

GATE BRIEFING NOTE #1

OPENING THE GATE: INCREASING THE PUBLIC VALUE OF (INTER)NATIONAL NGOS

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INTRODUCTION

Many (inter)national NGOs (I)NGOs are being challenged to improve effectiveness and better demonstrate their public value. Gains in these directions often involve making improvements in **G**overnance models, in **A**ccountability, in **T**ransparency and in gathering **E**vidence = **GATE**. Often associated with issues of leadership in times of growing uncertainty and volatility, each of these areas is the subject of extensive debate, both from within (I)NGOs and from outside. However, while the components of GATE are interdependent, organisational and wider efforts at their improvement are often fragmented and lack synergy. As a consequence, the management energy expended and the investments made are questionably cost-effective. One result is a reduction in the trust and public benefit that INGOs could achieve which, in turn, invites vulnerability allied to criticism of and scepticism about their value to society.

As a possible remedy, drawing on the practical efforts of (I)NGOs, this Briefing Note introduces an integrated approach to GATE which can be applied at any tier of governance and as well as for improving alignment between multiple levels. It is one outcome of a workshop organised by World Vision International, held in Geneva in October 2011. This gathering brought together the know-how of INGO staff, of experienced advisers, of law, accounting and consultancy firms and of academics.² A detailed, referenced working paper prompted by this event will be available. For now, a short reading list is provided.

The objective of this Note is to inform a wider audience of an innovative way to accelerate progress in dealing with numerous challenges facing (I)NGOs today, with brief illustrations from World Vision's experience.

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² Organisational representation involved staff from World Vision International, Plan International, ActionAid International, Care International, Transparency International, Berlin Civil Society Centre, KPMG, ADP Accenture, Linklaters, Skoll Centre for Social Entrepreneurship Said Business School - The University of Oxford.

We begin with a short overview of how GATE is constructed followed by an elaboration of its substance. Implications for integration and alignment of efforts are signalled throughout as well as at the close of the Note. As an example of its potential, insights from applying GATE to World Vision are provided. [Annex I](#) is a summary table of GATE issues and questions which may be used as **practical tool** by managers and boards to prompt examination of an organisation's GATE system.

