



**University of Birmingham**

**Accountability Systems of Non Governmental Organisations (NGOs): Case  
Study from Ghana**

**By**

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## ABSTRACT

Over the last few decades, Non-Governmental Organisations (NGOs) have become an integral part of the organisational landscape playing an intermediary role between donors and beneficiaries. To ensure the efficient utilisation of resources, NGOs are required to be accountable to the two main stakeholders: donors and beneficiaries (in what is termed upward and downward accountability respectively). Multiple institutional and environmental pressures have shaped and changed the face of NGOs' response to accountability as a coping strategy, yet this dimension is inchoate in the literature. Therefore, the study examined the dimensions of accountability systems within an NGO in Ghana. Extending the new institutional sociology theory, particularly the normative forces elements to include the media and the other identified bodies, the study adopted an in-depth interpretive case study approach using a single community based organisation in Ghana. Data was gathered by way of interviews and documentary review. In total 35 interviews were conducted with diverse groups both within and outside the case organisation. The findings of the study are analysed and interpreted through the lens of institutional theory, particularly the new institutional sociology. It was found that the dominant accountability systems in the studied NGOs are upward towards donors. Generally, downward accountability is not given much prominence by NGOs in Ghana, largely due to lack of commitment by donors. It is clear from the study that institutional pressures shape accountability systems of NGOs in Ghana. The result has implications for understanding the operations and reporting systems of NGOs, particularly, in developing countries like Ghana. It is argued that NGOs can strategically and actively respond to these institutional pressures for legitimacy.

## **DEDICATION**

This thesis is dedicated to my lovely wife Linda Awuah-Werekoh and our three boys: Nana, Aidan and Jayden Awuah-Werekoh.

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## ABBREVIATIONS

ACHC	Adwensan Community Health Committee
ADB	African Development Bank
ADRA	Adventist Development Relief Agency
AGM	Annual General Meeting
AIE	American Enterprise Institute
ALPS	Learning and Planning System
BAPs	Baptist Agricultural Projects
BCS	Behaviour Change Support
BOND	British Overseas NGOs for Development
BRAC	Bangladesh Rural Advancement Committee
CBOs	Community Based Organization
CDD	Community Driven Development
CDS	Community Decision System
CHFI	Cooperative Housing Foundation International
CIDA	Canadian International Development Agency
CM	Christian Mothers
CRS	Catholic Relief Services
CSOs	Civil Society Organisations
CSR	Corporate Social Responsibility
DANIDA	Danish International Development Agency
DCEs	District Chief Executives
DDO	Diocesan Development Office
DFID	Department for International Development
DSW	Department of Social Welfare
ECHO	European Commission's Department for Humanitarian Aid and Civil Protection
ERP	Economic report of the President
ERA	Economic report on Africa
FHI	Family Health International
GAPVOD	Ghana Association of Private Voluntary Organisations in Development
GHANET	Ghana HIV and AIDS Network
GNCG	Ghana National Consultative Group
GoG	Government of Ghana
GSS	Ghana Statistical Service
GVSSN	Gender Violence Survivor Support Network
IASB	International Accounting Standards Board
ICNL	International Centre for Not-for-Profit Law
IDC	International Development Committee
IFIs	International Financial Institutions
ILO	International Labour Organization
IMF	International Monetary Fund
INGO	International Non Governmental Organisations
INGOs	Islamic Non Governmental Organisations
INTRAC	International Non Governmental Organisations Training and Research Centre
ISO	International Standard Organisation
JHU	John Hopkins University

LDCs	Least Developed Countries
M&E	Monitoring and Evaluation
MANO	Maryland Association of Nonprofit Organizations
MCEs	Municipal Chief Executives
MDGYN	Millennium Development Goals' Youth Network
MoFEP	Ministry of Finance and Economic Planning
NETRIGHT	Network for Women's Right in Ghana
NGOs	Non Governmental Organisations
NIE	New Institutional Economies
NIS	New Institutional Sociology
NNGO	Northern Non Governmental Organisation
NPM	New Public Management
ODAA	Official Development Assistance Agencies
ODI	Overseas Development Institute
OECD	Organisation for European Cooperation and Development
OIE	Old Institutional Economies
PAMSCAD	Program of Action to Mitigate the Social Cost of Adjustment
PKF	Pannell Kerr Forster
RBA	Rights-Based Approach
RGD	Registrar General Department
SAP	Structural Adjustment Programme
SWAA	Society for Women and AIDS in Africa
SNGO	Southern Non Governmental Organisation
UIA	Union of International Associations
UN	United Nations
UNA	United Nations Agencies
UNDP	United Nations Development Program
UNICEF	United Nations Children's Fund
USA	United States of America
USAID	United States Agency for International Development
VFM	Value for Money
VO	Voluntary Organisation
WB	World Bank
WBOD	World Bank Operational Directive
WMD	World Movement for Democracy
WTO	World Trade Organization
WVI	World Vision International
YIO	Yearbook of International Organizations

## CHAPTER ONE

### INTRODUCTION

#### 1.0. Background to the Study

The objective of the study on the accountability systems of NGOs is to investigate the nature of accountability systems in NGOs, examine how NGO accountability systems are influenced by the institutional environments of NGOs and to explore the various strategies that NGOs adopt to respond to the institutional pressures that confront them.

The number of national non-governmental organisations (NGOs) in developing countries has risen significantly over the last few years. While statistics about global numbers of NGOs are inconclusive, it is argued that between 6,000 and 30,000 national NGOs operate in developing countries (Kharas, 2007). Several reasons account for the significant rise in the number of NGOs, especially after the end of the Cold War and the collapse of the Berlin wall in an era described as ‘the end of history’ (Bagci, 2007; Fukuyama, 1992; Kukkamaa, 2008). Edwards (2000) argues that the number of non-governmental organisations have increased in recent years because of the realisation that NGOs can better help promote growth and alleviate poverty contrary to the previously popularly held view that trade liberalisation was the best option (Hulme and Edwards, 2013; Nelson, 2007; Randel *et al.*, 2013). There is increased awareness by donors of the failures of southern governments, especially in reducing poverty in spite of the billions of funds that have been channelled through them (Riddell, 2013; Smillie *et al.*, 2013; World Bank, 1994). The level of failure is blamed on high levels of corruption, fraud, embezzlement and bureaucratic operations that constantly prevent designated assistance reaching the needy (Clark, 1991; Trivunovic, 2011). Therefore, NGOs are seen as an efficient, cost effective, innovative, responsive, flexible and a better alternative in delivering help to the marginalised (Bagci, 2007; Smillie *et al.*, 2013). This explains why they are preferred by organisations, including the World Bank, United Nations and other corporations for such a purpose (Doyle and Patel, 2008; Edwards, 2000; Sustainability, 2003; Zamitt, 2003).

Additionally, there is a rise in NGOs because societal trust in the public and private sector organisations has waned leaving NGOs as the only alternative that could help to promote and care for the masses as if they were the state (Ahmed *et al.*, 2011; Chandhoke *et al.*, 2002; Kaldor, 2013; Nelson, 2007). Also, as the number of rich and middle class people increase, especially in the western world, they tend to support good causes, including NGOs worldwide (Kaldor, 2013). In fact, a recent worldwide survey revealed that between 64-80% of respondents positively perceive NGOs as better aid resource utilisers than both the World Bank and the International Monetary Fund (Kharas, 2007).

The imposition of the Structural Adjustment Programme on southern governments by the World Bank and other lending agencies in the 1980s forced governments to privatise, withdraw subsidies, cut back and share social services costs with beneficiaries. This significantly reduced the provision of public goods by governments (Lewis, 2014; Randel *et al.*, 2013; Ulleberg, 2009). NGOs were therefore left to pick up the pieces and provide the much needed help to the marginalised (Banks and Hulme, 2012; Lewis, 2014).

The collapse of communism in Eastern Europe in the 1990 hailed as the new policy agenda allowed donor governments to use NGOs as catalysts to promote democracy in these areas (Edwards and Gaventa, 2014; Fowler, 1995; Hulme and Edwards, 2013; Lewis, 2006; UNDP, 1994) and to provide voice to the masses in politics and decision-making. The evidence is clear in that in 1994, Germany and the US channelled US\$ 2.6 billion and US\$ 2.4 billion respectively through NGOs to these previous communist countries, leading to a significant rise in NGO activities within these countries. For example, as at 1996, there were about eighty thousand NGOs in Poland alone (Fowler and James, 1994). In a similar vein, Nepal witnessed a significant increase in the number of NGOs over a three-year period (1991-1993) from 300 to 3000 NGOs after embracing democracy (Fowler and James, 1994; Hulme and Edwards, 2013).

Since then the number of registered NGOs in Hungary, for example, has witnessed year on year growth (Ekiert, 2013). Data from the Hungarian Central Statistical



Office indicates that as at the end of 2010, 65,000 NGOs were registered providing educational (32%), sports (12%) and other social services to people in the country. Indeed, similar statistics are recorded elsewhere. For example, as at the end of December 2010, there were 37,409 registered NGOs in Slovakia, and 80,000 NGOs in Poland (Ekiert, 2013; Li, 2013). The European Economic Area (EEA) Grants setup to minimize social and economic disparities within the EEA region devoted €1.79 billion between 2009 and 2014 to NGOs and other institutions for developmental initiatives. Within the period, €578.1 million was devoted to NGO activities in Poland; €305.95 million to Romania; €153 million to Hungary; and €131.8 million to the Czech Republic ((Ekiert, 2013; Li, 2013).

Another reason for the significant increase in the number of NGOs over the last few decades could be attributed to an increase in the amount of funding received by the sector (Hulme and Edwards, 2013). Generally, NGOs obtain funding from two main sources: the public and private; mainly in the form of donations or grants (Smillie, 2013). The exact amount obtained from each of these sources is vague but the bulk of NGO funding emanates from private sources including corporate, public donation and charitable trust (Unerman and O'Dwyer, 2010). For example Irish development NGOs generated 70% of their funding from private sources (O'Dwyer and Unerman, 2010) and similar trends have been recorded in the UK (Lewis, 2014; Smillie *et al.*, 2013). The exact amount of aid, especially development aid, attracted by NGOs globally for developmental purposes remains disputed (Agg, 2006; Morena, 2006; Oller, 2006; Sadoun, 2006) but it is evident that the amount keeps increasing e.g. from US\$ 4.7 billion in 1980 to US\$6.5 billion by 1999 (Greensmith, 2002; Reilly, 1995). Similarly, the UNDP (1993) states that private and government funds channelled through NGOs increased from US\$ 1 billion to US\$ 7.2 billion between 1970 and 1990.

It can be seen from the above statistics that the providers of NGO funds (i.e. donors) are powerful and have exclusive rights in selecting the type of NGOs they want to partner for the implementation of projects (Edwards and Gaventa, 2014; Unerman and O'Dwyer, 2012). In doing so, donors always assume uncompromising selection criteria. Hossain *et al.* (2003) suggest that donors generally lay much emphasis on their ability to control, access, regulate, and monitor an NGO during their partner

selection process (Fowler, 2013; Hulme and Edwards, 2013). In other words donors generally prefer to partner NGOs they can manoeuvre and control to operate as prescribed. This unfortunate situation tends to place premium on NGO accountability to donors than on the effectiveness on NGO interventions (Ahmed *et al.*, 2012; Banks and Hulme, 2012; Doyle and Patel, 2008; Ebrahim, 2005; Kabeer *et al.*, 2010; Lloyd, 2005; O'Dwyer and Unerman, 2010; Teegen *et al.*, 2004; World Bank, 2011).

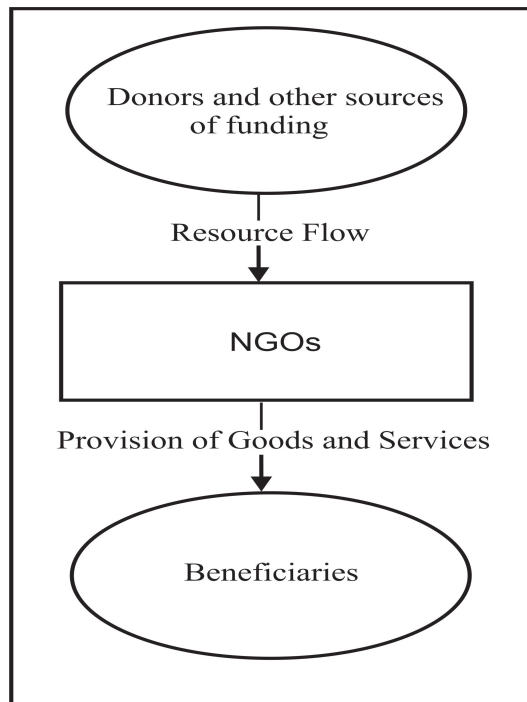
Since most NGOs particularly in Africa and other developing countries depend on donors for the bulk of their funding requirements, donors tend to control NGOs they sponsor (Elbers and Arts, 2011; Fowler, 2013; Hulme and Edwards, 2013; Mercer and Green, 2013). This situation often creates professional project administrators within the NGO arena who are capable of handling the enormous administrative demands of donors including reporting and other accountability options to the neglect of project effectiveness. Donors generally have low confidence in NGOs they cannot control (Fowler, 2013; Michael, 2004). There is evidence to the effect that donors considered weaker NGOs for funding opportunities but neglected stronger ones because they could not control them (Banks and Hulme, 2012). Because donors generally do not have any criteria to judge NGOs apart from control, they tend to support the same NGOs explaining why some NGOs always obtain referrals and funding whilst other do not. This explains why self-sufficient NGOs like Bangladesh Rural Advancement Committee (BRAC) that depend less on donors for financial and other support are deemed to be more independent and are able to manage their accountability relations with minimal donor interference (Ahmed *et al.*, 2011).

Over the last few decades, the debate on NGO accountability has become interesting and thought-provoking among both academics and practitioners partly due to the significance of the subject on the immediate survival and the long-term sustainability of the sector (Bendell, 2006; Davison, 2007; Ebrahim, 2005; Gray *et al.*, 2006; O'Dwyer and Unerman, 2008; Smyth, 2012; Unerman and O'Dwyer, 2006b). The NGOs sector (also referred to as the third sector) has emerged to bridge the developmental gap created by the inability of both the first (public) and second (private) sectors to meet the needs of people (Lewis, 2006; Nelson, 2007; Teegen, 2003). As a result, the needs of the majority of the citizenry particularly the poor and

the vulnerable are left unmet necessitating the emergence of a sector that is neither political nor profit oriented and committed to supplying these unmet societal needs.

With support from sources including governments, corporations, donors, foundations and other benevolent institutions, NGOs are able to obtain the much-needed resources for their operations (Atibil, 2014). Several different types of NGOs exist worldwide and play different roles including: development of infrastructure; facilitating communication; capacity building; and advocacy, particularly for the vulnerable and towards the economic and social wellbeing of societies (Ebrahim, 2003a; Fowler, 2013; Pinkney, 2009; Teegen *et al.*, 2004; Unerman and O'Dwyer, 2010). NGOs have assisted countless numbers of mostly deprived people and communities in both developed and developing countries, in their efforts towards improving livelihoods and poverty reduction (Ferguson and Heidemann, 2009; Jayasinghe, 2007; Kosic and Byrne, 2009). For example, Bangladesh Rural Advancement Committee (BRAC), an international NGO employs over a hundred thousand (100,000) staff; and renders developmental services to over one hundred and twenty-six (126) million people worldwide (Abed, 2009; Jackson, 2012; Pirson, 2010). Similarly, the NGO sector in Kenya serves as a source of employment for over 250,000 people (Abdel-Kader and Wadongo, 2011; Kenya National Bureau of Statistics, 2010).

The general scope and operations of NGOs are such that they depend on resources from donors and other sources to provide the much needed but neglected interventions for the benefit of mostly the deprived people in societies, otherwise called beneficiaries (Brown and Moore, 2001; Hayfron-Benjamin, 2013). This arrangement categorizes NGOs as 'middle organizations' operating between donors on the one hand and beneficiaries on the other hand (see Figure 1.1 below).



**Figure 1.1 NGOs' Scope of Operation**

**Source: Researcher's own construct**

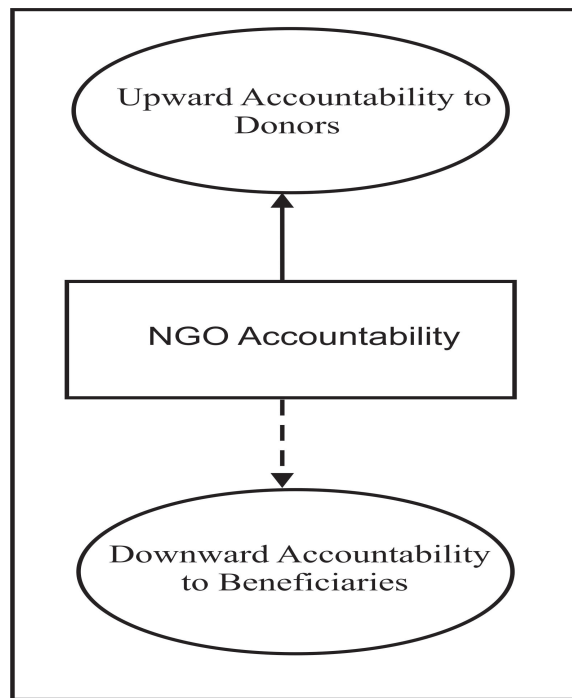
Figure 1.1 shows the relationship between the three main stakeholders within the NGO sector: donors, NGOs, and beneficiaries. Donors provide the resources to NGOs for onward provision of goods and services to beneficiaries. As can be seen from Figure 1.1, there exist a one-dimensional flow of funds and other resources from donors to NGOs ('intermediary') for the provision of goods and services for beneficiaries. This implies that the withdrawal of the flow of resources by donors would invariably render the NGO sector non-functional.

This arrangement projects donors as the dominant force without whom the whole NGO sector might crumble. Without the supply of the needed resources to NGOs, there will be no provision of goods and services to beneficiaries. This suggests that without the resource support from donors, NGOs might not even exist to operate to provide the much-needed support for beneficiaries. In effect, donors are the most compelling group of stakeholders within the NGO sector.

In fact, most NGOs depend heavily on donors for their operations. Thus the activities and operations of NGOs are generally determined and highly influenced by the providers of funds, an arrangement that could have serious implications for the effectiveness and neutrality of NGOs (Banks and Hulme, 2012; Baur and Schmitz, 2012; Bebbington, 2005; Ebrahim, 2003b; Edwards and Gaventa, 2014; Goddard and Assad, 2006; Marshall and Suárez, 2013; Rugendyke, 2007; United Nations, 2008). For instance, Seub Nakhasatien Foundation (SNF), an environmental NGO in Thailand that had publicly criticized the operations of the Petroleum Authority of Thailand (PAT) since the 1990s, softened its stance upon receipt of about US\$ 851,000 in a sponsorship deal from PAT (Burger and Owen 2010; Fahn, 2008). This clearly suggests the level of power and influence that donors command within the NGO sector.

This notwithstanding, there are a few NGOs that do not depend heavily on donors' financial and other resources for survival. As a result, they are sometimes able to negotiate and make compromises just to remain on favourable terms with donors for the purposes of future support (Assad and Goddard, 2010; Busiinge, 2010; Hulme and Edwards, 2013; Wallace, 2009). It has been argued that the only way NGOs could remain neutral in their activities and decision-making is to overcome the 'impossibility' and refuse/reduce their dependence on donor support (Rahman, 2006). The ripple effect of the global economic crises has worsened NGO funding options and increased funding competition among NGOs (UNAIDS, 2012; Unerman and O'Dwyer, 2012). This has particularly been so since 2011 when the major developed nations decided to concentrate on re-building their own faltering economies. The shortfall in funding contributed to the increasing influence that donors currently have over NGOs (Fowler, 2013; UNAIDS, 2012; Unerman and O'Dwyer, 2012)

The scope, operations, and roles of the main stakeholder groups as depicted in Figure 1.1 above has brought about two main forms of accountability relations within the NGO sector, namely: upward and downward accountability systems (see Figure 1.2).



**Figure 1.2 The Two Types of NGOs' Accountability**

**Source: Researcher's own construct**

Figure 1.2 depicts the two main types of NGOs' accountability relations: upward and downward accountability. On the one hand, upward accountability looks at the relationship between NGOs and the donors; and downward accountability considers the relationship between NGOs and their beneficiaries (Agyemang *et al.*, 2009; Bendell, 2006; Ebrahim, 2003a, b; Keystone, 2006). However, evidence presented in the literature has generally suggested that upward accountability as opposed to downward accountability is prevalent among NGOs and perhaps rightly so (Chenhall *et al.*, 2010; Ebrahim, 2003a; Edwards and Fowler, 2002; Kilby, 2006; O'Dwyer and Unerman, 2008; Unerman and O'Dwyer, 2010). After all, the providers of the resources have every right to demand accountability on their efficient utilization.

The issue is that donors generally might have good intentions to devote resources for the betterment of lives elsewhere but the over insistence on upward accountability to the neglect of downward accountability might not promote the realisation of those good intentions (Easterly, 2002; Howie *et al.*, 2008). Some donors are of the view that a large proportion of their donations do not actually get to the intended beneficiaries;

hence, there is the need to institute an accountability system (upward) that is rigid enough to check that (Easterly and Pfitze, 2008; OECD, 2008).

However, there is evidence to suggest that the emphasis on upward accountability has not had much effect on NGO efficiency amidst numerous NGO scandals (Doh and Teegan, 2002; Gibelman and Gelman, 2004; Gray et al., 2006; Menzel, 2014, Lee, 2004; Songco, 2006; Safire, 2004; Trivunovic, 2011) suggesting a review of the existing accountability relations.

In line with that there has been an increase in the number of calls among practitioners, policy makers, and academics for a shift from the dominance of upward accountability systems to a system that integrates the views of all other stakeholders of the sector (Baur and Schmitz, 2012; Ebrahim, 2010; Edwards, 2000; Fowler, 2013; Gray *et al.*, 2006). The main reasons for this demand is the perception that upward accountability systems brand donors as interested only in the efficient utilization of their resources to the detriment of the effective implementation of interventions (Bendell, 2006; Ebrahim, 2010, Gibelman and Gelman, 2004; Gray *et al.*, 2006). Upward accountability places a premium on efficacy rather than on helpfulness and suitability (Ebrahim, 2005; Kabeer *et al.*, 2010; Lloyd, 2005; O'Dwyer and Unerman, 2010; Teegen *et al.*, 2004; World Bank, 2011).

This notwithstanding, it is argued that how NGO accountability systems function is influenced by the institutional forces functioning within the environment of the particular NGO. It is argued that NGOs passively respond to these pressures since they are powerless in their relationship with donors (Pache and Santos, 2010b; Rauh, 2010). However, a counter argument could be developed that would suggest that NGOs can actively and strategically respond to these institutional pressures (Crilly et al., 2012; Oliver, 1991; Pache and Santos, 2010b). The objective of this study is to examine the nature of accountability systems in NGOs and to explore the various strategies that they adopt to respond to the institutional pressures that confront them.

## **1.1. Statement of the Problem**

In recent years, the issue of NGO accountability has become topical and a major focal point of assessing the credibility and operations of NGOs such that those deemed unaccountable could face sustainability risks. In fact many NGOs have had challenges in their funding support, particularly from donors, for failures in their accountability (Antlöv *et al.*, 2006; Banks and Hulme, 2012; Baur and Schmitz, 2012; Gray *et al.*, 2006; O'Dwyer and Unerman, 2010; Unerman and O'Dwyer, 2006b).

For example, the perceived lack of accountability amongst NGOs in Mongolia has seriously affected their effective operations and sustainability in the country (Hoelman, 2014). Similarly, in Uganda, several foreign donors and governments, including Denmark and the UK withdrew funding and other aid to NGOs, citing among others, problems of accountability (Burger and Owens, 2010; Callamard, 2006; McGann and Johnstone, 2006; Trivunovic, 2011). According to the Afghan Economics Ministry, the legitimacy of NGOs in the country is threatened on accountability grounds as over 60% of donor funds are unaccounted for leading to the disbandment of over 2000 NGOs (Denissen, 2009; Olson, 2009).

