

# Increasing strategic accountability: a framework for international NGOs

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*The accountability of international development NGOs (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 outputs) and strategic accountability for INGOs' performance in relation to their mission. This article presents a conceptual framework for exploring INGO accountability. It 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. 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. 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.*

KEY WORDS: Aid; Civil Society; Methods

## 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!'* (Research respondent)

The relative merits of international development NGOs (INGOs) have been extensively debated. INGOs are thought to make development more effective, more equitable, and more representative. However, their activities have not always been as successful as expected, owing, for example, to '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 and Brown 2005; Jordan 2005; Blagescu *et al.* 2005; Mawdsley *et al.* 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 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, as a political instrument, or as 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 be effective in delivering the desired type and level of performance.

However, accountability is not simply a technical issue; it is also an instrument of politics and power.<sup>1</sup> Accountability is intended to encourage a change in 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 regulatory bodies. But, more importantly, accountability is designed to change the way in which individuals think of themselves as development professionals, and the way in which 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

A number of reasons are advanced for INGOs to increase accountability. These can be categorised as follows.

### *A crisis of legitimacy*

- A widespread crisis of the 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 misbehaviour has been highlighted in terms of misuse of funds, the abuse of 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 help 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 asymmetries 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 local problem-solving, to rights-based work, and most recently to lobbying and advocacy for poor people and monitoring government.
- The growing influence of INGOs over decision makers and policy makers on behalf of marginalised 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 levels. A distinction is usually made between the following types of accountability.

- **Upward accountability** of INGOs to donors, funders, boards of trustees, and host governments for ensuring that INGOs deliver value for money and meet development targets.
- **Downward accountability** of INGOs to partners and those to whom they provide services or on whose behalf they speak. 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) recognises 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 any of the following.

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 organisation’s conduct: this is termed **collective accountability**.

4. Individuals are accountable to the extent that their actions have contributed to the organisation's conduct: this is termed **individual accountability**.

Many INGOs have adopted a corporate style of management, and the majority of respondents in 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 that they undertake in their professional capacity.

## What are INGOs accountable for?

There are two trends in the literature on INGO accountability:

- **practical accountability**: relating to the use of inputs, policies, and decision making, the way in which activities are performed and the outputs delivered;
- **strategic accountability**: focusing 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 keep itself in business by justifying and legitimising 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 *et al.* 2005).

Strategic accountability works with the causes and effects of poverty and marginalisation. It 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-based division of labour, inadequate state provision of education and health care). 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 practised in a number of ways in order *to give an account, to take account of, or to be held to account*. These existing initiatives are summarised below in three categories: internal (organisation-wide); external to the organisation (independent); and external to the organisation (peer, sector-wide).

### *Internal (organisation-wide) initiatives*

**Missions:** INGOs are most obviously accountable through their stated organisational mission, their standard operating procedures, and their values. For instance, ActionAid 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 complies with statutory obligations and in accordance with its own mission and values.

**Self-regulation mechanisms:** many INGOs have developed their own accountability mechanisms/initiatives to ensure quality assurance, expertise, and competence in their activities. For example, Islamic Relief has developed a Quality Assurance System (IRQAS) which 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, and user-centred services) 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 of financial and other interests that is open to public scrutiny; national chapters also have codes of conduct. Christian Aid has a complaints mechanism for supporters who made donations.

**Consultation and participatory mechanisms:** Oxfam GB (OGB) uses a stakeholder survey and Annual Assembly to listen to and respond to stakeholders' views and concerns. The 'Children as Stakeholder Policy' of Save the Children (SCF) 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.

**Monitoring and evaluation processes:** most INGOs have monitoring requirements for donor-funded projects (for example, log frames, Annual Impact Reporting, Global Impact Monitoring, performance assessments, strategic evaluations, reports, disclosure statements). These are used as a mechanism through which an INGO can be held to account. For example, the Intermediate Technology Development Group (now known as Practical Action) has a Planning, Monitoring, and Evaluation System (PME) based on an annual project-review process. Peer review has been used by OGB, the International Committee of the Red Cross (ICRC), and SCF 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 its publicity material, WaterAid 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, give feedback, or complain. These responses were recorded and passed up the management line.

