



東華三院

Tung Wah Group of Hospitals

Induction Workshops for NGO Directors

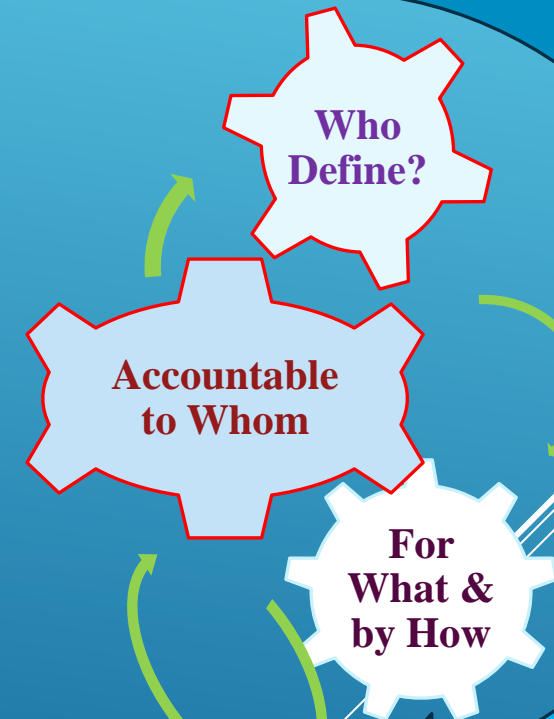
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Accountability of NGO Governance:

Accountability
Transparency Rule of Law
Efficiency & Effectiveness



Accountability as
a virtue of public
organizations and as
a mechanism to govern
how institutions
operate



Four Normative Components of An Accountability Framework:



Four Controversial Questions as A Governance Mechanism:

1. Accountability to whom

- upward Vs downward
- internal Vs external

2. Accountability for what

- fiduciary responsibility
- governance responsibility
- performance responsibility
- mission responsibility

3. Accountability by how

- compliance-driven Vs mission-driven

4. At what cost

- autonomy constrained?
- efficiency compromised?

Performance Accountability – The Missing Link of NGO Governance:

- How do you know the quality of your services?
- How familiar are you with service evaluation?
- How do you evaluate the social impact of your Organization?

SIA Framework by HKCSS and Excel 3 of HKU:

