

# Global Citizenship Education Grants 2024 Call for Proposals

# **Guidelines for Applicant Organisations**

## **Important Dates**

The closing date for receipt of the completed Eligibility Criteria Form is 10/11/2023

The closing date for receipt of the completed Grant Application Form is 15/12/2023

Form to be returned by email to: <a href="mailto:globalcitizenshipeducation@dfa.ie">globalcitizenshipeducation@dfa.ie</a>

## **Contents**

1.	Policy Context	1
2.	Irish Aid Global Citizenship Eduction Funding Modalities	2
3.	Eligibility	4
4.	Application Process	5
5.	Eligible Costs and Activities	6
6.	Appraisal and Approval Process	7
7.	Accountability: Monitoring, Evaluation and Reporting	8
8.	Freedom of Information	10

## 1. Policy Context

#### 1.1 Global Citizenship Education Strategy 2021 - 2025

Irish Aid is the Irish Government's programme for overseas development. The programme is managed by the Development Co-operation and Africa Division of the Department of Foreign Affairs. "A Better World" (2019) - Ireland's Policy for International Development - states that "Development education and global citizenship will be an important element in our evolving approach to reaching the furthest behind first and will underpin our broader public engagement".

The Global Citizenship Education (GCE) Strategy 2021-2025 aims to build a broader sense of global citizenship in Ireland, encouraging the public to engage with and learn about the issues which will define the 21<sup>st</sup> century - including climate change, hunger, peace, global inequality and injustice. We want to encourage the public to act, individually and collectively, to help build a fairer and more sustainable future for all.

The Irish Aid programme is an important expression of Ireland's global solidarity and citizenship and as part of our broader GCE programme we seek to increase awareness and understanding of the role of development co-operation and the Irish Aid programme in addressing global poverty and inequality. We also want to increase the public's understanding and awareness of how Irish Aid addresses global poverty and equality on their behalf. Our programme will continue to be under-pinned by the 12 core principles as set out in the Code of Good Practice for Development Education (IDEA 2019). We will support GCE delivered through formal, non-formal and informal education.

#### <u>IRISH AID GLOBAL CITIZENSHIP EDUCATION STRATEGY – 2021-2025</u>

#### **GOAL**

That people in Ireland have access to quality, lifelong Global Citizenship Education, enabling them to become active global citizens committed to fairer and more sustainable solutions for all

#### **Outcome of the Global Citizenship Education Strategy**

Increased reach, accessibility, quality and effectiveness of Global Citizenship Education in Ireland

Output 1  Learners and their communities	Output 2 Policy & Curriculum	Output 3 Institutions	Output 4  Educators	Output 5  Irish Aid  Awareness
Engaging people from the broadest possible range of backgrounds, including those marginalised from mainstream education.	Strengthened policy coherence and integration of Global Citizenship Education into key policies and curricula.	Strengthened institutions and organisations working to deliver quality global citizenship education and strategic and collaborative approaches supported.	Increased capacity among educators and practitioners to deliver quality Global Citizenship Education.	Strengthened public engagement and understanding of development cooperation, the work of Irish Aid and the UN Sustainable Development Goals.

The GCE policy commits to broadening GCE engagement across Ireland, engaging new audiences and learners while promoting innovation and fresh thinking. The policy also commits to increased support for the use of digital learning and new technologies to advance our work, reach new learners and communities and build links with schools, institutions, youth groups and the Global South.

Irish Aid is committed to working across Government, ensuring coherence between the GCE strategy and other key national strategies. These include the National Strategy on Education for Sustainable Development – ESD to 2030, led by the Department of Education and Department of Further and Higher Education; and the National Action Plan against Racism in Ireland by the Department of Children, Equality, Disability, Integration and Youth. A National Implementation Plan for the Sustainable Development Goals 2022-2024 has also been finalised

#### 1.2 Understanding of Development Co-operation, the work of Irish Aid and the Sustainable Development Goals.

Global Citizenship Education is an essential component in raising awareness of the 17 UN Sustainable Development Goals with members of the public in Ireland. Irish Aid requires all partners in receipt of Global Citizenship Education funding to provide evidence of links between their work and the SDGs and to support awareness-raising of and engagement with the SDGs with their target group of learners.