THE GATE APPROACH: AN OVERVIEW

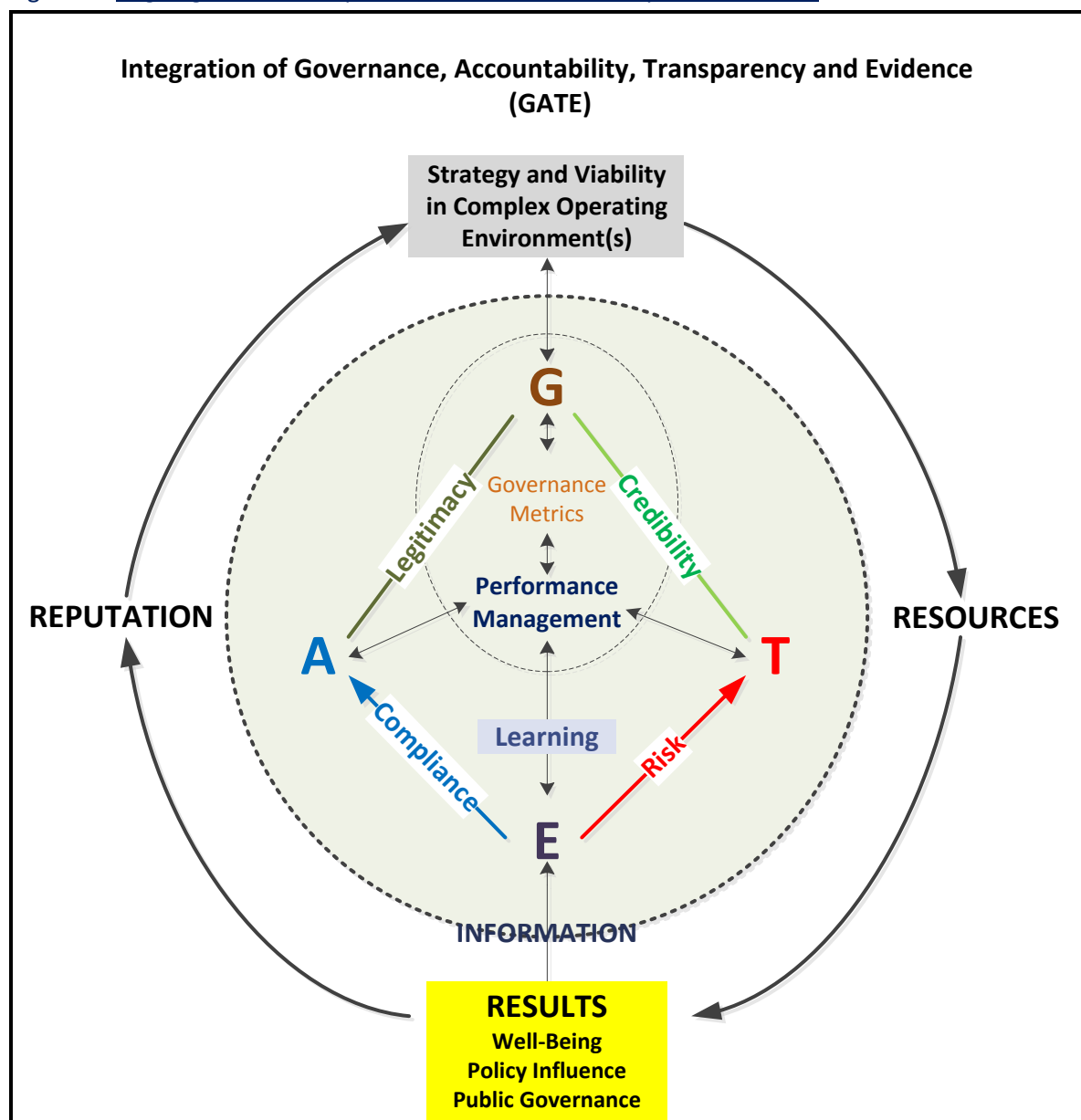
GATE is a comprehensive approach to enhancing effectiveness, making (I)NGOs more publically valued, viable and resilient. Its features are illustrated in the figure below. Its overall concern is to improve (I)NGO governance - which is vital for making transparency and accountability work - but is emerging as a meeting point for many sources of organisational weakness in a rapidly changing world. This section starts with an overview of GATE as a system setting out its various elements and their connections. To get across the main messages of how GATE works the text is intentionally brief. More detailed explanations and examples are planned for the future.

In crude terms, GATE is made up in the following way. Externally assisted 'sustainable development' is an outcome of **co-production** between many players, with the intended constituency for change highest on the list. Their **'ownership'** of development is vital. The missions of (I)NGOs are seldom achieved if these two conditions are not met, which differentiates their work from simply supplying a discrete product or service. In addition, (I)NGOs typically play an **intermediary role** in acquiring resources from sources other than the constituency that should gain from what the organisation does. Consequently, the effectiveness of (I)NGOs is highly dependent on **multiple 'to and fro' relationships** with the environment. The GATE approach ties an (I)NGO to its (many) **complex external settings** through **Results, Reputation and Resources**.

Inside an organisation, governance – a board, an assembly, etc – is the location for overall leadership, formal power and legal responsibility. These functions are exercised through relationships with a chief executive and senior management, that is with people directly charged with leading performance. In order to carry out governing functions **metrics, indicators** and relevant information are negotiated as the basis for both coaching and control. Key performance Indicators (KPIs), governance dashboards, organisation-wide reporting formats, etc., are examples of negotiated metrics. The interface between governors and senior management is mediated by **performance measures and relative authority** over different types of decisions and is critical for accountability in practice.

Performance management (PM) is principally dedicated to producing results while simultaneously gaining information on which to steer the organisation on the one hand and learning to improve on the other. **Monitoring and evaluations** systems are an important source of part of the PM and governance evidence required, as are planning and budgeting processes. Effective PM is sensitive to multiple internal requirements and external demands for accountability and transparency. Complications with performance management typically increase with scale, such as growth in the number of sites/countries of operation. Governance often becomes multi-centred. Performance management involves leadership in a layered organisational system and that needs to **hold the tensions** between optimizing **organisational coherence** and ensuring **adequate 'fit'** with different operational conditions and allocations of responsibility and authority.

