Accountability Frameworks:

Who do they Benefit?

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Executive Summary

In the past two decades there has been growing pressure on NGOs to increase their performance-based accountability towards donors, through imposed results frameworks (Halpern 2005). This paper examines this results-based environment that NGOs are now operating in and investigates whether this agenda increases impact towards beneficiaries. To do this, we conduct a narrative review of relevant literature, examine four case studies showing results frameworks in practice, and present information gained from attending an NGO Effectiveness Workshop (Dôchas and Bond 2014). We discuss the relevant concepts and terminoligy within the literature as they relate to the four levels of accountability within NGOs and problems with results frameworks. We then analyse four case studies to gain insight into the outcomes of NGOs implementing these results frameworks. Through our research and analysis we were able to identify risks and positives of the agenda, as well as adaptation measures to help NGOs transition and balance the levels of accountability. In conclusion, we argue that these imposed accountability frameworks increase accountability towards donors and statekholders, and do not increase accountability towards beneficiaries. However, through the application of the adaptation measures outlined within this report, NGOs can balance each level of accountability, which can lead to an overall increase programme impacts towards beneficiaries.

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Introduction

The accountability of nongovernmental organizations (NGOs) has been increasingly scrutinised since the 1990s, due to the growth and increased visibility of the sector, as well as highly publicised scandals regarding the distribution of funding (Dhanani and Connolly 2012; Boomsma 2009; and Hoefer 2000). This growing concern has led towards an accountability agenda within the NGO sector, specifically towards those working in the social sector (Halpern 2005 and Brody 2002). This agenda demands "more performance-based accountability and a movement away from process-based accountability" (Halpern 2005, p. 8). These results frameworks are required by donor groups and stakeholders in order to "ensure that resources allocated to programmes achieve something worthwhile and measurable" and must be met to maintain funding (Hoefer 2000, p. 167).

These imposed assessment frameworks ensure that NGOs are accountable to their donors, however, there is increasing concern that they will compromise impacts on beneficiaries (Benjamin 2012). [[Though research has shown that NGOs regard relationships with beneficiaries as important and identify them as the primary group they are accountable towards; in practice, they "have no clear accountability path to beneficiaries"]](Benjamin 2012; Kilby 2006; Chaskin 2003). This holds true even when NGOs advocate for beneficiaries and include outcome effectiveness measures within their assessment frameworks (Benjamin 2012 and Kissane and Gingrich 2004). Furthermore, having to "incorporate multiple systems of accountability that address outcome measurement and transparency in financing and decision making" shifts NGO focus away from beneficiaries (Christensen 2005, p. 4). These upward accountability demands of donor and stakeholder groups can lead to decreased social accountability by failing to incorporate the goals and mission of the NGO (Christensen 2005).

Research Aim and Objectives

The aim of this report is to identify whether increased NGO accountability through results frameworks, which are often donor-led, increases the impact of aid towards beneficiaries. It will explore NGO concerns as they begin to develop and implement these

imposed accountability frameworks; identify adaptation measures that NGOs have adopted to maintain social accountability; and utilize case studies to evaluate these frameworks in practice. Furthermore, it will highlight tools and resources that are available through NGO support organizations to strengthen NGOs as they transition into the accountability agenda. Though academic literature exploring this correlation is limited, there has been an increase in publication of case studies and masters theses that are beginning to fill the gaps.

Methodology

Our initial approach was to conduct interviews with field staff, beneficiaries, and donor groups. However, this was not practical as key donors failed to respond to our interview requests and we had limited time. We were also interested in comparing Oxfam Ireland's current results frameworks with their mission statement and project goals. This simple analysis would have highlighted any contradictions between the donor's agenda and intended project outcomes. However, due to various constraints we were unable to gain access to these frameworks.

As a result, we decided to conduct a narrative literature review and analysis of our findings. Our research strategy involved dividing different engines for collecting literature between both researchers, identified as: the library facilities at Trinity College and University College Dublin, Google Scholar, and other academic search engines. The original keywords that we used were "impact assessment", "NGO", "development", "impact", "accountability", "effectiveness" and "social impact". We compiled a list of criteria for identifying relevant literature which included: being published within the last ten years; discussed accountability, efficiency, and transparency within the NGOs that dealt with poverty; case studies that analysed the relationship between increased accountability measures and programmes outcomes; and that included narratives on NGO concerns and adaptation measures for the results agenda. We conducted our literature search separately and exchanged bibliography updates and brief summaries of each reading daily. Literature that met our criteria was added to a master bibliography that was compiled from our daily bibliography updates and analysed later.

