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Metadata Record: https://dspace.lboro.ac.uk/2134/3852

Publisher: © Routledge (Taylor & Francis)

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Increasing strategic accountability: a framework for INGOs

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Acknowledgement:
We gratefully acknowledge the assistance of all those interviewees who gave their time and expertise to contribute to this research and to the anonymous reviewer for their helpful comments.
ABSTRACT

Recently, the accountability of international development non-governmental organizations (INGOs) has attracted a great deal of interest from academics and development practitioners. INGO accountability falls into two categories: practical accountability for the use of inputs, the way activities are performed and for outputs, and strategic accountability for how INGOs are performing in relation to their mission. It is the purpose of this paper to present a conceptual framework for exploring INGO accountability. This paper is based on information collected through a literature review and semi-structured interviews with representatives from 20 UK based INGOs. The research found that INGOs tend to use a number of quality-assurance mechanisms to achieve ‘practical’ accountability for their inputs/outputs. However, it is suggested that this kind of accountability will not necessarily enable INGOs to achieve their missions to alleviate poverty and eliminate injustice. Furthermore, the predominant use of practical accountability has led to a number of gaps in INGO accountability, which are discussed. It is suggested that, like the term participation before it, accountability has been co-opted for its instrumental benefits to INGO project performance and management. It is argued that if INGOs are to achieve their missions, this will require more ‘strategic’ forms of accountability geared towards fundamentally changing those social, economic and political structures that promote poverty.

Word count: 6,500
INTRODUCTION

“Of course we should be more accountable. People treat NGOs with kid gloves, as though they are mini Mother Theresas, but the sector is professional with people with degrees in the subject and being paid like corporate management!” (a research respondent).

The relative merits of international development non-governmental organizations (INGOs) have been extensively debated. INGOs are thought to make development more effective, more equitable, and more representative. However, INGOs activities have not always been as successful as anticipated due to, for example, ‘normal professionalism’ in development practice, lack of regulation, amateurism, lack of co-ordination with the public sector, duplication, competition for resources, sub-standard work, and lack of sustainability. Recently, the accountability of INGOs has attracted a great deal of interest from academics and development practitioners (Jagadananda & Brown, 2005; Jordan, 2005; Blagescu, de Las Casas, Lloyd, 2005; Mawdsley, Townsend, Porter, 2005).

What is accountability?

Accountability means different things to different people, depending on the context and the purpose for which accountability is sought. However, definitions of accountability generally refer to ‘the right to require an account’ and ‘the right to impose sanctions if the account or the actions accounted for are inadequate’ (Leat 1988). Accountability can be used as a goal in itself, a political instrument or a device to improve project effectiveness, efficiency and economy.

Definitions of accountability are frequently made by way of contrast with the term responsibility. Oliver and Drewry (1996; 13) claim that the difference between accountability and responsibility is blame: responsibility is having a job to do and taking the blame when things go wrong, whereas accountability is having the duty to explain and make amends without necessarily accepting blame. Thus, unlike governments, for example, INGOs are accountable rather than responsible in their efforts to alleviate poverty and eliminate injustice.

How does accountability work?

The literature typically uses the ‘principal agent’ theory to analyse the problem of accountability. This theory describes a relationship in which a principal delegates a particular activity to an agent. In the context of INGOs, a principal (government, clients, donors or other stakeholders) attempts to secure services from an agent (INGO). Agents are expected to hide the information that principals require to monitor their performance and, thus, incentives and sanctions are needed to induce agents to effectively deliver the desired type and level of performance.
However, accountability is not simply a technical issue; it is also an instrument of politics and power. Accountability is intended to encourage a change to conduct, professional behaviour and values. The expectation of greater accountability means that INGO staff should freely subject themselves to the scrutiny of others; for example by encouraging clients to evaluate their work, disclosing information and fulfilling the requirements of donors or regulation bodies. But, more importantly, accountability is designed to change the way individuals think of themselves as development professionals and the way they relate to their work and to one another so that staff exercise greater self-control over the way they behave. Accountability systems are capable of making individuals actively and freely regulate their own conduct, making them more governable (Dean, 1999).

**The need for accountability**

There are a number of reasons advanced for INGOs to increase accountability, these can be categorised as:

**A crisis of legitimacy**
- A widespread crisis of legitimacy and governance of global corporations and government has also affected the INGO community.
- INGOs are perceived as having lost their radical origins (Wallace, 2004).