Figure 1. Aligning Efforts to Improve (I)NGO Value, Viability and Resilience



The connections between GATE components reflect key issues— **risk, compliance, legitimacy and credibility** - of concern to governors and managers alike. Each issue involves difficult trade-offs in terms, for example, of costs and benefits. They are all sensitive to the moral dilemmas that (I)NGOs face. Given the resource poor, volatile and ‘fragile’ settings in which (I)NGOs often work, there is an additional challenge of adequate investment in **real-time information** gathering and communication, allied to processes for rapid decision-making.

In order to be effective (I)NGOs need to be regarded as legitimate and credible parts of (civil) society. A crude link to legitimacy stems from demonstrating accountability (to key stakeholders) in all locations and scales of operations. Greater local accountability can serve as a proxy for an INGO’s commitment to **‘belonging’** to each society. The (participatory) way an NGO works is meant to have accountability built into its way of working, particularly in terms of power over decision-making.

Getting the organisation's **development practice** right is the core of effectiveness and generating results. It should be a signature feature that others can understand and appreciate.

Credibility is fed by showing you know what you are doing – there is external recognition of **competence**. Some (I)NGOs go to great lengths to create and communicate internally and externally about their distinctive development practice – examples are Child Centred Community Development (CCCD) of Plan International and World Vision's Guidance for Development Programmes. Rights-based approaches (RBA) and programmes are common across much of the (I)NGO community. Whatever, the label, effective practice requires that priorities and activities are developed with and owned by communities and local partners. Programme management involves testing the extent to which results are generating credibility among the stakeholders that matter.

Together, legitimacy and credibility in countries of development operation are becoming important criteria to **access in-country funding**. In other words, viability and growth call for adaptations in political-economy to cope with relocation of funding and, hence, of fundraising capabilities. Recognition of belonging to civil society and being 'local' is therefore one driver for how (I)NGO governance is being redesigned, which currently lacks reliable, proven templates.

In a nutshell, GATE: (1) is informed by the specific features of effectiveness in externally supported development; (2) recognises distinct characteristics and intermediating features of (I)NGOs that differentiate from commercial firms or public bodies;³ (3) connects internal processes to the external world by explicitly highlighting relationships with three critical factors (Results, Reputation, Resources) required for organisational value and viability and, (4) seeks to enhance efficiency, effectiveness and value for money by providing a framework to help align internal processes to be as seamless as possible at acceptable cost in resources and effort.

GATE ELABORATION

Drawing on published material, and with illustrations from World Vision and other (I)NGOs, the following text elaborates on the basics of GATE for INGO governors, leaders, managers and supporters. It starts with a brief review of 'big' issues (I)NGOs are dealing with.

Increasing complexity in the operating environment

Many (inter)national NGOs are contending with a range of pressures that work against aligning the elements of GATE. The growing literature points to:

- Difficulties in 'blending' the values of technical managerialism with those of social justice and solidarity which typically inspire their missions.

³ There are a number of 'basic good governance' principles which are common for (I)NGOs, corporations and government institutions. For example the INGO Accountability Charter includes Principles relating to Transparency, Reporting, Financial Controls, Good Governance, Human Resources. The practices captured by these principles – fair procedures for managing and hiring employees, proper accounting for finances, using sufficiently open and well governed internal decision making processes – are not specific to NGOs, but rather indicate the basic requirements for a properly run and lawfully legitimate organisation, be it corporate or non-profit. ***GATE recognises the foundational importance of 'governance basics' in order to focus on and connect the principles and practices which have a particular or unique importance for (I)NGOs.***

- Navigating the moral paradox and ‘media’ vulnerabilities of making a living from other people’s poverty and the suffering caused by natural disasters and conflicts.
- Finding appropriate forms of governance that optimally allocate power, authority, responsibility and accountability across the whole which are consistent with values and mission. For (I)NGOs this usually means ‘democratic’ structures relying on consultative and non-directive principles and processes.
- Cultivating the leadership talents that inspire followership by delivering on the ‘psychological contract’ that underpins much of the staff motivation required for results which are aligned with strategy.
- Adjusting to (decentralising) changes in the geography and in the profile of financial resources for their work.
- Responding to the emergence of other non-state actors on the development scene, such as social movements, mega-philanthropies, corporate social responsibility programmes, for-profit contractors and a new legal category (in the United States) of benefit corporations and low-profit limited-liability (LC3) companies which can raise money for socially beneficial purposes.
- Increasing political restrictions on the ‘space’ available for their operations in many countries.
- Adapting to the speed of change and volatility of global development conditions.
- Coping with growth as an organisational driver and at scale, which involve structural issues as well as mission implications.