Global Citizenship Education delivers on SDG Target 4.7, which calls on United Nations member states to "ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and nonviolence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development."

(Global Indicator Framework for SDGs a/RES/71/313)

## 2. Irish Aid Global Citizenship Education Funding Modalities

In addition to multi-annual support for a number of Global Citizenship Education strategic partnership programmes, Irish Aid provides annual and multi-annual funding for Global Citizenship Education projects to implement specific, innovative, results-focussed initiatives that contribute to the achievement of the goal, outcome and outputs of the Global Citizenship Education Strategy 2021-2025.

#### 2.1 Global Citizenship Education Grants Scheme

Organisations working in <u>formal, non-formal and informal education</u> can apply to the Global Citizenship Education Grants Scheme to implement global citizenship education projects of between one and three years in duration. Each year, the minimum grant available under the GCE Grants Scheme is €10,000, while the maximum grant amount is €180,000. Grants are available for a maximum <u>three-year period</u>, and are limited to one per organisation for the duration of each grant.

In order to promote innovation in the sector<sup>1</sup>, a specific budget allocation to support an Innovation Challenge Fund is available within the broader GCE Grants Scheme. In the 2024 round, funding will be available to support the following forms of innovation:

<sup>&</sup>lt;sup>1</sup> The OECD's Oslo manual for measuring innovation defines four types of innovation: **product** innovation, **process** innovation, **marketing** innovation and **organisational** innovation.

Product innovation: A good or service that is new or significantly improved. This includes significant improvements in technical specifications, components and materials, software in the product, user friendliness or other functional characteristics.

- Reaching new audiences for GCE in line with our strategic objective to "engage people from the broadest range of backgrounds, including those marginalised from formal education".
- Use of new technologies to engage new learners of all ages in Ireland, including creating links with the Global South.
- Innovation in whole school or whole of institution approaches to embedding GCE.
- Innovative approaches to monitoring and evaluation.
- Other partners are invited to set out clearly how their proposed initiative is innovative.

#### 2.2 DEAR (Development Education and Awareness Raising) Co-Funding

An organisation in receipt of European Union funding for a Development Education and Awareness Raising (DEAR) project can apply to Irish Aid for DEAR co-funding.

DEAR applications involve 3 phases: an expression of interest, a concept note and a funding application. The applicant organisation should contact the Global Citizenship Education Unit in Irish Aid when first applying for EU funding (before the expression of interest). The organisation should provide an overview of the project and the projected co-funding requested. Irish Aid may then agree to provide this funding, subject to the approval of the DEAR application by the EU. Applications for DEAR Co-Funding can be made at any time. No deadline applies to this process.

The maximum grant available in DEAR co-funding is up to 10% of total funds received from the European Union for any given year. Grants are available for a maximum **three-year period**, and will be limited to one per organisation for the duration of each grant.

An organisation may apply to Irish Aid for DEAR Co-Funding in addition to other Global Citizenship Education funding applications. If the organisation is successful in both its DEAR Co-Funding application and a Global Citizenship Education funding application, then the organisation is eligible to receive both grants.

## 3. Eligibility

#### 3.1 Eligibility Process

An organisation must submit a completed Eligibility Criteria Form if they have:

- <u>not</u> previously received Development Education/Global Citizenship Education funding from Irish Aid,
- <u>not</u> previously completed and passed the eligibility phase under this funding scheme
- not applied for and received funding over the last 3 years (2021, 2022 and 2023).

In addition, the OECD defines innovation in education as:

Educational organisations (e.g. schools, universities, training centres, education publishers) can introduce (1) new products and services, such as new syllabi, textbooks or educational resources (2) new processes for delivering their services, such as e-learning services, (3) new ways of organising their activities, for example communicating with students and parents through digital technologies, and (4) new marketing techniques, such as differential pricing of postgraduate courses. Such new practices aim at improving the provision of education in one way or another, and should therefore be regarded as intended "improvements". (Measuring Innovation in Education – OECD 2017)

Process innovation: A new or significantly improved production or delivery method. This includes significant changes in techniques, equipment and/or software.

Marketing innovation: A new marketing method involving significant changes in product design or packaging, product placement, product promotion or pricing

<sup>•</sup> Organisational innovation: A new organisational method in business practices, workplace organisation or external relations.