It became apparent early on that though we had divided literature sources, both researchers were identifying a lot of the same literature. It also became apparent that the literature on this topic was limited, as the accountability agenda has increasingly been implemented within recent years and it is only in the last decade that literature has started to emerge. We also incorporated ideas, input, resources, and discussions from an NGO Effectiveness Workshop hosted by Dôchas and Bond.

Once we had collected relevant literature and gathered information from the effectiveness workshop, we identified: definitions for key concepts, problems with results frameworks, results frameworks in practice (case studies); risks of the agenda; positives of the agenda; and adaptations to the agenda.

Main Findings

Key Concepts of Results Frameworks

Results-based frameworks are defined as the operational strategies put in place in order to achieve certain objective (USAID 2013). It helps to "identify the development hypothesis and think through what results lead to other results." (USAID 2013, p. 5).

Often, and increasingly, these frameworks are donor led, which sometimes causes a disconnect between the mission of the programme and what donors want to see. There is a danger of praising work that is mediocre or even wrong, based solely based on meeting donor targets (Hughes and Hutchins 2011). The three levels of results are: outcomes, what do you wish to achieve; outputs, what is produced or delivered; and impact, what changes are you hoping for (NORAD 2008). It is generally accepted that outcomes represent the most important level of results-based frameworks (NORAD 2008). Outcomes are the intended effects on certain target group, such as a reduced incidence of HIV prevalence in a given geographical area. The impact of such an outcome could be that there are more people able to work, more children can be born, savings from not having to buy ARV drugs, etc.

The literature defines accountability as the "the giving and demanding of reasons for conduct" (Robert and Scapens 1985 p.447). It can be used as a tool to improve effectiveness, economy and efficiency and accountability can be a goal in itself (Cavell and Sohail 2007). Improved project performance could be achieved through more effective accountability practices (Murtaza 2012). Defining accountability is also often done by way of contrasting with the term responsibility; the difference between them being blame (Cavell and Sohail 2007). Responsibility is having a job to do and taking blame whenever that job hasn't been completed, "whereas accountability is having the duty to explain and make amends without necessarily accepting blame" (Oliver and Drewry 1996 pg. 13). For example, governments are responsible for alleviating poverty and eliminating injustice while NGOs, on the other hand, are accountable for their efforts in reducing poverty.

NGOs are defined as organisations that are neither for-profit nor governmental, however, they are more commonly associated with the organisations that are dealing with development issues with particular focus on relief, development and advocacy in the "developing world" (Lister 2003). Accountability in the context of NGOs means a requirement on the part of the NGOs to give accounts to the proper authorities and uphold the mechanisms through which NGOs are held responsible for their actions (Siddiquee and Faroqi 2009).

Accountability within NGOs

According to Cavill and Sohill (2007), NGOs are said to have four tiers of accountability:

1. Upward Accountability: The accountability NGOs have to their donors whom fund their projects. Often donors want to impose certain conditions and restrictions on the way they would like to see their money spent and these are not always in sync with what the mission of the NGO project may be.

2. Horizontal accountability: NGOs being accountable to fellow peers and professionals by meeting shared values, respecting the set standards, and not to harm the reputation of the sector.

3. Internal accountability: NGOs being accountable to their staff and the project mission and beliefs. Working on interventions in accordance with societal norms and expectations, while respecting cultural beliefs.

4. Social accountability: NGOs being accountable to the people and communities for whom the intervention or project is supposed to benefit. This could be considered the most important level of accountability as it can be argued that if the project isn't benefiting the people who it is supposed to then all other levels of accountability cannot be met.

Problems with Results Frameworks

Current trends in funding requirements for NGOs revolve around mechanisms that measure programmes outcomes (Benjamin 2012). However, these results frameworks pose many problems to actual programmes outcomes, as well as social accountability (Benjamin 2012). First, these assessment frameworks give decision making power of how and where funding is administered to the donor, rather than the NGOs themselves (Wallace 2004). This can shift the focus of the programmes away from its goals and may begin to enforce donors' agenda, or the larger global agenda (Wallace 2004). Furthermore, these frameworks prioritize the needs and wants of the donors over those of the beneficiaries, reducing social accountability (Jordan 2005).