**A response to criticisms from the press/international policy-makers**
- INGO misbehavior has been highlighted in terms of fund use, the abuse power over vulnerable people, dishonesty in fund-raising/advocacy, poor management and governance, and so forth. Examples here include the collapse of Children’s Aid Direct, one of the largest humanitarian INGOs in Britain, and allegations of sexual exploitation and abuse of refugees by humanitarian workers in West Africa.

**Concerns about the quality of development practice**
- The potential of accountability as a tool to aid an organisation to promote better performance has been recognised. Accountability enables an organisation to learn from its mistakes and successes as well as to reduce information symmetries between INGO and client communities.

**Growing professionalisation of development practice and the growth of the sector**
- Greater accountability means that INGOs should be better able to meet donor demands for professional governance standards (especially with regard to communication and reporting) in addition to more participatory and client-centred funding proposals.

**Rising visibility of INGOs**
• In recent years UK-based INGOs have shifted their focus from service delivery, to building local capacities and promoting participation for problem solving locally, to rights based work, and most recently to lobbying and advocacy for poor people and monitoring government.
• The growing influence INGOs have over decision-makers and policy makers on behalf of marginalized constituencies has led to concerns about the power of INGOs.

To whom are INGOs accountable?

INGOs are typically accountable to a number of different stakeholders at the global and local level. A distinction is usually made between the:
• Upward accountability of INGOs to donors, funders, board of trustees, and host governments for ensuring that funds deliver value for money and meet development targets.
• Downward accountability of INGOs to partners and those that they provide services to or speak on behalf of. This is especially important, as clients rarely have any connections with the donors who finance services.
• Horizontal accountability to peers and fellow professionals, in terms of meeting shared values and standards to uphold the standards and reputation of the sector.
• Inward accountability of staff to their organisational mission and values and for working in accordance with personal and societal norms and expectations.

Who is accountable?

Pinpointing who, in particular, is accountable to these various stakeholders is a complex issue. Bovens (1998) recognise the difficulties in assigning accountability for the performance of an organisation because of the variety of actors involved - ‘the problem of many hands’. Following his analysis, accountability might lie with the:-
1. The INGO (in a way similar to the accountability of autonomous citizens): this is termed corporate accountability.
2. The person at the top of the organisational hierarchy- the director of the INGO: this is termed personal accountability.
3. Every member of the organisation is equally liable for the conduct of the organisation: this is termed collective accountability.
4. Individuals are accountable to the extent that their actions have contributed to the organisations conduct: this is termed individual accountability.

Many INGOs have adopted a corporate style of management and the majority of respondents to this research talked about accountability in terms of corporate accountability. However Bovens (1998)
questions whether corporate entities can really be held accountable for individual actions. He advocates a strengthening of individual accountability, whereby individuals are required to give an account of the actions they undertake in their professional capacity.

**What are INGOs accountable for?**

It is possible to distinguish between two trends in the literature on INGO accountability:

- **Practical Accountability**: this relates to the use of inputs, policies and decision making, the way activities are performed and the outputs delivered.

- **Strategic Accountability**: this focuses on how INGOs are performing in relation to their mission.

The key difference between the practical and strategic models of accountability is in their conceptualisation of development. As Ferguson (1994) notes the development industry has two functions: to produce an outcome (development) and to reproduce itself (to literally keep itself in business by justifying and legitimating development interventions and by re-inventing its institutions, techniques and processes for bringing about change).

Practical accountability is concerned with evidence of short-term outputs, meeting quality standards and accounting for expended resources. Thus, practical accountability could be viewed as a way of legitimising and reproducing the INGO rather than achieving lasting political and social change. Examples of practical accountability mechanisms include audits, quality assurance, quantifiable targets, technical instruments (log frame) and performance indicators i.e. the kinds of mechanism that typically result in distorted efforts, paperwork, demoralised workforce, and extra costs (Mawdsley, Townsend, Porter, 2005).

In its strategic form, accountability works with the causes and effects of poverty and marginalisation. Strategic accountability is associated with political change to existing power relations and the social and economic structural factors that underlie poverty (such as lack of land, unfair law/property rights, lack of employment opportunities, gender division of labour, inadequate state provision of education and health care, etc.). Examples of strategic accountability mechanisms include popular movements, demonstrations, lobbying, and civil disobedience.

**How are INGOs accountable?**

A survey of current practice on how INGOs initiate, design and implement accountability initiatives reveals that accountability has been operationalised in a number of ways in order to give an account, to take account of or else to be held to account. These existing initiatives are summarized below in three
categories: internal (organization-wide); external to the organization (independent); external to the organization (peer, sector wide).