The situation is no different in Ghana. For example, between 2009 and 2010 the Ghana AIDS Commission (GAC), a body set up by an act of Parliament to provide support nationally for HIV programmes, had problems with their accountability leading to a massive reduction in donor support towards the programme. Similarly, the Global Fund against Malaria, Tuberculosis and HIV/AIDS threatened to withdraw support to Ghana in 2010 as a result of the lack of accountability by the Country Coordinating Mechanism (CCM), a body responsible for the fight against HIV, Malaria and Tuberculosis. In effect, the CCM withdrew funding to NGOs that did not follow accountability procedures and measures set up for the fund.

Again, two NGOs with several years of operational experience in the Brong Ahafo Region of Ghana providing developmental services to millions of people in the region and beyond was closed down on the grounds of accountability failures.



These various examples cited above offer some explanation for why the issue of NGO accountability, particularly upward accountability, has become more prominent in the development discourse in recent years than ever before (Doh and Teegan, 2002; Ebrahim, 2003b, 2005; Edwards, 2000; Kamat, 2003; Salamon and Anheier, 1999). The basis of this discourse is that most NGOs obtain funding from foreign aid and state agencies with the latter stipulating that the former operates within prescribed guidelines (Ahmed *et al.*, 2011). Data on the specific amount spent on NGOs worldwide for developmental and other purposes are scarce. However, in 2008, the bulk of over US\$135 billion spent by Organisation for European Corporation (OECD) countries for development purposes was channelled through NGOs (Agyemang et al., 2009). In addition, Abdel-Kader and Wadongo (2011) suggest that about \$1.3 trillion was spent globally on NGOs in 2010 with an estimated annual growth rate of 10%.

For example, NGOs in Africa received \$3.5 billion from the international community in 1999, a 350% increase over the 1990 figure of \$1 billion, and handled 54% of all approved World Bank projects in 1998 (Hearn, 2007). Allard and Martinez (2008) argue that although NGOs also suffer from some drawbacks; chief among them their relative immunity from transparency and accountability and their dependence on donors for funds which are often scarce (Allard and Martinez, 2008; Kapstein, 2000), their strengths have led governments and multilateral institutions to direct more and more funding through them (Allard and Martinez, 2008). These analysts argue that although precise figures are difficult to obtain, it is noted that the funds that industrialized economies channelled through NGOs rose from 0.2% of their total bilateral official development aid (ODA) in 1970 to 17% in 1996 (Allard and Martinez, 2008; Woods, 2003). Focusing on Africa, the evidence shows that by 1994, already 12% of foreign ODA was being funnelled to the region through NGOs, and the number has continued to rise (Allard and Martinez, 2008; Chege, 1999). Reports show that transfers of official developed-country aid to NGOs in 2006 totalled more than \$2bn of total ODA, about 123% more than in 2002 (Allard and Martinez, 2008; Epstein and Gang, 2006; OECD, 2008).

Since then there has been a consistent increase in aid channelled to developing countries via NGOs to help reduce human problems. The World Bank for instance provides direct funding to NGOs through agencies such as the United Nations

Development Program (UNDP), Department for International Development (DfID) and the Canadian International Development Agency (CIDA). In addition, the Bank indirectly spends about 5% of its annual income (about US\$1 billion) socially on Community Driven Development (CDD) projects (World Bank, 2014).

Upward accountability is formal and focuses on the financial and operational relationship between donors and NGOs on the efficient utilisation of donor resources (Ebrahim, 2003a, b; Edwards and Hulme, 2002a, b; Najam, 1996a). It ensures NGOs' conformance to donor-set accountability rules and standards (Najam, 1996a). Downward accountability on the other hand is informal and concentrates on the integration of all stakeholders in formulating NGOs accountability standards (Ahmed *et al.*, 2011; O'Dwyer and Unerman, 2007; Najam, 1996a; Roberts and Scapens, 1985).

Upward accountability is the prevailing accountability system mostly practiced in NGOs because of their overdependence on donors for resources, character references and avoiding inappropriate accountability branding (Blagescu *et al.*, 2005; Ebrahim, 2005; Goddard and Assad, 2006; O'Dwyer and Unerman, 2007; Walsh and Lenihan, 2006). What happens in the NGO-donor relationship is that the NGOs prefer to apply the upward accountability system because they depend on the donors for resources. In addition, the donors could also refer NGOs they have worked with before to other donors. This process is what is termed character references. On a negative note, donors could also brand NGOs as not accountable to other donors. This could have repercussions for the operations of such an NGO. Therefore, they conform to upward accountability so as to be able to attract favours from donors. Similar instances have been documented in the literature (Calland, 2013).

For example, the collapse of Idasa, a South African International NGO with 27 years of operational experience has been attributed to the extinction of donor funding (Calland, 2013). The strong position of donors gives them the opportunity to demand sometimes 'impracticable' accountability from NGOs (Smyth, 2012; Vielajus *et al.*, 2009). The ease at which NGOs, particularly in developing countries, could change processes in line with donor accountability requirements is amazing (Nelson, 2007; OECD, 2003; Ulleberg, 2009). For example, against public outcry and management

resistance some NGOs in Tanzania changed their local auditors in favour of multinational ones even at higher operational costs. The essence of the shift was to satisfy donors' upward accountability criteria and build accountability credibility for purposes of survival and growth (Assad and Goddard, 2010; Goddard and Assad, 2006).

In spite of the imposition and adoption of upward accountability, there has been a significant increase in the number of mismanaged and failed NGO projects worldwide (Akintola, 2011; Walsh and Lenihan, 2006). For example, it is argued that in spite of continuous efforts to reduce poverty in Kenya, the expected results have not been realized because of the overemphasis on a top-down approach of the countless poverty alleviation and programs and the lack of beneficiary involvement (Nyamboga *et al.*, 2014).

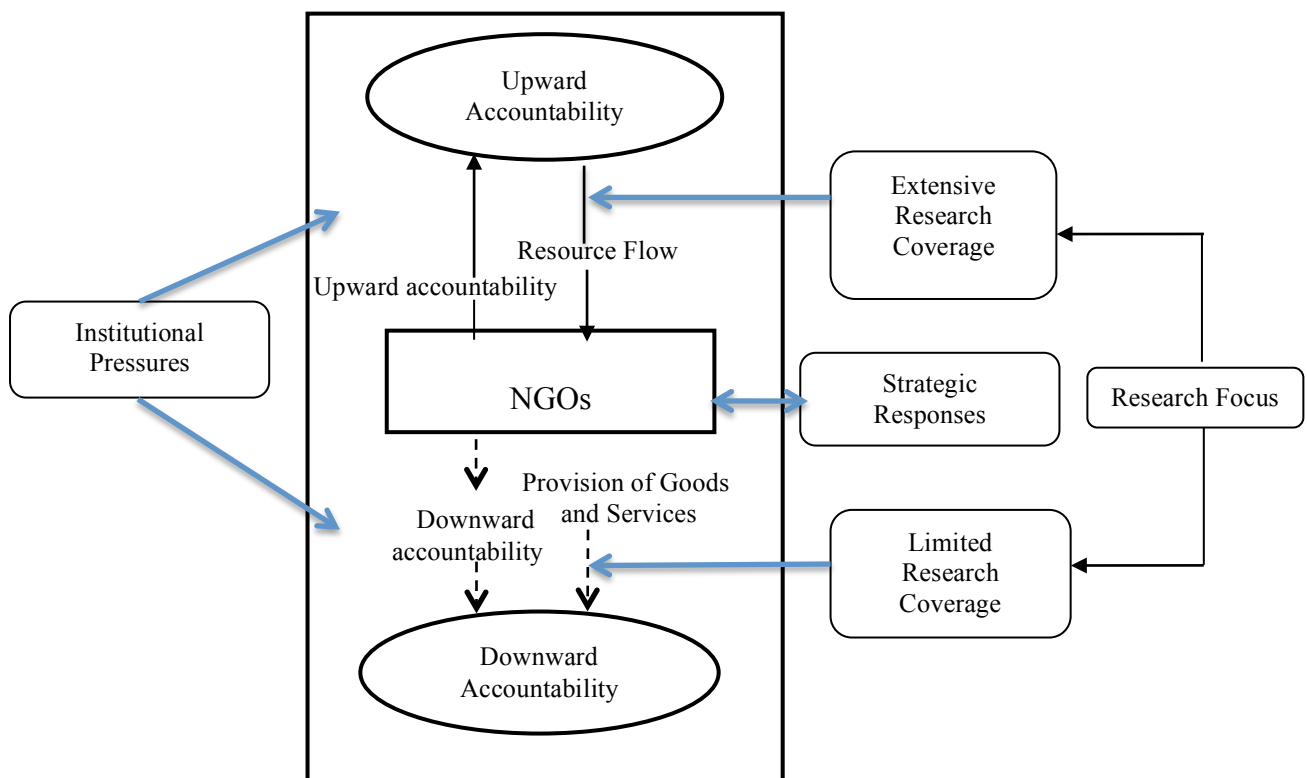
As a result, emphasis is now shifting for NGOs to focus more on beneficiaries and embrace downward accountability (Banks and Hulme, 2012; Bendell, 2006; Islam and Sharmin, 2011; Najam, 1996a; O'Dwyer and Unerman, 2007). Downward accountability has the potential to help NGOs concentrate on effectiveness, as against efficiency, and improve their operations (Banks and Hulme, 2012; Fowler, 2013; Hulme and Edwards, 2013; O'Dwyer *et al.*, 2005).

Regardless of the numerous calls for greater NGO accountability, the majority of studies have focused mainly on upward accountability with limited focus on downward accountability. This is in spite of evidence suggesting a strong relationship between failed NGO developmental projects and the lack of downward accountability (Ebrahim, 2003a, b; Edwards and Hulme, 2002a, b; Hulme and Edwards, 2013; Unerman and O'Dwyer, 2006a; Wallace, 2009; Walsh and Lenihan, 2006). In addition, NGO accountability research is limited compared to accountability in private and public sector businesses (Bebbington *et al.*, 2014; Blagescu *et al.*, 2005; Ebrahim *et al.*, 2014; Teegen *et al.*, 2004; Unerman and O'Dwyer, 2006a, United Nations, 2006).

Given the increasing pressure on NGOs to adopt a more holistic form of accountability that embraces both upward and downward accountability, it is

surprising that not much academic research has examined how the two types of accountability function in NGOs. The empirical question that has remained unanswered is whether the two types of accountability can function at the same time. In other words, can an NGO adopt a holistic approach that integrates both upward and downward accountability mechanisms? Or does one system need to be traded off to achieve the other? These are empirical issues that have not been addressed in the literature. In addition, the literature assumes that NGOs passively respond to pressures from donors to produce a particular form of accountability, mainly upward accountability: thus an NGO would adopt practices to please donors. There is no empirical evidence on what other strategic responses NGOs can adopt to manage their accountability relationship with donors. As a result the study investigates the various institutional pressures confronting the NGOs in their pursuit of accountability and what strategic responses they adopt to cope of these institutional pressures.

The research problem statement is shown in Figure 1.3 below.



**Figure 1.3 Summary of the Statement of the Problem**

**Source: Researcher’s own construct**

Figure 1.3 presents a summary of the problem statement. It can be seen that NGOs play a dual role as they take resources from donors to provide goods and services to beneficiaries and are also accountable to both the donors and the beneficiaries. This dual role ideally suggests that NGOs should at least account equally to these two main stakeholders upwardly and downwardly. However, due to the influential role of donors within this arrangement, the literature has suggested that NGOs account mostly to donors, and partially to beneficiaries (Andrews, 2014; Baur and Schmitz, 2012; Unerman and O'Dwyer, 2012). Indeed, due to the pressures under which NGOs operate within the donor environment, they are compelled to conform to upward accountability. Thus, upward accountability dominates the NGO-donor accountability relationship (Agyemang et al., 2012; Ahmed et al., 2012; Awio, 2011). Whilst it could be argued that NGOs passively react to the institutional pressures that promote these accountability relations, it is also believed that NGOs actively respond to these institutional pressures as a strategic measure towards survival (Elbers and Arts, 2011; Pache and Santos, 2010b).

In view of the afore-mentioned, there is the need to investigate factors which influence NGOs to practice either upward or downward accountability in their relationship with donors and beneficiaries as well as how they respond to the kind of pressures that compel them to respond to donors and beneficiaries in their accountability relationships. Understanding these dynamics would help in formulating policies and strategies toward enhancing effective and efficient accountability systems in the NGO sector in Ghana in particular, and developing countries in general. In this regard, an in-depth study was undertaken at KKP (a pseudonym for the case study NGO) and its subsidiary project sites in selected regions of Ghana.

## **1.2. Objectives of the Study and Research Questions**

The main objective of the study is to examine the accountability systems of an NGO in order to understand how both upward and downward accountability functions at the same time.

The main objective was achieved through the following specific objectives:

1. To investigate accountability relations both upward and downward in a particular NGO in Ghana.
2. To examine how accountability relations are shaped by the institutional environment within which the studied NGO operates.
3. To investigate the various strategies adopted by the studied NGO to respond to the institutional pressures it faces.

In order to achieve the research objectives, the following questions are addressed in the study:

1. What is the nature of accountability relations of the studied NGO?
2. How are the accountability relations in the studied NGO shaped by the various institutional forces?
3. What strategic responses are adopted by the studied NGO to cope with the institutional pressures?

### **1.3. Summary of Key Elements of the Study**

This section summarizes some key aspects of the study including: the key literature; key theory; methods; key findings; and a summary of the contributions.

#### **1.3.1. Key Literature**

A review of the extant literature on NGO accountability revealed the presence of two main types of NGO accountability, namely upward and downward (Ahmed et al., 2012; Goddard and Assad, 2006; Awio et al., 2011; Ebrahim, 2003a, 2003b, 2010; Jordan, 2005; O'Dwyer and Unerman, 2007; Unerman et al., 2010; Unerman and O'Dwyer, 2010). Based on the analysis of relevant literature, it is argued that NGOs operate with funding and other resources from donors to provide goods and services

for the benefit of society in an attempt to reduce societal sufferings and reduce poverty (Banks and Hulme, 2012; Brass, 2012; Fowler, 2013; Mercer and Green, 2013; Smillie et al., 2013). This arrangement where NGOs take resources from donors to provide goods and services to beneficiaries has brought about two main forms of accountability relations within the NGO sector: upward and downward (Ahmed and Hopper, 2014; Andrews, 2014; Awio et al., 2011; Banks and Hulme, 2012; Burger and Seabe, 2014; Ebrahim et al., 2014; Unerman and O'Dwyer, 2012).

It has been argued that upward accountability which, is the relationship between NGOs and their donors (Agyemang et al., 2012; Andrews, 2014; Baur and Schmitz, 2012; Unerman and O'Dwyer, 2012) ensures that NGOs can access and spend designated amounts (money and other resources) from donors/funders on designated projects (Ahmed et al., 2012; Baur and Schmitz, 2012; Ebrahim, 2003a, 2003b; Najam, 1996). As a result, this provides assurance to donors about the NGOs' efficient utilization of their resources or otherwise (Ahmed et al., 2012; Banks and Hulme, 2012; Hulme and Edwards, 2013). Generally, upward accountability also promotes the achievement of contractual obligations between the NGOs and the donors/funders.

On the other hand, downward accountability is the relationship between NGOs and their beneficiaries (Agyemang et al., 2012; Andrews, 2014; Banks and Hulme, 2012; Baur and Schmitz, 2012; Unerman and O'Dwyer, 2012). The argument is put forward that downward accountability ensures that NGOs are able to involve beneficiaries in project decision-making and to learn and gain local knowledge of the process (Agyemang et al., 2012; Andrews, 2014; Hulme and Edwards, 2013; Unerman and O'Dwyer, 2012). It also seeks to encourage donors to be flexible in their approach to meeting the needs of beneficiaries holistically. It is informal and considers constant dialogue between stakeholders (Agyemang et al., 2009; Banks and Hulme, 2012). Importantly, downward accountability is qualitative, open and participative as well as serves multiple constituencies and permits pluralistic negotiation (Ahmed et al., 2012; Banks and Hulme, 2012; Unerman and O'Dwyer, 2012).

It is argued with evidence from literature that upward accountability dominates NGO accountability relations in comparison to downward accountability despite the realization that downward accountability has the potential to improve NGO accountability relations and aid delivery (Agyemang et al., 2012; Ahmed and Hopper, 2014; Andrews, 2014; Awio et al., 2011; Banks and Hulme, 2012; Baur and Schmitz, 2012). However, in spite of the dominance, imposition and adoption of upward accountability, there has been a significant increase in the number of mismanaged and failed NGO projects and numerous NGO scandals worldwide (Doh and Teegan, 2002; Gibelman and Gelman, 2004; Gray et al., 2006; Menzel, 2014, Lee, 2004; Songco, 2006; Safire, 2004; Trivunovic, 2011). This is why it is suggested further that the overreliance on a single one-dimensional upward accountability towards only one particular group of stakeholders is not sustainable (Burger and Owens, 2010; Cronin and O'Regan, 2002; Ebrahim, 2005; Lloyd, 2005; O'Dwyer and Unerman, 2008). To this end, the literature review draws attention to the increase in the number of calls for NGOs to adopt a more inclusive or holistic accountability system that integrates both upward and downward accountability options.

Setting the focus of the study by identifying the gap in the literature, the chapter postulates that regardless of the numerous calls for greater NGO accountability, the majority of studies have focused mainly on upward accountability with limited focus on downward accountability (Agyemang et al., 2012; Ahmed et al., 2012; Andrews, 2014; Awio et al., 2011). Thus, given the increasing pressure on NGOs to adopt a more holistic form of accountability that embraces both upward and downward accountability, it is surprising that not much academic research has examined how the two types of accountability function in NGOs (Unerman and O'Dwyer, 2012). Consequently, it is revealed that NGO accountability research is limited compared to accountability research in private and public sector businesses (Bebbington et al., 2014; Ebrahim et al., 2014; Teegen et al., 2004; Unerman and O'Dwyer, 2006a). Admittedly, it is argued that the empirical questions that have remained unanswered is: whether the two types of accountability system could function at the same time and whether NGOs could adopt a holistic approach that integrates both upward and downward accountability mechanisms?



### **1.3.2. Main Theory**

A review of extensive literature led to the adoption of the appropriate theoretical framework, which is used to explain the findings of the empirical study. The study draws mainly on institutional theory, particularly new institutional sociology (NIS) [(DiMaggio and Powell, 1983)]. New institutional sociology seeks to explain the effects of political, economic, social and other environmental factors on the operations of organisations (Powell and DiMaggio, 2012). The theory argues that the structures, procedures and principles adopted by organisations are highly influenced by external pressures rather than rational optimization of costs reduction and other rational motives (Powell and DiMaggio, 2012). NIS suggests that the existence of macro factors can have a significant effect on the operational policies of organisations. Within this framework, three isomorphic pressures, namely coercive, mimetic and normative that could impact on the behavioural choices of organisations have been identified and explained (DiMaggio and Powell, 1983; Tam and Hasmath, 2014; Hasmath and Hsu, 2014).

Firstly, coercive isomorphism occurs when pressure is mounted on subordinate actors by superior autonomous bodies to behave in a particular manner. It is the direct imposition of ‘an acceptable’ standard of procedures and rules to govern the operations of organisations (DiMaggio and Powell, 1983; Powell and DiMaggio, 2012). Secondly, mimetic isomorphism occurs when organisations operating within a sector mimics or benchmarks other organisations that are perceived to exercise best practice and are deemed to be legitimate or successful (DiMaggio and Powell, 1983; Pfeffer, 2003; Powell and DiMaggio, 2012). Thirdly, normative isomorphism occurs when professional bodies that operate within an industry try to control and regulate operations of other entities with the introduction of rules and regulations that must be met by all parties within the industry (Andrews, 2009; Collins, 1979; Dillard et al., 2004). However, the chapter explains that the application of new institutional sociology alone could not help explain all the dynamics of NGO accountability and as a result integrates it with ideas of strategic responses to institutional processes (Clemens et al., 2008; Greenwood et al., 2011; Oliver, 1991; Munir et al., 2011; Scott, 2013).

Applying it to the study, the chapter argues that the institutional forces within the environment influence NGO accountability relations. This shows that the institutional pressures play a significant role in influencing the operations and principles adopted by NGOs. Thus, the accountability systems adopted by NGOs may not be entirely rational but could be influenced by the institutional environment within which they (NGOs) operate as dictated by donors, governments, regulatory agencies, professional bodies, among others. In effect, an organisation's conformance to these institutional forces could warrant and promote legitimacy and survival. Using the perspective of new institutional sociology (NIS) in relation to NGOs' accountability, it is assumed that NGOs are passive conformers to the institutional pressures as they passively respond to pressures from donors to exhibit upward accountability.

However, the application of strategic response suggests that organisations like the NGOs are not passive in their response to institutional pressures, but could adopt strategies and tactics to deal with them (Elbers and Arts, 2011; Hasmath and Hsu, 2014; Rauh, 2010).

### **1.3.3. Methodology**

The study adopts an interpretive philosophical stance because of the belief that reality about NGO accountability exists in the minds of the active players within the sector: donors, NGO employees, and beneficiaries. Due to this, knowledge of NGO accountability systems could be socially constructed from the experiences and perspective of the actors in an interpretive manner.

To put it in theoretical perspective, a case study approach is adopted on the grounds that it provides a superior contextual analysis and has been used extensively to explore various management and organisational issues in NGO studies. Besides, case studies allow the use of several types of evidence including: interviews; discussions; documentary reviews and observations that are prevalent in the study on NGO accountability systems.

A total of 35 semi-structured interviews were conducted with the following research participants to collect primary data for the study: the Director of Department of Social

Welfare (DSW); the Executive Director of KKP; the Chief Executive and a senior member of the Coalition of NGOs; and other selected employees of KKP. In addition, two separate focus group discussions (FGDs) consisting of eight (8) participants each were conducted among two beneficiary communities. These data were gathered, organised and analysed.

#### **1.3.4. Key Findings**

The findings of the study as analysed and interpreted through the lens of new institutional sociology (NIS) were that the accountability relations between the studied NGO and the main compelling stakeholders, particularly donors and government, are predominantly upward. This is evident through disclosure statements; reports – where formats and frequency are widely used but do not allow for compromises; review meetings; external monitoring and auditing as well as the use of pictorial evidences. It also emerged that donors mandates the studied NGO to share their work plans with them or other donor representatives including diplomatic missions, international auditing firms, and the coalition of NGOs who could pay unannounced visits to oversee the activities of the studied NGO. In addition, it became clear that the Government of Ghana (GoG) regulates NGOs as such KKP via the Department of Social Welfare (DSW) where it demands full compliance to set regulatory standards and guidelines, including the submission of: annual reports; annual renewal of operational certificates; revoking operational certificates; deprived or annual benefits; tax exemptions; and impose punitive measures.

The research found that there is limited downward accountability between the studied NGO and their donors to beneficiaries. The findings show that this is demonstrated by the fact that there is a lack of donor commitment to ensuring its adoption and implementation; no contractual guidelines; no defined format; no enforceable mechanisms; no encouragement or flexibility to the incorporation of lessons learnt; and the fact that beneficiaries bring no resources to the table.

However, it was found that the studied NGO tries to exhibit some efforts towards downward accountability in line with their organisational and operational philosophy and mission which are seen in the following: joint durbars; volunteering selection;

community structures, where it encourages beneficiary involvement; using community registers; forming community project teams constituting chiefs and elders, opinion leaders; and occasional provision of report extracts to the community.

The research observes that the three institutional isomorphic pressures i.e. coercive, mimetic and normative - influence the observed accountability relations in varying degrees. It is clear that donors, GoG and the Coalition of NGOs all exert coercive forces on the studied NGOs and are able to push through practices and standards in all aspects of project implementation decisions. Again it was observed that donors and the coalition of NGOs exert mimetic influences on the studies NGOs' accountability systems via the imposition of various mimicking initiatives. Furthermore, it was observed that the media and, to a lesser extent, local authorities, district assemblies, the communities through opinion leaders, traditional authorities and volunteers also exert some subtle normative pressures on KKP.

The above notwithstanding, the study found that the studied NGO actively designs methods to sidestep some of the accountability requirements imposed by the institutional pressures via varied levels of acquiescence, compromise, avoidance, defiance and manipulation

### **1.3.5. Major Contribution**

The study is among the few that have applied NIS as a theoretical framework with elements of strategic responses to studies on NGOs accountability in Ghana in particular and in the NGOs context in general. Again, contrary to the assertion that professional bodies generally promote normative pressures, the study found that the media in particular and to some extent local authorities and district assemblies exert normative influences on the accountability systems of the studied NGO. Thus the study extends the NIS theory, particularly the normative forces elements to include the media and the other identified bodies. The study makes a significant contribution to knowledge in the areas of practice and theory. In practice, the findings of the study have been discussed with the management of the studied NGO who have agreed to improve their accountability process, in particular relating to beneficiaries.