#### *Initiatives 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 in order to operate as charities in England and Wales; they are also accountable as companies 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, Memoranda of Understanding, or Joint Policy Agreements.

*Initiatives external to the organisation (peer, sector-wide)*

**Sector-wide voluntary mechanisms:** sector-wide accountability mechanisms include certification schemes, standards that are verified, and codes of conduct. For example, People In Aid have created a code of good practice in managing and supporting aid personnel, 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 Societies (IFRC) have developed a Code of Conduct for NGOs in Disaster Relief. The Active Learning Network for Accountability and Performance (ALNAP) promotes learning across the humanitarian sector, especially through improved evaluation in order to improve performance. The Humanitarian Accountability Partnership International (HAP-I) aims to make humanitarian action accountable to aid recipients through promoting compliance with the HAP-I humanitarian accountability indicators, which are actionable and verifiable. The Sphere Project has developed standards for four sectors and a humanitarian charter in disaster-response to improve the quality and accountability of performance by humanitarian professionals. Finally, an International Non Governmental Organisations' Accountability Charter is currently being drafted which (voluntarily) commits signatories 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 INGOs' decision-making processes; generate wider commitment to the principles and values of accountability; increase the accountability of INGOs to those whom 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 criteria such as staff training, the publication of a code of ethics and values, a publicised policy on conflicts of interest, independent auditing of financial statements, and a whistleblower policy.

## Research methodology

The overall goal of the research on which this article is based was to consider how INGOs practise accountability and to explore the relationship between accountability mechanisms and missions of INGOs (usually to alleviate poverty and eliminate injustice). The six research questions were as follows.

1. What is accountability?
2. To whom is the INGO accountable?
3. What accountability mechanisms does the INGO use?
4. What is the INGO accountable for?
5. Who is accountable?
6. Does accountability enable INGOs to fulfil their mission?

The research process began with a literature review on the use of accountability mechanisms for INGOs. Letters and emails were then sent to a number of major UK-based INGOs, requesting an interview, and 20 semi-structured interviews were conducted with their representatives. The interviews were intended to provide an insight into some of the practicalities of being accountable. The interviews were mostly conducted at the INGOs' offices and lasted between

45 minutes and two hours each. The triangulation strategies used to minimise bias include multiple data-collection methods and multiple key informants. Anonymous quotes from these interviews, representing typical themes, as well as those of significant interest, are used 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 its activities or to support a strategic concern (such as social equality). While 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, more strategic forms of accountability will be required. It is suggested that most INGOs currently concentrate on practical accountability mechanisms to legitimise and reproduce themselves, which has led to a number of gaps in accountability. These gaps are discussed below.

### *Achieving missions*

A number of respondents thought that they (as individuals and organisations) could 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 that 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 often repeat the same mistake (although staff are frequently not allowed to admit these mistakes). There does not 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 (for example, through cross-team, cross-department, or 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 from previous activities. Respondents made the point that as well as improving learning within the INGO it is important that stakeholders such as donors, trustees, and the general public understand the complexities and limitations of development work; one respondent said: *'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 the findings 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 accountability techniques would not necessarily guarantee greater accountability.

However, while INGOs typically rely on the capacity of the individual professional to demonstrate accountability, most respondents 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*

INGO staff tend to be 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 our faith demands it*'. These respondents were more likely to align the corporate accountability of the organisation to their own 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 resorting to the media and public protest can also play a role in triggering internal accountability.