**Internal (organisation-wide)**

**Missions:** INGOs are most obviously accountable through their stated organisational mission, standard operating procedures and values. *Action Aid* used its mission statement as the starting point in designing its Accountability, Learning and Planning System (ALPS).

**Board of trustees:** These have responsibility for the overall policy, the direction of the INGO, monitoring and approving the financial income and expenditure, while also ensuring that the organisation operates in a way that is in compliance with both statutory obligations and in accordance with its own mission and values.

**Self-regulation mechanisms:** Many INGOs have developed mechanisms/initiatives of accountability that are organisation-specific to ensure quality assurance, expertise and competence in their activities. For example *Islamic Relief* has developed a Quality Assurance System (IRQAS) that covers a number of areas (security, staffing, volunteers, training, partnerships, monitoring and evaluation, complaints and suggestions, emergency preparedness, service provision, administering projects and programmes, management, user-centred service) and promotes continuous improvement through self-assessment. *Islamic Relief’s* Quality Assurance System also provides guidance on organisational beliefs, values, and ethical code of conduct. *Transparency International* has a Register of Interests for financial and other interests that are open to the public; national chapters also have code of conducts. *Christian Aid* has a complaints mechanism for supporters who made donations.

**Consultation and Participatory mechanisms:** *Oxfam* uses a stakeholder survey and Annual Assembly to listen to and respond to stakeholders’ views and concerns. *Save the Children’s* ‘Children as Stakeholder Policy’ states that the children who are intended to benefit from their work should be involved in the development, implementation and evaluation of programme, policy and advocacy work. This kind of dialogue is intended to hold the organisation to account to fulfil agreed objectives and indicators.

**M&E processes:** Most INGOs have monitoring requirements for donor-funded projects (e.g. log frames, Annual Impact Reporting, Global Impact Monitoring, performance assessments and strategic evaluations, reports, disclosure statements, etc.), these are used as a mechanism through which an INGO can be held to account. For example, the *Intermediate Technology Development Group Limited* (ITDG) has a Planning, Monitoring and Evaluation System (PME) based on an annual project review process. Peer review has been used by *Oxfam, International Committee of the Red Cross* and *Save The Children* as a means of reflecting on the quality of a programme and its management to gain insights into how its work is perceived and valued.
Information dissemination: MANGO developed the Who Counts? Campaign to encourage INGOs to increase their accountability and transparency to their clients by making simple financial reports publicly available at the community level. In the publicity material WaterAid produces it provides ‘as much testimony and evidence of its work as possible to provide accountability’. In the context of the Tsunami response, the British Red Cross set up a desk where clients and other stakeholders could ask questions, feedback, or complain. These responses were recorded and passed up the management line.

External to the organisation (independent)

Legal control: A distinction can be made here between enforceable and non-enforceable laws and regulations that apply to INGOs; UK based NGOs must register with the UK Charity Commission to operate as a charity in Great Britain and are also accountable as a company limited by guarantee and financial oversight. INGOs must comply with a number of other laws (i.e. non-profit legislation, International Human Rights Law, Local and National laws) as well as legal and quasi legal mechanisms such as contracts, Memorandum of Understandings or Joint Policy Agreements.

External to the organisation (peer, sector-wide)

Sector wide voluntary mechanisms: Sector wide accountability mechanisms range from certification schemes, standards that are verified, and codes of conduct and include: People In Aid have created a code of good practice in managing and supporting aid personnel and assessed by agencies using the social audit process. The World Association of NGOs (WANGO) has created a Code of Ethics and Conduct for NGOs. The International Red Cross/ Red Crescent Movement have developed a Code of Conduct for NGOs in Disaster Relief. The Active Learning Network for Accountability and Performance promotes learning across the humanitarian sector, especially through improved evaluation in order to improve performance. The Humanitarian Accountability Partnership International aims to make humanitarian action accountable to its intended clients through promoting compliance with the HAP-I humanitarian accountability indicators, which are actionable and verifiable. The Sphere Project has developed standards for 4 sectors and a humanitarian charter in disaster response to improve the quality and accountability of performance by humanitarian professionals. Furthermore, an International Non Governmental Organizations Accountability Charter is currently being drafted which (voluntarily) commits signatory INGOs to core principles of transparency and accountability.