There is growing progress in (I)NGOs’ joint efforts to share knowledge about and tackle these challenges. Collective initiatives directed at GATE-related issues is one way in which (I)NGO resilience, social value and public benefit are currently being strengthened and enhanced.

EXTERNAL INTERACTIONS - 3 RS AND THE VIRTUOUS SPIRAL

The effectiveness of (I)NGOs is context specific. Nevertheless, there are three key relationships with the environment that are of common concern. These are Results, Reputation and Resources. A leadership challenge is to make sure that they form a **positive spiral**: good results should enhance reputation which should help attract resources. Each of these R-factors poses challenges that affect NGO value creation and viability.

Results: The development objectives of (I)NGOs typically aim to bring change in any or all of three features of society. These are: (1) **tangible gains** in the well-being of communities and selected groups; (2) **influencing public policies**; and (3) **promoting inclusive, accountable political governance**. There must be a systematic and reliable way of generating information about what is being achieved in these areas. A major struggle for NGO performance management is to determine what information is (not) to be collected and how. This judgment is made more complicated by major differences within the profession dedicated to developmental monitoring and evaluation. A necessary starting point is therefore adequate clarity about the performance metrics used by different stakeholders and their relative significance. In other words, generating organisation-wide understanding about what results are to be realised for whom. Determining and applying common measures is notoriously difficult, but many new tools are being designed to help (I)NGOs do so.

Reputation: The erosion of trust and confidence in (I)NGOs is one major driver for the numerous initiatives that define **norms** against which performance can be publically reported and judged. This effort is a response to the **ethical minefield** of (I)NGOs making a living from the poverty and suffering of others. Tracking how reputation shifts across stakeholders in different locations should be clearly tied to the results as experienced and perceived by them. Protecting reputation is a major pre-occupation. But the link to results is not always present or robust, which opens up potential vulnerabilities. For example, journalists are not necessarily pre-disposed towards (I)NGOs, sometimes actively seeking to sow doubts about probity and political neutrality. And self-appointed measurers and rankers of (I)NGOs produce non-validated comparative assessments and rankings that impact public perceptions for both good and ill. The **media** and **celebrity links** play an ambiguous role in both exposing and aiding and abetting the dilemmas (I)NGOs face in how they raise finance and what they pay themselves. It is therefore important to ensure that reputation and results are connected by grounded metrics suited to governors and senior managers and monitored in real time. In addition, reputation is shaped by the **composition of governing bodies**. This factor is strongly culturally determined and important in generating public recognition and confidence as well as political positioning. GATE incorporates a reputation-sensitive approach to governance and performance management.

Resources: (I)NGOs typically function as intermediaries. This position creates distinct complications because different sources of finance have different '**qualities**' – that is conditions and expectations that an INGO needs to satisfy. For example, the qualities of child sponsorship and gifts in kind from private individuals are very different to funds from winning a contract financed by a multi-lateral or bilateral aid agency. The **political-economy** of an (I)NGO exerts a strong influence on its behaviour and viability. Managing multiple resource types and where they are generated within the organisation – for example in different legal jurisdictions - imposes complicated budgeting, accounting and reporting demands. Satisfying these requirements can 'steer' in ways that compromise organisational policies and impact on compliance with international standards and agreements. For example, donor procurement procedures can be at variance with those of an (I)NGO which takes on a contracting role on the funders behalf. Safeguards to protect the integrity of an (I)NGOs own processes need to be in place, but **growth** as a driver often leads to internal inconsistencies that can hamper effectiveness. An intermediary role can also confound clarity about who, precisely, is the '**client**'? Is this those who pay or those who justify the mobilization of resources in the first place? Internal ambivalence about who is the primary stakeholder works against consistency in organisational identity and staff motivation. It also can confuse strategies that prospect for and respond to financing opportunities. GATE is a way of illuminating the relationship between resource diversity and its potential impact on accountability, transparency and identity.