### *Advocacy*

INGOs involved in advocacy and policy influence are increasingly being challenged about their right to represent those whom they claim to represent, or on whose behalf they speak out. 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 marginalised communities and to use their partners' experience. INGOs that do evaluate their advocacy tended to focus less on outcomes and more on activities, inputs, or outputs (such as amount of information disseminated, brochures produced, meetings held, letters written, column inches published, participation of women in decision making, etc.). Accountability for advocacy is problematic, since its outcomes are not readily quantifiable, and it is extremely difficult to attribute cause to a given impact, or assess the contributions of various actors to achieving it.

### *Partnerships*

Increasingly, INGOs work together in coalitions, forming partnerships with Southern NGOs, pooling their resources, and co-ordinating 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 its own 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 whom they are serving. However, others

thought that working through partners creates an additional accountability challenge, because their organisational relationship with poor and marginalised communities is 'once removed'; but also because each partner has distinct operational and structural features (such as values and mission, different areas of specialisation, and geographic concentration).

Recently, there has been a shift from relatively loose procedures for ensuring accountability in and of partnerships to the use of legal-type partnership agreements which ensure that 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 if 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 provides ultimate accountability, because staff know that their work is going to be measured against standards. The importance of taking the recommendations of an evaluation and incorporating them into policy and operational procedures was noted, to ensure 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 commented that 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 raised by some respondents was how to ensure accountability to poor and marginalised 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'*. But another noted: *'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 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 should be found.

### *INGO staff*

Respondents noted a lack of downward accountability within INGOs: *'How can I hold my manager responsible for the crappy decisions he might make?'* asked one. Another respondent wondered: *'If you are disempowering within the organisation, then how on earth can you be empowering outside?'* Respondents frequently mentioned the relationship between 'field', capital city, and headquarter levels, and the disparity between expatriate 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, who cited the need for 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 can they expect of the organisation 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 integrate its 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 below.

### *Missions: the key challenge for INGOs*

INGOs are run to achieve the goals set out in their mission statements, normally reflecting overarching visions that are of strategic significance for the organisation. The mission is expressed in practice through programme goals, objectives, and activities. However, respondents stated that much of their work often seems quite divorced from the organisation's mission: for example, making phone calls, writing letters, visiting project sites, meeting people, preparing project proposals, collecting information for donors, attending meetings, monitoring activities, and so forth.

### *Definition of accountability*

When asked for a definition of accountability, respondents typically stated: *'I don't think there is any definition of what it means for us'*, or *'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 their performance. A concern with accountability has led to an increase in the supply of information to stakeholders and clients: for example, some 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 tell clients what the INGO is, what it stands for, where it gets its money from, what its mandate is, what clients can expect of the specific project or programme, and how the INGO can be contacted. One INGO found that a simple information signboard 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 to empower: in addition to knowing where and how to get information, people also need to have the capacity and power to use it.

**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 is overturned in the INGO–beneficiary relationship: INGOs have the power 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; to define the needs of their clients and allocate resources, and 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 in some INGOs; for example, ALPS was designed to allow poor and excluded people a powerful voice in ActionAid's work.

**Action:** people are called to account over something that they have done or not done. One respondent noted: *'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 the INGO's mission. However, measuring performance in a development context is problematic, since some interventions are unquantifiable, while it is extremely difficult to attribute impacts or assess the contributions of various actors to achieving 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 to improve outcomes. However, trade-offs between the three core qualities might also lead to a (short-term) loss of performance. For example:

- **Power at the expense of action:** redistributing power by building capacity or involving clients in making decisions may mean that service delivery is delayed.
- **Information at the expense of action:** 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 emphasised 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 organisation.'*

