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Putting new approaches to NGO accountability into action

1. Introduction

This paper describes an innovative research project by Concern and Mango to develop practical approaches to accountability in NGO field work. It presents an overview of key literature in the debate on NGO accountability, recognising the tensions between ‘upwards accountability’ (to donors and senior managers) and ‘downward accountability’ (to beneficiaries). It is noted that high quality downward accountability is one of the foundation stones of effective interventions (closely associated with the literature on participation). Current literature calls for new mechanisms that can align upwards and downward accountability.

Concern and Mango’s new project is piloting one such mechanism. It is based on a practical definition of downward accountability and a definition of impact that places beneficiaries’ perceptions centre-stage. This is elaborated into management tools to measure key components of downward accountability and use these measurements to report performance to senior decision makers in a way that can be quantified and aggregated. The project is also developing standard instruments to survey beneficiaries’ perceptions of the same components of downward accountability, and of impact.

The project has two goals. Firstly, to test whether there is a correlation between higher quality downward accountability and beneficiaries’ perceptions of impact. Secondly, to trial a coherent mechanism for managing downward accountability and using this to meet the needs of donors, trustees and managers alike – hence providing an effective and reliable way of reporting performance which actively encourages good practice in the field.

2. Current debates on the accountability of NGOs

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In 1995, Edwards and Hulme framed the debate on NGO accountability in their book “NGOs – Performance and Accountability”. They concluded: “Despite the complexities and uncertainties involved, all agree that the current state of NGO … accountability is unsatisfactory” (Edwards & Hulme, 1995, p.222). “Improving performance-assessment and accountability is not an ‘optional extra’ for NGOs: it is central to their continued existence as independent organisations with a mission to pursue” (Edwards & Hulme, 1995, p. 224).

Since then, academic research has analysed and illustrated these complexities further, and practical initiatives have been undertaken by donors and NGOs alike (mentioned below). Two key concepts in the debate around managing and reporting the performance of NGOs’ field work are: ‘upwards accountability’ and ‘downward accountability’.

‘Accountability’ is an attribute of a relationship between at least two actors, which can be defined as “…the means by which individuals and organisations report to a recognised authority, or authorities, and are held responsible for their actions” (Edwards & Hulme, 1995, p. xx).

‘Upwards accountability’ is associated with relationships that face up the aid chain, e.g. from implementing NGO to donor. ‘Downwards accountability’ is associated with relationships that face down the aid chain, e.g. from implementing NGO to beneficiary. These directions are of real practical importance, because actors higher up the chain typically control the allocation of funds and so can exert power over those lower down the chain. They may also gain power in other ways, such as through their networks with other influential high-level actors, or their symbolic location in capital cities and smart offices.

There is an immediate relationship between this exertion of power and the substance of what NGOs aim to achieve. Based on a Freirean view, ‘development’ can be understood as helping people with less power, who are liable to be the victims of oppression, to engage more confidently and effectively with the institutions that govern their lives. In
other words, there is almost always a political element to fighting poverty – it is rarely only about giving people things or knowledge (Ellerman, 2001).

The core process in working towards this kind of development is that those without power build up the ability to engage more effectively with those who have it (Chambers, 1997). This has direct implications for the relationships between development actors, setting up the central question: as money is naturally associated with power, and those higher up the aid chain have money, how can funds flow down the aid chain in such a way that those lower down the chain (in particular, beneficiaries and community based organisations) gain more confidence and power? The mechanisms of accountability create a practical structure for these relationships and the exchange of money between organisations. Research shows that, at the moment, mechanisms that aim to improve ‘upward accountability’ undermine this core process of empowerment.

**Upward accountability**

Tina Wallace’s 2006 book “The Aid Chain” presents detailed research on the mechanisms of accountability that are currently widespread in the NGO sector, and the effect they have on development practice on the ground. She describes a fracture between the language of accountability upwards (e.g. to donors) – project planning, indicators and impact assessment – and the reality of field work that is actually undertaken.

The primary purpose of upward accountability is to meet donors’ important needs to understand how their funds are being used, and have confidence that they are being used effectively and appropriately. This is often linked to the additional purpose of learning about the efficacy of different interventions, with a view to informing future practice. The standard tools used to fulfil these purposes are based on ‘results-based management’, in particular ‘logical framework analysis’. Funding-recipients are encouraged to specify the activities, outputs and outcomes that they aim to achieve, based on an up-front analysis of the social issues they aim to tackle. The donor decides whether these activities and outputs are likely to succeed and whether they want to fund them. Progress is reported
and success is judged by comparing actual activities to the pre-determined analysis and budget.