Second, they typically fail to reflect the NGO missions and programmes goals. Assessment frameworks are more focused on upward accountability rather than social accountability (Halpern 2005 and Kim 2005). Fulfilling the requirements of the assessment is necessary to ensure funding (O'Dwyer and Unerman 2008; Christensen 2005; and Kim 2005). This can force NGOs to ensure that the assessment measures are met, rather than ensuring that the programme's goals and missions are being fulfilled and that beneficiaries are actually being benefitted (Wallace 2004).

Third, assessment frameworks rarely recognize the context and culture that the NGO operates within (Jordan 2005). Even frameworks created through participatory mechanisms are adjusted to meet the criteria of the donor group (O'Dwyer and Unerman

2008). This can distort the original outcome measures that were created by field staff and beneficiaries (O'Dwyer and Unerman 2008). It can also change the cultural implications of the implementation and outcomes of the programmes (Wallace 2004). These frameworks are written in English, adjusted to meet donor priorities and concepts, and tend to become less relevant and effective in measure actual outcomes (Wallace 2004). As Wallace (2004, p. 212) argues, "approved log frames are often unrecognizable when compared to the original concepts developed participatively, leaving implementing staff with many problems in generating local 'ownership' of the approved project." This movement away from the local context is furthered as most donor groups are tapped into the global sphere, where they are focused on a "global impact" (Wallace 2004, p. 214). As this global agenda is pushed, the focus on the impact to the local communities is lessened.

Fourth, completing assessment frameworks place increased financial and time burdens on NGOs (Christensen 2005; Halpern 2005; and Ebrahim 2003). Completing assessment frameworks also place increased burdens on employees. The time spent fulfilling these frameworks takes time away from working in the field and time spent implementing the programmes itself (Christensen 2005; Halpern 2005; and Ebrahim 2003). They can also force NGO employees to act in a way that reflects donor agendas and can impact the manner in which they administer the programmes to beneficiaries (Wallace 2004).

Fifth, assessment frameworks place an emphasis on reporting on numbers and typically neglect the qualitative aspects of the programmes outcomes, as well as the growth and knowledge of employees (Halpern 2005 and Ebrahim 2003). Quantitative research is important as it can reflect the use of resources; it does not reflect actual impact on beneficiaries, nor does it accurately assess the NGOs progress to meeting its goals (Christensen 2002).

Results Frameworks in Practice

The following case studies present the identified problems with results frameworks in practice.

Oxfam Novib

This case study looked into the manner in which accountability was established within Oxfam Novib, as the NGO implemented results frameworks throughout their programmes (Boomsma 2009). The report specifically analyses the interaction between the different levels of accountability within the organisation. The accountability measures in place were identified to serve upward accountability and presented the management with competing demands and interests (Boomsma 2009). Ultimately, the study concluded that the organization placed more of an emphasis on upward accountability over internal and social accountability. This focus on upward accountability hindered the organisation from fulfilling their mission and intended outcomes for beneficiaries (Boomsma 2009). In this case, the implemented results frameworks decreased the outcomes and impacts of the programmes towards beneficiaries. This negative correlation was caused by the organization failing to align their accountability measures with the organisations mission and programmes goals.

Bright Star: Immigrant Assistance and Refugee Resettlement in the US

This report studied a mission-based programme that worked to integrate immigrants and refugees into a local community within the United States. The study was able to identify the failure of the organisation to incorporate mechanisms that maintained internal accountability, which ultimately decreased programme outcomes and social accountability. Both the management and staff deemed the programme's accountability measures as important for fulfilling their mission-based work. However, the management did not incorporate mechanisms for empowering and training staff members to understand and meet accountability frameworks for the various programmes. Furthermore, the study identified some of the accountability measures were external demands and prevented the organisation from fully prioritising and meeting intended outcomes (Christensen 2005).

Zapatista Movement

The Zapatista Movement, founded by two US activists in 1997, was set up with the purpose of empowering indigenous women in Chiapas, Mexico. Within 3 years, the beneficiaries demanded more control over how they were being helped. They were critical over the outside agendas imposed by the NGOs and their donors and wanted to control how the money got spent (Andrews 2014). They demanded that the founders hand over their bank accounts and even changed the focus of the project to be from woman's empowerment to economic development (Andrews 2014). This driven demand for social accountability caused 36 of 77 resource-providing NGOs to suspend operations (Andrews 2014). In the end only 12 NGOs changed their operations to become more socially accountable (Andrews 2014).