## 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

**Table 1:** A comparison of selected NGO mission statements to show how these missions are achieved in terms of practical or strategic accountability

|                   | <b>Mission</b>  | <b>Examples of practical accountability mechanisms</b>   | <b>Examples of strategic accountability mechanisms</b>  |
|-------------------|---|--|---|
| Oxfam GB          | Oxfam works with others to overcome poverty and suffering.  | <ul style="list-style-type: none"> <li>• Strategic evaluations</li> <li>• Annual impact reporting</li> <li>• Programme audits</li> <li>• Stakeholder survey</li> <li>• Oxfam Assembly</li> </ul> | <ul style="list-style-type: none"> <li>• Oxfam Ethical Purchasing Policy</li> </ul>   |
| WaterAid          | WaterAid's vision is of a world where everyone has access to safe water and effective sanitation.   | <ul style="list-style-type: none"> <li>• Audits</li> <li>• Monitoring visits</li> </ul>  | <ul style="list-style-type: none"> <li>• Citizens Action programme</li> </ul>   |
| Save the Children | 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.   | <ul style="list-style-type: none"> <li>• Children as Stakeholders Policy</li> <li>• Global impact monitoring</li> <li>• Feedback committees in Zimbabwe</li> </ul>                               | <ul style="list-style-type: none"> <li>• Programming based on children's rights</li> </ul>  |
| Christian Aid     | The essential purpose of Christian Aid is to expose the scandal of poverty, to help in practical ways to root it out from the world, and to challenge and change the systems which favour the rich and powerful over the poor and marginalised. | <ul style="list-style-type: none"> <li>• Corporate accountability</li> <li>• Supporter complaints mechanism</li> <li>• Contractual agreements with project partners</li> </ul>                   |   |
| Islamic Relief    | Islamic Relief is dedicated to alleviating the poverty and suffering of the world's poorest people.   | <ul style="list-style-type: none"> <li>• The IR Quality Assurance System (IRQAS)</li> <li>• Ethical Code of Conduct</li> </ul>   |   |
| War on Want       | 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.                |  | <ul style="list-style-type: none"> <li>• Advocacy, research, and education activities based on experience of partners in the South</li> </ul> |

(Table continued)

Table 1: Continued

|                                 | <b>Mission</b>   | <b>Examples of practical accountability mechanisms</b>  | <b>Examples of strategic accountability mechanisms</b>  |
|---------------------------------|--|---|---|
| Transparency International (UK) | TI(UK) aims 'to raise awareness of matters relating to grand corruption in international business transactions in the UK' (from Annual Report, 1998)   | <ul style="list-style-type: none"> <li>• Register of interests open to the public</li> <li>• National chapters have codes of conduct</li> </ul>   |   |
| ITDG/Practical Action           | ITDG helps people to use technology in the fight against poverty.  | <ul style="list-style-type: none"> <li>• Planning, monitoring, and evaluation system</li> </ul>   |   |
| ActionAid                       | 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     |   | <ul style="list-style-type: none"> <li>• Accountability, learning, and planning (ALPS)</li> </ul> |
| Plan International              | Plan supports people to end poverty in their community, so that every child can realise their potential.   | <ul style="list-style-type: none"> <li>• Children are involved directly in planning, implementing, and monitoring projects</li> </ul>   | <ul style="list-style-type: none"> <li>• Child-rights-based programming</li> </ul>                |
| Tearfund                        | The purpose of Tearfund is to serve Jesus Christ by enabling those who share evangelical Christian beliefs to bring good news to the poor.   | <ul style="list-style-type: none"> <li>• Internal quality assurance standards</li> </ul>  |   |
| Engineers Without Borders-UK    | The mission of EWB-UK is to facilitate human development through engineering.  | <ul style="list-style-type: none"> <li>• Volunteer screening and interview procedure</li> </ul>   |   |
| British Red Cross               | 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'. | <ul style="list-style-type: none"> <li>• Involving volunteers and beneficiaries in programme design/implementation</li> <li>• Code of Conduct for the International Red Cross and Red Crescent Movements and NGOs in Disaster Relief</li> </ul> |   |