Three Levels

Individual

Organizational

Social

Six Dimensions

Quality
of
life

Self-
esteem

Public
participation

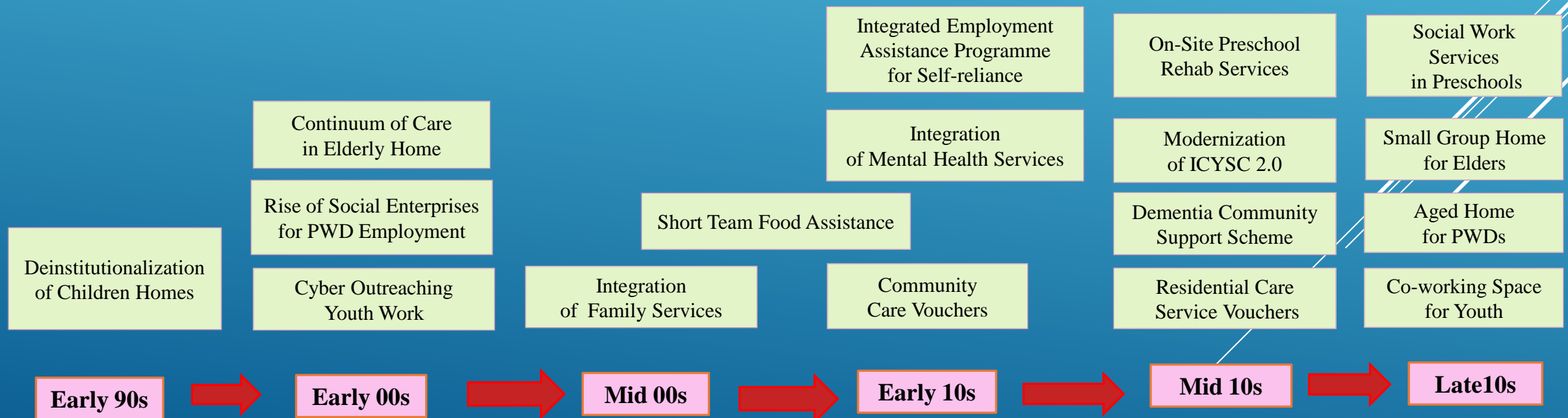
Capacity
building and
empowerment

Financial
sustainability

Skills
improvement

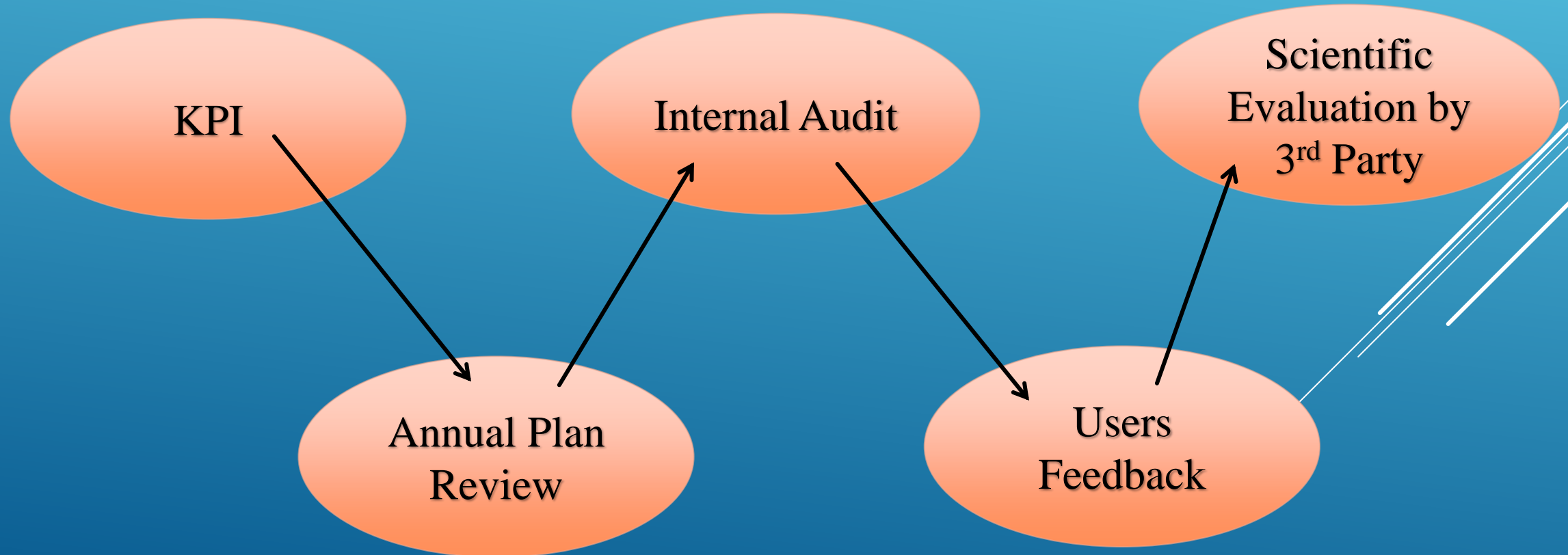
Performance Accountability - The Role of NGO Governance:

1. Ensure Service Responsiveness to address Changing Community Needs



Performance Accountability - The Role of NGO Governance:

2. **Ensure Services have Evidence, based on Proven Approaches and Implemented with Quality**



Performance Accountability - The Role of NGO Governance:

3. Ensure Services have Sufficient Capable Staff to carry out the Mission and Fulfil FSA

- Manpower support
- Funding support
- Expertise Support

Performance Accountability - the role of NGO Governance:

4. Ensure Creativity by Supporting New Initiatives

- Encourage pioneering works
- No Sanction to failure attempts

Performance Accountability - the role of NGO Governance:

5. Ensure Embracing Original Intent

- Pioneer social innovations
- Fill service gaps
- Stay with the beneficiaries
- Advocate policy change
- Serve with passion

Conclusion

NGO Accountability is not equivalent to Accountancy

It should focus on demonstration of performance in mission achievement