Guidelines to increase accountability: The One World Trust’s Global Accountability Project (GAP) aims to enhance the accountability of the decision making processes of international non-governmental organisations (INGOs); generate wider commitment to the principles and values of accountability; increase the accountability of INGOs to those they affect; and strengthen the capacity of civil society to better engage in decision making processes. Keystone is developing a global reporting system to facilitate better communication between NGOs and stakeholders as a mechanism to promote more donor investment. The
Independent Sector has developed an ‘accountability checklist’ for NGOs with such criteria as staff training, the publication of a code of ethics and values, a publicized conflict of interest policy, independent auditing of financial statements, and a whistleblower policy.

Methodology

The overall goal of this research was to consider how international development NGOs (INGO) operationalise accountability and to explore the relationship between accountability mechanisms and the mission-based activity of INGOs (which is usually to alleviate poverty and eliminate injustice). The following research questions were identified.

1) What is accountability?
2) To whom is the INGO accountable?
3) What are the accountability mechanisms used by the INGO?
4) What is the INGO accountable for?
5) Who is accountable?
6) Does accountability enable INGOs to fulfill their mission?

The research process began with a look at the literature concerning the use of accountability mechanisms for INGOs. Letters and emails were then sent to a number of major UK based international development NGOs requesting an interview. Twenty semi-structured interviews were conducted with representatives from these INGOs. The interviews were intended to provide an insight into some of the practicalities of operationalising accountability. The interviews were mostly conducted at the INGO office and lasted between forty-five minutes and two hours each. The triangulation strategies adopted to minimize bias, include multiple data collection methods and multiple key informants. Anonymous quotes representing typical themes, as well as those of significant interest, are used in the text to support information collected through other data collection techniques.

Gap analysis of accountability

As described earlier, accountability might be used in a practical sense in relation to the way the INGO performs their activities or to support a strategic concern (e.g. social equality). Whilst practical accountability mechanisms (such as quality standards in development work) may provide a basis for efficiency or redress, they tend to leave fundamental questions of power and responsibility unanswered. In contrast, strategic accountability aims to ensure that INGOs achieve their mission by way of effecting lasting political, economic and social change in society. If INGOs are to achieve their missions this will require more strategic forms of accountability. It is suggested that presently most INGOs concentrate on
practical accountability mechanisms to legitimise and reproduce the INGO, which has led to a number of gaps in accountability. These gaps are discussed below:

**Achieving missions:** A number of respondents thought they (as individuals and organisation) can not and should not be accountable for delivering their mission. Organisational missions were described as “aspirational rather than deliverable”. The fact that these respondents did not think INGOs should be ultimately accountable for achieving their missions creates a certain disparity between goals, activities and missions and in some sense fundamentally undermines accountability.

**Learning:** Respondents noted that INGOs frequently repeat the same mistake (although staff are frequently not allowed to admit these mistakes). There doesn’t seem to be a standard way of making sure that INGO staff build on recognised good practice in the sector or draw on the knowledge available in their own organisations (e.g. through cross-team, cross-department, cross-programme learning). However, it was reported that donors are beginning to require INGOs to include learning activities in their funding proposals and indicate learning of previous actions. Respondents made the point that as well as improving learning within the INGO it is important that stakeholders such as donors, Board of Trustees and the general public understand the complexities/limitations of development: one respondent said that “I think it is odd that they can hold us to account because they don’t understand what we are doing”.

**Individual accountability:** Accountability is thought to depend to a large extent on personal attitudes, values and expectations. Similarly, INGOs rely on staff using their personal judgement, within certain parameters, in implementation strategies and in analysing results of an evaluation. Respondents tended to think that much accountability comes from “a good development mindset”, which means that “we actually live accountability in the field” and leads staff to hold themselves to account rather than to depend on formal mechanisms of oversight and control. In practice this requires decentralised organisational structures that enable staff to make decisions at the local level. Thus, instituting a larger number of formal technologies of accountability would not necessarily guarantee a greater accountability.

However, whilst INGOs typically rely on the capacity of the individual professional to demonstrate accountability, most respondents to this research viewed INGO accountability in terms of the corporate accountability of the organisation rather than their personal accountability for working to achieve the INGO’s mission.

**Ethics and values:** The staff of an INGO are typically united by a shared commitment to particular values or ethics. Indeed, it was once thought that such ethics, values and commitment alone were an adequate basis for their accountability. However, respondents representing faith-based INGOs were more likely to talk in terms of their own personal ethics and accountability; one of these respondents said “accountability for me is a logical outworking of faith” and another said “a lot of our work is trying to improve our
downward accountability because it our faith demands it”. These respondents were more likely to align the corporate accountability of the organisation to a personal accountability for working to achieve the INGO’s mission.