**Table 2:** Models, forms, and qualities of accountability

| How can this be achieved? |                         | Examples of the three core qualities of accountability   |  |  |
|---------------------------|-------------------------|--|--|--|
| Quality →<br>Form ↓       | Model of accountability | Information  | Action   | Power  |
| Downward accountability   | <i>Practical</i>        | INGO explains or justifies its activities to partners, those to whom they provide services, and those on whose behalf they speak.  | INGO improves its performance to ensure client satisfaction.   | INGO involves beneficiaries in the design, development, implementation, and evaluation of projects and other aspects of work.  |
|                           | <i>Strategic</i>        | Information is used by stakeholders to effect lasting political and social change.   | INGO takes action to address the structural causes of poverty.   | INGO increases the bargaining power of clients and involves them in strategic decision-making aspects of work.   |
| Horizontal accountability | <i>Practical</i>        | INGOs collect and share information from review, evaluation, and planning process to achieve efficiency.   | INGO ensures that its activities meet quality standards to uphold the professional standards and reputation of the sector. | INGO works in coalitions and partnerships with others in sector, although competition for resources and inequality/power imbalances reduce effectiveness.                                  |
|                           | <i>Strategic</i>        | Information from review, evaluation, and planning process is used as an organisational learning tool and used to make sector-wide improvements to their efforts to achieve missions. | INGO establishes a link between performance and achieving mission.   | As well as empowering clients, INGOs are empowering to colleagues within the sector (rather than competing with them for resources, projects, beneficiaries, 'turf', media coverage etc.). |

(Table continued)

Table 2: Continued

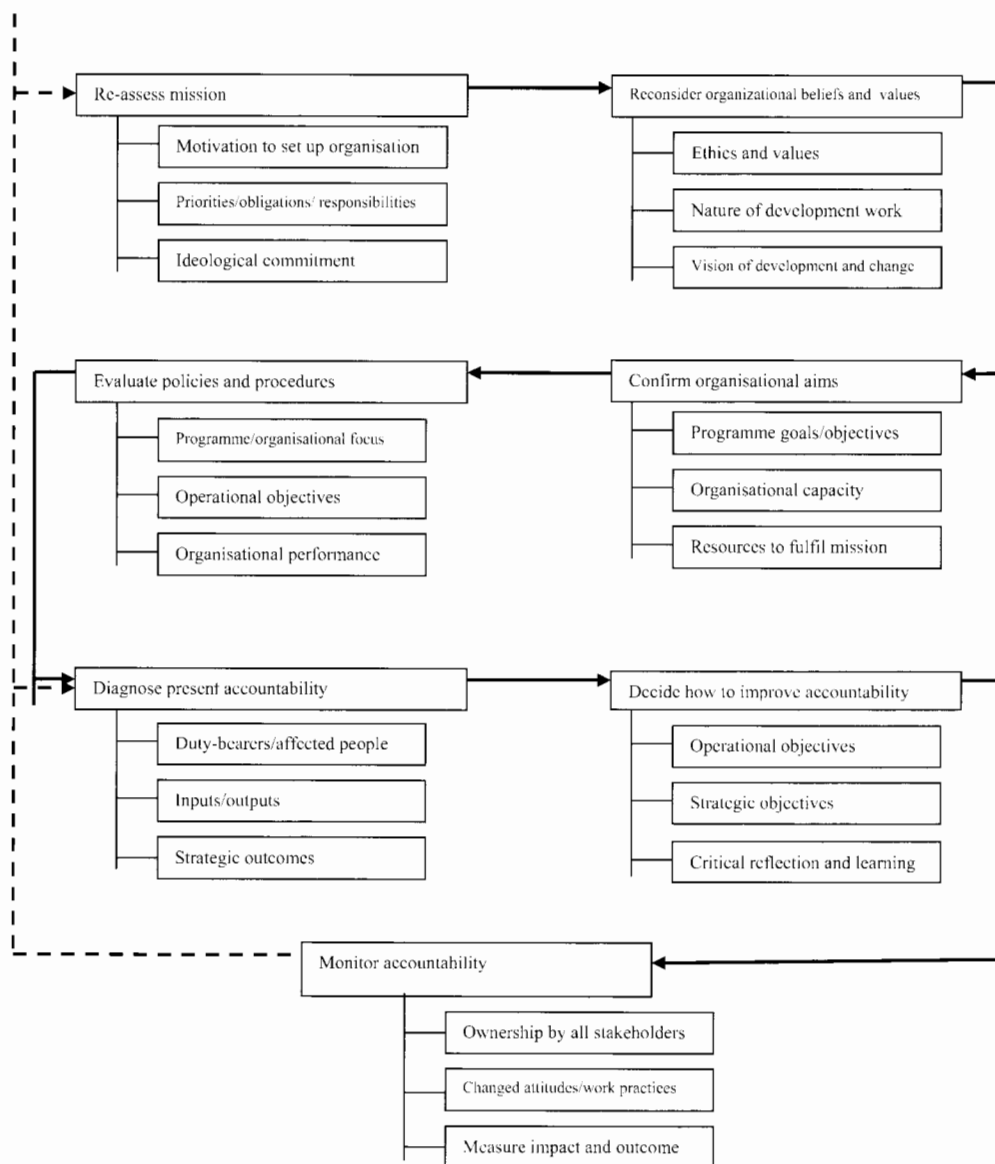
| How can this be achieved? |                         | Examples of the three core qualities of accountability                         |  |  |
|---------------------------|-------------------------|--|--|--|
| Quality →<br>Form ↓       | Model of accountability | Information  | Action   | Power  |
| Upward accountability     | <i>Practical</i>        | INGO reports to funders and oversight agencies to demonstrate value for money. | INGO takes steps to improve activities in line with donor policy / recommendation.                 | INGO surrenders power to oversight bodies.   |
|                           | <i>Strategic</i>        | INGO lobbies for change in donors' planning and reporting systems.             | INGO works for change in social and economic inequalities that exist in the operating environment. | NGOs demonstrate upward accountability to beneficiaries, i.e. they treat them as principals. |
| Internal accountability   | <i>Practical</i>        | Staff have knowledge of organisational mission and values.                     | Accountability of staff to indicators of efficiency and effectiveness.                             | Accountability as a way of legitimising and reproducing the INGO.                            |
|                           | <i>Strategic</i>        | Accountability of staff to organisational mission and values.                  | Staff work for INGO's strategic objectives.  | Accountability as a way of achieving lasting social and political change.                    |

