

Accountability Self-Check (ASC), a self assessment tool developed by JANIC in 2008 with aim to enhance accountability efforts by NGOs/CSOs to gain trust of beneficiaries, supporters, and the general public. Through supporting individual NGOs/CSOs to conduct ASC2021, the latest version, JANIC aim to meet the philosophy, values, and action guidelines set forth in the JANIC Charter adopted by the JANIC General Assembly in June 2020. Since 2014, Japan Platform made it one of requirements to member NGOs to conduct latest version of ASC.

指針 (○必須項目 ☆強化項目) Criteria (○Mandatory ☆To be reinforced)		指針のチェックポイント Points to check when making decisions	実現している Achieved	実現していない Not achieved
Organizational Management Criteria				
Organization, Roles, Management	1	○ The purpose (principle, mission, etc.) of the organization is clearly stated.	・The purpose of the organization stipulated in its Constitution, etc. is clearly stated on informative materials available to the general public such as website, SNS, prospectus, brochures and annual reports.	
	2	○ The jurisdiction, responsibility, and role of the organization's components are clearly stated.	・The authority and responsibility of the highest decision-making body, auditors, executive director, and each executing body is clearly defined in the relevant documents.	
	3	☆ Procedures of the decision-making of organization's management are clearly stated.	・Decision-making rules are in place. ・The procedures of decision-making are clearly stated in the division of duty rules, meeting procedures, etc. ・If ICT softwares are used in workplace for organizational management, the decision-making procedures for usage of ICT softwares are developed and in place.	
	4	○ The contents and process of decision-making are shared by all staff members.	・The contents and the background of decisions made in the organization's decision-making bodies (General Assembly, Board Meeting, etc.) are reported at staff meetings and other occasions, and its minutes and other relevant documents are available to staff members.	
	5	○ The job performance of the board members and the organization's financial situation are audited.	・The statutory auditors audit both the activities of the board members and the financial situation of the organization, and record their opinions in the audit report.	
	6	○ Intermediate and long term strategy for achieving the purpose of the organization is formed.	・The strategic plan clearly states not only the course of plan but also, the organizational management and funding policy.	
	7	○ The implementation of the intermediate and long term strategy is monitored.	・The implementation status of the strategy can be verified in project reports and meeting minutes of board meetings or staff meetings, etc.	
	8	☆ Environment-friendly, energy and resource saving activities are in place.	・Documents describing goals and efforts toward energy saving, resource saving purchase and reduction of resource consumption in office are developed and in place.	
	9	☆ The gender diversity in the organization management is addressed.	・There exist guidelines and policies of the organization that take into account the diversity of all stakeholders related to the organization (including executives and employees, volunteers, and beneficiaries of projects).	
	10	○ The prohibition of sexual exploitation, abuse, and harassment is clearly stated; the rules, regulations and reporting systems have been established to prevent it from occurring and to respond when it occurs.	・Rules and systems regarding the prohibition, prevention, and appropriate response to sexual exploitation, abuse, and harassment are clearly stated as standards of conduct for the staff and representatives of the organization. ・Policy or rules regarding the whistleblowing system are clearly stated. It includes not only the whistleblowing system but also ensuring that beneficiaries have an opportunity to file objections to the implementation of a project.	
Finances	11	○ Donations, grants, supplies, etc. are used for the purposes agreed with donors.	・Project plans, financial statements, grant applications and other reports clarify that the objective of grant application matches outputs of the project.	
	12	○ Measures to increase the independent revenues (member fees, donations, operational income, interest yield) are implemented.	・Independent revenue: membership fees, donations, operational income and interest yield, not including project grants, agent service fee nor subsidies. ・Increase in the value or percentage of the independent revenue on the financial statements during the past three years can be verified. ・The percentage of independent revenue should aim to be 30%.	
	13	☆ Funds and goods are fairly procured and the transparency of the procurement process is ensured.	・Regulations regarding the procurement of funds and goods are clearly stated. ・Regulations stipulate that the organization will strive for fair procurement and will not procure through illegal or antisocial acts.	