If an organisation wishes to apply, organisations must contact <u>globalcitizenshipeducation@dfa.ie</u> to request the appropriate Eligibility Form and appropriate Application Form. Requests must contain relevant contact and organisation information.

Please note that the appropriate Eligibility Form must be completed and returned to Irish Aid by the deadline of 10/11/2023. Organisations that do not meet this deadline will not be considered for the call.

#### 3.2 Eligibility Form

The criteria for eligibility for applicant organisations to apply for the Global Citizenship Education Grant in 2023 are set out below. Applications for funding will be considered only from organisations which meet the eligibility criteria. The closing date for receipt of completed eligibility forms, if required, is 5pm on 10/11/2023. All applicants who have submitted eligibility criteria forms will be notified of their eligibility status by 14/11/2023 and can then proceed to complete the application form if deemed eligible. If you do not hear from Irish Aid by this date, please ensure you make contact to confirm the status of your eligibility request.

- 1. **Organisation Status:** Applicant organisations must have current registration as a charity with either the Irish Charities Regulatory Authority or the Charities Commission of Northern Ireland for a minimum of 2 years prior to date of application, **or** hold an up to date Tax Clearance Certificate from the Office of the Revenue Commissioners. Other organisations and institutions may also apply including social enterprises, educational institutions, trade unions, cooperatives etc. Organisations should be compliant with all the standards in the Irish Charites Regulatory Authority Governance Code and have met the annual reporting requirements.
- 2. **Governance:** Applicant organisations must have a formal decision-making structure which can take legal responsibility for the administration and use of Irish Aid funds.
- 3. **Financial Accountability:** Applicant organisations must have annual accounts available on their organisation's website for the two most recent financial years which are both;
  - i. externally and independently audited, in cases where the annual organisational income exceeds €100,000;<sup>2</sup>
  - ii. available on the organisation's website on 10/11/2023.
- 4. **Dependency on Irish Aid:** Income received from Irish Aid, either directly or indirectly, must not exceed 90% of the overall organisational income of the applicant organisation.<sup>3</sup>
- 5. **Funding Status:** Applicant organisations in receipt of Irish Civil Society Programme from Irish Aid, or who are Strategic Partners of the Global Citizenship Education Unit, are not generally eligible to apply for the Global Citizenship Education grants, except in the case of applications for DEAR Co-funding.
- 6. **Focus of Work:** Applicant organisations and/or institutions that are undertaking global citizenship education activities or education activities must include a global citizenship education perspective aimed at members of the public in Ireland.
- 7. Record of Compliance: Applicant organisations previously in receipt of Irish Aid funds must have a record of compliance in terms of the administration and use of such funds, i.e. have submitted financial and narrative reports as per agreed schedules in previous contracts, and a signed Certificate of Assurance. Applicants which have a previous record of non-compliance with the terms of an Irish Aid contract will not be considered for funding.
- 8. **Child Protection:** Organisations who work with children and young adults under the age of 18 must have child protection policies in place that compliant with the Children First Act 2015.

<sup>2</sup> As per the Charity Commission NI an independent examination is needed for all registered charities that have a gross income up to £500,000 in the relevant financial year. For charities with gross income exceeding £500,000 in the relevant financial year a statutory audit is required.

<sup>&</sup>lt;sup>3</sup> As per the Department of Public Expenditure and Reform Circular 13/2014 where funding is being provided as part of a co-funding arrangement, grantees are required to provide annually to each grantor, as a condition of grant, a declaration as to the source, amount and purpose of all other funding they receive and a declaration that there will be no duplication of funding for the same activity/project. This declaration should also state if the Exchequer funding from all sources exceeds 50% of total income.

## 4. Application Process

#### **4.1 Application Process**

Applications will be accepted by email only to the designated address, globalcitizenshipeducation@dfa.ie, by the closing date of 5pm on 15/12/2023. Late applications will not be accepted.

Irish Aid will endeavour to complete the appraisal and approval process by early March 2024 at which stage applicant organisations will be notified of funding decisions and contracts will be issued to successful applicants, subject to the receipt of timely responses by applicants.

To support applicants in completing their application, detailed guidance notes are included in the application form.