#### **1.4. Structure of the Thesis**

To ensure the effective achievement of the purpose of the study; answer the research questions; and for easier reading and understanding, the research is organized into nine chapters as explained below.

Chapter One examines several issues related to the research. It begins with a discussion of the background of the study followed by a series of discussions, including the statement of the problem, objectives of the study and the research questions. The chapter also looks at the key literature as far as the accountability systems of NGOs is concerned. It also discusses the main theory for the study and the methodology used. Finally, the chapter examines the key findings as well as a summary of the major contributions to the study. The chapter is important as it highlights the focus of the study, the motivation and well as the key issues to be examined. The research is motivated by the need to identify how the various forms of accountability work in NGOs, how institutional forces shape NGO accountability systems and how NGOs in turn respond to these institutional forces.

In Chapter Two, the extant literature on NGO accountability is reviewed where the main types of NGO accountability, namely upward and downward, are discussed. The purpose of the chapter is to review and examine what other researchers have done in the area of NGO accountability systems. The two main areas of focus are upward and downward accountability within the NGO sector.

Chapter Three provides a brief background to Ghana, where the study was conducted in terms of the socio-economic environment. The chapter also discusses the NGO environment in the country as well as a discussion of the case study NGO. The essence of the chapter is to help contextualise the study within the environment undertaken.

Chapter Four examines the theoretical framework underpinning the research. The study draws mainly on institutional theory; particularly new institutional sociology (NIS) [(DiMaggio and Powell, 1983)] however integrates it with Oliver's (1991)

ideas of strategic responses to institutional processes. The theory was adopted to provide a lens through which the findings of the study could be explained.

Chapter Five presents the methodology adopted for the research. The chapter starts with a discussion of the philosophical assumptions underpinning the research; and is then followed by a discussion of the reasons for the use of an interpretive case study to examine NGO accountability. The chapter concludes with an examination of how data was gathered, organized and analysed for the research.

In Chapter Six, the findings of the research are presented in line with the themes that emerged from the research.

Chapter Seven provides a discussion of the results by integrating the empirics, the theory and the literature. This chapter is necessary to understand how institutional forces shape NGO accountability and how NGOs in turn respond to these pressures.

Chapter Eight, which is the final chapter, provides the conclusion and summary of the research findings together with a discussion of the contribution of the research to knowledge and policy. The limitations of the study and suggestions for future research are also discussed in this research.

The next chapter of the study, Chapter Two, presents a review of the extant literature on NGO accountability.

## CHAPTER TWO

### NGO ACCOUNTABILITY: A REVIEW

#### 2.0. Introduction

This chapter discusses accountability as perceived in NGOs. Section One looks at the various forms of NGO accountability and the arguments for and against an increase in the level of calls for NGOs accountability; Section Two continues with a discussion of the various NGO accountability mechanisms including upward, downward, holistic and identity accountabilities; and Section Three examines the two main accountability frameworks mostly used in NGOs, namely Najam's conceptual framework and Ebrahim's integrated approach. Finally, Section Four provides a summary of the main ideas addressed in the chapter.

#### 2.1. Understanding the Concept of NGO

Defining NGO remains highly contested and ambiguous such that in some cases it even becomes meaningless trying to define it (Clark, 1991; Gray *et al.*, 2006; Kaldor *et al.*, 2003; Kendall and Knapp, 1995; Korten, 1992; Teegen *et al.*, 2004). NGOs may include several different types of organisations within Civil Society but they are basically non-commercial organisations (Unerman and O'Dwyer, 2010). In most cases, NGO depends heavily on others particularly the private and public sectors as well as some private individuals for funding. However, some NGOs such as Safe the Children, Oxfam, Red Cross, BRAC and other International ones are quite autonomous except to operate within the laws of the countries where they function (Anheier, 2014; Lewis, 2013). This therefore put some limitations on what they can and would want to do at specific times.

NGOs are difficult to define because of the level of diversity and heterogeneity in terms of the various types, size, views and functions within the sector. In addition, there are no clear distinguishing characteristics that separate NGOs from other organisations. As a consequence, Vakil (1997, p. 2057) states that the 'lack of consensus on how to define and classify NGOs has inhibited progress on both the

theoretical and empirical fronts in the effort to better understand and facilitate the functioning of the NGO sector.’ The outcome of a lack of a clear-cut definition for NGOs has resulted in numerous definitions within the literature. Notwithstanding this, there does seem to be some consensus among researchers and practitioners as to what NGOs are.

Many (including Fowler, 1991b; Kilby, 2006; Martens, 2002; Salamon and Anheier, 1992; Teegen *et al.*, 2004) perceive NGOs as voluntary and independent formally registered organisations that act as a link between the giver (donor) and the receiver (beneficiary) for public benefit. NGOs tend to bridge the developmental gap that exists between the rich and the poor and to reduce poverty for the benefit of worldwide stability (Fowler, 2013; Simms, 2000). The former UN Secretary General Kofi Annan describes NGOs as the ‘conscience of the world’ (Alger, 2014; Jammulamadaka, 2009). Others also believe that NGOs are non-profit, independent and campaigning organisations that seek the interest of society (Banks and Hulme, 2012; Fowler, 2013; Gray *et al.*, 2006; Lewis, 2014; Ryfman, 2007).

Edwards (2000) argues that NGOs are duly registered civil society organisations, overseen by a board of trustees with voluntary contribution as its main source of income (Anheier, 2014; Banks and Hulme, 2012; Patel *et al.*, 2011; Smillie *et al.*, 2013). On other occasions, NGOs are seen as privately managed independent non-profit-making organisations that are outside the control of governments and seek the welfare of the marginalised in society (Chenhall *et al.*, 2010; Holloway, 2013; Jammulamadaka, 2009; Teegan *et al.*, 2004). This is similar to how the World Bank sees NGOs. In the view of the Bank, NGOs privately provide goods and services to minimise the suffering of the poor and to safeguard the environment (Doh and Boddewyn, 2013).

This is because the Bank argues that there are only two sectors of every economy: the public, state or government sector and the private, markets or corporate sector. It further subdivides the private sector into two sub-sectors, namely the for-profit and non-profit (World Bank, 1993). This explains why under the World Bank’s lens, NGOs are seen as private economic organisations and also as non-profit organisations responsible for the provision of social goods (Anheier, 2014; Banks and Hulme,



2012). Each of these sectors plays specific roles for efficient societal benefit (Teegen *et al.*, 2004). The role of the private sector, for example, is the provision of goods and services purely on economic grounds whilst the public sector is responsible for the provision of public goods (Brinkerhoff and Brinkerhoff, 2011; Florini, 2003, 2013)

Contrary to the World Bank assertion, some researchers argue that there are more than two sectors of the economy beyond the private and public sector dichotomy to which NGOs belong (Giddens, 2013; Korten, 1992; Teegen *et al.*, 2004). Several names have been associated with this extra sector such as: the civil sector; associative sector; third sector; collective action sector; civil society; voluntary; or NGO sectors (Anheier, 2014; Giddens, 2013; Teegen *et al.*, 2004). There is, therefore, a common consensus that NGOs neither belong to the private nor public sectors but rather to the civil society sector (Carroll, 1992; Fowler, 2013). The World Bank definition of NGOs does not clearly define the boundaries of NGOs as the definition includes private profit maximising organisations.

In spite of this, Uphoff (1993) states that NGOs are dynamic entities and can sometimes conveniently straddle between the private and the public sectors (Fowler, 2013). The straddling occurs when the goals, workers, operations and the environment within which an NGO operates changes in response to a success or failure criteria. For example, an NGO like Bangladesh Rural Advancement Committee (BRAC) has been so successful that it straddles between the various sectors generating finance from various sources (governments, self and through multilateral agencies); undertaking government projects; and interacting with the private sector.

To clarify the above confusion in the World Bank definition and to exclude private profit maximising organisations, the United Nations (UN), which has been credited with the popularisation of the usage of the term NGO, defines Non governmental Organisations as:

... a not-for-profit, voluntary citizens group which is organized on a local, national or international level to address issues in support of the public good (Unerman and O'Dwyer: p5)

The UN definition suggests that NGOs occupy the organisational space between the public and private profit maximising companies to provide support to the needy. However, the use of the term ‘non governmental’ has been criticised on the grounds that most NGOs in the world accept donations, funding and other benefits from governments, undertake projects on behalf of governments and collaborate with governments on a number of issues. In fact there is a strong relationship between NGOs and the State (Banks and Hulme, 2012; Farrington and Bebbington, 1993). In most cases, NGOs are seen to complement governments’ efforts at addressing pertinent developmental issues of communities; for example, poverty alleviation, healthcare provision, relief operations and so on (Hulme and Edwards, 2013; Lewis, 2013).

Different countries use different terminologies to describe the NGO sector. The UK for example mostly uses the voluntary, charitable or third sector (Brown and Moore, 2001; Courtney, 2002; Lewis, 2013). However, the increased involvement of paid professional and consultants in the sector has cast doubts about the appropriateness of the term. In the USA terms like the third sector, independent, non-profit or not-for-profit sectors are used (Courtney, 2002; Guthrie et al., 2010). But the use of such terms in the USA has also been criticised on the basis that it focuses on only a single characteristic of non-profit distribution to members (Courtney, 2002). The term NGO is used in Africa and South America whilst the international community uses the civil society sector tag. Other terms used to describe the NGO sector include voluntary and non-profit organisations, the private non-profit sector and value-led organization because the sector is uniquely characterized as providing a voice for the marginalised (Ahmed *et al.*, 2011; Anheier and Kendall, 2012; Fowler, 2013).

In addition, many countries including Bangladesh, Ethiopia, Honduras, Kyrgyzstan, Serbia and Uganda have enshrined their specific context definition of NGOs in some sort of ‘legal framework’ that stipulates the ‘dos and don’ts’ of NGOs in their respective countries (Hayman *et al.*, 2013).

In effect, the NGO concept has no clear single term and definition. However, for the purpose of this research, the term NGO will be used because it is the most universally

and internationally recognised term amongst practitioners, evaluators, governments, bilateral and multinational donor agencies and analysts. In addition, the UN definition of NGOs is selected as the working definition of NGOs for this thesis. In that regard, an NGO is seen as any ‘not-for-profit, voluntary citizens’ group, which is organized on a local, national or international level to address issues in support of the public good.’ The adoption of this definition encompasses several organisations with the above characteristics and with the intention of supplementing the efforts of the public and private sectors towards alleviating societal problems.

The precise number of NGOs operating worldwide is also highly contested (Unerman and O’Dwyer, 2010). In addition to the several locally based NGOs, there are over 50,000 International NGOs operating worldwide (Modrow, 2004). Some of these NGOs such as Oxfam, Save the Children, and UNICEF are very large and well known whilst others are very small and unknown (Unerman and O’Dwyer, 2010).

### **2.1.1. Sources of NGO Funding**

NGOs generally obtain funding from public and private sources in the form of grants and donations but the bulk of its finances emanates from donors (Mahoney and Beckstrand, 2011). Prominent donor groups include United Nations Agencies, Official Development Assistance (ODA) Agencies, International Foundations, Multilateral Development Banks, International Church-Based or Religious Organizations, Global Corporations, Host Country Sources, and International Nongovernmental Organizations (Appendix A) [(Smillie *et al.*, 2013; World Bank, 2003)].

Countries such as Canada, Australia, Japan and most European countries provide funding to NGOs through departments specifically established in their respective embassies (Randel and German, 2013). These embassies oversee and manage grants and funds channelled to donor countries and ensure their efficient utilisation. For example, the Canadian International Development Agency (CIDA) oversees aid disbursements from the government of Canada to developing countries (Fowler, 2013; Smillie, 2013). In addition, some United Nations Agencies such as the United Nations Development Program (UNDP) closely work with NGOs by providing funding and

other resources to them (Edwards and Gaventa, 2014). Although the main objective of multilateral development banks such as the African Development Bank is the provision of loans and policy advice to governments, they also provide funding to NGOs to enhance their activities (Edwards and Gaventa, 2014). Another funding option available to NGOs is through international foundations such as the Ford Foundation (Edwards, 2011; Meyer and Seims, 2010). These foundations are autonomous bodies that mobilises funds from wealthy benefactors, an endowment, or from corporations for NGOs to undertake activities.

As part of their social responsibilities many global and local corporations such as Coca-Cola, Microsoft and Shell often support the activities of NGOs, particularly those that operate within their jurisdiction. Another source of funding to NGOs is through religious organisations such as Christian Aid, World Vision, Catholic Relief, and Adventist Development and Relief Agency (Smillie *et al.*, 2013). These church based organisations undertake humanitarian projects on their own as well as provide funding and collaborating with other NGOs to undertake projects. In addition to these sources of funding, NGOs generally obtain funding from host country government sources and other local businesses and foundations (World Bank, 2003). For the purposes this study all the various sources of NGO funding will collectively be referred to as donor sources.

### **2.1.2. Classification of NGOs**

Classifying NGOs into categories is very difficult because there is considerable overlap in their activities (Banks and Hulme 2012). Classifying NGOs has always been a thorny issue among academics with some broadly classifying NGOs into two categories, some into three, with some others unable to make any classification (Pinkney, 2009). Irrespective of the challenges associated in classifying NGOs, Bagci (2003) argues that it is worth doing for purposes of effective analysis and understanding.

The World Bank for example categorises NGOs broadly into either operational or advocacy (Ebrahim, 2003a; Hulme, 2013; Teegen *et al.*, 2004; Vakil, 1997). In the view of the Bank, operational NGOs are community, national or international NGOs

that design and implement developmental projects whilst the advocacy NGOs create awareness on specific issues for the benefit of people (Roff, 2004).

Again, Vakil (1997) classifies NGOs based either on their orientation or level of cooperation. Vakil (1997) further classified NGOs by orientation into four categories, namely: charitable, service, participatory, or empowerment orientations. Similarly, other researchers have classified NGOs into the three main functions they perform as membership organisations, service organisations and advocacy networks (Ebrahim, 2003a, b; Kaldor, 2003; Pinkney, 2009; Teegan *et al.*, 2004); or the main activities they perform i.e. welfare provision, social-purpose, capacity building and hybrid as discussed below (Ahmed *et al.*, 2011; Nelson and Dorsey, 2003).

Charitable or welfare oriented NGOs generally provide relief/emergency and other developmental services for the poor via the distribution of food, clothing, medicine and other essential items (Ahmed *et al.*, 2011; Nelson and Dorsey, 2003; Vakil, 1997). For example, during the late December 2004 tsunami disaster, charitable NGOs such as the Red Cross, CARE International, Action Against Hunger and World Vision were integral in the provision of food, shelter, water, medical relief, and other services to the affected.

Service oriented, operational, or philanthropy NGOs are those NGOs that provide critical and essential unmet goods and services such as educational, healthcare, nutrition, accommodation and poverty alleviation support for beneficiaries (Ebrahim, 2003a; Kaldor, 2003; Teegen *et al.*, 2004). The service function is the minimum characteristics of NGOs and this explains why most NGOs provide a wide range of services to enhance societal welfare (Banks and Hulme, 2012; Pinkney, 2009; Vakil, 1997). The Red Cross, Doctors without Borders, Save the Children and other NGOs provide relief, humanitarian and medical services to beneficiaries.

Participatory oriented NGOs is the coming together of groups of people to provide solutions to a common identifiable need in a self-help manner via contributions of resources such as labour, tools, money and the like. Participation oriented NGOs are similar to membership NGOs except for the distribution of profit. Membership organisations also called self-help; mutual support; club; or inward-looking

association is the collective pooling of resources from people with common interests to advance the collective interests of members for mutual benefits (Brenton, 1985; Coote and Angel, 2014; Teegen *et al.*, 2004). Membership organisations such as cooperatives, unions, business associations, church groups, clubs and societies tend to distribute profit to members, a characteristic that make their inclusion as NGOs debatable (Birchall, 2013; Vakil, 1997).

Empowering oriented, advocacy or pressure groups NGOs assist the poor to better appreciate socio-economic and political occurrences via awareness and for possible subsequent action. Such NGOs provide voice to the poor and marginalised by influencing global economic and political policies and decision makers on vital legislative and economic changes and their effects on people and economies (Teegen *et al.*, 2004; Woller and Parsons, 2002). They use lobbying, boycotting, research, conferences, shareholder activism, and information dissemination as tools of enforcement to ensure collective societal benefit (Christmann and Taylor, 2002; Delmas and Terlaak, 2001; Doh and Guay, 2004).

Pressure group NGOs like Human Rights, Oxfam, Greenpeace, Amnesty International, Shelter, the Child Poverty Action Group, Liberty and the Sierra Club seek fairer treatment for vulnerable citizens; women, children, disabled and the mentally challenged. As a result, governments and private businesses generally dislike advocacy groups. For example, until recently Amnesty International were denied charitable status in several countries including the UK and Canada (Levasseur, 2012; Pinkney, 2009) whilst Oxfam have been warned to desist from certain activities or risk loosing its charitable status in the UK. In addition, an empirical study conducted in Spain to determine the relationship between NGOs and businesses in the public arena (Valor and Merino, 2009) concluded that businesses generally shun advocacy NGOs and constantly seek to push for their withdrawal from forums that discuss policy-making including issues related to corporate social responsibility (CSR).

Again, NGOs could be classified on their level of co-operation i.e. the extent of their operational coverage (Vakil, 1997). By that classification, NGOs could be seen as a community based organisation (CBO), citywide, national or international (Ebrahim,

2003a; Hulme, 2013; Teegen *et al.*, 2004; Vakil, 1997). CBOs are people centred local initiatives (participative/membership) aimed at providing social services for a localised poor (Chechetto-Salles and Geyer, 2006). Citywide organizations such as the Rotary Club are setup to provide sporadic services to members and the needy. National NGOs operate within the confines of a country whilst international ones such as Save the Children and CARE International operate across national borders (Anheier and Themudo, 2002). In the view of SustainAbility, (2003), international NGOs are hybrid in nature because they have the capacity to combine the characteristics of several other types of NGOs. Care International, for example, is able to integrate the roles of both welfare provision and advocacy NGOs.

Capacity building NGOs are generally large and international in nature with greater expertise and large financial resources to help build and improve the capabilities of national and local NGOs towards the effective delivery of their services (Brown and Moore, 2001). Such NGOs tend to focus narrowly on building the capacity of others in specific contexts such as the age, children and the eye among others. It is therefore not surprising that an NGO like Age Concern or HelpAge International has a focus on the aged; Save the Children on children affairs; and SightSavers specialising on issues pertaining to the eye.

Further, NGOs could be classified on the basis of their level of resource control. In that case, two types exist namely Northern NGO (NNGO) and Southern NGO (SNGO). NNGOs are predominantly large and international with a lot of resources at their disposal and operate mostly in developed economies. In comparison, SNGOs are smaller in size, operate mostly in developing countries especially in Africa, and have minimal power (Michael, 2004; SustainAbility, 2003). Most SNGOs rely on NNGOs for support and play intermediary roles between NNGOs and their beneficiaries (Agyemang *et al.*, 2009; O'Dwyer and Unerman, 2010; Unerman and O'Dwyer, 2006a).

It can be seen from the above discussions that the literature on NGO classification is inconclusive with considerable overlaps (Brass, 2012; Burger and Owens, 2010) Smillie *et al.*, 2013). It is therefore possible for some NGOs to perform dual or even multi-functions. For example CARE, an international NGO undertake projects on

animals, human rights, sports, children, health, climate change, education, democracy and governance, environment and disaster recovery.

### **2.1.3. Roles of NGOs**

NGOs play key roles in filling the gaps left by the failure of particularly the public sector towards the poor and vulnerable in societies in wide-ranging spheres (Banks and Hulme, 2012). It is argued that the role played by the public sector is shaped by statute and that of the private sector by company laws and profit maximisation (Rubery, 2013). However, the roles played by NGOs are not fixed and could vary significantly depending on the situation (Anheier, 2013; Uphoff, 1993; Van Rooy, 2013). It is common and easier for particularly the International NGOs to switch roles in response to a situation. For example, during the 2004 Tsunami, most international NGOs hitherto not into relief operations either collaborated with other NGOs or shifted focus to relief operations just to provide relief services to the affected (Ryfman, 2007).

In general, NGOs undertake varied roles in societies including welfare provision, developmental activities, education networking, research and advocacy (Chenhall *et al.*, 2010). Unerman and O'Dwyer (2010) argue that whilst the roles of some NGOs such as Amnesty International are restrictive and specifically relate to advocacy issues, other usually larger NGOs such as CARE International combine roles and perform several activities for the benefit of societies. The roles played by NGOs can also be categorised on the basis of their geographical operational levels (scope of operations). With this categorisation, the operational levels of NGOs could be at the local, community and grassroots, national, international and in some cases intergovernmental levels (Awio *et al.*, 2011; Brown *et al.*, 2012; Unerman and O'Dwyer, 2006a).

The above discussions suggest that, in general, NGOs perform different and varied roles in society depending on their size, area of operation, and the situation. In an attempt to make sense of the roles played by NGOs, Kaldor *et al.* (2003) identifies eleven main roles of NGOs that were later summarised into four integrated roles (Banks and Hulme, 2012; Kaldor *et al.*, 2003). Some of the specific roles performed



by NGOs include: conflict management (Cochrane, 2000; Rugendyke, 2007; Kolk and Lenfant, 2012); partakers of global policies ((Brown *et al.*, 2012; Teegen *et al.*, 2004); enforcement of corporate social responsibilities (Valory and Merino, 2009; Baur and Schmitz, 2012; Bendell, 2004; Valory and Merino, 2009); delivery of neglected goods (Zarsky, 2002; Najam and Robins, 2001; Woods, 2003; Florini, 2003; Offenheiser and Holcombe, 2003); and poverty reduction (Banks and Hulme, 2012; Fowler, 2013; Kilby, 2006). Additionally, some roles are described as: addressing societal needs (Najam, 1996a; Unerman and O'Dwyer, 2010; Bagci, 2007; Igoe and Kelsall, 2005; Smillie *et al.*, 2013); provision of employment (Courtney, 2002; Anheier, 2002; Abed, 2009; Jackson, 2012; Pirson, 2010); and humanitarian aid (Ferris, 2005; Ryfman, 2007; Abolurin, 2014). Other roles played by NGOs may be in the development of infrastructure, human capacity, environmental protection, and education (Overall and Goodman, 2011).

## **2.2. The Concept of Accountability**

The accountability concept has extensive usage in the academic literature yet there is limited consensus regarding its definition. The concept has different use and meaning across the spectrum of academic disciplines however, the commonality among the variations is the notion that accountability is a relational concept that looks at the connection between two or more entities. For example, the World Bank sees accountability as a virtuous relationship between defined actors that provides an opportunity to demonstrate transparency, credibility and trustworthiness (Davenport and Low, 2013; World Bank, 2003). The Bank argues that accountability should have five cardinal features of delegation, financing, performance, evaluation and enforcing (World Bank, 2003). Although the concept of accountability dates back in history, it has taken a new dimension and meaning over the last few decades and has become a worldwide buzzword (Gray, 2014). In fact, in today's dynamic business world, accountability is critical in assessing the performance of many organisations because it ensures the efficient utilisation of resources entrusted (Zadek *et al.*, 2013).

Although there is a common thread amongst the various definitions of accountability, precisely defining it is a highly contested issue among academics and practitioners (Jacobs and Wilford 2010). For example, accountability is seen as the right that

emerges from the relationship between an accountable institution and the accounted (Edward and Hulme, 1996b; Fox and Brown, 1998; Hooks *et al.*, 2004). Some writers argue that accountability is mainly about responding to the views and queries of others (Edward and Hulme, 1996b; Fox and Brown, 1998; Jordan, 2005). Meanwhile, other writers see accountability as encompassing both responding to others and taking responsibility for one's self (Chisolm, 1995; Fry, 1995; Cornwall *et al.*, 2000; Lloyd *et al.*, 2007). In particular, Fox and Brown (1998) see accountability as making others answerable. On the contrary, Edwards and Hulme (1996b: 967) perceive accountability as “the means by which individuals and organisations report to a recognised authority (or authorities) and are held responsible for their actions”.