The intended outcome of this community-focussed, community-driven approach to development was to increase social accountability of the NGOs in the area. However, the end result showed that the imposed accountability frameworks were too extreme and forced out the NGOs in the area. This resulted in a decrease in overall aid, resulting in a decrease in overall impact to beneficiaries. This case study highlights the importance of including beneficiaries and local stakeholders in the process of creating accountability measures, while also showing the importance of maintaining a balance between NGOs and these groups.

BRAC and the Grameen Bank

This study provided insight into two of the largest microfinance institutes in the world, BRAC and the Grameen Bank (GB); both based in Bangladesh. The huge growth of NGOs sector in Bangladesh over the preceding two decades far exceeded the growth in independent regulators which could monitor them effectively (Siddiquee and Faroqi 2009). Overtime both BRAC and GB had a near monopoly over the control of credit, membership and service delivery that made it increasing difficult for them to be held accountable (Siddiquee and Faroqi 2009).

At its launch in 1972, BRAC had a budget of 3 million taka and was 100% funded by external donors (Siddiquee and Faroqi 2009). In 2007, donor donations account for only 20% of BRAC's annual budget (Siddiquee and Faroqi 2009). There were increasing worries that as they started out entirely donor dependence that their priorities were too donor focuses and didn't take the needs of their members into account. As they become involved in more profit orientated activities they were more like private business with the guise of an NGO and disregarding social accountability.

This case study shows the importance of balancing social accountability within results frameworks. This report argues that as BRAC and the GB became more self-funded, they were only accountable to themselves and failed to prioritise social accountability (Siddiquee and Faroqi 2009). It also proposes that it is possible that BRAC and GB may begin to lose the support of their beneficiaries and local stakeholders and be blocked from working in various communities.

Discussion

Risks of the Agenda

Power Shift from NGO to Donor
Based on our research, there is clear evidence that upward accountability is still a priority for most NGOs. Donor agendas are influencing interventions and there is a concern that poor work, whilst satisfying the donor, will not necessarily be benefiting those that they intended to benefit. However, there have been some examples of movements being made towards addressing the need for social accountability as seen with the Zapatista movement in Mexico. While this is a good thing, there is a risk of too much accountability being transferred to beneficiaries and local stakeholders. There needs to be a balance between all four levels of accountability.

Quality of Intervention

There is an increasing emphasis on quantitative rather than qualitative work; outputs versus outcomes. There is a real concern among British and Irish NGOs (Dôchas and Bond 2014) that the change in frameworks will disadvantage "hard-to-measure" work. For example, the second Millennium Development Goal is to have universal access to primary education for children everywhere by 2015. While the goal itself is commendable, there is a risk that children that are in education are receiving a poor quality education whilst placing a huge financial burden on the family. An emphasis on delivering results now means that longitudinal interventions, such as empowering women, may have less priority under these new frameworks.

Cultural Context

There is a risk that interventions that are primarily results focussed will not take into account the need for necessary adaptations for the cultural context in a given location. What works in one location may not work in another due to the cultural difference. Furthermore, if the local culture and language is not part of collection and measurement of data, genuine data reflecting actual outcomes may not be accessible. Therefore, the data in this scenario would not reflect the true impact of the program and misrepresent the beneficiaries. This includes educating beneficiaries and local stakeholders about the goals of the programme in a manner that they can understand. NGOs will not be able to include feedback from these individuals if they are not aware of the type of intervention and intended outcomes.

Positives of the Agenda

The movement towards accountability frameworks is relatively recent and there is limited literature regarding the positive outcomes of this agenda. However, through our research we were able to identify some positive trends in this movement towards the accountability agenda.

Good aid saves lives and provides better livelihoods. It is necessary to ensure that aid is implemented effectively and efficiently. The NGO sector itself is not consistent at addressing unsuccessful practices (Bond 2014). Results frameworks provide outside measures that allow for quick failure in order to change actions, which will hopefully increase effectiveness and outcomes. By failing fast, NGOs are able to learn from mistakes and alter interventions and actions that save important resources, such as money and time (Bond and Dôchas 2014). Incorporating training mechanisms within results frameworks, not only empowers staff members to be more efficient and effective, but increases impacts towards beneficiaries (Christensen 2005).

Adaptations to the Agenda

The following adaptations were presented during the NGO Effectiveness Workshop that we attended in Belfast (2014).