Wallace contributes to a substantial literature that demonstrates how inappropriate this model of analysis is for NGO work (for instance, see Chambers, Earle, Ebrahim, Groves & Hinton, Kaplan). It is not possible to reduce social problems to predictable cause-and-effect relationships, rooted in one overall ‘problem statement’. Too many different actors are involved, pursuing too many different interests. The systems that create and sustain poverty and social exclusion are highly complex. They are unpredictable, liable to substantial changes instigated by forces greater than NGOs. They are inherently political.

Alnoor Ebrahim has described in detail how these management tools divert field managers’ attention away from the changing realities of people’s lives and towards predetermined activities (Ebrahim 2003a). They encourage NGO staff to embrace the view that social change is linear and predictable, making it actively less likely that they are inclined to listen to the changing and contested views of different interests in beneficiary communities, and adapt their work accordingly. In other words, the accountability mechanism (designed by the donor) has a substantial impact on the priorities and practice of field staff.

It is not hard to find powerful examples of the deleterious results of this effect. For example, the Tsunami Evaluation Coalition’s report described instances of houses built that local people would never live in, the result of NGOs focusing on completing activities without fully understanding local peoples’ priorities (TEC, 2006).

**Downward accountability**

The debate on ‘downward accountability’ is rooted in a different discourse, including in particular the literature on participation. The term downward accountability describes the extent to which an NGO is accountable to those lower in the aid chain, generally to organisations which receive funds or to intended beneficiaries. It is often used loosely, to
describe the extent to which the NGO is transparent about its actions, and listens and responds to those lower down the aid chain, involving them in decision-making (BOND 2006).

The purpose of ‘downward accountability’ is to release power to those further down the aid chain, for example from an NGO to its intended beneficiaries. This goes beyond increasing the ability of beneficiaries to influence an NGO’s actions, for instance by participating in making decisions about project activities. In its most extreme form, the relationship is reversed, so that the NGO explicitly aims to participate in the beneficiaries’ actions – crucially, the activities carried out are led and owned by the beneficiaries themselves. This is directly related to the brief discussion of power, above.

David Ellerman’s work, drawing on substantial philosophers, makes the case that development work is only effective when its activities are owned by local people themselves (Ellerman 2001). NGOs cannot ‘develop’ other people; development has to come from within. NGOs can build infrastructure and provide goods and services; but these do not contribute to lasting change without associated changes in local people’s confidence, attitudes and behaviours. Many other practitioners and theorists have written on the same subject (see, for instance, Chambers, Freire, Kaplan).

Even when responding to emergency humanitarian disasters, NGOs work hard to consult local people adequately to ensure that their activities respond to local peoples’ real priorities, rather than only to outsiders’ perceptions. These processes have recently been crystallised into a set of standards, through a voluntary self-certification mechanism called the Humanitarian Accountability Partnership (HAP 2007).

This relationship between an NGO and its beneficiaries is widely seen as the foundation of effective NGO interventions. A recent report by BOND, based on research across 60 NGOs, concluded that “the quality of an NGO’s [field]work is primarily determined by the quality of its relationships with its intended beneficiaries”. This was expanded: “NGOs deliver quality work when their work is based on a sensitive and dynamic
understanding of beneficiaries’ realities; responds to local priorities in a way beneficiaries feel is appropriate; and is judged to be useful by beneficiaries.” (BOND 2006, p. v)

**Tensions between upward and downward accountability**

The research mentioned above describes substantial tensions between upward and downward accountability. Researchers including Chambers, Ebrahim and Wallace have described in great detail how current accountability systems effect field staff’s priorities, diverting their attention away from sensitive exploration of local social dynamics with local people. They have also described how these systems deliver unreliable reports of field work up the aid chain. This is a serious effect, undermining the quality of reporting achieved as well as the quality of work. Literature from the anthropology of development provides a fine grained description of how the gap between rhetoric and reality can build up (see, for instance, Mosse 2005, Hilhorst 2003).