Similarly, other researchers notice accountability as a two-way affair of responding to others externally and to one's self internally (Chisolm, 1995; Fry, 1995; Cornwall *et al.*, 2000; Kaldor, 2013; Lloyd *et al.*, 2007). Whilst the external component ensures conformance to proposed standards, the internal dimension warrants an inner obligation to achieve a set mission (Fry, 1995). In the view of Lloyd *et al.* (2007) accountability is ‘the processes through which an organization makes a commitment to respond to and balance the needs of stakeholders in its decision making processes and activities, and delivers against this commitment’ (p. 11).

What is common to all accountability definitions is that it concentrates on the relationships among various actors, with some giving accounts of their behaviour and others receiving and judging those accounts. The definitions further suggest that the essence of accountability is equivalent to the principal-agent relationship in which the principal holds the agent to account for their actions.

The literature identifies four main components of accountability to include transparency, justification, compliance and enforcement (Ebrahim and Weisband, 2007). Transparency in this context connotes the unreserved provision of accountability information for public scrutiny whilst justification ensures the provision of adequate reasoning for all decision making options. Accountability compliance is the process of ensuring that set procedures are thoroughly followed; and lastly, enforcement is the imposition of punitive measures for lack of transparency, justification or compliance (Ebrahim and Weisband, 2007). In most

cases, all four components of accountability may be present in an accountability framework and organisations are required to operate within these confines for legitimacy or otherwise face punishment.

In terms of this study, Lloyd *et al.*'s (2007) definition of accountability will be adopted because it looks at accountability from a more holistic perspective by attempting to objectively meet the needs of all stakeholder groups and involving them in project decision-making, implementation and evaluation processes.

### **2.3. Accountability: An NGO Perspective**

The overarching objective of this research is to examine the accountability systems of NGOs in Ghana and their strategic responses to institutional pressures on their accountability relations. The study sought to understand the accountability mechanisms of NGOs in order to theorise NGO accountability relations and to develop a more holistic accountability system that integrates all stakeholders operating in the NGOs arena. The issue of accountability in general has been widely documented in the finance and accounting literature (Lloyd *et al.*, 2007) but there is limited research with regards to accountability in NGOs (Ebrahim, 2003b; Jordan, 2005; O'Dwyer and Unerman, 2007, 2008).

There are several stakeholders within the NGO sector; key amongst them are donors, government/governmental agencies and beneficiaries. Donors are the main providers of funding to NGOs for the delivery of an intervention to beneficiaries. In most cases, these donors are far away from the intervention location and the operations of the NGOs. It is therefore necessary for the establishment of some form of accountability mechanisms within the NGO arena to ensure the efficient utilisation of donor and other stakeholder resources for the intended beneficiaries. NGO accountability subjects NGOs to scrutiny by its stakeholders (Goddard and Assad, 2006; Gray *et al.*, 2006; Peters and Pierre, 2000; Unerman and O'Dwyer, 2006b). McDonald (1999) asserts that NGOs accountability is difficult because the variables involved are multiple, complex and diffuse with limited tools for enforcement. NGO accountability is difficult because it lacks a formal clearly defined constituent membership to whom

they are required to be accountable (Burger and Owens, 2010; Ferejohn, 1999; Jordan and van Tuijl, 2006; Kilby, 2006; Unerman and O'Dwyer, 2010).

Research on NGO accountability is limited but growing (Gray *et al.*, 2006; O'Dwyer and Unerman, 2007, 2008; Teegen *et al.*, 2004). One of the debates on the issue of NGO accountability has been the determination of what constitutes the best mode of NGO accountability. Some researchers argue that NGOs are just like any other organisation and should equally be subjected to applicable accountability standards including the preparation of annual audited accounts and effective control mechanisms (Gray *et al.*, 1997; Gray *et al.*, 2013). There are also others who argue that it is difficult to accurately predict an acceptable composition of NGOs accountability (Najam, 1996a; Ebrahim, 2003a, 2005; Gray *et al.*, 2006; Lewis, 2003). These researchers argue that the terrain within which NGOs operate are completely different from other organisations, and therefore call for different accountability mechanisms for NGOs (Najam, 1996a; Ebrahim, 2003b, 2005; Kamat, 2003).

The researcher tends to subscribe to the later argument on the premise that by definition and operations, NGOs are completely different from other organisations and necessitate the development and implementation of a different accountability system: a focus of this research. Irrespective of the mode of NGO accountability, it is increasingly being recognised that for NGOs to be accountable, it is important to adopt a holistic approach to accountability in order to account to all stakeholders. This requires both upward and downward accountability (Najam, 1996a; Ebrahim, 2003b, 2005).

NGO accountability is important because evidence suggests that without effective NGO accountability, the legitimacy of NGOs will be severely threatened (Tandon, 1995; Ebrahim, 2003; Fries, 2003; O'Dwyer and Unerman, 2008). This realisation is one of the reasons for the development of the INGO Charter that stipulates ten (10) core INGO accountability commitments (Lloyd *et al.*, 2008; Schofield, 2013). The 10 core accountability include: Respect for Human Rights, Independence, Transparency, Good Governance, Responsible Advocacy, Participation, Diversity/Inclusion, Environmental Responsibility, Ethical Fundraising and Professional Management.

The Charter recognises NGO accountability as paramount to the long-term sustainability of the sector as it states:

...we [INGOs] commit to strong principles and practices of accountability. These are essential for our legitimacy, the quality of our work and the trust that we depend on. Accountability is more than a retrospective assurance mechanism. It defines what we are to be held accountable for, influences what we want to achieve and how we work (The Accountability Charter 2014: p. 3).

One of the key issues that could impact negatively on the legitimacy of NGOs is accountability (Doh and Guay, 2006; Edwards, 2000; Unerman and O'Dwyer, 2006a). This is why some key drivers of accountability have been identified to include: morality, performance, political space, and wider democratisation to help NGOs deal effectively with the issues of accountability (Gray *et al.*, 2006; Sustainability, 2003).

Different types of NGO accountability exist in the literature, the main ones being upward accountability, downward accountability and horizontal accountability (Ebrahim, 2003b, 2005; Najam, 1996a). These have been discussed (see section 2.6).

#### **2.4. Increased Awareness of NGO Accountability**

There has been a significant increase in the demand for the nature and discharge of NGO accountability in the last few decades, particularly from governments, the private sector and public sector (Bagci, 2003; Ebrahim, 2010; Edwards, 2000; Gray *et al.*, 2006). Proponents argue that there is no difference between NGOs and any other form of organisation; hence, equal accountability measures should apply in all sectors of the economy (Fowler, 2013; Gray *et al.*, 1997).

One reason for the call for greater NGO accountability is the lack of trust amongst players within the NGO sector, especially as failures in NGOs operations and the number of scandals abound (Ebrahim, 2010; Gibelman and Gelman, 2004; Gray *et al.*, 2006; Okinda, 2013; Trivunovic, 2011). NGOs' credibility has been tainted as a

result of accountability failures that have been widely reported in the literature and in the media (Gibelman and Gelman, 2001, 2004; McGann and Johnstone, 2006). The loss of NGO credibility ranges from corruption (Safire, 2004; Trivunovic, 2011) mismanagement (Safire, 2004) to fraud (Carr, 2000). It is also obvious from literature that the loss of credibility due to accountability failures is not a regional phenomenon (Gibelman and Gelman, 2004).

There are reports of such incidences all over the world including Australia, USA, England, Ukraine, Pakistan, Bangladesh, Uganda, Afghanistan, South Africa, Nigeria, Ghana and Kenya, among others (Gibelman and Gelman, 2004; McGann and Johnstone, 2006; Smith, 2010; Songco, 2006). The evidence suggests that as a result of the lack of NGO accountability, several NGOs' management have either been forced to resign or are imprisoned; some NGOs have gone into receivership; others have had their asset frozen and their funds withdrawn (Doig and Theobald, 2013; Gibelman and Gelman, 2004). Gibelman and Gelman (2004) argue that the lack of trust among the key stakeholders in the NGO sector has brought about increased calls for accountability and that if NGOs are to legitimise their existence then issues of accountability must be taken seriously. The issues discussed above are some of the reasons behind the recent increase in the level of awareness calls among practitioners and academics for NGOs to be accountable (Fowler, 2013; O'Dwyer et al., 2011).

In spite of the above, there are suggestions that the increasing calls for NGO accountability have no strong basis, are politically motivated and intentionally created as a ploy to discredit the good work of NGOs (Gray *et al.*, 2006; Lindblom, 1997, 2001; Smillie, 2001; Sustainability, 2004). The introduction of the new public management (NPM) framework by the Australian Government in the 1990s increased the pressure on NGOs in Australia to adopt improved accountability and formal reporting mechanisms; and to apply more quantitative accounting performance indicators at the expense of the more traditional qualitative accountability approach (Aucoin, 1990; Chenhall *et al.*, 2010; English *et al.*, 2005; Guthrie *et al.*, 2004; Taylor *et al.*, 2014).

In addition, the establishment of NGO Watch by the American Enterprise Institute to investigate the activities of NGOs testifies to this political dimension argument (Gray,

*et al.*, 2006; Naidoo, 2004). NGO Watch seeks to scrutinise the activities of NGOs and has, since its inception, launched a series of attacks on NGOs to discredit their credibility and legitimacy (Baur and Schmitz, 2012; Sustainability, 2004). It is argued that in as much as the establishment of bodies like NGO Watch could help NGOs to sit up and improve their accountability, the constant negative attacks could derail the sector from the good work they do (English *et al.*, 2005; Chenhall *et al.*, 2010).

Another reason why there are calls for improved NGO accountability is the opinion that the private sector is much more accountable whilst NGOs are not (Baur and Schmitz, 2012; Burger and Owens, 2010; Edwards and Gaventa, 2014; Gray *et al.*, 2006). The argument is that whilst private organisations have clearly defined financial measurement bottom lines, NGOs have no such unique and acknowledged bottom lines. It is argued that the lack of defined bottom lines in NGOs make it very difficult to clearly define NGOs performance (Edwards, 2000; Hulme and Edwards, 2013).

This bottom line argument is shared by Jegers and Lapsley (2001:1) who state:

...pressure for systems of performance which overcome the absence of a “bottom line”...and capture the complexities of non-profit activities, and the need to conform to what is generally accepted practice in accounting arrangements for other sectors...

The problem with this financial measurement bottom line is that it is one-dimensional and tends to suppress all other equally important qualitative performance measurements like social impact (Agyemang *et al.*, 2012; Baur and Schmitz, 2012). Thus, to insist on such a one-dimensional accountability mechanisms for NGOs is inappropriate since economic performance is somehow unimportant in the operations of NGOs as far as they operate within their means (Kolk, 2003). (Kolk, 2003; Kovach *et al.*, 2003). After all, NGOs are charities hence any accountability comparisons should be against charities, instead of the one-dimensional accountability measurement of the corporate world (Baur and Schmitz, 2012; Gray *et al.*, 2006). Nonetheless, it is erroneous to say that NGOs are unaccountable because of the lack of formal channels of accountability in the eyes of private organisations (Gray *et al.*, 2006; Hulme and Edwards, 2013; Smillie *et al.*, 2013).

One other reason for the increase in awareness of NGO accountability is that it assures donors of the efficient utilisation of their donations; governments for the provision of the needed public goods to warrant tax exemptions; and other benefits enjoyed by NGOs (Anheier and Leat, 2013; Hedlund and Hamm, 1978). It is argued that the presence of improved accountability mechanisms within the NGO sector is a better proposition compared to no accountability (Anheier and Leat, 2013; Ebrahim, 2010; Hedlund and Hamm, 1978).

## **2.5. Arguments Against NGO Accountability**

In spite of the increasing calls for more NGO accountability, the feasibility and desirability of such increased NGO accountability has been questioned considering the numerous stakeholder groups involved and the difficulties thereof (Ebrahim, 2010). NGOs are accountable to multiple stakeholders with different interests and demands. In most cases, NGOs have to be accountable upward to donors, downward to beneficiaries and horizontally/internally to themselves (Edwards and Hulme, 1996a; Kearns, 1996; Najam, 1996a; Lindenberg and Bryant, 2001).

Upward accountability considers the relationship between NGOs and their key stakeholders, including donors and government mostly regarding the effective use of funds (Agyemang *et al.*, 2012; Andrews, 2014; Ebrahim, 2010). Downward accountability on the other hand looks at the relationship between NGOs and beneficiaries whilst internal or horizontal accountability relates to how NGOs are able to achieve their mission. The question is: which of these numerous stakeholder groups should NGOs be accountable to? This makes NGO accountability relationships multifaceted and complex, a situation described by many as multiple accountabilities disorder and inconsistency (Andrews, 2014; Awio *et al.*, 2011; Ebrahim, 2010).

Another argument against NGO accountability is the determination of what NGOs should be accountable for (Agyemang *et al.*, 2012; Banks and Hulme, 2012; Baur and Schmitz, 2012). NGOs are accountable for multiple purposes in a multifaceted and complex manner because of the different demands from the different stakeholder groups. Four ‘what’ interrelated NGO accountability categories have been identified



to include: accountability for finances, governance, performance and mission (Behn, 2001; Ebrahim, 2010).

Accountability for finance abounds and is generally: coercive in nature; relies on legislature for implementation; imposes sanctions for non-compliance; and focuses on financial transparency (Lindenberg and Bryant, 2001). Governance accountability ensures the implementation of set guidelines in management deliberations. Performance based accountability is shaped by donor reporting standards that ensures the achievement of expected measurable outcomes. Performance based accountability is criticised for promoting short-termism and for discouraging relationship building in NGO operations (Lindenberg and Bryant, 2001; Myers, 2013).

Mission accountability is an emerging type of accountability that ensures the achievement of NGOs core mission, which is the provision of public goods (Baur and Schmitz, 2012; Ebrahim, 2010). Mission accountability promotes mission internalisation, social learning and long term mission performance evaluation constantly updated to reflect external environmental changes (Cooper *et al.*, 2014; Ebrahim, 2010) with the view to solving societal problems (Ebrahim, 2005). The nature and complexities associated with NGO accountability, particularly to whom and for what to be accountable, generally challenges NGO management to prioritise accountability relations both to whom and for what (Ebrahim, 2010).

Again, it is argued that NGOs are different from private profit making organisations in that they are not profit oriented; and they tend to interact more closely with their stakeholders and the environment within which they operate (Gray *et al.*, 2006). As Rawls (1972) puts it: formal accountability is unnecessary in close relationships and since NGOs are particularly close to the grass roots, issues of accountability need to be carefully considered. Besides, the relationship between NGOs and their stakeholders is complex in terms of attitudes and interactions, less formal with emphasis on mutuality, trust, conscience, social contracts, emotions and limited economic focus compared to private organisations (Jegers and Lapsley, 2001). Therefore, it is difficult to capture the entire nature of the complexity into a one-dimensional bottom line accountability measure for NGOs as in the case of private organisations (Gray *et al.*, 2006).

Furthermore, the accountability in NGOs occurs naturally through NGO actions and activities; and the imposition of any unnecessary and artificial accountability mechanisms could be disastrous, particularly for smaller NGOs (Gray *et al.*, 2006) and could become an inappropriate exercise of power (Roberts and Scapens, 1985). The outcomes of most NGOs' activities are physically visible for contact and inspection. For some stakeholders, the presence of NGOs like Red Cross to deliver relief aid at a disaster stricken area, the construction of a hospital by say Oxfam in a war torn area to serve the poor, the prevention of dumping at sea by Greenpeace and so on is good enough accountability (Gray *et al.*, 2006). These writers contend that the imposition of inappropriate accountability mechanisms on NGOs could be counterproductive (Gray *et al.*, 2006; Unerman and O'Dwyer, 2010).

## **2.6. NGO Accountability Mechanisms**

Unerman and O'Dwyer (2010) explain that NGO accountability mechanisms seek to ensure the effective utilisation of aid-donated funds for the benefit of all, especially those living in the developing world. Indeed, several NGO accountability mechanisms exist including, among others, upward accountability, downward accountability, holistic accountability and identity accountability (Ahmed *et al.*, 2012; Goddard and Assad, 2006; Awio *et al.*, 2011; Ebrahim, 2003a, 2003b, 2010; Jordan, 2005; Unerman *et al.*, 2010; Unerman and O'Dwyer, 2010).

### **2.6.1. Upward Accountability**

Upward accountability (Wenar, 2006), also called functional accountability (O'Dwyer and Unerman, 2007), formal accountability (Dixon *et al.*, 2006), bureaucratic accountability (Andrews, 2014; Khan, 2003; Zafarullah and Siddiquee, 2001) or technical accountability (Hoque and Hopper, 1994; Slim, 2002) is the accountability that ensures: 'spending designated monies for designated purposes' (Najam, 1996a: 342). It is concerned with the relationship between NGOs on the one hand and donors, trustees, foundations, governments and the international financial institutions that have the power to influence key resource decisions on the other (Edwards and Hulme, 2002a, b; Ebrahim, 2003a, b).

Upward accountability is the most significant accountability mechanism within NGOs, particularly in development NGOs. This is because the bulk of development NGOs' funding comes from external sources (private sector, public sector and the government); hence the need to render accounts to these external parties (Chenhall *et al.*, 2010; Unerman and O'Dwyer, 2010). It flourishes because of increased competition for the limited funding among NGOs. The over-dependence of most Australian NGOs like 'Carewell' on the Australian Government for funding made it relatively easier for the government to coercively impose a new public management framework that mandated NGOs to somehow adopt upward accountability mechanisms (Aucoin, 1990; Chenhall *et al.*, 2010; Guthrie *et al.*, 2004).

Upward accountability prioritises accountability to these powerful stakeholders and ensures that NGOs abide by imposed rules set by donors to achieve set objectives (Andrews, 2014; Fowler, 2013). It ensures the provision of accounts on the acquisition and usage of designated amounts to the providers of funds (Assad and Goddard, 2010; Edwards and Hulme 2002a; Ebrahim 2003a, 2003b; Unerman and O'Dwyer, 2010) and is akin to rendering accountability solely to shareholders, neglecting all other stakeholders (Unerman and O'Dwyer, 2010).

Researchers Ahmed and colleagues argue that upward accountability is concerned with the conventional, technical, formal, economic and top-down accounting reports that are geared towards satisfying donors (Ahmed *et al.*, 2011). It ensures the provision of formal rule bound report 'on mechanistic project ends' (Dillon, 2004: 107); and the effective utilisation and delivery of NGO's contractual obligations to external parties (O'Dwyer and Unerman, 2007). What must be realised is that since there are several other stakeholder groups operating within the NGO arena, it is somehow unrealistic for NGOs to be accountable to only one group of stakeholders.

In some cases, it stands to reason that because donors are the main finance providers of NGOs, it makes sense to at least ensure that these donors are satisfied. But donor satisfaction does not necessarily guarantee beneficiary satisfaction (O'Dwyer and Unerman, 2007). It is on this premise that the research seeks to understand NGO accountability mechanisms; assess the effects of the institutional pressures on such

accountability systems; and determine the strategic responses of NGOs to the pressures.

Supporters of upward accountability argue that it ensures the efficient allocation of resources based on past performance and gives assurance to donors about the efficient utilisation or otherwise of their funds expended (Unerman and O'Dwyer, 2010). This is because in most cases, donors are remote from NGO project levels and may not know the efficiency of projects without upward accountability. This argument is true to a large extent but it is difficult to judge the efficient allocation of resources in an environment where the outcome of most NGO interventions are either long term in nature or are difficult to quantify (Andrews, 2014; Johnston and Gudergan, 2007).

As a result, several criticisms have been levelled against upward accountability in the literature (Andrews, 2014; Baur and Schmitz, 2012; Ebrahim, 2003; Johnston and Gudergan, 2007; Najam, 1996a). One such criticism of upward accountability is that it is formal with a fixed and pre-defined mode of accounts preparation, mostly dictated by donors (Unerman and O'Dwyer, 2010). It provides a fairly rigid formal account to the utilisation of funds such that issues of accountability flexibility are not considered by upward accountability implementation (Messner, 2009). In addition, the mode of accountability can greatly vary from donor to donor meaning that NGOs with several donors may have to prepare and submit different accountability documents to the various donors they relate. This can be argued to be a waste of time and resources that could be used judiciously elsewhere (Unerman and O'Dwyer, 2010).

Related to the above is the argument that upward accountability is short-term oriented with emphasis on resources utilisation and immediate accomplishments using impersonal rules and predetermined technical, quantitative financial categories (Ebrahim, 2003b; Edwards and Hulme, 2002a; Messner, 2009; Najam, 1996a) and creates top-down governance (Johnston and Gudergan, 2007). The nature of most NGO interventions cannot be fully realised within a short time and the use of predetermined imposed performance measures may be inappropriate. This explains why there is the need to develop a more holistic accountability system that integrates all stakeholders. Upward accountability is one-dimensional and concentrates on

selected narrowly defined functions of NGOs (Goddard and Assad, 2006; Ebrahim, 2003a). It perceives accountability as a form of external oversight and control over ones actions via demonstration of results of conduct (Andrews, 2014; Awio *et al.*, 2011; Ebrahim, 2010).

Some analysts posit that upward accountability concentrates on very rigid and formalised procedures that are dictated, restrictive and bias towards donors and favours efficiency over efficacy and effectiveness (Ebrahim, 2003a, 2005; Messner, 2009; Najam, 1996a; Unerman and O'Dwyer, 2010). In most cases, donors would be happy if NGOs conform to set rigid rules in purchasing items (efficiency) and may not be too worried whether the items bought can actually serve the right purpose (effectiveness). Since donors are generally remote from NGO project sites, a collaborative approach involving donors, NGOs, partners at grassroots and beneficiaries (Agyemang *et al.*, 2009) to determine effective and workable solution would be a preferred option instead of stressing on efficiency (Unerman and O'Dwyer, 2010).

This form of accountability encourages one-way decision-making (Johnston and Gudergan, 2007), promotes self-centred organisations and ignores ethical and political views (Shearer, 2002). It is donor driven and has only become a common and dominant feature in NGO accountability because the international donor community, governments, development practitioners, the international financial institutions, among others, have the power to suspend funding and take several other punitive actions against NGOs that are perceived to be unaccountable (Wenar, 2006).

One other criticism of upward accountability is that it is too simplistic and seeks to make light of the complex political and social environment within which NGOs operate (Ebrahim, 2002). NGOs operate in a more complex environment and account to several different stakeholders differently, in a manner that cannot be represented simplistically only via reporting without regard to other stakeholders, especially the beneficiaries of the various NGO interventions (Najam, 1996a; Ebrahim, 2003a, 2005).

It is argued that there is a direct relationship between the level of donor funds to NGOs and the extent of upward accountability (Baur and Schmitz, 2012; Dixon *et al.*, 2006; O'Dwyer and Unerman, 2010). The more dependent an NGO is on donors, the higher the level of upward accountability (Andrews, 2014). Upward accountability does not create room for learning and sharing in a partnership and open environment and can have a damaging effect on the ability of NGOs to act as effective catalysts for social change (Agyemang *et al.*, 2012; Baur and Schmitz, 2012; Edwards and Hulme, 2002a; Ebrahim, 2005, 2003b; Dixon *et al.*, 2006) because it concentrates too much on control functions at the expense of knowledge sharing. Upward accountability to donors breeds tensions between associated parties with NGOs criticising donors as unfair (Edwards and Hulme, 1996a; Ebrahim, 2002). Another risk of upward accountability is that it can hinder the effectiveness of implemented projects (Khan, 2003). It creates fear and anxiety amongst NGO management with the challenge to demonstrate performance capabilities to seemingly 'difficult to satisfy' masters (Ebrahim, 2003a, b; Najam, 1996a).

The emphasis on upward accountability restrains the imagination, intuition and flexibility of NGOs and restricts NGO accountability relations (Najam, 1996a; Ebrahim, 2003a, b, 2005). Also different funds providers have different upward accountability requirements, meaning that NGOs with multiple funders may have different upward accountabilities to deal with (Agyemang *et al.*, 2009). Accountability feedback is limited in upward accountability due to the rigid nature of the formats used. As a result, upward accountability neither encourages accountability dialogue and feedback nor supports the provision of supplementary narrative information (Agyemang *et al.*, 2009).