Aligning processes and optimizing investments

Taking a GATE view can assist (I)NGOs to examine coherence between the many initiatives that (I)NGOs are involved with in order to stay relevant and effective as conditions change. GATE-related processes can diverge as well as cause overlaps, waste and contradictions. Resolving such conditions bring costs and takes up leadership and management energy, so reducing efficiency and effectiveness. For example, the last two decades have seen many attempts to strengthen NGO accountability leading to a **proliferation** of NGO codes of good conduct, standards and regulations. The current '**patchwork**' of regimes creates disparate reporting and other requirements. These

differences add complexity and cost, particularly for organisations operating in more than one jurisdiction and with multiple mandates, e.g. development/humanitarian/advocacy. Another example within INGOs is the establishment of programme competencies in funding countries that both duplicate others as well as bring inconsistencies in standards and approaches to development issues, such as HIV/AIDS or water and sanitation. To accommodate and mediate between national interests, complicated mechanisms are used to co-ordinate the deployment of technical expertise positioned in funding countries that typically add to international overheads.

Governance: In its crudest sense, the governance task is about the (I)NGO: staying true to mission, demonstrating accountability in the broadest sense; ensuring cost effectiveness; and providing forward looking guidance that maintains relevance and viability. These tasks have both **political and technical** dimensions that require interaction with (multiple) operating environments. Many INGOs are in the process of redesigning their governance arrangements. Ways of doing so are notably **path dependent**. History dictates the more or less plausible and practical possibilities. Roughly speaking, INGOs with a history of centralisation are **decentralising** and trying to embed in countries of operation. INGOs that have started as separate, distinct national entities sharing a common name are more likely to be **'harmonising'**, becoming more **'interdependent'** and **'centralising'** in order to avoid duplication, reduce inefficiencies and increase brand/identity coherence.

In addition to historical trajectory, international governing is being informed by a guiding idea or **principle** that shapes how power is to be distributed and exercised. Four principles can be observed. Though not mutually exclusive, approaches to governance arrangements can reflect the primacy of:

- Financial accountability – governance is for those who raise resources.
- Technical competency – governance is best left to those without a financial or political stake.
- Programme consistency – governance should be in harmony with development philosophy and practice.
- Ideology and belief – governance should reflect the organisation's inspiration and guiding ethos.

Such principles feed a range of real life models that are judged to create a best fit to a **'reading' of the future**. A typology is emerging but the utility of each option is yet to be proven. Initiatives at the Berlin Civil Society Centre (BCSC) and elsewhere are underway to produce a set of 'standard' governance model for best practice in governance for INGOs. An open internet forum invites contributions to the exercise which will culminate in presentations at the BCSC Global Perspectives Conference in November 2012.⁴

Some (I)NGOs, e.g., Greenpeace, Amnesty International, have a voting + resource-providing membership and mandated governance. When this arrangement is not in play, an intermediation role means that governance models must work with the relationship between power - associated with disparities in the geography of resources available to INGOs - and being a credible player as a 'fully' international member of transnational civil society.

⁴ <http://www.berlin-civil-society-center.org/shared-services/global-governance-project/>

A GATE perspective homes in the governance dimension precisely because of its significance for value creation and viability under significant changes in the global operating context. To some extent, (I)NGOs appear to be in a similar position to other nonprofits in questioning the assumption that governing bodies and leadership based on **volunteers** are up to today's tasks. For example, complexities generated by multi-centred governance are coming more clearly into view. The notion of **'dual citizenship'** required for federated governance to work properly is but one tricky issue to deal with, which is as much about the social-psychology of (inter)nationalism as it is about statutory possibilities and limitations. Where **devolution** to legally separate but 'brand bonded' members is in play, international management must cope with both direct and indirect exercising of its collectively mandated authority. Such arrangements, which combine centrally-managed 'branches' alongside sovereign entities are likely to be a permanent feature of international governance design and a management challenge. The general point is that GATE can illuminate and help bring a system perspective and greater coherence to the mix of trade-offs and queries that a good governance agenda needs to think about.

