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Accountability & Transparenz: Eine vergleichende Untersuchung von deutschen Nonprofit-Organisationen, öffentlichen Einrichtungen und Wirtschaftsunternehmen

**Accountability & Transparency: A Comparative Study of German Nonprofit
Organizations, Public Agencies and Forprofit Corporations**

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Summary

This report describes the findings of a joint research project conducted by the Hertie School of Governance and the Centre for Social Investment of Heidelberg University. The project focused on the accountability and transparency requirements of nonprofit or third sector organizations in Germany. The main research questions were:

- What are the accountability and transparency requirements, and how do they differ from comparable public agencies and business firms?
- Is there a general accountability and transparency problem in the German nonprofit sector?
 - If so, what are its causes, and how widespread is it? Is it an overall problem, and generic to the way nonprofit organizations are regulated as legal forms, or is it more field specific and found in particular kinds of nonprofits?
 - If not, why would this be the case, and what are the implications for the future development of the third sector in this country?

In a first step, we gathered all available quantitative information on the German non-profit sector to gain a systematic overview of how many nonprofit organizations of what kind exist in Germany, what their legal forms are and how fiscal and other regulations might be. In a next step, we conducted a systematic analysis on how a potential accountability and transparency gap could be identified and arise, using sector-specific, social science and policy perspectives and literatures.

In terms of any alleged accountability and transparency problem, our findings point, at first sight, to what can best be described as a seemingly “non problem”. By this we mean a rather curious combination of three factors: a general paucity of available information on nonprofit organizations, a general lack of awareness among stakeholders, even interest in

knowing, that there might be a problem; and a lack of political will among sector representatives and policymakers to change the status quo. Specifically:

1. **Available data for the behavior and performance of third sector organizations is rudimentary at best.** Of course, fiscally, nonprofit organizations in Germany report to the tax authorities information that is privileged through a system of tax secrecy; they also report to oversight bodies of many kinds (e.g., health authorities; Stiftungsaufsicht etc), but, again, access to information is limited to the organizations' relationship with regulatory agencies. As a result, no general public accountability and transparency regime exists in Germany. A comparative analysis shows that the wider accountability and transparency requirements for German nonprofits are much lower than the requirements in other countries, like USA, UK, but also France and Austria. In these countries, legal standards and expectations are much higher.
2. **Neither the general public and the media nor political parties and policymakers see a need to encourage or force nonprofit organizations to become more accountable and transparent.** Only parts of the sector itself engage in a discussion on higher requirements for accountability and transparency. Again, this stands in stark contrast to developments and debates in the US and other countries, where both existing requirements and demands for greater accountability and transparency are higher. Indeed, the German case points to the opposite: Current legislation has abolished the "Sammlungsgesetze" to reduce "bureaucracy", and voluntary measures among nonprofits have shown limited success: none of the initiatives did reach more than 1 percent of the German third sector. These differences are rooted in the underlying accountability and transparency logics: in Germany, the nonprofit sector is oriented far more towards the state than would be the case for the US or UK, where accountability to civil society and the public at large is more pronounced.

Therefore, debates about accountability and transparency deficits in the US context may not necessarily apply to the German situation. Germany is no “audit society”, as others have diagnosed the US and the UK. Rather, it has a state-led audit regime.

Thus, based on the empirical evidence we were able to collect and examine, and finding that there are neither engaged debates nor strong demands for increased accountability and transparency, we are left with a conundrum:

On the one hand, we do not know if lower transparency and accountability requirements lead to more abuse and mismanagement in the German third sector. While some cases of abuse reach the general public, we cannot rule out higher numbers of unreported cases.

On the other hand, we do not know if an increase in transparency and accountability requirements would necessarily lead to more efficient and effective performance of non-profits. While such higher requirements would bring about more and better information on German nonprofits, they may simply increase transaction and compliance costs and not automatically improve the quality of nonprofit services.

Even though we cannot be certain as to our interpretation and conclusion, given the scant empirical information available to us, we can nonetheless point to several implications and avenues for further research, which we summarize in four theses:

1. The Denial Thesis posits that the German nonprofit sector does indeed have an accountability and transparency problem, and with higher levels of abuse and mismanagement than apparent, that is shielded by a culture of not wanting to know.
2. The Enlightened Leadership Thesis states that an emerging professional elite in the nonprofit sector anticipates greater demand for accountability and transparency in the future, and therefore proactively engages in voluntary measures that however fail to reach sets of stakeholders.
3. The New Public Management Thesis postulates that accountability and transparency problems will be most pronounced in those parts of the German

nonprofit sector that are becoming increasingly less state-oriented. Here, the old system of state-led governance of nonprofits is weakened, and other forms have to take effect. Examples are nonprofits in fields such as health care or social services which are characterized by strong quasi-market elements.

4. The Governance Thesis is related to this posited shift away from the state-centered accountability regime, and proposes that in the future, governance inter and intra sector partnerships will become more important and thereby invite different groups of stakeholders with stronger interests in nonprofit performance.