The over dependence on upward accountability in which only a limited number of stakeholder groups is satisfied is flawed (Blagescu *et al.*, 2005; Ebrahim, 2010). The dominance of upward accountability has led to the distortion of accountability priorities leading to calls for a more holistic social accountability that considers the needs of all stakeholders, particularly beneficiaries (Blagescu *et al.*, 2005; Ebrahim, 2003a, b, 2005; O'Dwyer and Unerman, 2007).

### **2.6.2. Downward Accountability**

The counterproductive impacts of upward accountability have led to an increase in the campaign by governments and other proponents to encourage international NGOs to incorporate downward or social accountability mechanisms into NGOs' accountability systems (Agyemang *et al.*, 2009; Ahmed *et al.*, 2011; Ebrahim, 2005; Lloyd, 2005; Najam, 1996a; Unerman and O'Dwyer, 2010). The increase in the pressure to implement downward accountability has raised issues of imbalance in the power relationships between donors, NGOs and their beneficiaries with the latter scared and reluctant to question or criticise the former (NGOs and donors) for fear of losing out on future intervention opportunities (O'Dwyer and Unerman 2010).

Downward accountability mechanism argues that NGOs should be accountable both upwardly to donors and downwardly to beneficiaries and ensures the existence of effective dialogue between all parties (Edwards and Hulme 2002a; Ebrahim 2003a, 2003b; Unerman and O'Dwyer, 2010). It is concerned with the notion that accountability systems should be multifaceted and involve all stakeholder groups, especially beneficiaries and local institutions (Lloyd, 2005; McKernan and MacLulich, 2004; Roberts and Scapens, 1985; Unerman and Bennett, 2004) on the premise that all stakeholders of NGOs have the moral right to partake in decisions relating to accountability irrespective of the level of their power or influence (Unerman and Bennett, 2004).

Downward accountability ensures that NGOs are able to involve beneficiaries in project decision-making and to learn and gain local knowledge in the process. It also seeks to encourage donors to be flexible in their approach to meet the needs of beneficiaries (Agyemang *et al.*, 2009). Downward accountability is akin to being answerable to only the customers of a business overlooking all other stakeholders (Unerman and O'Dwyer, 2010). It is informal and considers constant dialogue between stakeholders (Edwards and Hulme, 1996a). It is qualitative, open and participative, serves multiple constituencies and permits pluralistic negotiation (Ahmed *et al.*, 2011; Messner, 2009).

In addition, downward accountability promotes two-way communication (Dixon *et al.*, 2006); involves stakeholders in project decision-making (Edwards and Hulme, 2002a; Ebrahim, 2003b; Unerman and Bennett, 2004; O'Dwyer and Unerman, 2008); ensures the achievement of core objectives (Kilby, 2006; O'Dwyer *et al.*, 2005; O'Dwyer and Unerman, 2008); and considers socio-cultural, political and ethical issues (Roberts, 1991; Messner, 2009). It ensures that 'accountability becomes a process of negotiation among stakeholders rather than imposing one's definition of effectiveness over another, as often happens with upward accountability' (O'Dwyer and Unerman, 2006: 6).

Downward accountability allows the NGOs' community to draw on the knowledge and expertise of local beneficiaries and donors to be flexible in adapting new ideas to meet the needs of beneficiaries (Agyemang *et al.*, 2009). The increase in the scope of NGO accountability process provides the opportunity for NGOs to learn from their mistakes. The flexibility inherent in downward accountability makes it possible to report mistakes and learn from them without fear of negative consequences, which provides learning opportunities to help improve aid effectiveness in future projects (Agyemang *et al.*, 2009). NGOs need to be accountable to the community they serve to prove the lack of abuse of power by management (Fries, 2003; Gray *et al.*, 2006).

Downward accountability can lead to better understanding of the activities of NGOs, particularly at the grassroots' level and can help in the effective delivery of aid (Baur and Schmitz, 2012; Unerman and O'Dwyer, 2010). O'Dwyer and Unerman (2010) indicate that the involvement of beneficiaries from the grassroots in the accountability process can provide better realisation of pressing issues bothering beneficiaries that need resolution and help donors identify areas that need attention and reinforcement. It is argued that downward accountability stands the risk of failing if donors are allowed to dictate its precise shape.

Kilby (2006) argues that the lack of any requirements for downward accountability have caused NGOs to develop a range of downward accountability mechanisms both formal and informal (Andrews, 2014; Banks and Hulme, 2012; Unerman and O'Dwyer, 2012). These accountability mechanisms can be categorised into depth of accountability and the level of formality. The depth of accountability determines how



engrossed NGOs relate to their beneficiaries as reflected in the frequency of meetings held between NGOs and their beneficiaries; the formulation of agenda; the selection of discussion topics; frequency and variation of topics; level of voice variation at meetings; level of feedback; and the level of beneficiaries' access to NGO management, among others (Burger and Seabe, 2014; Kilby, 2006; O'Dwyer and Unerman, 2010).

Kilby (2006) explains that the deeper the relationship, the better open discussions could occur to collectively determine societal needs. Thus, the depth of accountability is very important for downward accountability to flourish and achieve its purpose (Unerman and O'Dwyer, 2012). The level of formality determines, among others, the formality or optionality of meetings, possibility of the incorporation of beneficiary views in the agenda and the nature of minutes. He concludes that the higher the level of formality and depth of NGO accountability, the higher the level of beneficiary involvement and ownership of NGOs interventions (Agyemang *et al.*, 2012; Ahmed *et al.*, 2012; Kilby, 2006).

#### **2.6.2.1. Problems of Downward Accountability**

Downward accountability is not without criticisms. It is argued that a major problem with downward accountability is its practical implementation challenges, especially in an environment dominated by upward accountability (Andrews, 2014; Ebrahim, 2003b, 2005; Unerman and O'Dwyer, 2012). The lack of donor commitment and their unwillingness to transfer power to local NGOs and involve beneficiaries in decision-making makes the practicality and implementation of downward accountability difficult (Banks and Hulme, 2012; O'Dwyer and Unerman, 2010). Indeed, O'Dwyer and Unerman (2010) argue that downward accountability is difficult to implement because of the lack of support from donors and other key stakeholders and the unwillingness of beneficiaries to partake in any accountability dialogue because of lack of skills, time and capacity (Andrews, 2014; Burger and Seabe, 2014; Hulme and Edwards, 2013). It is therefore not surprising to witness the slow pace of its development and acceptability.

Furthermore, O'Dwyer and Unerman (2010) revealed that donor support for downward accountability is only theoretical and rhetorical with limited practical commitment to pressurise local partner NGOs to engage in downward accountability mechanisms (Andrews, 2014). There is also evidence to suggest that even in cases where downward accountability is somewhat practised, lead NGOs in developed countries still dictate and influence the modalities of downward accountability, leading to rigidity in the accountability mechanism, thus, defeating the entire aim of downward accountability (Andrews, 2014; Banks and Hulme, 2012; Baur and Schmitz, 2012; Burger and Seabe, 2014). Problems of unwillingness on the part of beneficiaries to contribute to any accountability dialogue as a result of factors including lack of education have been documented (Unerman and O'Dwyer, 2010).

Moreover, O'Dwyer and Unerman (2010) stress that most beneficiaries are scared to criticise or even recommend solutions for fear of been side-lined for future projects. For downward accountability to work, the fear factor that results from the existence of power inequalities between donors, NGOs and beneficiaries needs to be resolved (Andrews, 2014; Basu and Basu, 2003; Unerman and O'Dwyer, 2010). For effective implementation of downward accountability, there is the need for a systematic series of accountability dialogue that runs through all NGO stakeholder groups: donors, international NGOs, local NGOs and beneficiaries (Andrews, 2014; Basu and Basu, 2003; Unerman and O'Dwyer, 2010).

Another reason why downward accountability is difficult to implement is the unwillingness of donor NGOs to transfer power downwards to locals (Banks and Hulme, 2012; Hulme and Edwards, 2013; O'Dwyer and Unerman 2010). There is the notion that local NGOs are generally run by the local elites in society who because of their level of education and middle class status are equally isolated from those in abject poverty that badly need NGO interventions (Basu and Basu, 2003; O'Dwyer and Unerman, 2010).

The lack of downward accountability within NGOs can be attributed to the existence of external pressures, particularly governments and donors (Burger and Seabe, 2014; Kilby, 2006; Smillie *et al.*, 2013). These external pressures favour upward accountability and can impose legal sanctions, including difficult registration

processes, elimination of tax exemptions or grant cancellations to ensure compliance (Burger and Seabe, 2014; Ebrahim, 2010; Fox and Brown, 1998; Najam, 1996a). However, the same cannot be said when it comes to downward accountability.

A survey conducted by Keystone (2006) to investigate how NGO stakeholders view downward accountability revealed that in spite of the rhetoric and the numerous accountability mechanisms and standards, downward accountability to beneficiaries remains elusive (Awio *et al.*, 2011; Baur and Schmitz, 2012). The outcome of the survey confirmed that many NGOs do not engage and build relationships with beneficiaries in a way that promotes learning and the sharing of knowledge for future projects. The reason for the lack of downward accountability to beneficiaries is blamed on donor dictation; the complexities of engaging in downward accountability; coupled with lack of resources, time and the required skills (Keystone, 2006).

It has been revealed that although most donors profess to appreciate the importance of downward accountability, they lack the practical knowledge for implementation (Chiweza, 2010; Eyben, 2008; Hilhorst and Guijt 2006; Keystone, 2006; O'Dwyer and Unerman 2007; Wellens and Jegers, 2011). This is because none of the donors' imposed reporting formats neither promotes downward accountability relationship between NGOs and their beneficiaries nor encourage learning, sharing and improvement (Agyemang *et al.*, 2012; Baur and Schmitz, 2012; Islam *et al.*, 2013; Jordan and van Tuijl, 2006, Pham *et al.*, 2010). For downward accountability to be encouraged, donors should simplify the reporting requirements and burden on NGOs and provide training on how to do it. They should incorporate downward accountability reporting into their overall reporting format and encourage NGOs to abide by them. There is the need for collaboration between donors, NGOs and beneficiaries in shaping the criteria for effective accountability (Buss, 2013; Chiweza, 2010; Fowler, 2013; Islam *et al.*, 2013; Keystone, 2006).

### **2.6.3. Holistic Accountability**

The holistic accountability mechanism seeks to combine both upward and downward accountability together with other multidimensional accountability mechanisms. Holistic accountability seeks to satisfy all stakeholders of NGOs (Bebbington *et al.*,

2014; Davison, 2007; Musallam, 2011; O'Dwyer and Unerman, 2008; Unerman and O'Dwyer, 2006b) and not only donors in the case of upward accountability or beneficiaries in the case of downward accountability (Unerman and O'Dwyer, 2010). Holistic accountability promotes a learning environment and gives NGOs the opportunity to report operational mistakes, learn from their mistakes and gain transferrable experience for future project improvements. In most cases, the rigidity of donor-led upward accountability scares NGOs from reporting any operational mistakes in projects for fear of future funds suspension or reputational damage (Burger and Seabe, 2014; Unerman and O'Dwyer, 2010, 2012).

The adoption of holistic accountability for NGOs is highly recommended as a moral obligation (Ahmed *et al.*, 2012; Ryan and Irvine, 2012; Sinclair, 2010; Unerman and O'Dwyer, 2010). The whole idea of donor contribution is the realisation of a moral need to help the most deprived people in society better their lives and meet their basic human rights based on the 'rights-based approach' (Unerman and O'Dwyer 2012). It therefore makes moral sense to engage beneficiaries and other stakeholder groups in a dialogue to select and implement the most pressing projects and any accountability mechanism thereof. Both downward and holistic accountability have a lot in common as they both encourage accountability dialogue amongst the various NGO stakeholder groups, promote beneficiaries' empowerment and improve the effectiveness, transparency and sustainability of NGO operations (Burger and Seabe, 2014; Cronin and O'Regan, 2002; O'Dwyer and Unerman, 2006; Smillie *et al.*, 2013; Unerman and O'Dwyer, 2010).

#### **2.6.4. Identity Accountability**

Identity accountability is fundamentally accountability based on what an NGO and its management believe is the right thing to do; hence, do not see the need to seek the opinion or be accountable to other stakeholders (Baur and Schmitz, 2012). Proponents of identity accountability ethically and strongly believe in the correctness of their actions such that limited consultation is sought with other stakeholders, including donors on accountability issues. Identity accountability is mostly used in smaller pressure group NGOs with limited external funding options but uncommon in

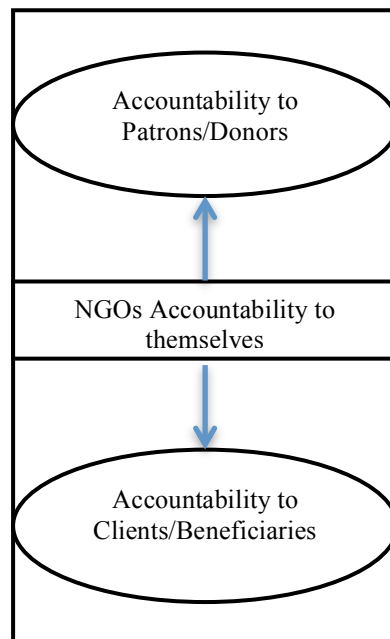
development NGOs that basically depend on external funding for survival (Unerman and O'Dwyer, 2010).

## 2.7. Existing NGO Accountability Frameworks: Accountability how?

The literature identifies two main accountability frameworks widely used in NGO accountability relations studies (Ebrahim, 2010). These are the Najam conceptual framework and the Ebrahim Integrated Approach (Ebrahim, 2003b, 2010; Najam, 1996a).

### 2.7.1. Najam's Conceptual Framework

Najam's conceptual framework looks at NGO accountability from three different perspectives: accountability to patrons; accountability to clients; and accountability to themselves (Candler and Dumont, 2010). These three accountability perspectives broadly cover the whole scope of NGO accountability (Najam 1996a) as depicted in Figure 2.1 below.



**Figure 2.1** NGO Interactions

**Source: Researcher's construction**

Figure 2.1 above depicts that NGOs interact with three key stakeholders in accountability relations. NGOs firstly interact with donors / patrons who are the main providers of most of the resources (whether financial or otherwise) needed for the operations of NGOs. Secondly, NGOs also interact with beneficiaries who are the recipients of NGO-donor activities and finally interact among themselves horizontally (Najam, 1996a). Following on from this, Najam (1996a) identified three categories of NGO accountability mechanisms, namely, accountability to patrons, clients and themselves. These three accountability mechanisms are explained below.

### **2.7.1.1. Accountability to Patrons**

NGO donors are bodies and individuals who are concerned with the provision of resources used by NGOs for the benefit of beneficiaries (Agyemang *et al.*, 2009; Burger and Seabe, 2014; Ebrahim, 2005; Fowler, 2013; Jordan, 2005). In the view of Najam (1996a), NGOs accountability to patrons looks at the relationship between NGOs and donors and how donors make NGOs responsible by ensuring that donations are used for their intended purpose. This may be achieved through effective controls like financial and policy controls. NGO donors could be external or internal (Edwards and Gaventa, 2014; Fowler, 2013).

NGOs external donors can be looked at from two angles; either as providers of resources or as selected overseers who ensure the efficient operations of NGOs. Whether or not donors/patrons are providers of resources NGOs must account to them. Examples of external stakeholders are governments, organisations and foundations and in some cases, other NGOs. These external bodies are powerful because of their level of control of resources or other governing powers. Internal donors on the other hand are individuals who contribute money in the form of dues and others towards the efficient operations of NGOs.

NGOs are accountable to each of these donor groups differently. For example, NGOs will always demonstrate the efficient utilisation of resources provided to foundations or to government to justify the enjoyment of benefits like tax reliefs, accreditation and license to operate and other support (Ahmed *et al.*, 2011; Anheier, 2013; Bratton, 1989). In each case, the inability of an NGO to demonstrate efficient accountability to

the external donors could result in the withdrawal of resources, revoking of a licence, a bad reference and withdrawal of membership dues (Ebrahim, 2003; O'Dwyer and Unerman, 2008). Thus, because external donors have the power to take punitive actions against presumed unaccountable NGOs, accountability to patrons tends to be formal, imposed, coerced and in some cases abusive. The over emphasis of donor imposed accountability often leads to misplaced objectives; reduced local legitimacy, priorities and culture; and a threat to national sovereignty (Bratton, 1989; Hulme and Edwards, 2013; Najam, 1996a).

#### **2.7.1.2. Accountability to Clients**

NGO clients (mostly called beneficiaries) are the intended recipients of NGOs interventions or outputs (Najam, 1996a). NGO beneficiaries are many and may include individuals, groups, communities or a nation. It is upon this basis that NGO accountability to beneficiaries is important. However, in practice, accountability to clients is non-existing and even if it does exist, it is a sham (Najam, 1996a). Accountability to clients is achieved by extensive participation of beneficiaries in NGO decision-making and to develop extensive community co-operation. But this is not the case in practice since in most cases beneficiaries are only informed of what NGOs had to offer with little or no inputs from beneficiaries whatsoever. This situation does not promote community participation. Thus, when it comes to NGO-client accountability, the latter have little say for their lack of power to impose sanctions on the former (Najam 1996a).

#### **2.7.1.3. Accountability to Themselves**

NGO accountability to themselves is not extensively covered in the academic literature but it is a form of accountability that concerns the achievements of the stated vision, mission and goals of the NGOs in the eyes of its stakeholders such as employees, donors and beneficiaries (Najam, 1996b). NGOs accountability to themselves can vary considerably amongst the various types of NGOs, particularly membership and non-membership NGOs (Carroll, 1992).

The challenge for example, is whether to regard the members in a membership NGO as donors, beneficiaries or employees as each classification brings different implications. NGO accountability to themselves can be influenced severely by donors and strong leadership (Assad and Goddard, 2010). Another critical issue in NGO accountability to themselves is the challenge of monitoring the relationship and attitude that employees of particularly INGOs face administratively when confronted with varied cultural and ideological differences (Baur and Schmitz, 2012; Clark, 1991; Hulme and Edwards, 2013; Lewis, 2014). To be effective in their accountability to themselves and their operations, such internal accountability challenges must be handled properly (Lewis, 2014).

### **2.7.2. Ebrahim's Integrated Approach**

Another accountability mechanism is Ebrahim's (2003b) integrated approach to NGO accountability relations. The approach identifies five non-exhaustive practical accountability mechanisms that can either be a tool or a process. The five mechanisms are: reports and disclosure statements; evaluations and performance assessments; industry self-regulation; participation; and adaptive learning (Table 3.1) [(Ebrahim, 2003b)]. Whilst accountability mechanism tools are time specific and tangible documents like financial statements and other related documents prepared and submitted as accountability evidence; accountability processes mechanisms are less tangible and time bound courses of action used to achieve accountability in NGOs (Ebrahim, 2010). In terms of classification, reports and disclosure statements, and evaluations and performance assessments are tools; whilst industry self-regulation, participation and adaptive learning are processes (Table 3.1) because they are broader, multifaceted, intangible and less time-bound (Ebrahim, 2003a, b; Kaldor, 2003)

#### **2.7.2.1. Disclosure Statements and Reports**

Disclosure statements and reports are widely used accountability tools that impose obligations on NGOs to produce and submit detailed information about their activities and legal status including registration status, annual financial reporting and organisational structure and programmes (Ebrahim, 2010). Disclosure statements and reports are important accountability tools that seek to provide some degree of



accountability to particularly donors and other interested stakeholders who wish to access such reports.

However, the potency of this tool is reduced, especially as clients and the general public have limited powers to challenge the legal status of NGOs, particularly in the United States (Ebrahim, 2010; Odugbemi and Lee 2011). Again, there is evidence to suggest the abuse in the use of these legal requirements by governments as a punitive mechanism to suppress the activities of NGOs (Bloodgood *et al.*, 2013; Malo *et al.*, 2008; Unerman and O'Dwyer, 2012). For example, in their bid to control the activities of foreign funded NGOs in her country, the Russian government instituted new laws that classify such NGOs as foreign agents, a tag similar to that of 'spy' (Elder, 2012, 2013). As a result of which USAID was banned from operating in the country (Elder, 2012, 2013). In addition, some Islamic NGOs in particular have been subjected to intense legal scrutiny particularly since 11<sup>th</sup> September 2001 (Jordan and Van Tuijl, 2006). Also, the multiplicity and the wide variations of these reports demanded by donors and governments consume the valuable time of NGO staff which otherwise could be used in the provision of services to the needy (Smillie, 2013). Furthermore, disclosure statements and reports are criticised for being too upward to the neglect of downward accountability to other stakeholder groups (Bendell, 2006; Bendell and Doyle, 2014; Burgers, 2010; Ebrahim, 2010; Jordan and Van Tuijl, 2006).

#### **2.7.2.2. Evaluation and Performance Assessment**

Evaluation and performance assessment are internal or external accountability tools that are used to appraise the progress of NGO projects (Ebrahim, 2010). To evaluate the performance of NGOs, donors particularly employ external performance and evaluation assessment criteria either in the course of the project (mid-term) or at the end of it (end of term). In most cases, the outcome of such external evaluations goes a long way to determine the level of future funding from donors and referrals that may accrue to the associated NGO. In addition, internal evaluation tools are used to assess the performance of NGO employees towards some set standards including among others the organisation's mission, objectives and projects. The benefit of the evaluation and performance mechanism is its ability to help NGOs focus on achieving

project results and to gather valuable performance information useful for learning for future projects (Davies, 2001; Ebrahim, 2005; Jordan, 2005).

The evaluation and performance assessment mechanism have been criticised for focusing on short-term NGO results and for promoting conflict amongst the multiple stakeholders in relation to whether the mechanism should measure NGO processes, activities or impacts (Ebrahim, 2010; Edwards and Hulme, 1996a; Roche, 1999). It is argued that this mechanism generally wastes the already limited time and resources of NGOs in their efforts to meet the requirements of the mechanism (Davies, 2001; Ebrahim, 2010; Roche, 1999).

### **2.7.2.3. Self-Regulation**

Self-regulation is the development and implementation of formal standards and codes of behaviour by standardisation bodies such as InterAction, Maryland Association of Nonprofit Organizations (MANO) and Bond-UK to guide the operations of NGOs, address challenges and restore integrity within the sector (Ebrahim, 2010; Lloyd *et al.*, 2008; Schofield, 2013; Schweitz, 2001).

MANO for instance developed a process called the 'standard of excellence' to cover NGO finances, governance, integrity, public involvement, and management recruitment processes. The standard on governance provides guidelines on the composition, operations and responsibilities of NGO's Board of Directors whilst integrity standard handles employee issues relating to honesty, credibility and conflict of interest. An NGO's ability to abide by these standards signifies good housekeeping in the eyes of donors in a self-regulatory manner. Thus, Ebrahim (2010) argues that the value of self-regulation is 'symbolic, sending signals about sector identity and values to an increasingly sceptical public' (p. 17).

In effect, the proliferation of these accountability standards in recent years is an attempt by NGOs to bring some level of sanity into a sector saddled with corruption and mismanagement, improve the quality of delivery and avoid the imposition of potentially damaging government (external) regulation (Gibelman and Gelman, 2004; Gugerty and Prakash, 2010; Lloyd *et al.*, 2008; Schofield, 2013). In fact, Ebrahim

(2010) argues that NGO self-regulating standards and certification process has the potential to either improve the performance of NGOs or weed-out sham ones and to assure the outside world of the presence of good governance structures within the sector.

However, the constantly increasing number of standards has created confusion amongst users as to which standards needs to be applied. This has led to calls for the clarification and consolidation of standards to ensure effective usage (Bornstein, 2006; Jordan, 2005; Lloyd, 2005). Also, the self-regulation standards seem to concentrate on NGO's internal operations with little emphasis on accountability to other key stakeholders (Almog-Bar and Schmid, 2014; Ebrahim, 2003a, b; Jordan, 2005; Jordan and van Tuijl, 2006).

#### **2.7.2.4. Participation**

Participation is an accountability mechanism process that seeks to continuously involve all stakeholders, especially beneficiaries, in a NGO's decision-making process (Andrews, 2014; Baur and Schmitz, 2012; Ebrahim, 2005; Jordan and Van Tuijl, 2006; O'Dwyer and Unerman, 2010; Wellens and Jegers, 2011). Four main levels of participation have been identified between NGOs and the general public (Awio *et al.*, 2011; Ebrahim, 2005; Fowler, 2013; Lewis, 2014).