For example, World Vision's overarching governance framework (federalism) is allied with approaches to development, humanitarian and advocacy programmes which seek to incorporate strong aspects of participation and constituent accountability.⁵ Together they help form sound foundations for 'legitimacy'. World Vision's model of federalism was conceived with a clear intent to achieve consistency with values and mission – articulating a vision of more equal partnership, consistent with a spiritual calling. The model has in large part proved resilient and successful. However, since World Vision embarked upon its federal governance journey, significant changes have taken place in the regulatory environment for INGO operations. One consequence is country constraints on receiving foreign funding and new rules for compliance. There is potential for GATE to provide a framework to look at implications and possible 'knock on' effects of such resource changes that might escape notice. As an early adopter on the path to internationalisation and with more than 15 years experience since introducing a federal model it may be beneficial, using a GATE lens, to comprehensively capture what the organisation has learnt in practice. Lessons from a review of this nature could be applied to help improve performance both within World Vision and shared with the broader INGO constituency.

Transparency and Accountability: There are many (I)NGO Transparency and Accountability initiatives (TAIs) that enjoy collective effort. Signing up to shared norms, standards and disclosure requirements is a cost with the anticipated benefit of **'signalling virtue'** that should enhance reputation and public trust. However, there are problems of alignment between the two. Transparency is a necessary but not sufficient condition for accountability. Unless, accountability offers some form of sanction it remains hollow. Assessments of current TAIs also points to practical gaps in the way transparency in terms of public information actually connects to (non-financial) accountability and the impact of both in terms of the costs and benefits. In particular, demonstrating **'downward' accountability** to constituencies and **'horizontal' accountability** in (I)NGO partnerships remain problematic. Finally, self-reporting without some form of **verification** remains a structural weakness of many TAIs. It is therefore important for an (I)NGO to be clear

⁵ See for example: *World Vision Programme Accountability Framework; World Vision's Guidance for Development Programmes; Citizen Voice in Action.*

about the pathways it relies on so that signing up to norm-setting arrangements actually has an impact on what it does, together with showing how this will be tracked and assessed, which too seldom occurs.

World Vision International has chosen the International NGO Charter of Accountability ([INGO Charter](#)) as the primary vehicle for its accountability reporting globally.⁶ Members of the INGO Charter are required to submit annual reports using the Global Reporting Initiative's (GRI) NGO Sector Supplement. Reports are reviewed by an Independent Panel and their findings published.

Evidence: The need for evidence is wider than just the requirement for information about results. Evidence about development performance is not sufficient to ensure that wider organisational requirements are satisfied. Forming a judgment about what evidence is vital, conditional and 'nice to know' (for publicity) needs to be consistent with policies about accountability and transparency, which is not always the case. Governance metrics need to be clear and specific about what information is required and how it is to be generated. A GATE perspective can point towards the overall information demand and help identify inconsistencies, gaps, redundancies and misalignment (see Annex I). It can also push for clarity in the **risk** analysis related to information disclosure. i.e., transparency. This is a very tricky area. Withholding less than positive results can be a ticking bomb, while publication can provide a stick with which to be beaten. Similarly, evidence that emphasises **compliance** can privilege accountability 'upwards' towards resource providers to the detriment of other stakeholders.

There is a growing body of approaches and tools which can be used to generate the various types of information GATE calls for.⁷ A challenge is to select and consistently apply and then properly interpret information generated – which is often strongly context specific. This gives rise to an alignment challenge for entity level 'corporate' reporting which requires **information consistency** to allow aggregation. Gathering and collating such information can be costly, invite fudging and spin for public consumption which introduces a risk of exposure.

For World Vision, improvements in gathering information relating to *organisational* health, i.e. foundations for good performance and integrity of systems, has improved significantly in recent years. Examples are an Integrated Review Framework (IRF), connecting a strategic level of performance and accountability of all offices to a Dashboard of metrics provided to the International Board grouped around relevant strategic mandates agreed with the senior management. Embedded within these processes is a strong resonance with GATE's '3 Rs' of Results, Reputation and Resources. For example, the organisation's Risk assessment matrix – top 10 risks – is effectively

⁶ In addition to the INGO Charter, World Vision International has committed to a range of external codes, charters and standards for NGOs (for example, the IFRC/NGO Code of Conduct, the Humanitarian Accountability Partnerships (HAP)-International, ALNAP and SPHERE).