The root of the problem is that results-based management systems elevate project management to be the number one priority for management. These systems tend to become rather inflexible in bureaucratic processes. So while it has been argued that logframes *can* be used in a sensitive and adaptable way (e.g. Wield 2000), Wallace shows that in practice they are not. “… staff engaging with these procedures while trying to work with local realities all said that the tools do not work once implementation starts. There were no exceptions; this was a really striking finding” (Wallace, 2006, p. 165).

To be effective, field work needs to respond to changing realities on the ground, rather than assume they can be predicted in advance. It also needs to empower beneficiaries to take ownership of project activities and engage in political processes (including formal and informal politics). Too fixed a focus on following pre-determined plans risks reducing beneficiaries to becoming actors in the NGO’s activities rather than authors of their own. This actively inhibits the process of supporting local people to exert more leadership over an NGO’s activities or over other institutions.
That is not to say that planning and budgeting has no role to play. When significant resources are mobilised, interventions need a carefully considered plan of what they aim to achieve and how, described as activities, budgets and expected results. But, for field work to be effective as well as efficient, this kind of planning has to be preceded and constantly informed by careful listening to local people, rooting action in their perceptions and priorities – and, ideally, following their leadership. The key to success seems to be that downward accountability comes first, as a higher priority than project planning. This is reflected in the findings of the BOND report, mentioned above.

Most NGOs subscribe to the values of ‘empowering the marginalised’ and ‘participation’, and recognise that participation is critical for successful fieldwork. However, curiously, ‘participation’ or ‘downward accountability’ is not usually managed in a systematic way, and is liable to be interpreted in different ways by different people (Brock and Pettit 2007). One author has commented that the extent of downward accountability is discretionary and relies on the ‘grace and favour’ of practitioners (Kilby, 2006, p. 952). This is suggestive, and points to a way forward, developed in section 3 below.

The literature concludes that we need new approaches to managing and reporting performance that provide a reliable description of actual performance (for donors and senior managers) and which also encourage field staff to develop effective, respectful relationships with their beneficiaries – i.e. which align the incentives created by a system of upward accountability with good practice in downward accountability (for instance Bonbright forthcoming; Ebrahim 2003b, p. 824; Fowler, 1997, p. 57; Kilby 2006, p. 960; Wallace, 2006, p. 177).

A number of examples of innovations are mentioned in the literature. Two that feature are: Action Aid’s experiment with radical decentralisation and a greater focus on downward accountability through their Accountability Learning and Planning System (known as ALPS), and the Humanitarian Accountability Partnership (HAPs) new standards for downward accountability (Jordan and Van Tuijl 2006). Patrick Kilby has broken new ground by measuring downward accountability and correlating it to
‘empowerment’ impact (Kilby 2006). However, more innovations are needed to manage performance as well as to report it, as the sector trials a variety of techniques and approaches, along with the practical management tools needed to put them into action.

3. Concern’s pilot study
Concern is working with Mango to pilot a new approach to managing and reporting the performance of their field work. The pilot focuses on measuring key process indicators in a systematic and reliable way, from the point of view of both field staff and beneficiaries. This has required innovation at both the conceptual level and in developing practical management tools.

The project is based on two key concepts.
First, downward accountability is defined as comprising four areas. They are purposefully aligned with the four core benchmarks in the HAP 2007 Standard, and are: providing information publicly; involving people in decision making; complaints procedures; and staff attitudes and behaviours. Standard indicators of good performance have been defined within each area, thereby creating a practical, normative model which staff and management alike can use to come to a shared understanding of (a) what downward accountability means in concrete terms, and (b) their current performance across these areas, which can be quantified. The process of defining the areas and indicators has been carried out over the last year, involving consultation at the field level as well as input from external sources.

Second, impact is defined as the extent to which beneficiaries judge that an NGO’s work has been useful to them and helped them to improve their lives. This is intentionally based on the perceptions of beneficiaries, rather than on an assessment of the changes resulting from an NGO’s intervention, or success in meeting pre-determined objectives. These definitions need not be mutually exclusive, and we are not suggesting that it is inappropriate to evaluate the results of a NGOs’ fieldwork. But by defining impact in these terms, it may also become possible to measure impact through an objective, verifiable, standardised and relatively cheap process. This definition also has the
advantage of putting beneficiaries centre stage, and so helping to focus management attention on them and their priorities and perceptions – thus helping to re-balance the power differential between donor, NGO and beneficiary.