The first level of participation involves the provision of planned project information by NGOs to the public via public hearings and consultation (Awio *et al.*, 2011). It is argued that the level of public consultation in NGO activities and project conceptualisation, planning and implementation decision is limited and remains within the remit of donors of the project implementing NGO (Anheier *et al.*, 2011; Ebrahim, 2005; Hulme and Edwards, 2013; O'Dwyer and Unerman, 2010)

The second level of participation occurs when the project beneficiaries actually partake in the activities of the project (Awio *et al.*, 2011; O'Dwyer and Unerman, 2010; Wellens and Jegers, 2011). It happens where the beneficiary community provides support and services including labour, materials, money, maintenance services and the like toward the successful completion and implementation of the

project. This level of participation is virtually limited to occasional supply of community volunteers towards project implementation.

The third level of participation occurs where beneficiary communities are able to negotiate, bargain and in some cases reject project decisions made by NGOs (Baum, 2012; Ebrahim, 2010). This level of participation provides beneficiaries the powers to exercise greater control over local resources and the development of activities for the project. The fourth level of participation involves independent community project initiatives organised by say social groups for the betterment of societies (Fowler, 2013; Hulme and Edwards, 2013).

It is argued that the first two levels of participation are externally motivated by donors and NGOs on the premise that societal problems could better be dealt with by an increase in societal access to services. However, in practice decision-making virtually rests with these external powers with little or no community involvement. As a result, these two levels of participation have been branded as sham participation (Andrews, 2014; Ebrahim, 2003b; 2010; Kilby, 2006; Murray *et al.*, 2010; O'Dwyer and Unerman, 2008). In the view of Najam (1996a) community participation is:

...a 'sham ritual' functioning as little more than 'a feel-good exercise for both the local community and the NGO.'... 'the sham of participation translates into the sham of accountability' because 'unlike donors, communities cannot withdraw their funding; unlike governments, they cannot impose conditionalities...(p. 346-347).

In addition, Mulgan (2003) argues that the relationship between NGOs and their beneficiaries is not one of civic entitlement but 'grace and favour' implying that beneficiary participation is only symbolic with little bite. Thus, there is the need for effective participation in NGO activities if it is to promote effective downward accountability via effective participation (Fowler, 2013; Hulme and Edwards, 2013; O'Dwyer and Unerman, 2010; Unerman and O'Dwyer, 2012; Wellens and Jegers, 2014). However, there have been a number of initiatives in recent years that combine accountability tools of evaluation and performance assessment with processes of

participation to enhance downward accountability. These initiatives allow communities to evaluate the activities of NGOs and at the same time NGOs to evaluate the activities of donors (Awio *et al.*, 2011; Hulme and Edwards, 2013).

#### **2.7.2.5. Adaptive Learning**

The process of adaptive learning ensures a critical reflection of previous project experiences for the purpose of leaning and transfer of knowledge into subsequent ones (Ebrahim, 2010). It is argued that effective learning leads to better understanding of NGO issues, promotes inferences and guides collective behaviour (Ebrahim, 2004; 2005; Najam, 1996a; Teegen *et al.*, 2004). According to Garvin *et al.* (2008) the key elements necessary for the implementation of an adaptive leaning process are:

1. supportive learning environment;
2. concrete learning processes and practices; and
3. supportive leadership.

These researchers indicate that the establishment of a supportive learning environment is a process of given opportunity, psychological safety and time to employees of NGOs to dialogue, discuss mistakes, and agree and disagree on issues to enhance learning. It is argued that concrete learning promotes capacity building via knowledge transfer. While supportive leadership ensures a resounding commitment from management towards learning, supportive leadership ensures the availability of time, resources and a conducive leaning environment within their organisation (Garvin *et al.*, 2008).

The challenge to the implementation of an adaptive learning as an accountability mechanism within NGOs is the practical difficulty in developing and adopting a collective systematic learning process suitable for the achievement of long-term organisational mission (Brown *et al.*, 2012; Ebrahim, 2003a). In addition, the environment within which NGOs operate does not encourage and promote learning. In most cases, donors do not tolerate mistakes and failures in the delivery of NGO projects; discourage the revealing of mistakes; and have the capacity to punish NGOs for non-conformance (Igoe, 2003; Townsend and Townsend, 2004). Such an

environment does not promote the adoption of an adaptive learning process. In addition, the amount of data and the level of scrutiny dictated by donor-imposed functional accountability do not promote internal learning and knowledge sharing (Baur and Schmitz, 2012; Burger and Seabe, 2014; Ebrahim 2005, 2010; Lloyds, 2005).

The realisation of the importance of leaning and knowledge share in recent years has prompted many NGOs, especially multi-site NGOs (CARE and Oxfam), to alter their accountability processes to enhance and incorporate learning into their daily work schedules (Fowler, 2013; Gray *et al.*, 2006). The introduction of the Learning and Planning System (ALPS) by ActionAid International in 2000 was to reduce internal bureaucracies, reshape their reporting process and to enhance learning and knowledge transfer (ActionAid International, 2006; David and Mancini, 2004; Ebrahim, 2009; O'Dwyer and Unerman, 2008). In addition, there has been an increase in the development of learning and evaluation tools, including constituency feedback and outcome mapping (Earl *et al.*, 2001; Davies and Dart, 2005; Bonbright *et al.*, 2009) to enhance learning and knowledge transfer.

Table 2.1 below summarises the elements (tools and processes) of Ebrahim’s integrated approach as discussed above.

**Table 2.1 Characteristics of Accountability Mechanisms**

<b>Accountability How? (Tools or Process)</b>	<b>Accountability to Whom? (Upward, Downward, Internal)</b>	<b>Accountability for What? (Finance, Governance, Performance and Mission)</b>
Disclosures / Reports (tool)	Mainly upwards to donors  Partly downwards to beneficiaries who read these reports	Finances and performance, depending on what is being reported
Evaluation and Performance Assessment (tool)	Upwards to funders  Significant potential for downwards from NGOs to communities and from funders to nonprofits	Performance, often short-term outputs but with increasing emphasis on impacts
Self-Regulation (tool and process)	To nonprofits themselves, as a sector  To donors as a seal of good housekeeping	Finances and governance, depending on what the codes or standards emphasise
Participation (process)	Downwards from nonprofits to clients and communities  Internally to nonprofits themselves Significant potential downwards from funders to nonprofits	Depends on the purpose of participation, e.g., whether it is seeking input on implementation (performance) or to influence agendas (governance)
Adaptive Learning (process)	To nonprofits themselves  Downwards and upwards to stakeholders	Mission and performance

**Source: Ebrahim (2010, p. 28)**

Thus, Table 2.1 depicts a diagrammatical representation of the characteristics of the various NGO accountability mechanisms based on Ebrahim’s integrated approach (Ebrahim, 2003a, b, 2010). The five main accountability mechanisms identified by Ebrahim are shown in the first column together with whether these mechanisms are processes or tools. The other two columns depict to whom and for what NGOs are accountable to respectively. It can be seen from Table 2.1 that both disclosure statement and performance assessment basically concentrates on upward accountability with minimal effort on downward accountability. Self-regulation

focuses on NGOs themselves and donors upwardly whilst participation and adaptive learning tend to focus on downward accountability (Ebrahim, 2003a, b, 2010).

## **2.8 Institutional Pressures on NGOs**

NGOs face mounting institutional pressures including legal, social, economic, political and regulatory (Pache and Santos, 2010b; Ramanath, 2008). For example, Tam and Hasmath, (2014) argue that NGOs face legal challenges, especially via regulation (Ebrahim, 2003a, 2003b; Edwards and Gaventa, 2014). The prominence of NGOs in comparison to governments, especially towards the provision of unmet public goods naturally creates some level of political uneasiness among governments (Brass, 2012; Brinkerhoff and Brinkerhoff, 2011; Doh and Guay, 2006). Although governments have in many instances neglected their developmental obligations which are virtually undertaken by NGOs, they are reluctant to allow credit for socioeconomic progress to accrue to NGOs (Hoque and Parker, 2014; Islam, 2014; Smith, 2014). Thus, instead of regarding NGOs as developmental allies, some political leaders distrust NGOs and use state power to institute political pressures to impede and sometimes discredit their operations (Bratton, 1989). It is common for governments to resist any act that seeks to undermine their authority and their leadership role in development. To demonstrate their superiority, governments establish political and other conditions to control the operations of NGOs within their jurisdiction (Holloway, 2013; Smillie et al., 2013; Smith, 2014; Tam and Hasmath, 2014).

As a result, most countries worldwide have established legal and regulatory requirements to guard the effective operations of NGOs (Hulme and Edwards, 2013; Wu and Chan, 2012). It is argued that the main function of governments is the imposition and maintenance of order (Bloodgood et al., 2013; De Jasay, 2014). As a consequence, they tend to eliminate and stifle any independent centres of power via an act or regulations and legal mandates. For example, Clark (2003) argues that governments coordinate and influence the operations and activities of NGOs via a myriad of ways such as the quality of governance, taxation policies and via the legal framework such as NGO registration (Trivunovic et al., 2011; Wang and Liu, 2009).



In another breath, Bloodgood et al. (2013) identified three ways that NGOs could be regulated within the confines of a country to include: barriers to entry; restrictions on their political activities; and restrictions on their economic resources. Governments can deploy an array of regulatory instruments including laws and other political pressures to ensure effective compliance with set norms and standards by NGOs. One such regulatory instrument is the act of monitoring that allows governments to regulate the NGO sector (Bloodgood et al., 2013; Brass, 2012). To operate as a legal entity in most jurisdictions, NGOs must register under a legal statute (Bloodgood et al., 2013; Brass, 2012; Hsu and Hasmath, 2014). Under the registration requirement, the onus is on the government to discretionally grant an NGO's registration request or otherwise. The activities of NGOs are highly frowned upon by the government of Somalia to the extent that NGO registration in that country is discouraged (Brass, 2012; Bratton, 1989; Fowler, 2014; Smillie et al., 2013). The NGO monitoring function of governments allows them to demand regular reports from NGOs as a way of information gathering (Brass, 2012; Bratton, 1989; Smillie et al., 2013).

These legal requirements mandate NGOs to attain a certain status and obey set guidelines to be eligible to operate legitimately within certain jurisdictions. In the United States of America, for example, NGOs are required to fulfil certain regulatory requirements to warrant their continual operations (Ebrahim, 2003). Similarly, a three-option legal registration process awaits NGOs with aspirations to operate in Kenya (Kameri-Mbote, 2000). Under this arrangement, community and other relatively small NGOs with limited geographical operational coverage are required to register with the Ministry of Culture and Social Services, whilst national, regional and international NGOs register with the NGO Coordination Bureau (under the Office of the President). In addition, the NGO Coordination Act No. 19 of 1990 mandates the establishment of agencies, including the NGO Co-ordination Board and the Kenya National Council of NGOs to regulate the activities of NGOs (Kameri-Mbote, 2000).

Other similar situations have been recorded in the literature elsewhere (Brass, 2012; Fowler, 2014; Smillie et al., 2013). For instance, to curb the inculcation of religious beliefs among the citizenry, the state of China uses legal regulations to control, particularly the operations of religious NGOs (Hasmath, 2010; Tam and Hasmath, 2014; Wu and Chan, 2012). Under the regulations, NGOs are forbidden to provide

religious education to anyone under 18 years old or openly exhibit religious beliefs within public sector organisations (Hasmath, 2010; Tam and Hasmath, 2014). Again, the registration processes of religious NGOs (RNGOs) in China significantly differ from that of other NGOs.

In fact, contrary to others, RNGOs are registered and managed by either the Religious Affairs Bureau (RAB) or the State Administration for Religious Affairs (SARA) at the local or central levels respectively. These legal and regulatory pressures, to a large extent, affect the operations of NGOs in diverse ways. Although the establishment of governmental legal and regulatory function is essential to safeguard public interests and to guard against resource misappropriation, the rate at which it is done has a lot to be desired (Ahmed et al., 2012; Brinkerhoff and Brinkerhoff, 2011). It is against this background that Kameri-Mbote (2000) argues for the necessary promulgation of 'sensible' laws, regulations and administrative systems, particularly in Kenya and other parts of the world.

Over the last few years the funding to governments from the International community has somehow shifted from a focus on governments to NGOs and most governments interpret the shifts in funding patterns by foreign donors in political rather than economic terms (Banks and Hulme, 2012; Brass, 2012; Fowler, 2013; Smillie et al., 2013; Unerman and O'Dwyer, 2012). As a result, governments tend to institute stringent political pressures to control the operations of NGOs. It is suggested that advocacy NGOs like Oxfam, Greenpeace, Amnesty International, Shelter, the Child Poverty Action Group, Liberty and the Sierra Club are constantly pressured by governments to soften their political and advocacy stance (Ahmed et al., 2012; Andrews, 2014; Brown et al., 2012). Amnesty International for example, is denied charitable status whilst Oxfam have been warned on numerous occasions to refrain from certain campaigning activities or risk losing its charitable status in the UK (Levasseur, 2012; Pinkney, 2009). An empirical study conducted in Spain to determine the relationship between NGOs and businesses in the public arena (Valor and Merino, 2009) concluded that business, just like most governments, shun advocacy or political NGOs and constantly seek to push for their withdrawal from forums that discuss policy-making, including issues related to corporate social responsibility (CSR).

Bloodgood et al. (2013) argue that the level of NGO regulation significantly varies between corporatist and pluralist countries (Bloodgood, et al., 2013). These writers suggest that the level of NGO regulation and legal restrictions are higher in corporatist systems like Japan than in pluralist systems like the USA. The difference, they argue, is that whilst corporatist countries view NGOs as agents capable of destabilizing political systems (thus imposing restrictive regulations), pluralist countries see NGOs as effective collaborators capable of providing useful societal voice for the masses and the provision of essential welfare options which are otherwise lacking (Bloodgood et al., 2013). As a result, pluralist countries encourage NGOs to concentrate on the provision of services to their citizens rather than complying with regulations.

Again, it is argued that governments have the ability to restrict opportunities for NGOs to raise financial and other economic resources, including governmental grants (Bloodgood et al., 2013). Resource constraint is another form of pressure that forces NGOs to accept uncompromising conditions to project implementation. It is argued that the main economic pressure on NGOs is financial (Baur and Schmitz, 2012; Hasmath and Hsu, 2014). NGOs depend on the international community, institutions, governments, and other donors for their economic resources. Meanwhile, the sheer numbers of NGOs in comparison to the number of donors put some level of economic pressures on NGOs. In fact, it is suggested that the number of worldwide NGOs competing for the limited donor funding are many (Banks and Hulme, 2012; Brass, 2012; Fowler, 2013). This situation pitches NGOs against each other when soliciting for funding from donors; thus forcing them to accept harsh donor conditionalities for funding purposes.

Furthermore, Ramanath (2009) observes that NGOs are under severe societal pressures to fill the developmental and other social gaps created by the inability of both the private and public sectors to provide adequately for the masses (Edwards and Gaventa, 2014; Fowler, 2013; Smillie et al., 2013). This is particularly so as governments, mostly in developing countries, have retreated and retracted from their responsibilities to sponsor socioeconomic development (Campbell, 2012; Giddens, 2013). It is argued that the public sector under the control of governments has

demonstrated limited capacity to reduce poverty and raise rural standards of living (Fowler, 2013; Smillie et al., 2013). In its real sense, it is the responsibility of the public sector to ensure the adequate provision of societal needs for the masses; however, as a result of several factors, including mismanagement and corruption, the public sector is unable to do so (Brinkerhoff and Brinkerhoff, 2011; Fowler, 2013; Gibelman and Gelman, 2004). The corrupt nature of the public sector has over the years forced many donor agencies to channel resources rather to NGOs to fill the developmental gaps (Ahmed and Hopper, 2014; Fowler, 2013). There is evidence to suggest a very high acceptability rate for NGOs among the public (Ahmed et al., 2011; Chandhoke, 2002; Kaldor, 2013; Kharas, 2007; Nelson, 2007). This level of acceptability tends to put pressure on NGOs. It is suggested that instead of blaming the public sector for the precarious nature of their developmental status, the various communities tend to blame NGOs (Ahmed and Johnson, 2014; Ramanath, 2009). This situation tends to put severe social pressures on NGOs to help fill the gap.

In some cases, NGOs could face significant societal pressures mostly from beneficiaries to their interventions (Andrews, 2014; Baur and Schmitz, 2012; Burger and Seabe, 2014; Kilby, 2006a, 2006b; Tam and Hasmath, 2014; O'Dwyer and Unerman, 2010). Ramanath (2009) observes the presence of beneficiary (slum and squatter dwellers in Mumbai) pressure on NGOs to implement accommodation changes in India.

## **2.9. Identified Gap**

Generally, accountability is very important because it encourages agents to be responsible for their actions. Particularly, NGO accountability is very crucial as it helps in scrutinising the activities of actors for the betterment of the sector. A review of the literature has revealed that NGO accountability is predominantly upward to the neglect of a more holistic accountability approach (Agyemang *et al.*, 2009; Bendell, 2005; Jordan, 2005; Najam, 1996a; O'Dwyer and Unerman, 2008; Venugopal and Yilmaz, 2010). This is the focus of this study.

The literature has helped in establishing that upward accountability prevails within the NGO sector because it ensures the efficient utilisation of resources, especially as

efficient accountability of funds provided provides assurance to donors as well as promotes the achievement of contractual obligations (Ebrahim, 2003a; Goddard and Assad, 2006; Lloyd, 2005).

Even as upward accountability is essential for the effective operations of NGOs, the review of literature has helped in pointing out the reality that it is equally criticised and branded as inflexible, over simplistic, donor driven, short-termism, bias, stifles creativity and one-dimensional with significant variations amongst donors (Agyemang *et al.*, 2009; Ebrahim, 2004; Fowler, 2008; Islam *et al.*, 2013; O'Dwyer and Unerman, 2010; Schmitz *et al.*, 2012; Wenar, 2006).

In fact, Ramanath (2009), argues that upward accountability inhibits the inventiveness, spontaneity and unpredictability attributes of NGOs (Andrews, 2014; Ramanath, 2014). In addition, upward accountability has been criticised on the grounds that besides its effective application and the fact that donors emphasis on upward accountability in their relationship with NGOs, this system has so far failed to curb the number of scandals that have beset the NGO sector worldwide: even at the UN level over the last few years (Gibelman and Gelman, 2004; Gray *et al.*, 2006; Safire, 2004; Trivunovic, 2011). This has led to a situation where only a smaller percentage of designated amounts have reached the intended beneficiaries: examples are the case of the Iraqi-oil-for-food program, the Diana Fund (UK) and the Ukrainian Fund to fight HIV (Gibelman and Gelman, 2004; Otterman, 2005). These incidents provide a strong backup to the argument that over reliance on upward accountability has not been able to prevent NGO's loss of credibility and failures (Burger and Seabe, 2014; Gibelman and Gelman, 2001, 2004; Safire, 2004).

There is limited coverage of holistic accountability in the literature and this is doing NGOs a great dis-service (Ryan and Irvine, 2012; Sinclair, 2010; Unerman and O'Dwyer, 2012). Characteristically, NGOs are different from other forms of organisations. This could be attributed to the fact that most of the activities of NGOs are very difficult to measure, account for and quantify. For example, it is difficult to determine the accountability of Greenpeace on the basis of the number of ships caught dumping at sea since the presence of Greenpeace alone serves as a deterrent (Bernard, 2012; Parakrama, 2007). Similarly, the provision of relief and humanitarian services

by an NGO like the Red Cross or any other relief agency may be difficult to account for purely and simply on the basis of the number of people who benefit or how well financial resources are utilised (Bernard, 2012; Parakrama, 2007). The number of variables and stakeholders involved in NGO accountability are many and diffused to the extent that an overreliance on a single one-dimensional upward accountability towards only one particular group of stakeholders is not sustainable and as such flawed in the literature (Burger and Owens, 2010; Cronin and O'Regan, 2002; Ebrahim, 2005; Lloyd, 2005; O'Dwyer and Unerman, 2008).

While the adoption of a holistic accountability system that incorporates all stakeholder groups and integrates both upward and downward accountability has been emphasised in recent years, there is limited research on this kind of system (Ryan and Irvine, 2012; Sinclair, 2010; Unerman and O'Dwyer, 2012). Thus, a review of the NGO accountability system so far has revealed that both the accounting and accountability literature have not explored the holistic nature of accountability considering both upward and downward accountability (Agyemang *et al.*, 2009; Burger and Seabe, 2014; Sinclair, 2010; Unerman and O'Dwyer, 2012).

Thus, there is limited evidence of studies that focus on exploring how NGOs account to all stakeholders. This is the reason why it has been recommended that a multi-purpose stakeholder social approach to accountability is necessary to take into account the nature of NGOs so as to provide a holistic assessment of NGOs' accountability (Fowler, 1995; Pearce, 2003). Although the above issue has been recognised, there is limited systematic empirical research that has examined the integration of these multi-purpose stakeholder approaches to examining NGOs' accountability system (Assad and Goddard, 2010; Doh and Guay, 2006; Ebrahim, 2005; Fox and Brown, 1998; Hug, 2011).

Again, it is suggested that NGO accountability systems are highly influenced by the institutional forces functioning within the operational environment of NGOs. However, the extent to which these institutional pressures impacts on NGO accountability has attracted limited focus in the literature. Again the response of NGOs to these institutional pressures has not been much investigated. It is claimed that NGOs passively respond to these pressures because of their limited power and

influence in comparison to donors towards NGO accountability relations (Pache and Santos, 2010a, b; Rauh, 2010). This notwithstanding, there is a counter argument that suggests the active and strategic responses of NGOs to these institutional pressures (Crilly et. al., 2012; Oliver, 1991; Pache and Santos, 2010b). In effect, the effect of institutional pressures on NGO accountability relations and the responses of NGOs to these pressures have limited focus in the literature.

Therefore, this study is designed to address the identified gaps in the literature. Specifically, the study sought to examine the nature of accountability systems in NGOs and to explore the various strategies that NGOs adopt to respond to the institutional pressures that confront them. Thus, the study seeks to investigate the limited focus of a holistic accountability system that incorporates both upward and downward accountability systems; examine the effects of institutional pressures on NGO accountability systems; and the various strategic responses available to NGOs in handling these institutional pressures.

## **2.10. Chapter Summary**

In this chapter, the pertinent literature on NGOs accountability systems has been reviewed. It is established that NGO accountability tends to be predominantly upward partly because donors have the power to punish NGOs that are perceived not to be accountable (Agyemang *et al.*, 2009; Bendell, 2006; Ebrahim, 2010; Jordan and van Tuijl, 2006; Najam, 1996a; Venugopal and Yilmaz, 2010). However, upward accountability is seen to be inefficient because it is one dimensional, donor driven and stifles creativity and leaning. There is, therefore, the need for the adoption of a more holistic NGO accountability mechanism if the sector is to fully achieve its potential. The chapter also discussed the institutional pressures faced by NGOs, including legal, social, economic, political and regulatory pressures as documented (Bloodgood et al., 2013; Brass, 2012; Brinkerhoff and Brinkerhoff, 2011; Pache and Santos, 2010b; Ramanath, 2008; Tam and Hasmath, 2014). These set the tone for critical examination of how NGOs respond to these pressures.

## **CHAPTER THREE**

### **THE CONTEXT OF THE STUDY AND CASE BACKGROUND**

#### **3.0. Introduction**

Chapter Three examines the case context and presents the background of the studied NGO. The chapter commences with a discussion of the background to Ghana, the country within which the research is undertaken with particular emphasis on the demographic, political, economic, and the social environments of the country. This is followed by a discussion of the general NGO environment in Ghana with regards to the history, growth and their role towards improving the livelihoods of the deprived and marginalized communities in the country. The chapter then examines KKP, the case study for the research in terms of its mission and vision. The chapter concludes with a summary of the issues discussed.

#### **3.1. Background to Ghana**

Ghana, previously known as the Gold Coast, is an English speaking West African country flanked by three Francophone countries and the Atlantic Ocean (Asante, 1996; Boafo-Arthur, 2009). Ghana shares borders with La Côte d'Ivoire on the west, Togo to the east, at the north is Burkina Faso and to the south is the Atlantic Ocean. Some Portuguese traders initially identified Ghana in 1470 and the English, Dutch, and the Swedes followed in 1553, 1595, and 1640 respectively. After fierce resistance particularly from the Ashantis, the British eventually established Ghana as its colony in 1901 and ruled until 1957 (De Smith, 1957). Ghana was the first sub-Saharan country to obtain independence and eventually became a republic in 1960 (Nelson *et al.*, 2013). Although the country has over a hundred ethnic groups with equal numbers of ethnic dialects, the English language is the official one.