#### **4.2 Key Reference Documents**

All applicants are advised to read the following key reference documents before completing and submitting an application form:

- 1. A Better World
- 2. Irish Aid Global Citizenship Education Strategy

#### 4.3 Queries and Clarifications

Questions can be addressed to globalcitizenshipeducation@dfa.ie

A FAQ (Frequently Asked Questions) document is compiled from questions received to this email address. The FAQ will be available on the Irish Aid website. Queries will be responded to up to two weeks prior to the application deadline.

Please note that any attempt to either directly or indirectly influence the outcome of the decision-making process in relation to grant applications will result in disqualification. As such, please ensure that no representative of your organisation seeks individual meetings with any representative of the Department of Foreign Affairs in connection with the application once the Call for Applications issues.

#### **4.4 Grant Duration**

Applications with a start date on or after 1 April 2024 will be accepted. Any delay in completion of project must be agreed with Irish Aid in advance. Projects must start not later than 1 September 2024 and Year One must be completed by 31 August 2025.

In the case of Multi-Annual (2 or 3 year) funding, the project must start not later than 1 September 2024 and must be completed by 31 August 2026 (2 year) or 31 August 2027 (3 year).

## 5. Eligible Costs and Activities

The following costs are <u>not eliqible</u> for funding support under this scheme:

- Cost incurred outside the project timeframe
- Capital or equipment costs (unless justified as essential to the delivery of the project)
- Consultant fees to prepare applications
- The purchase, repair or furnishing of buildings
- Servicing debts or loans
- Contingencies

Please also note the following:

- Projects aimed at post-primary schools are not eligible (support for Global Citizenship Education aimed at post-primary schools is provided through the Irish Aid WorldWise Global Schools Programme www.worldwiseschools.ie)
- Proposals confined to individual schools are ineligible
- Campaigning and advocacy projects must adequately demonstrate Global Citizenship Education content.
- Cultural events, must be part of a wider Global Citizenship Education project and demonstrate adequate Global Citizenship Education content
- Projects focused on anti-racism, intercultural education or environmental education must specifically make the local/global connections and implement a Global Citizenship Education approach.
- Projects with a primary aim to raise the profile of an organisation or to raise funds are not eligible
- Projects with a development studies rather than a Global Citizenship Education focus are not eligible
- Organisational development is not eligible
- Exposure visits overseas, including flights and other associated costs in country are not eligible
- Research is not eligible although monitoring and evaluation is eligible
- Printing (other than materials required for example, for workshops) is not eligible
- Welfare projects (i.e. provision of language classes or information on legal and social welfare rights) are not eligible
- Retrospective expenditure, i.e. costs incurred prior to the agreed project start date/signature of the contract with Irish Aid are not eligible.

All resources developed with funding support from Irish Aid should be informed by the <u>Guideline for Producing Development Education Resources</u>, the <u>Code of Good Practice for Development Education (IDEA 2019)</u> and the most recent <u>Audit of Irish Development Education Resources</u>. Also, all resources should be shared with <u>developmenteducation.ie</u>.

All resources, learning materials and other publications produced should state the following - This resource training course/etc. is funded by Irish Aid at the Department of Foreign Affairs. Irish Aid is the Government's overseas development co-operation programme which supports partners working in some of the world's poorest countries. Irish Aid also supports Global Citizenship Education in Ireland to encourage learning and public engagement with global issues.

Such resources, learning materials and other publications must clearly state that the ideas, opinions and comments therein are entirely the responsibility of its author(s) and do not necessarily represent or reflect DFA policy.

## 6. Appraisal and Approval Process

#### **6.1 Appraisal Process and Timeline**

Applications which meet the eligibility criteria will be appraised with the assistance of external consultants, using the assessment criteria set out below. The Global Citizenship Grants Committee draws its membership from the Department of Foreign Affairs, the Department of Education, the Department of Further and Higher Education, Research, Innovation and Science, Department of Rural and Community Development, the National Council for Curriculum and Assessment, the youth affairs section of the Department of Children, Equality, Disability, Integration and Youth as well as external consultants. It is chaired by the Director of the Global Programmes Unit. The Global Citizenship Education Grants Committee will make recommendations for funding to the Minister of State for Overseas Development and Diaspora.