Staff Capacity Development	14	○ Rules and regulations of recruitment, retirement, job description, welfare assistance, wages, etc. of employees is clear.	・The employment regulations and employment contracts are developed and in place in the case there are paid employees. ・Regulations for recruitment, retirement, job description, social welfare, wages, etc. are clearly stated.	
	15	☆ In order to enable employees to perform well, opportunities of capacity development are provided.	・Policies, plans and provisions about the capacity development of staff members are in place. ・Alternatively, there is a track record of staff training in the past three years.	
	16	○ The friendly working environment are provided to encourage the participation of interns and volunteers.	・The organization provides opportunities to get engaged through websites, pamphlets and SNS. ・There is a guideline regarding the capacity development of interns and volunteers. ・There are opportunities (interviews, questionnaires, etc.) to collect voices of interns/volunteers.	
Data Protection and Sharing	17	○ With recognition of importance of data management, information, including digital data, is appropriately managed and protected.	・Rules of document management is in place. ・The accumulated information is organized and stored so as to be available to those who need it when necessary.	
	18	○ Data is protected to prevent the loss or falsification of information.	・Electronic data is regularly backed up. ・Computers and tablets which are used in workplace are protected against viruses. ・Access authority is configured and regularly reviewed. ・In the case of using ICT solutions, the contracts are managed under the name of the organization.	
		Sub-Total of 18 Criteria	Sub-Total	
指針 (○必須項目 ☆強化項目) Criteria (○Mandatory ☆To be reinforced)		指針のチェックポイント Points to check when making decisions	実現している Achieved	実現していない Not achieved
Project Implementation Criteria				
General	19	☆ Code of conduct for programme/project implementation is created.	・Code of Conduct: A summary of standards and ideas for realizing core values that are considered essential to achieve the organization's mission and vision. The document may be titled as "Action Guidelines", "Credo", "Creed", "Governing Guidelines", etc. ・The organizational documents that contains relevant content to the mission and field of activities of the organization can be confirmed. ・field of activities of the organization (e.g. "environment", "human rights", "gender", etc.), ・ beliefs that the organization attaches particular importance to (e.g. "local ownership", "social change", "public awareness", etc.), ・ treaties, goals and standards that the organization advocates for realization (e.g. the Convention on the Rights of the Child", "Transforming Our World: The 2030 Agenda for Sustainable Development, Sustainable Development Goals (SDGs)", Sphere Handbook: Humanitarian Charter and Minimum Standards for Humanitarian Assistance") ・If the organization have signed the JANIC Charter, that will be considered as achieving this item.	
	20	☆ The process of project implementation and continuation is systemized.	・There exist manuals, handbooks and other documents explaining the process of project implementation in order to implement, continue and handover the project smoothly.	
Planning	21	○ Intermediate and/or long term strategy is created for programme/project.	・Project plan states the purpose of the project, goals, approaches to achieve the goals, and direction after the project (expansion, development, transfer, withdrawal, etc.).	
	22	○ Annual or multi-year project plan is created based on intermediate and/or long term strategy.	・Project plan is developed annually or based on the project period. ・Project plan states the purpose of the project, goals, approaches to achieve the goals, necessary resources and its procurement method.	
	23	○ Project plan is drafted based on stakeholders' feedback.	・Project plan is developed taking into consideration voices collected from stakeholders such as individuals, especially beneficiaries, and organizations who are directly or indirectly involved in project implementation.	
	24	○ The contents of project plan are shared with stakeholders.	・Information is shared with stakeholders such as individuals, especially beneficiaries, and organizations directly or indirectly involved in the project.	
Implementation and Monitoring	25	○ Project is implemented based on project plan.	・Project plan and project activity are consistent.	
	26	○ The project implementation is monitored.	・Project progress, resources usage, and achievements are monitored and analyzed regularly. ・The results of monitoring are shared with stakeholders and reflected on project implementation process.	
Evaluation and Reporting	27	○ Project report is created at the end of the fiscal year or at the completion of project.	・Project report is created at the completion of project for single-year projects and at the end of the year for multi-year projects. ・Project report includes information on project implementation, achievement and resource usage.	
	28	○ The evaluation is conducted at the end of the fiscal year or at the completion of project.	・Evaluation is conducted at the completion of project for single-year projects and at the end of the year for multi-year projects. ・Evaluation items include goal attainment, outcomes, efficiency, relevance, sustainability, contribution of the stakeholders, and lessons learned.	