The next part of the discussion focuses on the demographic, political, economic and the social environments of Ghana.



### 3.2. Demographic Characteristics

The Republic of Ghana is a tropical, sub-Saharan country situated alongside the Gulf of Guinea and the Atlantic Ocean. It has a total land area of about 238,537 square kilometres (Figure 3.1) with a population of about 24,658,823 constituents according to the 2010-population census constituting an increase of 30.4 percent over the 2000 census population figure of 18.8 million (Table 3.1) [(Adarkwa, 2013; Ghana Statistical Service, 2013)].



Figure 3.1 The Map of Ghana

**Table 3.1 Regional Distribution of Land Area, Population, and Active Population**

Regions	Land Area	Population	Urban population	Rural population	Age Range (15-64) Years
All Regions	238,533	24,658,823	12,545,229	12,113,594	14,040,893
Western	23,921	2,376,021	1,007,969	1,368,052	1,359,590
Central	9,826	2,201,863	1,037,878	1,163,985	1,213,660
Greater Accra	3,245	4,010,054	3,630,955	379,099	2,611,312
Volta	20,570	2,118,252	713,735	1,404,517	1,168,070
Eastern	19,323	2,633,154	1,143,918	1,489,236	1,471,315
Ashanti	24,389	4,780,380	2,897,290	1,883,090	2,772,031
Brong Ahafo	39,557	2,310,983	1,028,473	1,282,510	1,274,454
Northern	70,384	2,479,461	750,712	1,728,749	1,260,064
Upper East	8,842	1,046,545	219,646	826,899	540,345
Upper West	18,476	702,110	114,653	587,457	367,065

**Source: Ghana Statistical Services (2013)**

The average life expectancy of men in Ghana is 61 years and that for women is 64 years (WHO, 2012). About 56.9% of the total population of Ghana is between the ages of 15 and 64 years whilst about 50% (49.5%) of the youthful age group is between 15 and 50 years (Table 3.1) [(Ghana Statistical Service, 2013)].

**Table 3.2 Regional Distribution of the Main Ethnic Groups**

Regions	Mole-								
	Akan	Ga-Dangme	Ewe	Guan	Gurma	Dandme	Grusi	Mande	Others
All Regions	11,321,568	1,766,287	3,323,072	879,861	1,363,502	3,963,017	594,248	296,842	342,197
Western	1,809,148	71,048	143,891	17,397	21,728	199,044	18,691	18,515	14,809
Central	1,744,332	53,863	131,944	112,665	19,261	37,278	10,594	8,001	16,990
Greater Accra	1,528,722	1,056,153	75,332	73,409	62,435	200,735	48,822	28,656	75,568
Volta	55,736	31,130	1,482,180	162,981	227,282	9,473	2,214	1,591	36,313
Eastern	1,312,977	460,814	486,136	137,386	42,291	83,311	19,412	6,771	20,377
Ashanti	3,449,358	54,968	175,456	70,956	130,209	525,742	94,509	94,676	50,014
Brong Ahafo	1,314,500	28,649	82,123	92,571	153,692	405,286	85,956	40,029	29,197
Northern	74,320	7,688	40,677	204,442	651,083	1,258,657	88,599	12,843	50,664
Upper East	23,306	1,245	2,542	2,542	47,083	750,205	86,158	56,568	34,242
Upper West	9,169	722	2,737	5,512	8,433	439,286	139,293	2,192	14,023

**Source: Ghana Statistical Services (2013)**

This suggests that the country has a youthful population (56.9%). Ghana is ethnically heterogeneous with the main ethnic groups being the Akans (47.5%), followed by the Mole-Dagbane (16.6%), then the Ewe (13.9%) among others (Ghana Statistical Service, 2013). About 50.9% of the population lives in the urban cities whilst 49.1% are in the rural communities (Table 3.2). In spite of the fact that about 12,113,594 of the population are in the rural areas of the country, in terms of resource allocation and development, the rural areas and most parts of the urban communities are neglected primarily by the private/public sectors necessitating the involvement of the NGO sector to fill the developmental gap.

Table 3.3 suggests that Christianity (71.2%) dominates the religious landscape of Ghana followed by Islam (17.6%). [(Ghana Statistical Service, 2013)]

**Table 3.3 Regional Distribution of Religion in Ghana**

Regions	No Religion	Catholic	Protestant	Pentecostal	Other Christians	Islam	Traditionalist	Others
All Regions	1,302,077	3,230,966	4,534,178	6,980,792	2,800,871	4,345,723	1,270,272	193,914
Western	160,229	385,970	502,524	701,540	361,966	222,351	17,972	23,469
Central	144,892	243,835	461,962	655,298	470,673	190,719	14,089	20,395
Greater Accra	136,711	300,466	892,537	1,786,519	358,792	475,497	21,045	38,507
Volta	139,688	372,695	455,352	563,560	151,251	121,062	297,699	16,945
Eastern	172,381	208,043	652,772	955,336	407,694	175,579	36,707	24,642
Ashanti	259,989	608,602	941,093	1,440,589	729,509	728,741	34,685	37,172
Brong Ahafo	168,839	464,771	408,957	566,878	229,395	393,908	62,847	15,388
Northern	65,826	187,846	124,011	156,832	52,903	1,486,937	395,756	9,350
Upper East	29,243	208,471	73,981	123,945	29,829	283,188	291,808	6,080
Upper West	24,279	250,317	20,989	30,295	8,859	267,741	97,664	1,966

**Source: Ghana Statistical Services (2013)**

### 3.3. Political Environment

The political environment of Ghana is a blend of two systems namely the traditional and modern systems of governance working together to ensure political stability in the country. The traditional system of governance dates back in history and has Chieftaincy as its cardinal institution. It hinges on the ability of the traditional leaders (chiefs and elders) to ensure effective governance of their communities (Olowu and Wunsch, 2004). The traditional leaders specifically the Chief, sub-chiefs and a

Queenmother are elected by royalty lineage to ensure among others the effective 1) resolution of disputes, 2) mobilization of resources towards community development and 3) mobilise communal labour for development (Tweneboah, 2012).

The modern system of governance in Ghana is the constitutional democracy, a system of governance overseen by an elected executive president, a vice-president, members of parliament, and an independent judiciary. There is currently two hundred and seventy-five (275) elected members of parliament (Kessey, 2006). Politically, Ghana obtained independence from British colonial rule in 1957 and the country has since been divided into ten geographic and administrative regions, subdivided into 164 districts/municipals and 6 metropolitan areas (Ghana Statistical Service, 2013; Saleh, 2012). Administratively, the 10 regions and 170 districts/metropolitans are managed by regional ministers, deputy regional ministers, district chief executives (DCEs) and municipal chief executives (MCEs) on behalf of the President (Adamtey, 2012; Takyi *et al.*, 2010). These two political systems (traditional and modern) work together to ensure efficient resolution of problems (Boafo-Arthur, 2006; Brempong, 2006; Owusu-Mensah, 2014).

### **3.4. Economic Environment**

Economically, Ghana is a developing country with a huge economic disparity among the ten administrative regions (Abor and Quartey, 2010; Al and Diao, 2007; Andrew and Gyimah-Boadi, 2004). About 54.2% (11,519,666) of the total population is economically active (employed formally or informally) with the Greater Accra Region having the most active population (3,540,203) [(Ghana Statistical Service, 2013)]. Agriculture, forestry and fishing are the most active economic activities in Ghana with about 41.5% of the active population being involved; and cocoa is the major cash crop and an active foreign exchange earner for the country.

Ghana experienced an acute economic recession in the early 1980s in which virtually all-economic conditions worsened with inadequate basic amenities leading to a worsened standard of living (Alagidede *et al.*, 2013). The economic crisis situation was compounded with the destruction of large portions of cocoa plantations by bushfires in 1983. As a consequence the state was unable to adequately provide for its

citizens leading to an increase in the level of self-reliance activities among the population (Azarya and Chazan, 1987; Pinkney, 2009; Rothchild, 1991). The situation brought untold economic hardship on Ghana necessitating the immediate intervention of both the World Bank (WB) and the International Monetary Fund (IMF). These economic assistance packages resulted to the introduction of economic reforms including the Economic Recovery Programme (ERP) and the Structural Adjustment Programmes (SAPs) in 1983 (Afriyie, 2009). The impact of both interventions on the economic recovery of Ghana is highly contested with some claiming its positive impact (Hutchful, 1995; 2002; Owusu, 2005) whilst others argue they rather worsened the crisis and further widened the gap between the rich and the vulnerable poor (Adarkwa, 2013; Yeboah, 2003). The unequal allocation of resources dictated by SAP meant the suffering of untold hardships of the poor (Amankwah *et al.*, 2014; Katsriku, 1996) that led to a significant increase in NGO activities in the country to help bridge the gap left by the system.

Since then, there has been several other economic initiatives including a shift of focus towards a market orientation that saw the active involvement of the private sector as an engine for economic growth and export drive and import reduction initiatives aimed at improving the economic conditions of Ghana. However, the intended impact of these initiatives could not be achieved as the level of the external debt kept rising reaching \$6.2 billion in 2006. With support from the World Bank and the International Monetary Fund, Ghana joined the Heavily Indebted Poor Countries (HIPC) initiative in 2002 culminating in a total debt relief to the tune of US\$ 3.7 billion (Dartey-Baah *et al.*, 2012; Tetteh, 2003).

### **3.5. Social Environment**

A social policy framework ensures the provision of basic social services including among others education and health to the citizens (Asante, 2007; Mancini, 2009; Shepherd *et al.*, 2006). However, Ghana has no clearly defined social policy hence different political regimes have attempted to provide ad-hoc social interventions on health, education, housing and other social services initiatives with no clear cut direction and focus (Aryeetey and Goldstein, 2000; Ghana Statistical Service, 2013). The disjointed and unfocused provision of these social services has left many

inhabitants, especially those in the rural and deprived areas neglected as far as the provision of social goods are concerned. It is sad to note in the 21<sup>st</sup> century, many children in Ghana are malnourished, have no access to medical care and receive education under trees (if at all) [(Adjei-Frempong *et al.*, 2012; Asafo-Agyei *et al.*, 2013)]. It is also common practice, for example, to witness communities with no potable water and lacks other essential basic needs of life (Adjei *et al.*, 2012).

Most communities in Ghana are cut off from other parts of the country due mainly to inaccessible roads (Armah *et al.*, 2010). For instance, Yahaya (2014) enumerates the deplorable state of the road network particularly, in the Sissala East District of the country. Diseases abound in some communities and neither the government nor the private sector alone can handle these social challenges (Addai and Adjei, 2014). In effect, the provision of social services in Ghana is woefully inadequate especially, in some of the deprived districts of Ghana including Chereponi, Jirapa, Bole, Atebubu-Amantin, East Gonja, Saboba, Tolon, Zabzugu (Armah *et al.*, 2010; Boateng and Ansah, 2014; Buadi *et al.*, 2013). The situation is worsened by the unequal gender distribution of resources/wealth between the northern and southern sectors of the country (Oduro *et al.*, 2011). These challenges present persistent high poverty levels and deteriorating social services levels (Debrah, 2013; Ghana Statistical Service, 2013; UNDP, 2004). The adoption of the World Bank-International Monetary Fund (WB-IMF) led ERP, and SAP interventions worsened the social welfare status of Ghana (Aryeetey and Goldstein, 2000).

The demographic, political, and economic factors of Ghana are such that neither the public nor the private sector (or both) are capable of solving the social problems of the people of Ghana. This is why the NGOs sector is important to help improve the social needs of the Ghanaian population.

What cushions the social pressures a little is the traditional setup of the typical Ghanaian extended family system that ensures the timely and collective provision of the social and other needs of communities. In an extended family system, the upbringing of children, organisation of communal labour for community development, and the general welfare of community members is the collective responsibility of all.

Thus in the absence of governmental social welfare support communities have always been 'each other's keeper'. The situation is however, changing rapidly. Studies on the makeup of modern families particularly, in the deprived areas of Ghana have reported large numbers of households that are run by women alone. These women obtain minimal support from families within communities and mostly struggle to feed and clothe their children (Songsore, 2012).

### **3.6. Historical Perspective of NGOs in Ghana**

The voluntary activities (NGO) concept has been part of the social makeup of Ghanaian communities for years. Community and group based associations shaped by the indigenous Ghanaian culture existed in the pre-colonial era (Amamoo, 2011; Atingdui *et al.*, 1997). Records have it that many community based associations (CBOs) existed to ensure the collective welfare of community members even before the colonial era (Anarfi *et al.*, 2003; Ayee, 2000; Darkwa *et al.*, 2006). For example the Fante Confederacy (1868-1874) and the Aborigines Rights Protection Society (1897) were pre-colonial NGOs established to address collective societal concerns (Agyemang and Ofosu-Mensah, 2013; Amamoo, 2011; Boahen, 2011; Gyimah-Boadi and Oquaye, 2000). The Nsawam-Aburi Cocoa Farmers Association for instance was setup in the 1930s specifically to protest the unfair treatment and practices meted out to cocoa farmers by the European Cocoa Purchasing Companies (Abdul-Gafaru and Quantson, 2008).

The NGO sector in Ghana integrates both the indigenous and western voluntary traditions.

The traditional setup of a typical Ghanaian community is one ruled and governed by a traditionally selected royal family member/chief and his elders with a mandate to among others marshal communal forces for developmental and other purposes including the construction of footpaths, roads, wells, sanitation and the provision of other social amenities for communal benefit (Akrofi and Whittal, 2011; Amanor *et al.*, 1993; Korboe, 1998). Any identified developmental projects are collectively discussed for consensus and possible implementation via communal human resources

mobilization (Korboe, 1998). Once consensus have been reached, a ‘town crier’ is instructed to inform community members of an impending communal labour activity which normally takes place on market or sacred days (Acheampong, 1994; Tsey, 2011). Although such collective community discussions waste time, it usually serves as a source of social interaction, improves community communication and enhances the level of consensus decision-making. However, the possibility of such discussion forums being hijacked by the elites and opinion leaders in society is high such that the outcomes might not reflect and address the needs of the majority (Aheampong, 1994).

The main source of funding for community projects at that time was from a ‘fair’ calibrated levy system on all community adults. In that levy systems, community members who resides in other towns or cities pay the highest levy because they were deemed to be richer (Aryeetey *et al.*, 2013). Male residents paid a higher levy with women residents generally paying the smallest contribution. Korboe (1998) asserts that although these personal levies are generally insignificant to finance projects, they served as a unifying mechanism and symbolise commitment levels.

At the group level, individual members of communities always joined forces as a ‘self-help group’ to assist each other particularly in their farming activities on a rotation basis. For instance most Akan speaking communities had group-based associations called the ‘nnoboa’ system where individuals agreed to be bonded by a common motive to help each other on a rotational basis to conduct farming activities (Arko-Achemfuor, 2011; Dadson, 1984; Katsriku, 1996). The nnoboa system promotes unity and synergy among members as far as farm sizes and efficiency are concerned. Similar group-based schemes are found in other parts of the country (Arko-Achemfuor, 2011; Opoku *et al.*, 2009).

The pre-independent period saw the proliferation of missionary activities that culminated in the establishment of religious groups mostly in rural communities (Amanor *et al.*, 1993; Atingdui *et al.*, 1997; Grischow, 2008). With help from the colonial administration and minimal resistance from government, these groups setup their own hospitals; schools and other institutions to assist rural communities within the country better their lot (Atingdui *et al.*, 1997). Katsriku (1996) asserts that the pre-independent period also saw the establishment of foreign NGOs such as the Red



Cross Society and the Society for the Prevention of Tuberculosis to help the vulnerable people in urban cities in Ghana.

The formation of NGOs further intensified after the Second World War in line with the desire and determination of the citizenry to obtain independence from colonial rule and to resist racial discrimination (Mohan, 2002). It can be argued that NGOs were very instrumental in the struggle for independence (Abdul-Gafaru and Quantson, 2008). The activities of these foreign NGOs were expanded to rural areas of the country after independence.

At the time of independence in 1957, the NGO sector in Ghana was blossoming. However, the period after independence marked the beginning of an era of NGO control as the government of the first republic embarked on a crackdown exercise to suppress the activities of NGOs (Drah, 2014; Crawford and Abdul-Gafaru, 2012; Diamond *et al.*, 1988; Gyimah-Boadi, and Yakah, 2012; Ninsin and Drah, 1993). The suppression of NGOs in Ghana continued until the adoption of the all-inclusive Union Government approach of the 1976 regime. The government at the time realizing the important role NGOs could play to alleviate societal hardships attempted to re-energise the activities NGOs but that attempt was criticized especially by the Ghana Bar Association as a strategy by the government to rather marginalize NGOs (Abdul-Gafaru and Quantson, 2008).

As in the era of the first republic, the 1980s saw another attempt by the Provisional National Defence Council (PNDC) government to sabotage the activities of NGOs to the extent that almost all existing NGOs were under governmental influence (Hutchful, 2002). However, upon the introduction of the Economic Recovery Programme (ERP) and with pressure from donors, the government changed focus and began encouraging NGOs to bridge the developmental gap (Drah, 2014; Crawford and Abdul-Gafaru, 2012; Gyimah-Boadi, and Yakah, 2012). The international community affirmed their commitment to encourage the active involvement of NGOs in the development of Ghana in 1987 at a donor conference. At that conference, it was agreed that the government should actively involve NGOs in the disbursement of the US\$80 million towards poverty alleviation under the Program of Action to Mitigate the Social Cost of Adjustment (PAMSCAD) programme. The international

community intervention significantly improved relations between the major stakeholders i.e. donors, NGOs, and the government (Darkwa *et al.*, 2006; Gary, 1996). However, in 1993 the government introduced an NGO bill that was perceived as a subtle attempt by the government to undermine the autonomy of NGOs in the country (Gary 1996; Mohan, 2002). The bill was eventually withdrawn and a consensus on a bill to regulate the operations on NGOs in Ghana is yet to be finalized.

Different types of NGOs including indigenous grass root organizations, religious organizations, community-based organizations and international development and relief organisations amongst others operate in Ghana (Atingdui *et al.*, 1997; Simpson, 2008). In fact, TechnoServe, an American International NGO was established in Ghana in 1968 to help improve the livelihood of deprived communities. For purposes of clarification, the Department of Social Welfare (DSW) categorizes NGOs in Ghana into four groups, namely: 1) Indigenous - community organization without external affiliation; 2) National indigenous - national organisations without external affiliation; 3) National affiliates of international organizations with indigenous leadership; and 4) International organizations operating locally (Simpson, 2008).

To obtain official status and recognition, all NGOs in Ghana must register with the DSW, which is under the Ministry of Gender, Children, and Social Protection. The current number of registered NGOs (Table 3.4) from the statistics of the DSW database since registration started over two decades ago is five thousand nine hundred and eight (5298) and increasing annually. NGOs in Ghana exist to provide services to mostly deprived communities in areas such as education, sanitation, health, research and development, water development, agriculture, environmental protection, vocational skills, food security, and capacity building.

**Table 3.4 Number of Registered NGOs**

Year	Number of Registered NGOs	Percentage change
1980	80	100
1996	652	815
2000	1211	186
2010	4463	369
2013	5298	119

**Source: Compiled by researcher with data from DSW (2013)**

Although NGOs are found in all of the ten administrative regions of Ghana, the three mostly deprived northern regions: Northern, Upper West, and Upper East, houses the majority of them (USAID, 2010). This section host what is perceived as ‘the NGO capital of Ghana’ – Tamale (Agyemang *et al.*, 2012). It is argued that in 2010, Ghana received about US \$1.5 billion from 19 ODA the bulk of which went into NGO activities in the three northern regions towards the provision of health, education and agriculture (Agyemang *et al.*, 2012). This trend has been historical. For instance, between 1994 and 1997, DANIDA built 22 and rehabilitated 22 health centres in the northern part of Ghana. As a result, access to health facilities in general increased from 50% to over 84% whilst children immunisation increased by 30% over the same period (Particip GmbH, 2008). This is in sharp contrast to what happens elsewhere in say Tanzania where over 45% of NGO activities are concentrated in Dar es Salaam alone (Hakikazi Catalyst, 2002a; Mason, 2011).

A two-part NGO registration process operates in Ghana. Firstly, all NGOs must register under the Company Code, 1963 (Act 179) and obtain a certificate to commence business and incorporation from the Registrar General’s Department under the Ministry of Justice and Attorney General as a Company Limited by Guarantee. The second stage of the NGO registration process is with the Department of Social Welfare (DSW), which is under the Ministry of Employment and Social Welfare as either a local or an international NGO. The DSW is mandated to regulate and oversee the activities of all NGOs operating in Ghana. NGOs in Ghana are relatively small in operations, under funded with non-functional board of directors and generally depend largely on foreign sources for their funding requirements (USAID, 2010). The board of directors is generally appointed to oversee the effective operations of NGOs. This

effectively determines the mission and the strategic direction and also monitors the dealings of the executive director. Local funding options for NGOs are virtually non-existent and the GoG does not directly provide funding to support NGOs except when the government directly contracts an NGO. The limited sources of funding breeds ‘fund chasing’, a system where NGOs simply vary their scope of operations in line with operational areas that resonates with donors. It is therefore common to see a typical NGO in Ghana operating in several operational areas: health, education, climate change and the like all in the name of chasing funding options. This situation does not promote specialization (USAID, 2010).

There is currently no specific law on NGOs in Ghana since the 1993 attempt by the GoG to introduce a bill to regulate NGOs in the country has still not been finalized. In 1993, a draft bill to regulate NGOs was rejected by the NGO community citing lack of consultation and the restrictive nature of the bill. Following that, a joint initiative of relevant stakeholders produced the Draft National Policy for Strategic Partnership with NGOs. Finally, a trust bill to regulate NGOs and other private sector organisations was again rejected by an umbrella body, the Ghana Association of Private Voluntary Organizations in Development (Darkwa *et al.*, 2006). As it stands now, there is no law on NGOs in Ghana. In effect, ‘the proposed Trust Bill to govern NGO activities as well as the relations between NGOs, the government and the donor community, remains a bone of contention between NGOs, which are dissatisfied with its contents, and the government’ (USAID, 2010: p. 64). In addition although NGOs, particularly the coalition of NGOs, have the capacity to influence policy makers such as the right of Information Bill, there is no established framework of the modalities within which NGOs could be engaged in policy issues (USAID, 2010). Also, there is no defined national body for NGOs in Ghana except for pockets of sector specific coalitions such as the Ghana Anti-Corruption, and regional specific coalitions including the Northern Ghana Network for Development. However, the biggest amongst the coalitions is the Ghana Association of Private Voluntary Organizations in Development (GAPVOD).

NGOs play a very important role in the economic development of Ghana. However, they are generally weak resource wise (Drah, 2014). Resource support from the GoG and other local sources is inadequate necessitating NGOs to fully depend on donors

for particularly financial resources (Buadi *et al.*, 2013). For NGOs to continuously play their roles effectively, a clearer understanding of their accountability systems is necessary. This will help the various stakeholders appreciate the accountability challenges within the sector and to develop a practicable accountability system with particular reference to NGOs peculiarities.

### **3.7. The Case Organisation**

The case selected for the study (henceforth referred to as KKP for purposes of anonymity) is one of the several CBOs/NGOs operating in Ghana. KKP has accountability as one of its core values and is mainly concerned with ensuring improvements in the welfare of particularly women and children in deprived communities. Established in 2001, and with support from donors, key personnel (Appendix B) and community volunteers, KKP provides mostly health and educational needs for their clientele and for poverty alleviation purposes. KKP operates in all the ten regions and communities in Ghana. KKP belongs to several NGO coalitions including: Ghana Coalition of NGOs in Health; Ghana HIV and AIDS Network (GHANET); Coalition of NGOs for the Prevention of Malaria; Ghana Coalition of NGOs for the Rights of the Child; and Gender Violence Survivor Support Network (GVSSN).