١.	10/11/2023	Submission of Eligibility Form and Accounts
'	15/12/2023	Submission of Application Form and Appendices
•	Early March 2024	Notification of Funding Decisions

#### **6.2 Appraisal Criteria**

Irish Aid will continue to require that all funded interventions have a strong focus on results for global citizenship education. The appraisal process will test for evidence that the organisation is operating from a reasonably sound strategic, policy and financial basis, relative to its size and capacity. Proposals will be assessed under the following headings:

- Project proposal quality of proposed project and capacity to deliver
- Global Citizenship Education approach
- Strategic Approach
- Evidence of Change
- Governance and Financial oversight
- Innovation Challenge Fund (if applying)

Organisations will be informed of the outcome of the appraisal process in writing. If required following the appraisal process and prior to the signature of contracts and payment of grants, successful organisations will be required to meet a number of conditions, including but not limited to, the receipt of satisfactory reports on previous projects and submission of a revised budget, flow of funds, results framework. As such, the grant offer should be considered provisional until the Department confirms that the relevant conditions have been met.

#### 6.3 Contract

Irish Aid will issue an annual contract to successful applicants and 100% of the grant will be paid on receipt of a signed contract. The contract will outline the terms and conditions of the grant for that year. A Memorandum of Understanding (MoU) will also be issued to successful applicants for Multi-Annual (2 or 3 year) funding.

Notwithstanding the obligations set out in any future contract with Irish Aid, applicants should note that if they receive a grant from Irish Aid they will be required to:

- Cooperate fully with any external evaluations or audits, which may be commissioned by Irish Aid from time to time;
- Respond in a timely manner to ad-hoc requests by Irish Aid for information updates regarding project progress;
   and
- Respond to any requests for information made by organisations authorised to do so by Irish Aid. It is expected that such requests will be exceptional.

## 7. Accountability: Monitoring, Evaluation and Reporting

#### 7.1 Accountability

Accountability is one of Irish Aid's core values. Recipients of funding under the Global Citizenship Education Grants Scheme are entrusted with public funds, to be spent strictly for the purposes presented in the funding proposal, and within the relevant timeframe. The primary responsibility for demonstrating accountability rests with the governance and management bodies of the organisations funded by Irish Aid. Failure to comply with this obligation will render the recipient liable to reimburse Irish Aid the full amount of the grant.

#### 7.2 Department of Public Expenditure and Reform (DPER) Circular 13/2014

Organisations should be aware of, and strictly adhere to, the requirements of the Department of Public Expenditure and Reform circular (13/2014) relating to the Management of and Accountability of Grants. Circular 13/2014 outlines public financial management principles and procedures for both Grantors and Grantees of Irish public money and seeks to ensure that there is greater transparency and accountability in the management of public money. Where Irish Aid funding is on-granted to implementing partner organisations, there should be clarity on the flow of funds and how they will be managed.

#### 7.3 Monitoring

Monitoring is an integral part of results-based management and influences the ongoing planning and review of projects as well as our broader support to Global Citizenship Education. The recipient organisation will have the primary responsibility for project monitoring as part of a results-based management approach. Grant recipients are responsible for an effective, ongoing monitoring system which includes monitoring both quantitative and qualitative indicators. Guidance will be provided on what data Irish Aid requires.

Each organisation is responsible for its own project implementation and the delivery of results, and will report on progress at the end of the project to Irish Aid. Significant deviations from original expected results must be explained in advance to Irish Aid, in the context of external factors and lessons learned, as well as those factors within the control of the project (as noted above revised results frameworks for Year 2 and 3 may be submitted for approval).

Irish Aid may conduct monitoring visits to selected projects to assess their performance against the agreed project proposal and results framework and to ensure organisations' progress is compliant with contractual obligations. Irish Aid reserves the right to evaluate and audit projects at any time.

#### 7.4 Evaluation

Irish Aid encourages recipient organisations to develop and deepen a culture of lesson learning that contributes to enhanced future performance and provides evidence of effectiveness. Irish Aid thus strongly encourages organisations to undertake evaluations to rigorously document the results of the project investment, in particular for multi-annual projects. When an evaluation is funded using Irish Aid funds, the ToR must be agreed with Irish Aid and a copy of the evaluation must be shared with Irish Aid.