Measuring Outcomes

NGOs are in need of developing monitoring systems that are more socially accountable. Using Bond's checklist for assessing and improving the quality of evidence in evaluation reports (Bond.org.uk 2014), which have been designed specifically for NGOs, you ensure that decisions about projects and programmes are made on the highest quality basis. A key question that needs to be asked when evaluating reports is did your activities lead to the change(s) you expected? (O'Donnell 2014)

Being more "Rigorous"

The quality of evidence is not just about the methodology. It is about appropriate and proportionate methods (O'Donnell 2014). There are five principles for assessing quality of evidence; voice and inclusion, appropriateness, triangulation, contribution and transparency (Bond.org.uk 2014). Using these five principles together ensures that there is a balance between upward, social, inward and horizontal accountability.

Adapting Programmes Quickly in Response to Learning and Feedback

Using a "fail fast" approach NGOs can ensure that if something isn't working then you can quickly admit failure and learn from your mistakes. Engineers Without Borders are pioneers in the NGO field for admitting failure and learning from mistakes (O'Donnell 2014). They produce an annual Failure Report that details projects that aren't working and aim to learn from these failures.

Measuring and Demonstrating Value-for-Money

"Unless an NGO can monitor costs and measure outcomes it will struggle to engage meaningfully with value for money" (Bond.org.uk 2014). Incorporating monitoring and evaluation systems needs to be considered when budgeting for a project. Comparing unit costs and explaining drivers of cost are necessary. There needs to be systems and process in place for managing value for money. (Bond.org.uk 2014)

Being Transparent and Accountable

NGOs need to effectively communicate to donors where their money is getting spent. However, transparency to all stakeholders, including beneficiaries, is key to improving NGO effectiveness. International Aid Transparency Initiative (IATI) is a relatively new initiative set up in order to by making information about aid spending easier to access, use and understand (Bond.org.uk, 2014). Matching up information gaps between donor countries and beneficiaries' country means that resources can be spent more effectively.

Conclusions

The increased influence and visibility of the NGO sector over the past two decades, coupled with negative publicity regarding various scandals of distribution of funds and inefficiency has given rise to the accountability agenda (Dhanani and Connolly 2012). This agenda requires NGOs to create and implement results frameworks, initiated by donors, to ensure transparency, efficiency, and programme outputs. There is significant concern in the NGO sector that these donor-led initiatives will compromise programme goals and impacts on beneficiaries (Benjamin 2012). This report set out to compile

relevant literature, case studies, and NGO responses to this agenda in order to identify whether these increased efficiency measures lead to greater programme impacts towards beneficiaries.

Based on the research and information compiled within this report we would argue that the current literature regarding accountability assessments do not lead to greater impacts and outcomes towards beneficiaries. However, we were able to identify various mechanisms that can be implemented by NGOs that can help to ensure the balance of upward accountability and social accountability. NGOs that successfully adapt to the results agenda may create greater program outcomes and increased impacts towards beneficiaries. Good aid saves lives. Assessment frameworks may provide a tool for ensuring accountability towards donors, staff members, partner organisations, and increased aid efficiency and effectiveness to increase the well-being and livelihoods of beneficiaries.

Recommendations

Based on our research and findings we feel that Oxfam Ireland can design and implement results frameworks for their programmes in a way that increases the impact towards their beneficiaries. We would suggest that the organisation incorporate the five adaptations into this process. By developing systems for monotoring that measure social accountability, are more rigorous in gathering genuine evidence, fail quickly to learn and improve, monitor drivers of cost, and effectively communicate where donor funds are spent and how they are utilized, results frameworks become tools for increased social accountability. However, the emerging information regarding this trend in increased donor-led accountability and NGO adaptation is still evolving and we recognize that other measures for responding to this agenda are still emerging.

We would also recommend that Oxfam Ireland expand this research beyond the narrative literature review and analysis provided in this report. It would be beneficial to conduct interviews with field staff, beneficiaries, and donor groups as these could provide relevant data regarding the impact of these results frameworks within their programmes.

It would also provide an avenue for feedback regarding their limitations, strengths, and opportunities within the context of Oxfam Ireland. We would also suggest that analysing the past results frameworks for their various programmes and simply compare their content with the mission of the organisation and goals of each programme. This will provide insight into the contradictions and alignment between the concerns and objectives of donors and those of their programmes. This simple analysis has the potential to highlight areas of strength and opportunity, as well as guide future and deeper analyses methods.

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