The pilot project is trialling a standard management tool (for field staff) and standard survey instrument (for beneficiaries). A management tool has been developed for field staff to assess their own performance across the four areas of downward accountability. Using standard indicators which allow for a level of local flexibility, staff can rate their performance in one of four categories: sapling, growing, maturing and fruit bearing. These categories can be quantified on a simple 1 – 4 scale, and reported up the management chain. It is hoped that they can also be aggregated and compared across different project locations.

Experience over the last year has shown that this assessment is made more useful and reliable if it is undertaken as part of a process of engagement with field staff, whereby staff are encouraged to discuss and explore the relationships they have developed with local people. This, along with feedback from programme participants, has revealed commonalities in people’s perceptions of what constitutes an effective relationship, which have so far proved applicable across different cultures and locations. The commonalities include actively listening to local people, being transparent and working in a participatory way, which are in line with the four core benchmarks of the HAP 2007 Standard (HAP 2007).

This approach is particularly appropriate, as it attempts to mirror the process of downward accountability in action. We have found that we have to listen to field staff’s concerns (including the many competing demands on their time) and demonstrate that we are responding to them in the design of these tools. Field staff have welcomed the opportunity to discuss these critical aspects of their day-to-day work, if the discussion is structured in open and non-threatening terms.
Preliminary field work has also highlighted other challenges. Field staff have frequently raised the issue of how to respond to a ‘dependency culture’ that can exist in field work. Staff commented that local people may be grateful for any support provided by the NGO, and so may not provide fine-grained feedback as to how useful an NGO’s work has been – particularly if they believe that future support may depend on the answers they give. This will be explored further in the pilot, and has informed the careful, ethical design of the survey instrument and methodology.

Working with local partners brought challenges too. In general, partner organisations have welcomed being asked to discuss how they are accountable to local people, which is often at the heart of their work. One of Concern’s partners, which received funding from a number of international NGOs, commented that they were unaware that international NGOs were interested in this area, and that they had to spend a lot of their time producing reports for their international partners.

A survey instrument is being developed to survey beneficiaries’ perceptions of (a) field staff’s performance across the four areas of downward accountability, and (b) the impact of the NGO’s work and who has benefited from it. This has been conceptualised as closer to an opinion poll or market research survey, as might be carried out in Ireland, rather than an intensive PLA exercise. It is being designed to have general applicability, across different types and places of intervention, and to generate quantified findings which can be disaggregated by gender, age and location. Particular care is being taken to design it to encourage honest responses, with internal cross checking, as well as to ensure genuine respect for respondents’ anonymity with no possibility of reprisals for the answers given.

The tools are designed to recognise that ‘communities’ are not homogeneous, but comprise different interest groups, between which there may often be tensions. For instance, the area “involving people in decision making” includes analysis of local power structures and the identification of suitable representatives (i.e. individuals whom local people themselves see as legitimate representatives of their interests). In some circumstances, downwards accountability may refer more to an NGO’s relationship with
these representatives – who may include parents, local political leaders and other duty-bearers (those with formal responsibility for delivering on people’s rights) – than to a mass democratic process. However, the survey instrument will always measure the perceptions of individuals, like a public opinion poll. It is possible that this could provide useful data on the different experiences that different interest groups have of the NGO’s work, for instance by disaggregating data by local interest groups or by gender. This could potentially provide a management tool for systematically understanding – and hence managing – the different impact of an NGO’s work on women and men.

The management and survey tools focus on commonalities across the process of NGO interventions (arrived at and confirmed through consultation during the past year with frontline field staff and local people), rather than analysis of the content of the work carried out (which is always context specific). In summary, the project aims to pilot (a) practical standards for key components of downward accountability, (b) a systematic, quantifiable and affordable mechanism for measuring performance compared to the standards, and (c) a systematic, quantifiable and affordable mechanism for measuring primary stakeholders’ perceptions of impact, disaggregated by interest group.