#### 7.5 Reporting: Annual Narrative and Financial Report

In the case of multi-annual funding, an End of Year 1 report will be required 13 months after the start date of the project. An updated Project Results Framework, outlining proposed updated targets for Year 2 may be submitted at the end of Year 1 and a similarly updated Project Results Framework for Year 3 may be submitted at the end of Year 2. Updated budgets for Year 2 and 3 should also be submitted for approval with end of year reports. An End of Project Report, covering the duration of the grant period, will be required one month after the end date of the project. **Please note that the late submission of reports is a compliance issue.** 

All reports must be accompanied by the following:

- Results Framework demonstrating the end of year / end of project's results against the targets agreed with Irish Aid.
- Financial report (in the prescribed format) on the Irish Aid-supported project. This should show total income (including that from other donors) and expenditure against the original or revised approved budget. The financial statement and narrative report must be completed so as to clearly illustrate the relationship between outputs/activities and expenditure.
- Certificate of Assurance signed at management level, certifying that the public money granted was used in accordance with the terms and conditions of the grant.
- Most recent annual accounts for the organisation, in which Irish Aid funding is specifically shown as an item
  (externally audited accounts are required if the organisation is legally obliged to produce audited accounts
  because the organisational income is above €100,000 per annum)<sup>4</sup>.
- A link to the most recent annual report to the Charities Regulator.

<sup>&</sup>lt;sup>4</sup> Irish Aid reserves the right to request an auditor's management letter and the management response, as well as management accounts if necessary.

#### 7.6 Data required in progress report:

Partners are required to provide the data set out below in their annual progress reports.

Numbers directly reached during reporting	
period broken down by geography/gender	
Numbers directly reached during reporting period broken down by target group	<ul> <li>Primary students:</li> <li>Post-primary students:</li> <li>Primary teachers (CPD):</li> <li>Post-primary teachers (CPD):</li> <li>Student teachers (Primary)</li> <li>Student teachers (Post-primary):</li> <li>3<sup>rd</sup> level students (other than student teachers):</li> <li>Young people (18-25) – non-formal:</li> <li>Adult learners– non-formal:</li> <li>Youth workers:</li> <li>ACE educators:</li> <li>Other (please specify):</li> </ul>
Numbers indirectly reached. (please include a footnote setting out how this figure is calculated)	
Institutions supported/Partnerships including primary schools, post-primary schools <sup>5</sup> , HEIs, CSOs (please grade as 'co-operation', 'collaborative', or ' partnership for collective impact') <sup>6</sup> or other (please define)	
Knowledge products produced – please distinguish between new and updated products (please append a list)	Books: Other printed materials (please specify): Videos/podcasts: Other on-line materials: Journal articles: Games: Other:

\_

<sup>&</sup>lt;sup>5</sup> Please append a list of primary and post primary schools targeted (including county and roll number) as this facilitates monitoring of the geographical spread of the programme.

<sup>&</sup>lt;sup>6</sup> **Co-operative partners** meet regularly to discuss each other's work, share information regularly and provide inputs at each other's events: **Collaborative partners** have worked together to deliver events collectively, have collaborated around a project or series of events, have had joint advocacy initiatives and/or been represented on committees or working groups of other organisations: **Partners for collective impact** are named in each other's operational plans and have jointly funded projects.

Partners in receipt of Irish Aid funding over €50,000 will also be required to provide a short case study which they consider best illustrates the results or impacts of their projects focusing on a relevant setting, for example a specific school, HEI, youth group, organisation in the ACE sector or other. The case study should include GDPR compliant photos and quotes from participants. A case study template will be shared with the reporting guidelines. The Guidelines for Reporting, Monitoring and Evaluation of Grant Projects will issue 3 months prior to reporting.

#### 8. Freedom of Information

Applicant organisations are reminded that documents submitted to the Department of Foreign Affairs including application forms and annexes, or any report submitted to the Department on foot of a successful funding application, any other written communications with the Department, and any other information that Irish Aid may generate about the organisation, automatically become records of the Department and subject to the provisions of the Freedom of Information Act 2014. In these circumstances, the Department may be required under the terms of the FOI Act to divulge any or all such records to third parties. It is the established policy of the Department of Foreign Affairs and to publish on its website all FOI requests and the records released under the Act. See Department of Foreign Affairs and website, FOI section. https://www.dfa.ie/about-us/accountability/how-we-are-accountable