	29	○ The contents of the evaluation and project report are shared with stakeholders.	・Information is shared by individuals, especially beneficiaries, and organizations directly or indirectly involved in the project.	
		Sub-Total of 11 Criteria	Sub-Total	
指針 (○必須項目 ☆強化項目) Criteria (○Mandatory ☆To be reinforced)		指針のチェックポイント Points to be Verified for the Criteria	実現している Achieved	実現していない Not achieved
Accounting Criteria				
General Rules	30	○ Rules for the accounting process of the organization are clearly stated.	・There is a written accounting regulation or equivalent document, describing detailed accounting process including accounting principles, accounting titles and types of accounting.	
	31	○ Accurate account book is created for all financial records.	・There are journals, general ledgers and other relevant documents. ・In case of using an accounting software, check the documents on the system.	
	32	○ In the case of multiple project implementations, incomes and expenditures are managed on a project basis.	・Income and expenditure are recorded by projects. ・At the settlement of account, balance is calculated by projects.	
	33	○ Receipts for incomes and expenditures are appropriately sorted and stored.	・All evidential documents such as receipts are filed in chronological order. ・Evidential documents can be searched based on books. ・Evidential documents are stored for more than seven years or for the period agreed with funder/donor.	
	34	○ Account manager and accounting staff are assigned separately.	・Account manager (Executive Director, etc.) who approves payment and accounting staff who handles cash are separate. ・When the Executive Director is concurrently the account manager and the accounting staff, a board member in charge of finance checks the account regularly.	
Daily Accounting Process	35	○ Payments are made in cash or by bank transfer only after receiving approval from an appropriate person with authority.	・ There are records of approvals such as signatures and seals of those who have approval authority on slips, payment request forms, expenditure inquiries and other relevant documents. ・If approval is given by electronic means, the exchange is recognized as a record of approval. (The exchange means a request for approval from the applicant by e-mail and a reply from the person authorized to approve)	
	36	○ In regards to cash and deposit, the account book and the actual available balance is compared on a regular basis.	・Accounting manager and accounting officer check the cash balance with the account books, and has its record. ・The balance is reconciled with all accounts and books that the organization manages, and the record of reconciliation is kept. ・The above action is taken at least once a month. ・If it is done only in the accounting system, the managing director and the treasurer keep a record that they take the action.	
Account Balancing	37	○ Suitable budget plan is made based on each year's project plan.	・Budget is prepared based on activity plan and on sum-up of the costs. ・Budget has been approved and recorded by the decision-making body	
	38	○ Budget, actual income and expenditure are checked on a periodic basis.	・Document to compare budget and actual expense are prepared and checked by board of directors or managing director.	
	39	○ Financial statement is prepared every fiscal year.	・Balance sheet, and Statement of Income and Expenditures are prepared. ・For corporated organizations, documents stipulated by law are prepared.	
	40	○ Financial statement is approved by the decision-making body.	・After the settlement of account, meetings of decision-making body, such as board meeting and general assembly, are held, and financial statement is approved.	
		Sub-Total of 11 Criteria	Sub-Total	
指針 (○必須項目 ☆強化項目) Criteria (○Mandatory ☆To be reinforced)		指針のチェックポイント Points to check when making decisions	実現している Achieved	実現していない Not achieved
Public Information Criteria				
General	41	○ Project reports and financial reports are made public.	・Information about programmes/projects and financial statements are published on website, annual report and other relevant media, and made available upon requests. ・Reports for at least the latest two years or more are made public.	
	42	○ The official organization name, full address, contact information, and list of board members are made public.	・The official and latest information is available on website, SNS, brochures and other documents which can be accessed by the general public. ・At least the representative's name should be publicized in the list of board members.	
	43	○ The published information is regularly updated.	・The latest information is reported a few times a year through website, newsletter, SNS and others.	
	44	○ Personal information protection and the privacy of the individuals are fully considered in regards to any public information.	・Rules and handling standards for the protection of personal information and privacy are stated.	
		Sub-Total of 4 Criteria	Sub-Total	
		Overall Total of 44 Criteria	Total	