**Complaints and redress** Most INGOs are in the process of developing systems to enable and respond to complaints against poor policies or practice. Yet, respondents acknowledged that effective complaints mechanisms also depend on informing clients about programmes so that they know whether they have grounds for complaint and on using complaints from stakeholders as an input to decision-making and planning processes. It is also important that the INGO proactively learns from stakeholders. Some respondents reported that non-institutionalised complaints mechanisms such as resort to the media and public protest can also play a role in triggering accountability within organisations.

**Advocacy:** INGOs involved in advocacy and policy influence are increasingly being asked questions about their right to represent those who they speak out for and also those who they speak on behalf of. Most respondents saw the relationship between their programmes and advocacy work as crucial to their accountability because their programmes enabled them to develop relationships with poor and marginalized communities and to use the experience of their partners. Those INGOs that do evaluate their advocacy tended to focus on activities, inputs or outputs (such as amount of information disseminated, brochures produced, meetings held, letters written, column inches, participation of women in decision making, etc.) rather than outcomes. Accountability for advocacy is problematic since its outcomes are not readily quantifiable or else it is extremely difficult to causally assess impacts or the contributions of various actors to them.

**Partnerships:** Increasingly, INGOs have been working together in coalitions, forming partnerships with Southern NGOs, pooling their resources and coordinating their lobbying efforts. These partnerships and coalitions are horizontally accountable to each other and downwardly accountable to their stakeholders. Each partner is also downwardly accountable to their individual set of stakeholders.

A number of respondents stated that partnerships with Southern NGOs, in particular, ensure that their work is accountable. This is because Southern partners have local knowledge and presence and often come from those constituencies they are serving. However, others thought that working through partners creates an additional accountability challenge because their organisational relationship with poor and marginalized communities is ‘once removed’ but also because each partner has distinct operational and structural features (e.g. values and mission, different areas of specialisation and overseas geographic concentration).

Recently, there has been a shift from relatively loose procedures for ensuring accountability in and of partnerships to the use of legalistic partnership agreements that ensure agencies and their partners have a
clear understanding of what is expected of them. However, not all respondents thought it appropriate to expect all partners to abide by such agreements when they have not been party to developing them, although others thought it would lead to a breakdown in the INGOs accountability to their donors and clients if their partners did not.

**Monitoring and evaluation:** Respondents stated that M&E actually provides ultimate accountability because staff know that their work is going to be held up against standards. The importance of taking the recommendations of the evaluation and incorporating them into policy and operational procedures was noted so that recommendations are reflected in improvements at the operational level. For example, one respondent said “log frames are useful because they (...) help us to think through how we have made a difference”. However accountability in terms of predetermined quantitative indicators and ex post evaluation was not generally found to be very useful. Respondents thought there had to be a balance between pursuing effective evaluation and the effective pursuit of its mission. Respondents noted the danger with evaluations is “that it can turn into a real pressure to show that we have done well and gloss over the problem areas”. In addition, lack of communication was said to hinder M&E, for example the lack of effective feedback mechanisms from the field to headquarters and to the community groups and partners.

**Clients:** The dilemma respondents raised was how to ensure accountability to poor and marginalized people who cannot themselves hold the INGO accountable. It was reported that clients generally lack a legal or formal means for ensuring that policies, schemes and programmes meet their stated objectives. One respondent observed that ”there is an ongoing battle almost between being accountable to the people you work with and for versus the people who give you the money to do that work”. Although another noted that “If you can be accountable to the community the other accountability (to donors) will come with it but being accountable to donors will not necessarily bring accountability to the community”.

INGOs tend to confuse participation or communication with effective accountability. For example seeking the views of clients to influence the design, development, implementation and evaluation of projects (although not in those aspects of the work where the key strategic decisions are made i.e. budgeting and finance), providing information to clients and creating an easy way for them to give feedback was often described by respondents as accountability. As a result downward accountability to clients is often weak in practice. If INGOs are serious about downward accountability, then the differences between clients with regard to status (age, religion, gender, caste, ethnicity, and so on), control and access over resources and the scope to express their priorities should be acknowledged and ways to listen to different - and perhaps incompatible – messages be found.

**INGO staff:** Respondents noted a lack of downward accountability at times within INGOs: “how can I hold my manager responsible for the crappy decisions he might make?” One respondent wondered “If you are
disempowering within the organization then how on earth can you be empowering outside”. Respondents frequently mentioned the relationship between field, capital city and headquarter level and the disparity between expat and local staff in terms of contract, salary scale, authority to make decisions, disciplinary proceedings and so forth. For example, the need to be clear about internal accountabilities was reported by the interviewees, for example through induction processes, performance appraisals, personal development plans, codes of conduct, management structures, and incentives to stimulate learning within and across programmes. The issue was also raised regarding the accountability of people who are offering their time and services for free– what can be expected of them and what they can expect of the organization in terms of support and development.