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.

## Forms of accountability

The literature suggests a number of different forms of accountability: upward, downward, horizontal, and internal. However, it has also been suggested that these forms may 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, and were often viewed by respondents as simply doing their jobs or as dependent on who they are as people i.e. their values and attitudes. Table 2 summarises this conceptual framework.

Figure 1 provides a model for enhancing strategic accountability. It is intended to guide the practitioner through an assessment of how an INGO's actions contribute to its mission. The model suggests that the process must begin by clarifying the beliefs and values that inform



**Figure 1:** A model for enhancing strategic accountability

the way in which 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 that these are then translated into policies and procedures. This model is intended to be relevant both to new organisations designing accountability policies and to those attempting to integrate an existing mission, goals, and objectives within a system of accountability.

## Conclusion

This article has reviewed current practice of INGO accountability, arguing that it falls into two categories: **practical accountability**, which is accountability for the use of inputs, the way in

which 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. While these mechanisms will make INGOs better at performing their activities (and also serve to legitimise and reproduce them), it is suggested that these will not necessarily enable INGOs to achieve their missions to reduce poverty, suffering, and injustice. The research on which the article is based found that much of what is currently called 'accountability' is essentially a technical fix that leaves unequal social and economic structures almost completely unchallenged. This 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 to explore how INGOs can enhance their strategic accountability is to establish a conceptual framework that enables them to integrate their mission and values into policies and practice.

## Acknowledgement

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## 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).

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