⁷ For example the following systems help provide insight into development programming. Learning through Evaluation with Accountability and Planning (LEAP) is World Vision's approach to design, monitoring and evaluation (DME). The LEAP framework is intended to provide a common global standard for World Vision work. All programmes are required to conduct LEAP-compliant baseline and end-of-phase evaluations, to support reflection, learning, and accountability to both communities and donors. Plan International's equivalent system is PALS – Programme Accountability and Learning System, while ActionAid is currently updating ALPS, its Accountability, Learning and Planning System. Note the common link made to learning.

grouped under these categories and a key review forming part of the IRF focussing on the capability of World Vision offices with regard to:

- *Results - capability to deliver quality programmes*
- *Running - capability to apply ongoing programming practices*
- *Relations – capability in effective partnerships to advance programming/mission goals*
- *Resources – capability to manage and acquire financial assets.*

GATE highlights a gap in World Vision’s evidence system: a limited availability of aggregated programmatic results. World Vision has been open in public reporting that it has yet to generate a strong evidence base around its work on child well-being. Too little work has taken place at the global level to conduct meta-analysis of impact. A 2007 World Vision International Council resolution acknowledged the need for improvements in this area that both GATE amplifies and connects to wider implications of not solving the problem.

In doing so, a GATE lens throws up a number of helpful questions about efforts to measure the impact of World Vision’s programmes on a set of Child Well-being Targets (CWT) that is currently underway. For example:

- How will all the evidence generated for CWT be used for performance management and governance? Will there be sanctions for poor performance? Will it be used as a basis for resource allocation revisions, strategic adjustments?
- What CWT information will be extracted and included in Dashboards and other governance metrics?
- How/does the evidence generated assist with improved accountability to different stakeholders: constituents -children and communities and to donors?
- What is the relationship between information generated to meet external transparency expectations, e.g. reporting against Millennium Development Goals, and what the organisation needs in order to meet accountability obligations to its more direct stakeholders of constituents and donors? Or, put another way, is there a useful and necessary connection between information generated for external transparency and internal accountability requirements?
- What are the implications for transparency if measuring CWB Targets generates discordant or disappointing results? How will such information be dealt with, taking into account risk, credibility and reputational issues?
- How will the quality and veracity of the information generated be assured?

These questions are a sample of the technical issues that GATE is bringing to World Vision’s efforts to be a better organisation. But there is a prospect of bigger opportunities for wider gains to be made, two of which are described below.

Key opportunities for World Vision

Using GATE as a tool to improve internal alignment and efficiencies

Applying GATE to where World Vision is today both confirms where the organisation is strong as well as where there are disconnects, misalignments and gaps. For example, using a GATE lens to reflect

upon the World Vision Partnership's Integrated Review Framework (IRF) - an internal platform for collation and verification of strategic performance related evidence- has highlighted areas where increased alignment can bring gains in efficiency. It has also enabled a clearer understanding of the way in which the information generated and processes monitored by the IRF can compliment (financial) audits to better shape and define the interface between effective performance management and good governance.

Using GATE as a tool to improve external reporting and positioning

GATE suggests that gaining leverage on *Results, Reputation and Resources* calls for a systemic approach to managing internal processes. But these benefits also require a more integrated and cohesive form of (I)NGO external reporting and public communication.

An outcome of complexity and uncertainty described earlier in this Note is that the type of information sought by stakeholders to assess the past and current performance of organisations and their future resilience is much wider than in the past. Credibility means that responding to this expanding demand cannot be piecemeal. A broad but succinct information framework is needed that can support the future development of reporting that must cope with complexity. Such a framework needs to draw together currently disconnected strands of reporting into a coherent, comprehensive whole which factually demonstrates an organisation's ability to create value now and in the future.

Given that the INGO Charter reporting framework already incorporates aspects from each of the GATE arenas it may provide a useful starting point to build from. As practice evolves, this form of accountability reporting harbours potential for (I)NGOs to better frame and communicate information (including on GATE systems), which engenders public confidence.