**Conceptual Framework**

The gaps described above result from accountability used as a form of quality assurance rather than as a strategic tool to achieve their missions. Establishing a clear conceptual framework would enable an INGO to work their mission and vision into policies and practice through codes of conduct and strategic aims. No magic answers are suggested but some of the ingredients that may contribute to a potentially successful accountability policy are examined.

The conceptual framework developed by this research consists of four components:

1. Missions: the key challenge for INGOs.
2. Accountability is defined to include qualities of information, action and power.
3. Two simple alternative models are presented to illustrate how accountability might function in practice to enhance outputs (as well as to legitimise and reproduce the INGO) or to achieve lasting political and social change.
4. Finally, forms of accountability are summarised.

**Missions: the key challenge for INGOs**

INGOs are run to achieve the goals set out in their mission statements, normally reflecting underlying visions that are of central strategic significance for the organisation. The mission is operationalised through program goals, objectives, and activities. However, respondents stated that much of their work often seems quite divorced from the mission of the organization i.e. phone calls, letter writing, visiting project sites, meeting people, preparing project proposals, collect information for donors, attending meetings, monitoring activities in the field and so forth.
Definition of accountability

When asked for a definition for accountability, respondents stated: “I don’t think there is any definition of what it means for us” or else “it depends on who you ask. Everyone will define it in quite a different way”. For the purpose of developing a conceptual framework, accountability can be defined on the basis of the qualities of information, power and action.

Information
Accountability mechanisms place an obligation on INGOs to inform clients about their activities thereby lowering transaction costs for clients monitoring performance. A concern with accountability has led to an increase in the supply of information to stakeholders and clients: for example INGOs use websites as a key mechanism to provide feedback. Yet it was noted that all too often marketing determines the content of annual reports, missions, and websites: “we produce a glossy report that looks like we have achieved loads, but it is really quite thin in reality”. Respondents noted that in their project work INGOs typically let clients know who the INGO is, what the INGO stands for, where it gets its money from, what it has the mandate to do, what clients can expect of the project/programme and how the INGO can be contacted. One INGO found that a simple information sign board erected at the project site, combined with the fact that the communities are involved in the design and implementation of the projects, has ensured greater transparency and accountability. However, information in itself is unlikely to increase accountability or empower, in addition to knowing where and how to get information, people also need to have the capacity and power to make it useable.

Power
Accountability is based on a power differential between those who can call for an account, and those who should explain their actions and rectify the situation. However, this imbalance of power is overturned in the INGO–beneficiary relationship; INGOs have the ability to determine the agenda and the ground rules for their relationship with clients. For example, development professionals use power to define where to go, what to do, whom to target, the needs and problems of their clients, the allocation of resources, as well as to determine how, when, and in what form services are delivered. “It is the only industry where you are dealing with clients who are largely powerless and would be quite happy to take anything you give them, whether it is appropriate or not, because they are not in a position to say we don’t need it. This puts you in an extraordinary position of power that can be abused”. Nevertheless, the power balance is shifting, for example ALPS was designed to allow primary stakeholders (poor and excluded people) a powerful voice in ActionAid’s work.
**Action**

People are called to account over something they have done or not done. One respondent noted that: “If you say that you will do something, you must do it, otherwise, the trust that the affected population has invested in you will be undermined. In the same way, if you say that you are not able to do something, then you must not do it, or you will lose credibility”. Accountability systems depend on actions that contribute to mission. However, measuring performance in a development context is problematic since certain interventions are unquantifiable or else it is extremely difficult to causally assess impacts or the contributions of various actors to them. Furthermore, perceptions of high quality and good performance are not necessarily universal. Thus, there is the problem of who gets to say what good performance is?

These three qualities of accountability, information, power and action, can be deployed in mutually reinforcing ways leading to improvements in outcomes. However, trade-offs between the three core qualities (information, power and action) might also lead to a (short-term) loss of performance. For example:

- **Power at the expense of action**: Redistributing power by building capacity or empowering clients through decision making may mean that action relating to service delivery is delayed.

- **Information at the expense of action**: Respondents noted that information dissemination in itself does not necessarily improve development practice “in lots of donor reporting you can almost get away with achieving no changes but your donors will be very happy with you because you spent the money in the way you said you would”.

