools to promote transparency and accountability. The Charter also aims to identify common ground among the many existing NGO accountability frameworks, to strengthen civil society cohesion and the visibility of this sector's contributions. Our following commitments to accountability are at the core of what we regard as good practice in NGO accountability.

## Our Accountability Commitments

#### 1. Respect for Human Rights

We commit to respecting and promoting human rights as expressed in the Universal Declaration of Human Rights.

- We will respect and advance the equal rights and dignity of all human beings.
- We seek to advance international and national laws that promote human rights, ecosystem protection, sustainable development and other public goods.
- Where such laws do not exist, are not fully implemented, or are being abused, we will highlight these issues for public debate and advocate for appropriate remedial action.

#### 2. Independence

We seek to be both politically and financially independent. This will require:

- Governance, programmes and policies that are non-partisan, independent of specific governments, political parties and the business sector;
- Effective systems and practices to prohibit, prevent, detect and report on corruption, bribery and conflict of interest by staff or other persons working for or on behalf of the organisation;
- Disclosure of donor identities when the size of their donation(s) is such that it could be seen to compromise our political or financial independence.

#### 3. Transparency

We commit to transparency and honesty regarding our mission, structures, policies and activities. This will require:

- The implementation of an open information policy which ensures timely, relevant and accurate information is disclosed in an accessible format; and any exceptions e.g. due to data protection rights, are clearly and reasonably explained;
- Complying with the relevant governance, financial accounting and reporting requirements in countries where we are based and operate;
- Issuing annual reports describing: our mission and values, objectives and outcomes achieved in programmes and advocacy work, environmental impact, governance structure, processes and main office bearers, main sources of funding, financial performance, compliance with this Charter and a contact person;
- Basing disclosure of information (wherever possible and appropriate) on existing formats such as those provided by GRI or IATI to allow better systematic use of the data.

#### 4. Good Governance

We commit to effective governance that ensures we act in accordance with stated values and agreed procedures and our programmes achieve outcomes that are consistent with our mission. This will require:

- Publication of a clearly defined and transparent mission, governance structure and decision making process at the governance level;
- A governing body which supervises and evaluates the chief executive, and
  oversees programme and budgetary matters. This body will define overall
  strategy, consistent with the organisation's mission, ensure that resources are
  used efficiently and appropriately, that performance is measured, that financial
  integrity is assured and that public trust is maintained;
- Written procedures covering the appointment, internal accountability, responsibilities and term limits of members of the governing body;
- Effective risk management and compliance with relevant laws and regulations in the jurisdictions within which the entity operates;
- Publication of an annual financial report conformant with relevant laws and practices and audited by a qualified independent auditor whose statement will accompany the report.

#### 5. Responsible Advocacy

We commit to ensuring that our advocacy is consistent with our mission, grounded in our work, based on evidence and advances defined public interests. This will require:

- Explicit ethical policies that guide our choices of advocacy strategy (targets and claims) including responsible use of people's images and stories;
- A clear and published process at organisational level for adopting public policy positions (including for partners where appropriate);
- Ensuring that assertions are based on evidence and meaningful stakeholder engagement wherever possible;
- Being responsible in our public criticism, ensuring it amounts to fair public comment and giving a right of reply.

#### 6. Participation

We commit to working in genuine partnership with local communities, NGOs and other organisations which aim for sustainable development in response to local needs. We commit to the empowerment and inclusive participation of people whose lives are affected by our initiatives. This will require:

- Policies and practices ensuring effective stakeholder involvement in the development, implementation and evaluation of the organisation's programmes and advocacy work wherever possible;
- A well-functioning feedback and complaints mechanism to be in place;
- Practices to ensure that partners also meet high standards of accountability and that there are no links with organisations, or persons involved in illegal or unethical practices.

#### 7. Diversity / Inclusion

We commit to valuing, respecting and encouraging diversity, and seek to be impartial and non-discriminatory in all our activities. This will require:

- Implementation and management of policies and processes that actively
  encourage the integration of people into governance bodies, staff and
  programmes, who may have been excluded due to gender, disability, race, age,
  religion or for other reasons relating to identity;
- Identification of potentially discriminated groups (where this does not lead to any danger for those identified) – which will inform the planning, implementation and evaluation of operational activities and programmes and support the setting of inclusion objectives where relevant.

#### 8. Environmental Responsibility

We commit to minimising the environmental impact of our operations and programme work wherever possible, balancing it with necessities to fulfil our mandate and financial affordability. This will require:

- Implementation of a written Environmental Management System (EMS) guided by a high level Environmental Policy and endorsed by senior management commitment;
- Specification in the EMS of measures taken to minimise environmental impact, and of mechanisms to evaluate their effectiveness and make changes where needed;
- Oversight of the EMS' day-to-day operation, including monitoring, reporting and publishing progress.

#### 9. Ethical Fundraising

We commit to ensuring that all donations further our mission. We respect the rights of donors and the dignity of people affected by our fundraising activities. This will require:

- Implementation of policies and processes that ensure: fundraising materials
  adequately describe our work and needs whilst protecting the dignity of people
  affected by our fundraising activities; donors are informed about the status and
  authority of fundraisers; donations are effectively used to further our
  organisation's mission; donor requests are honoured where donations are
  made for a specific purpose and donors are adequately informed on how
  donations are used;
- Publication of details of all major institutional gifts and gifts-in-kind, clearly describing the valuation and auditing methods used;
- Adherence to own practices regarding donations received through third parties.

#### 10. Professional Management

We commit to effective, ethical management and continuous improvement in the quality of our work. This will require:

- A clear strategy and effective monitoring, evaluation and learning procedures being in place for our boards, staff, programmes and projects, to constantly ensure we reflect and improve the quality of our work on the basis of mutual accountability;
- Following principles of best practice in financial management to ensure all funds are effectively allocated to achieve strategic objectives;
- Minimising the risk of funds being misused;
- Investing in human resource development to enable staff and volunteers to do their best in advancing our mission;
- Human resource policies which conform with relevant standards and are in accordance with the values of our organisations in terms of employee and volunteer rights and health and safety at work;
- Regular performance appraisals of all staff;
- Remuneration and benefits that strike a balance between public expectations
  of not-for-profit organisations and the need to attract and retain the staff
  required to fulfil our mission;
- Policies and processes which ensure respect for sexual integrity in all our programmes and activities, and prohibit gender harassment, sexual exploitation and discrimination.

# Implementation of our Accountability Commitments

#### We will:

- Apply the Charter progressively to all our policies, activities and operations;
- Report annually on our performance against the Charter commitments;
- Submit each report to the Charter's Independent Review Panel (IRP) for assessment and publish reports with the IRP's feedback on both our own and the Charter's websites;
- Enable and encourage staff to draw management's attention to activities that may not comply with the law, our mission or provisions of this Charter;
- Refine the Charter through experience, taking into account future developments, in particular those that improve accountability and transparency;
- The Charter Company will provide more detailed guidelines on minimum standards and good practices to further support the implementation of our accountability commitments.



International NGO Charter of Accountability Ltd c/o International Civil Society Centre

Agricolastraße 26 10555 Berlin Germany

T +49 (0)30 2062 4697 12 F +49 (0)30 2062 4697 19 www.ingoaccountabilitycharter.org

Registered in England Company Number: 6527022

Design: Lemke-Mahdavi Kommunikationsdesign Illustration: © Alfredo Carlo, The Value Web

