# Building the Capacity of the Third Sector: Report by the Comptroller and Auditor General, Session 2008-2009



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# BUILDING THE CAPACITY OF THE THIRD SECTOR: REPORT BY THE COMPTROLLER AND AUDITOR GENERAL, SESSION 2008-2009



TSO. Paperback. Book Condition: new. BRAND NEW, Building the Capacity of the Third Sector: Report by the Comptroller and Auditor General, Session 2008-2009, National Audit Office (NAO), This National Audit Office (NAO) report, "Building the Capacity of the Third Sector (HC 132)", examines ChangeUp and Futurebuilders, two Cabinet Office programmes designed to build the capacity of the 'third' sector. The third sector consists of nongovernmental organisations that are value driven and that principally reinvest their surpluses to further social, environmental or cultural objectives. The sector includes voluntary and community organisations, charities, social enterprises, cooperatives and mutuals. It is distinguished from the other two sectors of the economy: public (government) and private (business). Both ChangeUp and Futurebuilders were introduced by the Home Office in 2004 to address a 2002 Treasury review, which found that the third sector's ability to contribute to the delivery of public services was constrained by a lack of capacity. The NAO examined the impact of these programmes on frontline third sector organisations and looked at whether they are likely to meet the Government's objectives for building capacity. For both schemes it is not yet possible to establish if the programmes have provided good value for money. The report's findings and recommendations to improve the management of these programmes include: when designing future policy initiatives, the Office of the Third Sector should build in adequate arrangements to evaluate and measure performance from the outset; a transfer between old and new financial systems has impaired the assessment of the costs and benefits of the ChangeUp programme, and The Cabinet Office and Treasury should advise departments on the importance of preserving adequate financial information; The Office of the Third Sector should identify examples of sustainable services; and, The Cabinet Office needs to formulate a plan for the long-term management of...

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