- **Information at the expense of power**: Respondents highlighted the difference between providing better information to clients and involving them in INGO governance i.e. renegotiating power relations: one interviewee said “we need to be quite clear that we are not going to become a beneficiary led organization”.

**Two analytical models of accountability for INGOs**

Two simple alternative models for the functioning of accountability are apparent in the literature (Avina, 1993; Moser, 1989). Much of what is currently called ‘accountability’ is in fact practical accountability (See table 1). Practical accountability is exemplified by this quote from a respondent: “I could write some thing in a report or log frame that would more than satisfy the board and donors and they would think it was all hunky dory whereas in reality nothing has changed”. Thus, it is suggested that practical accountability does not necessarily contribute to achieving missions; whereas strategic accountability is used to tackle the power differentials and the social and economic inequalities that exist in the INGO’s operating environment. It is argued that practical accountability is a technical fix that leaves unequal local relations
almost completely unchallenged. If INGOs are to achieve their missions, people and organisations must be willing to challenge the dominant accountability paradigm.

Table 1: A comparison of a few NGO mission statements to show how these missions are operationalised in terms of practical or strategic accountability.

**Forms of accountability**

The literature suggests a number of different forms of accountability (upward, downward, horizontal and internal). However, it is proposed that these forms can conflict with one another (Atkin Christensen, 2002). For example, upward accountability to donors was said to pose threats to mission-based activities in terms of time and focus i.e. “our freedom to behave in a way more appropriate”. On the other hand, horizontal, downward and internal accountability mechanisms were seen as directly related to mission-based activities, they were often viewed by respondents as simply doing their jobs or dependent on who they are as people i.e. their values and attitudes.

Table 2 summarises this conceptual framework.

Table 2: Models, forms and qualities of accountability.

Figure 1 provides a model for enhancing strategic accountability. It is intended to guide the practitioner through an assessment of how an INGOs actions contribute to its mission. The model suggests that the process must begin by clarifying the beliefs and values that inform the way the INGO acts, in order to create a central, coherent theme that runs through its mission into its code of conduct and strategic aims and ensures these are then translated into policies and procedures. This model is intended to be relevant both new organisations designing accountability policies and to those attempting to integrate an organisation’s existing mission, goals and objectives within a system of accountability.

Figure 1: A model for enhancing strategic accountability

**Conclusion**

This paper has reviewed current practice of INGO accountability. INGO accountability falls into two categories: practical accountability, which is accountability for the use of inputs, the way activities are performed and for outputs, and strategic accountability, which refers to how INGOs are performing in relation to their mission. It was found that INGOs tend to use a number of quality control mechanisms to achieve ‘practical’ accountability for their activities. Whilst these ‘practical’ accountability mechanisms
will make INGOs better at performing their activities (and also serve to legitimise and reproduce the NGO),
it is suggested that these ‘practical’ accountability mechanisms will not necessarily enable INGOs to
achieve their missions to reduce poverty, suffering and injustice. The research found that much of what is
currently called ‘accountability’ is essentially a technical fix that leaves unequal social and economic
structures almost completely unchallenged. It is argued that the focus on practical accountability has led to
a number of gaps in accountability. If INGOs are to achieve their missions, this will require more
‘strategic’ forms of accountability. One way for exploring how INGOs can enhance their strategic
accountability is to establish a conceptual framework that enables INGOs to work their mission and values
into policies and practice.

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END NOTES
1. To define the world or a person in a way that allows you to do the things you want is to exercise
power (Burr, 1995; 64).

Table 1: A comparison of a few NGO mission statements to show how these missions are operationalised
in terms of practical or strategic accountability.

<table>
<thead>
<tr>
<th>Mission</th>
<th>Examples of practical accountability mechanisms</th>
<th>Examples of strategic accountability mechanisms</th>
</tr>
</thead>
</table>