The Global Reporting Initiative (GRI) is the most widely used and accepted sustainability reporting framework for all types of organisation around the world. Some two years ago saw the addition of an NGO Sector Supplement. Adoption of this framework by INGO Charter members adds external credibility and enables presentation of technical organisational information in a form which is recognised and accessible by an audience outside of the circles of NGO professionals. The reporting framework has provided a vehicle for (I)NGOs to present pro-actively and in a comprehensive form the information which they understand to be of critical importance to their accountability and integrity. The flexibility of this new form of accountability reporting offers a potential platform for (I)NGOs to move beyond disclosure dictated by the requirements of legal regulation or by NGO watch dogs and rating agencies, which tend to target only part of the story. Often there is an unbalanced emphasis on fiscal efficiency and information availability as the central indicators of an organisation's 'value' with little or no validated data on actual results, creating significant distortions in a comparative and competitive market place.

While acknowledging recent progress in (I)NGO reporting, key disclosure gaps remain. There is room and need for future evolution. For example, critical interdependencies between strategy, governance, operations and financial and non-financial performance could be communicated more fully and clearly. The INGO Charter reporting framework has been developing at the same time or in parallel with internal improvements in information gathering at World Vision. But, as perhaps with

other (I)NGOs, External reporting and internal information processes are not yet in synch, with each still taking time to bed down and mature. GATE offers a lens to align the external with the internal need for information more intentionally and to steer future evolution to occur in tandem.

IMPLICATIONS

In some respects GATE is nothing 'new'. What the approach does is to open up old paradigms to a more holistic and integrated way of thinking that offers significant gains for (I)NGO futures. It brings together the disparate experience of efforts that INGOs are making both **individually and collectively** to increase their value and effectiveness. The combination brings a meaningful addition to improvements already underway.

As a practical contribution to thinking about (I)NGO good governance and leadership, Annexe I provides a summary of GATE in terms of a question-type check list. Mapping and reflecting what is going on is a useful step to increase connection between and better alignment of the diverse, ongoing efforts to address the many forces for mis-alignment that (I)NGOs face today and as well as the certainty of tomorrow's uncertainties.

GATE Checklist #2: Governance Effectiveness and Performance Management

	Governance	Performance Management	Learning
Governance	<ul style="list-style-type: none"> Do governance members and their competencies establish legitimacy with the public and more direct stakeholders? Do all sites of governance have adequate capacity? Are any oversight and reserve powers clear, adequate and applied with due process? Do governance metrics specify and track results, reputation and resources in a timely way? Does the governing body provide strategic leadership? How is relevance to context ensured? 	<ul style="list-style-type: none"> Do results generate a reputation for organisational competence? Do stakeholders accept the right of the organisation to engage on public issues? What benchmarks are relied on to assess (cost-) effectiveness? Are strategic relationships and alliances necessary for recognition in place and, if so, are they functioning well? 	<ul style="list-style-type: none"> What processes are relied on to assess and improve governance performance?
Accountability	<ul style="list-style-type: none"> How do you know that accountability to relevant stakeholders is adequate? Do financial audits indicate weaknesses that are situational or structural? Does the system to ensure accountability of the CEO and senior management work effectively? Are appropriate sanctions available and applied to deal with accountability lapses in the organisation? 	<ul style="list-style-type: none"> What criteria are used to (not) join accountability initiatives? How does/would the organisation benefit from compliance with international and local standards? To what degree is the organisation satisfying the standards it signs up to? How are costs for compliance financed? 	<ul style="list-style-type: none"> When do shortcomings or challenges to the organisation's accountability lead to action?
Transparency	<ul style="list-style-type: none"> How do standards determine the information made available for public scrutiny? How does accountability influence the substance, methods and timing of disclosure? What policy is applied to the risks associated with disclosure? 	<ul style="list-style-type: none"> How does disclosure and transparency affect the way the organisation works? What preventive / contingency measures are in play to deal with accusations against the organisation? Are standards of information disclosure being realised? 	<ul style="list-style-type: none"> What does the profile of compliance against (international) norms teach about areas for improvement? Does variation in compliance over time suggest anything about responsiveness to external conditions?
Evidence	<ul style="list-style-type: none"> What evidence is used to demonstrate that governing bodies discharge responsibilities and correctly use their authority? Is adequate (independent) verification applied to the evidence used for governing? 	<ul style="list-style-type: none"> Is the information about results needed by different stakeholders timely and reliable? Do results have performance standards that are adequately bench-marked to the context? 	<ul style="list-style-type: none"> What does evidence say about improving the quality of current thinking and practice?

Selected Readings

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