The project has two goals. Firstly, it aims to test the correlation between perceptions of downward accountability and perceptions of impact, with a view to adding to the evidence base in relation to the thesis that NGOs enhance their impact by enhancing their downward accountability. Secondly, it aims to trial standard ways of measuring and reporting the level of downward accountability. The perceptions of field staff and beneficiaries will be triangulated, to enhance reliability. Using the conceptual model of downward accountability outlined above, findings can be quantified so management can build up a reliable picture of actual performance, in quantified terms, which can be aggregated and compared across different locations. It is hoped that this information may help people at all levels, including donors, trustees, managers and field staff, to build up an accurate understanding of current practice and inform key decisions as a result.
The approach does not specify what types of participatory method or activity should be used in any intervention, which is seen as a local decision for local staff. The approach creates a practical standard for describing the level of participation (or downward accountability) not the type of participation. It also embeds a set of common terms and concepts for discussing downward accountability across the organisation. It is hoped that these tools will help create the space within busy organisations for staff to spend more time working in appropriate ways with local people. Through its explicit reliance on beneficiary opinion, the system aims ‘to put the last first’ – in other words, to invert the established power structures in donor-NGO-beneficiary relations and to report performance based on the judgements made by beneficiaries. (To take a commercial analogy, this is equivalent to developing a systematic way of ‘listening to the customer’.)

Our goal is to trial a system that may provide reliable information about performance in the majority of cases, rather than being infallible in all cases – and as such, may be a useful addition to the practical tools available to those who carry out, manage and fund NGO work. It may also be useful in working with partner organisations, as a mechanism for accountability from fund-receiving organisations to fund-giving organisations.

If successful, these tools may allow the measurement of individual performance at the field level in terms which can be aggregated to summarise organisational performance at the strategic level. They could create a direct link between organisation-wide goals (which can be reported in quantified terms) and an individual member of staff’s performance (which can be measured and considered in an annual appraisal). In addition, the four areas of the downward accountability model require active input from different functions in the organisation – for instance, the section on ‘staff attitudes and behaviours’ requires particular input from the Human Resources team; the section on financial transparency requires input from the Finance team. It is possible that this approach could help provide a coherent framework for drawing together different departments and different levels of management in NGOs in such a way that focuses attention on the common goal of achieving appropriate levels of downward accountability and effective field work.
That is certainly the Holy Grail of NGO management. It is highly ambitious, and we do not expect to solve all these problems through one pilot project. We hope to make a useful contribution to the debate; we will see how far we get. Encouragingly, we are not working in isolation. This initiative seems to be in tune with the zeitgeist of NGO management, and perhaps more broadly (for instance, see Onara O’Neill’s discussion of trust in public services, O’Neill 2006). Discussion about performance reporting and accountability is swinging more towards the importance of downward accountability and attempts to manage it in a consistent way. Recent initiatives that focus on these issues include: the Emergency Capacity Building project’s report Translating Standards into Practice (ECB 2006), Mango’s Who Counts? campaign (Mango 2005), Keystone’s work on constituency voice (Keystone 2007) and the BOND report on Quality Standards for NGOs (BOND 2006). The Humanitarian Accountability Partnership is leading the way in developing standards in this field, and our work draws explicitly from theirs (HAP 2007). Concern is a member of HAP, committed to achieving the HAP Standard. We hope that the pilot project described above will help Concern deliver this in practice.
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Author information

The two authors of this paper, Alex Jacobs from Mango and Robyn Wilford from Concern Worldwide, are collaborating on a research project to test new approaches to NGO accountability. The project is commissioned by Concern, and includes field work in Angola, Zambia and Cambodia, running up until mid 2008.

Alex Jacobs is the Director and Founder of Mango, a UK-based capacity building NGO. Alex holds a part-time visiting fellowship at Oxford University in the Skoll Centre for Social Entrepreneurship, and teaches on academic programmes at several universities, including the Liverpool School of Tropical Medicine’s Masters in Humanitarian Programme Management. Alex has extensive experience of working in NGOs, particularly Oxfam GB, including varied field experience (particularly in sub-Saharan Africa), management, board, consultancy and funding agency appointments. He has previously researched and published on performance management of NGOs, including a visiting fellowship at Duke University, USA. Alex also sits on BOND’s board of trustees and is the chair of their Quality Standards Group.

Robyn Wilford works in Concern’s Policy Evaluation and Development Directorate on issues relating to performance management and effectiveness. The ideas developed in this paper are informed by his experience working for two years in Bangladesh and his work in Pakistan, Cambodia, and Ethiopia. He is particularly interested in how
organisations develop approaches that support the achievement of their mission statements and fit with their values. He is also on the steering group of BOND’s Quality Standards Group. Originally an accountant, Robyn came to the NGO sector after a career in the corporate sector, where he had particular experience of developing systems and approaches to support senior managers build effective relationships with frontline staff.