17
<table>
<thead>
<tr>
<th>Organization</th>
<th>Description</th>
<th>Oxfam Ethical Purchasing Policy</th>
<th>WaterAid's vision is of a world where everyone has access to safe water and effective sanitation.</th>
<th>Citizens Action programme.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oxfam</td>
<td>Oxfam works with others to overcome poverty and suffering.</td>
<td></td>
<td>• Strategic evaluations;</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>• Annual Impact Reporting;</td>
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<td></td>
<td></td>
<td></td>
<td>• Programme audits;</td>
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<td></td>
<td></td>
<td></td>
<td>• Stakeholder survey;</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Oxfam’s Assembly.</td>
<td></td>
</tr>
<tr>
<td>Save the Children</td>
<td>Save the Children fights for children in the UK and around the world who suffer from poverty, disease, injustice and violence. We work with them to find lifelong answers to the problems they face.</td>
<td></td>
<td>• Children as Stakeholders Policy;</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>• Global Impact Monitoring;</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>• Feedback committees in Zimbabwe.</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>• Oxfam Ethical Purchasing Policy.</td>
<td></td>
</tr>
<tr>
<td>Islamic Relief</td>
<td>Islamic Relief is dedicated to alleviating the poverty and suffering of the world’s poorest people.</td>
<td></td>
<td>• The IR Quality Assurance System (IRQAS);</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Ethical Code of Conduct.</td>
<td></td>
</tr>
<tr>
<td>War on Want</td>
<td>War on Want fights poverty in developing countries in partnership and solidarity with people affected by globalisation. We campaign for workers' rights and against the root causes of global poverty, inequality and injustice.</td>
<td></td>
<td>• Register of Interests open to the public;</td>
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<td></td>
<td></td>
<td></td>
<td>• National chapters also have code of conducts.</td>
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</tr>
<tr>
<td>International</td>
<td>TTDG helps people to use technology in the fight against poverty.</td>
<td></td>
<td>• Advocacy, research and education activities based on experience of partners in the South.</td>
<td></td>
</tr>
<tr>
<td>ActionAid</td>
<td>ActionAid’s mission is to eradicate poverty by working in partnership with poor people and their organisations, to support them in their quest for basic rights and to help overcome social exclusion, injustice and inequality.</td>
<td>• Children are involved directly in planning, implementing and monitoring projects.</td>
<td>• Accountability, learning and planning (ALPS).</td>
<td></td>
</tr>
<tr>
<td>Plan International</td>
<td>Plan supports people to end poverty in their community, so that every child can realise their potential.</td>
<td>• Child rights based programming.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tearfund</td>
<td>The purpose of Tearfund is to serve Jesus Christ by enabling those who share evangelical Christian beliefs to bring good news to the poor.</td>
<td>• Internal quality assurance standards.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Engineers Without</td>
<td>The mission of EWB-UK is to facilitate human development through engineering.</td>
<td>• Volunteer screening and interview procedure.</td>
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<td>Borders-UK</td>
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<td></td>
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<tr>
<td>British Red Cross</td>
<td>The British Red Cross (BRCs) has a clear mission statement, which is to be the leading voluntary provider of emergency help to people most in need, anywhere in the world. Its vision is to be the ‘certain sign of hope in crisis’.</td>
<td>• Involving volunteers and beneficiaries in programme design/implementation;</td>
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<td></td>
<td></td>
<td></td>
<td>• Code of Conduct for the International Red Cross and Red Crescent Movements and NGOs in Disaster Relief.</td>
<td></td>
</tr>
</tbody>
</table>
Table 2: Models, forms and qualities of accountability.

<table>
<thead>
<tr>
<th>How can this be achieved?</th>
<th>Examples of the three core qualities of accountability</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Quality → Form ↓</strong></td>
<td><strong>Model of Accountability</strong></td>
</tr>
<tr>
<td>Downward accountability</td>
<td>Practical</td>
</tr>
<tr>
<td></td>
<td>Strategic</td>
</tr>
<tr>
<td>Horizontal accountability</td>
<td>Practical</td>
</tr>
<tr>
<td></td>
<td>Strategic</td>
</tr>
<tr>
<td>Upward accountability</td>
<td>Practical</td>
</tr>
<tr>
<td></td>
<td>Strategic</td>
</tr>
<tr>
<td>Internal accountability</td>
<td>Practical</td>
</tr>
<tr>
<td></td>
<td>Strategic</td>
</tr>
</tbody>
</table>
Figure 1: A model for enhancing strategic accountability.

- Reassess mission
  - Motivation to set up organization
  - Priorities/obligations/responsibilities
  - Ideological commitment

- Reconsider organizational beliefs & values
  - Ethics and values
  - Nature of development work
  - Vision of development and change

- Evaluate policies and procedures
  - Programme/organisational focus
  - Operational objectives
  - Organizational performance

- Confirm organizational aims
  - Program goals/objectives
  - Organizational capacity
  - Resources to fulfill mission

- Diagnose present accountability
  - Duty-bearers/affected people
  - Inputs/outputs
  - Strategic outcomes

- Decide how to improve accountability
  - Operational objectives
  - Strategic objectives
  - Critical reflection and learning

- Monitor accountability
  - Ownership by all stakeholders
  - Changed attitudes/work practices
  - Measure impact and outcome