It is true that ‘portmanteau NGOs’ are occasionally setup by dishonest individuals to swindle money / resources from donors. Chris Dadzie of the Ghana Academy of Arts and Science argues that NGOs exist in ‘every other house’ in the northern part of Ghana yet there is little to show in terms of outcome. The unfortunate legacy is the perception that NGOs are not accountable and relevant. However, the importance of NGOs in Ghana towards improving social issues cut across sectors. This explains why the UN and other International agencies for example see NGOs in Ghana and elsewhere as developmental partners (Bagci, 2007; Bendell, 2006; Ulleberg, 2009).

The greater number of the citizenry in most developing countries are dissatisfied with the level and quality of services delivered by the public sector including health, water, education, and job creation (Akinboade *et al.*, 2012; Deininger and Mpuga, 2005; Owusu, 2006). Consequently, NGOs are seen as instrumental in the provision of

health, environmental and educational services for the benefit of a major proportion of the population. The contribution of NGOs in the provision of health services to the masses worldwide is enormous (World Health Organization, 2010). For instance, NGO hospitals in sub-Saharan Africa improved health care delivery by 43% in Tanzania and 34% in Ghana (Loewenson, 2003). Again NGOs are key in sensitizing, educating and developing the masses on national issues, conflict management, and on environmental issues (Darko-Mensah and Okereke, 2013; Derkyi *et al.*, 2014; Ohemeng, 2005).

### **3.8. Chapter Summary**

Chapter Three examined the economy of Ghana and the NGO environment. It explained the demographic, political, economic and the social environments of Ghana. It then looked at the history of NGOs in Ghana together with the case study NGO (KKP). The essence of the chapter was to help situate the research in the specific context of Ghana.

## **CHAPTER FOUR**

### **THEORETICAL FRAMEWORK**

#### **4.1. Introduction**

This research seeks to understand how NGO accountability systems function and to investigate the effect of institutional pressures on NGO accountability systems. It also seeks to examine the strategic responses of NGOs to these institutional/isomorphic pressures. The adopted premise is that since NGOs operate and function within environments, it is possible for existing institutional forces to affect their accountability systems. Similarly, it is essential to understand how NGOs respond to such pressures.

The chapter presents the theoretical framework, which is used as a lens to interpret the results of the study. The study draws on institutional theory particularly New Institutional Sociology (NIS) to examine the effect of institutional forces on an NGO's accountability mechanisms. In order to understand how the NGO would respond to these institutional pressures, the study also integrates ideas from Oliver's (1991) analysis of strategic responses to institutional pressures.

The chapter commences with the definition and discussions of institutions and argues that defining institutions remains contentious in the literature. It then proceeds to discuss institutional theory in general and why it has become one of the main theoretical frameworks for social science and other researchers in recent times. The chapter contends that NIS and its associated isomorphism of coercive, mimetic and normative could explain NGO accountability mechanisms but then NGOs could respond to these pressures strategically. The chapter concludes with a diagrammatical representation of the framework and a discussion of why NIS is selected as the theoretical framework for the study.

## 4.2. Defining Institutions

The starting point for reviewing the institutional theory is an attempt to define institutions. However, the definition of what constitutes institutions remains highly contested in the literature (Brammer *et al.*, 2012; Jackson, 2010; Powell and DiMaggio, 1991, 2012; Scott, 1995, 2001). Perhaps this explains why Peters (2011) argues that institutionalism connotes different things to different scholars to the extent that sometimes the whole concept becomes contradictory (Hall and Taylor, 1996).

Nevertheless, there seems to be consensus that institutions are structures/arrangement external to social actors (individuals and organisations) that operate together with other elements at different levels of social settings to establish and maintain stability and regulate social behaviour (Jackson, 2010; Peters, 2000, 2011; Scott, 2001). For example, Berger and Luckmann, (1966) argue that institutions exist where under certain conditions, a social actor is required to behave and operate in a particular manner such that any deviations results in the application of social sanctions and in some cases affect the legitimacy of the social actors concerned (Brammer *et al.*, 2012; Streeck and Thelen, 2005).

It can be argued that institutions are paramount to the successful functioning of societies because they establish uniform and conformable structures for adoption (Scott, 2001). Such structures might be broad or specific. Whilst broad structures permit actors to accept and operate within the structure with variations where necessary, specific structures are strict with no variations (Brammer *et al.*, 2012).

Once established, institutional structures are transmitted and internalised by social actors to enable them to operate harmoniously within their functional environment. The means through which institutional elements are transmitted to actors are many four of which are identified by Scott (2001) to include symbolic systems, relations systems, routines and artefacts. In effect, institutions tend to impose social structures on actors using elements such as laws, governance systems, operating procedures and standards.



Over time these structures become socially accepted, internalised and are enacted into social actors as the guiding principles upon which societies are governed such that any departures are quickly noticed and discouraged (Bjorck, 2004; Brammer *et al.*, 2012; Giddens, 2013; Scott, 2005).

To a greater extent, institutions are shaped by contestation, conflict, compromises and the characteristics of a dominant force that determines acceptable conformance standards within a particular time horizon (Brammer *et al.*, 2012; Jackson, 2010). The basis upon which actors adhere to established structures is dependent on the pillar of enforcement: regulative, normative, and/or cognitive in operation (Table 4.1) [(Scott, 1995)].

**Table 4.1 Three Pillars of Institutions**

	<b>Regulative</b>	<b>Normative</b>	<b>Cognitive</b>
Basis of compliance	Expedience	Social obligation	Taken for granted
Mechanism	Coercive	Normative	Mimetic
Logic	Instrumentality	Appropriateness	Orthodoxy
Indicators	Rules, laws, sanctions	Certification, accreditation	Prevalence, isomorphism
Basis of legitimacy	Legally sanctioned	Morally governed	Culturally supported, conceptually correct

**Source: Scott (1995, p. 33)**

Table 4.1 depicts the three pillars of institutions and the attributes of each in relation to their basis of compliance, mechanism, logic, indicators and basis of legitimacy. For example, when the regulative pillar is at play, the mechanism of enforcement is coercive and the indicators are rules and laws. It therefore rests on actors to internalise the pillars and operate within their remits for societal acceptability.

### **4.3. Institutional Theory**

The concept of institutional theory as a model to understand the effects of institutions on the operations of organisations has been in existence for decades firstly with the

introduction of old institutionalism and later institutional theory in the 1970s (Bjorck, 2004; DiMaggio and Powell, 1991; Meyer, 2007, 2010; Powell and DiMaggio, 2012; Scott, 2005).

Old institutionalism (also called neoclassical theory) focused primarily on individual and societal rationality in value maximisation and the adherence of formal rules but rejects the importance of the effects of informal and environmental forces on the operations of organisations (Meyer, 2007). Old institutionalism stresses upon the irrelevance of social relationships towards societal behaviour and argues that society makes rational decisions with no reference to environmental and social influences (Hall and Taylor, 1996).

However, the 1970s saw the birth of institutional theory otherwise called neo-institutionalism, sociological institutionalism or new institutionalism in sociology (DiMaggio and Powell, 1991; Meyer, 2010; Rowan, 2010). Institutional theory is hailed as a modern theoretical perspective in organisational studies amongst social scientist (DiMaggio and Powell, 1983, 1991; Powell and DiMaggio, 2012). This is because it rejects the irrelevance of social relationship assumptions of the neoclassical theory but complements it with some sociological dimension (Wickramasinghe and Alawattage, 2007). Institutional theory is thus useful in explaining the evolving nature of societies and the importance of institutions in shaping social behaviour (Brammer *et al.*, 2012; Giddens, 2013). It seeks to theorise the effective integration of organisations into the social, cultural and environmental settings within which they operate (Bjorck, 2004; DiMaggio and Powell, 1991; Meyer, 2007, 2010; Powell and DiMaggio, 2012; Scott, 2001).

The primary view of the new institutionalism is that society encompasses empowered, purposive, bounded social actors comprising individuals, states and organisations that operate therein and that the social environment, to a greater extent, affects the behaviour of social actors (Meyer, 2007). Broadly, new institutionalism looks at the relationship between organisations and their environment. It emphasises the creation, sustenance and diffusion of organisations and the effects of the wider external environmental forces on the behaviour and interest of social actors (Brammer *et al.*, 2012).

The theory seeks to understand how socially constructed norms are internalised by organisations to become the lens through which society perceives the world (Bjorck, 2004; Dillard, 2004; Meyer, 2010). It relates to the effective interaction between organisations and their environments such that an organisation's ability to have a cordial relationship with its environment determines its level of legitimacy and survival (Giddens, 2013; Glover *et al.*, 2014; Peters, 2011). It is concerned with the development and effects of social structures, values, rules, beliefs, norms, and culture on individuals and organisational practices (DiMaggio and Powell, 1991, 2012).

The theory suggests that the existence of these predominant environmental factors (symbols, beliefs, values etc.) in a social setting over time become institutionalised and internalised in the minds of social actors. These factors become socially acceptable as legitimate to the extent that they eventually become taken for granted and the way of doing things within that society. It argues that when strong norms develop in an organisation's environment, organisations operating in such environment are compelled to adopt these norms to survive. The issue is: how do organisations operating in such an environment cope with these institutional norms and pressures, and what are the incentives for organisations to follow and adopt the rules of these institutions?

Since its inception, institutional theory has gained popularity and vigour among social researchers because it has the ability to somehow involve social actors to determine the legitimacy of organisations operating within their environment (Meyer, 2010). The theory has the advantage of providing management with the tools to unify the gap between societal perceptions and the organisational actions and to incorporate societal norms, expectations, and requirements in their daily activities for legitimacy and survival (Meyer, 2007, 2010; Powell and DiMaggio, 2012).

The popularity of institutional theory lies in its universal and interdisciplinary applicability. The theory has been used extensively for research in many disciplines especially in accounting, economics, sociology, political science, information technology and business studies (Bjorck, 2004; Chiravuri and Ambrose, 2002; Dillard *et al.*, 2004; DiMaggio and Powell, 1991; Modell, 2009; Powell and DiMaggio, 2012;

Tsamenyi *et al.*, 2006). This is in sharp contrast to the previously held view that institutional theory was applicable only to institutionalised organisations (Scott, 1995). Chiravuri and Ambrose (2002) for example used the theory and the concept of isomorphism to conclude that organisations downsize because they are pressured by some external force; attempt to be similar to a best practiced; or have been told by experts that downsizing is good.

Dillard *et al.* (2004) asserts that institutional theory has a wide range of applicability in all types of organisations both private and public and has been used considerably in various accounting research including budgetary control processes, management accounting changes, accounting regulations, financial institutions among others in the accounting literature. For example, NIS has been used extensively in both the public and private sectors in determining the effect of isomorphic pressures on the choice of accounting systems and the reaction of affected organisations in dealing with such pressures (Collier, 2001; Hussain and Hoque, 2002; Modell, 2002). Similarly, Moll *et al.* (2006a) argue that institutional theory has been used widely in five key accounting research areas including: the effect of macro environmental factors on accounting systems; the legitimacy of accounting systems; the efficiency of accounting systems; the composition of the institutional environment; and the effect of agency within organisations.

The relevance of institutional theory in understanding accountability systems of NGOs is that there may be certain predominant environmental forces that may influence the accountability system of NGOs. It can be argued that NGOs operate in societies and are therefore affected ontologically by acceptable socially constructed views and norms (Scott, 1995).

Three main strands of institutional theory exist, namely: New Institutional Economics (NIE), Old Institutional Economics (OIE) and New Institutional Sociology (NIS) [(Burns, 2000; Mutiganda, 2014)]. However, for the purposes of this research, only NIS is used and is discussed below.

#### 4.3.1. New Institutional Sociology (NIS)

The NIS theory seeks to explain the effects of political, economic, social and other environmental factors on the operations of organisations. The theory argues that the structures, procedures and principles adopted by organisations are highly influenced by external pressures rather than rational optimisation of costs reduction and other rational motives. NIS suggests that the existence of macro factors can have a significant effect on the operational policies of organisations (Anheier, 2014; Powell and Bromley, 2013; Powell and DiMaggio, 2012; Scott, 2001). An organisation's conformance to these factors warrants and promotes legitimacy and act as a catalyst for organisational survival (DiMaggio and Powell, 1983; 1991; Powell and DiMaggio, 2012). The internalisation of these external rules, norms, values, customs and beliefs by organisations is described by Meyer and Rowan (1992) as institutionalisation. The model is useful in analysing organisations that are beset with uncertainty and are faced with institutional and political legitimacy (Tsamenyi *et al.*, 2006).

Contrary to the ideology of economic rationality upon which NIE is based, NIS is different and argues that organisations could make 'irrational' decisions, mount minimal resistance and fully abide by societal norms as far as it legitimises their existence and does not bring them into conflict with the existing political, economic and social structures. The choices made by organisations to a greater extent may be shaped by the dictates of the institutional environment within which they operate (Carruthers, 1995). Thus, it can be argued that the accountability systems adopted by NGOs may not be entirely rational but could be influenced by the institutional environment within which NGOs operate as dictated by donors, governments, regulatory agencies, professional bodies and the like (Hussain and Hoque, 2002). As a result, NGOs could design their accountability mechanisms in response to the environmental pressures exercised by the aforementioned bodies in an irrational manner as far as it leads to survival and societal legitimisation. This is in line with the assertion by Moll *et al.* (2006a) that "the adoption of particular accounting systems can be understood in terms of a need to conform to external pressures as opposed to an overriding (rational-optimising) drive for increased internal efficiency" (p 187).

Paramount to a better understanding of the NIS theory is the concept of isomorphism, which is seen by DiMaggio and Powell (1991) as the process of forcing entities/individuals to behave perfectly like others given similar conditions. Isomorphism is the process by which organisations adopt and adapt institutional practices (Dillard *et al.*, 2004) or the process of forcing member(s) of a population to behave and operate in an identical manner (homogenously) given similar environmental conditions (DiMaggio and Powell, 1983). In fact, DiMaggio and Powell define isomorphism as “a constraining process that forces one unit in a population to resemble other units that facet the same set of environmental conditions” (1991, p. 66).

Isomorphism is the modification of existing diverse organisational characteristics in line with acceptable environmental characteristics such that all entities within an organisational field become homogenous in nature towards a unified goal. Hannan and Freeman (1977) contend that isomorphism occurs because with time, all suboptimal behaviour of actors within an organisation field are eradicated as managers learn to agree on an acceptable behaviour. Isomorphism thus forces organisations to adopt certain characteristics that are deemed to be environmentally and socially acceptable but not purely on rational choices.

The two types of isomorphism that have been identified in the literature are competitive isomorphism and institutional isomorphism (DiMaggio and Powell, 1983, 1991; Fennell, 1980; Kanter, 1972). Competitive isomorphism mostly operates in a perfect competitive market where free and open competition thrives with an emphasis on market competition, rationality, fitness measure, and niche change (DiMaggio and Powell, 1983). Competitive isomorphism is linked with bureaucracy and has been criticised for not been entirely fit for purpose in today’s dynamic business environment hence it is supplemented by institutional isomorphism as a result of which it has been excluded from the efforts of explaining isomorphism. Institutional isomorphism argues that the characteristics of organisations are reflected in what is deemed to be socially acceptable. Institutional isomorphism thus explains the level of operational homogeneity in the activities of organisations operating in a particular environment/sector as all organisations within a sector strive to these acceptable characteristics such as NGOs and their accountability systems.

The theory argues that the environments within which organisations operate exert a much stronger influence in developing and shaping formal organisational structures than market pressures (Meyer and Rowan, 1992; DiMaggio and Powell, 1983, 1991), the adoption of which leads to legitimacy whilst failure to adopt could signify organisational disaster (Meyer and Rowan, 1977, 1992; DiMaggio and Powell, 1983, 1991). Meyer and Rowan (1977) argue that these environmental forces are myths and are accepted by organisations for the sake of legitimacy and survival as they seek to operate harmoniously within the institutional environment. For example, it is common for organisations to adopt particular structures, procedures, job titles, and roles etc. merely because they are applicable to the environment within which they operate (Meyer and Rowan, 1992; Powell and DiMaggio, 2012). The problem with the adoption of such institutional forces simply for legitimacy and survival is that it could lead to a reduction in organisational efficiency and competitiveness against other organisations in other environments the net effect of which is to promote homogeneity and standard operation procedures and practices (DiMaggio and Powell, 1983; Powell and DiMaggio, 2012).

#### **4.3.2. Institutional Isomorphism**

It is argued that isomorphism/homogeneity among organisations occurs when they attempt to adopt similar acceptable institutional norms and values for validity and survival (DiMaggio and Powell, 1983). DiMaggio and Powell (1991) identify three institutional isomorphism (coercive, mimetic and normative isomorphism); and argued that the homogeneity of organisations within an operational field could manifest severally via among others structural, behavioural and decision making changes (Ramanath, 2009, 2014). The identified institutional isomorphic pressures are discussed below.

##### **4.3.2.1. Coercive**

Coercive isomorphism emanates when pressure is mounted on subordinate actors by superior autonomous bodies to behave in a particular manner. It is the direct

imposition of 'an acceptable' standard of procedures and rules to govern the operations of organisations (DiMaggio and Powell, 1983; Powell and DiMaggio, 2012). The pressure could be either formal or informal and can be exercised in various forms of force, co-optation, persuasion, evolution or an invitation from an independent organisation to a dependent one. Coercive isomorphism can be legal or technical and can take many forms including mandates, annual reports, standards, financial reporting requirements, and regulations. This has been in existence since the 1930s where United Charities applied coercive isomorphism to homogenise methods, standards and philosophies on organisations that depended on them (Sedlak, 1981). There is also evidence to suggest the imposition of performance evaluation, budgetary control mechanisms, and accounting practices and policies by parent organisations on subsidiaries (Chang *et al.*, 2009; Yazdifar *et al.*, 2008). For example, Yazdifar *et al.*, (2008) report of the imposition of the management accounting and other systems and rules on subsidiaries by a parent UK chemical company.

In general, there is a direct relationship between the level of dependence and the level of coercive isomorphism and homogeneity. It has been argued that, the higher the levels of dependence of an organisation on others for resources like funds and personnel, the higher the level of influence and imposition (DiMaggio and Powell, 1991; Pfeffer and Salancik, 2003; Powell and DiMaggio, 2012; Thompson, 1967). NGOs receive the bulk of their funding and other resources from the international community, donors and government; and coercive isomorphism may well emanate from all these sources in the form of strings attached to their funds such as use of funds, level of operation and where to operate, and accountability mechanisms to the NGOs. Although some of these pressures may be ceremonial in nature, they are very important as non-compliance may have serious repercussions on the future of the NGO.

One problem with coercive isomorphism, particularly the politically motivated pressure, is that it is inflexible, repressive, regressive and less adaptive (Pfeffer and Salancik, 2003). This is because, in most cases, policy makers are not directly affected by the consequences of a coerced decision on the masses and tend to roll such decisions across to all and sundry operating in the politically constructed environment. In addition, the over dominance of dependent superior bodies and



governments to coercively impose conditions on all aspects of life including social life to create homogeneity, stifles creativity and innovation both in organisations and in societies (Meyer and Rowan, 1992).

#### **4.3.2.2. Mimetic**

Mimetic isomorphism occurs when organisations operating within a sector copies, mimics or benchmarks other organisations that are perceived to exercise best practice and are deemed to be legitimate or successful. Mimetic isomorphism is a way by which organisations tends to respond to lapses in their internal operational environment resulting from, among others, goals ambiguity, poor technological understanding, poor guidance and uncertainty in the environment (DiMaggio and Powell, 1983; March and Olsen, 1976) by modelling themselves around a best practiced successful organisation. There is evidence to suggest that mimetic isomorphism is likely to be higher in uncertain and goal ambiguous environments (DiMaggio and Powell, 1983; Pfeffer, 2003; Powell and DiMaggio, 2012; Sarrina Li and Lee 2010). The modelling process can be done through recommendations from consultations, employee transfer or through trade associations. In most cases, organisations such as NGOs with large numbers of employees and customers/beneficiaries tend to largely mimic others with the view to provide broad-based services to satisfy their broad-based customers/employees base.

One benefit of mimetic isomorphism is that it allows organisations to handle difficult problems better at reduced costs and inconveniences especially through the identification of similar organisations that have encountered similar problems in the past (Anheier, 2000; Assavapisitkul and Bukkavesa, 2009; Cyert and March, 1963). In addition, mimetic isomorphism enhances organisations legitimacy especially if they can demonstrate to dependent parties their willingness to imitate others as a way of improving operational competencies and to survive. This invariably leads to organisational stability (Assavapisitkul and Bukkavesa, 2009; Wasserman, 2011). Also, the homogeneity and universality of certain structural and other arrangements within organisations can be credited to mimetic isomorphism. (Carpenter and Feroz 2001; DeMichele, 2014; DiMaggio and Powell, 1983; Powell and DiMaggio, 2012).

As organisations strive to mimic other best practiced ones they tend to operate and behave similarly.

#### **4.3.2.3. Normative**

Normative isomorphism occurs when professional bodies that operate within an industry try to control and regulate operations with the introduction of rules and regulations that must be met by all parties within the industry. It emanates from professionalisation especially as members of an occupation agree on rules, conditions and working practices that govern and control occupational members for the sake of occupational autonomy (Andrews, 2009; Collins, 1979; Dillard *et al.*, 2004). In as much as professional bodies can command power among members, some professional bodies may have political power backing. Irrespective of the source of the power, professional bodies generally have power and could impose it to their advantage. There has been an increase in the number of professionals in organisations particularly among specialised employees and management. Examples of professional bodies that have exercised normative isomorphism include: IASB, ISO, accounting, lawyers, medicine and human resource professionals (Andrews, 2009; Powell and DiMaggio, 2012). These bodies have been able to impose regulations normatively to control and regulate various sectors under their jurisdiction.

In effect, NIS and its associated isomorphism offer an explanation as to why organisations may adopt irrational practices. The reason could either be a professional body who dictates their operations (normative) and they try to benchmark a best practiced organisation so as to improve and be successful (mimetic); or they are being forced to adopt practices for the sake of survival and legitimacy (coercive).

These isomorphic pressures may apply to NGOs as the environment within which they operate are dominated by several environmental forces emanating from governments, donors, the international community, local communities, traditional rulers, opinion leaders, professional bodies and the like. The adoption of NIS to explain and understand the accountability systems of NGOs stems from its general applicability in different organisational settings and on its ability to integrate both internal (endogenous) and external (exogenous) forces (Hussain and Hoque, 2002;

Tsamenyi *et al.*, 2006). The theory has been used extensively to discuss the effects of an organisation's operational environment and accountability systems. Amongst these studies are the effect of societal and institutional environment on: 1) budgetary control systems (Covaleski and Dirsmith, 1988); 2) financial management reforms (Collier, 2001); 3) organisational structures and management accounting systems (Hussain and Hoque, 2002); 4) accounting and financial information systems (Tsamenyi *et al.*, 2006); and 5) combating corruption (Okogbule, 2006). For example, Tsamenyi *et al.* (2006) used NIS in a study in an electricity distribution company in Spain and concluded that both internal and external forces affected the observed changes in the organisation's accounting and financial system. Similarly, Carpenter and Ferox (2001) used NIS to examine the effects of institutional pressures towards the adoption of the generally accepted accounting principles (GAAP) within four US states. These researchers identify resource dependence as a potent coercive force towards the operations of organisations (Carpenter and Ferox, 2001).

For NGOs to respond positively to the institutional pressures within which they operate and legitimized themselves, they need to understand the effects of these pressures in order to develop mechanisms to cope and survive. However, several criticisms have been levied against the NIS theory in spite of its popularity and usefulness in accounting research. NIS is criticised for its over emphasis on the effect of macro environment on organisational systems to the neglect of micro environmental forces (Moll *et al.*, 2006a; Yazdifar, *et al.*, 2008). The neglect of micro environmental factors means that NIS as a theory does not consider the effects of inter and intra organisational efficiency and effectiveness in the success of organisations (Dillard *et al.*, 2004; DiMaggio and Powell, 1991; Scott, 2001; Tsamenyi *et al.*, 2006). There is, therefore, the need for an effective integration of both micro and macro environmental forces as both can have a significant effect on organisational systems. One other criticism of NIS is that it cannot be used to explain changes that happen within organisations (Burns and Nielson, 2006; Hopper and Major, 2007). This is because the NIS theory is more suitable for explaining organisational stability than change.

### **4.3.3. Limitation of NIS**

One major criticism of NIS is its inability to predict the strategic responses available to organisations in dealing with institutional pressures. NIS argues that organisations passively and holistically adopt institutional pressures that are coercively, mimetically or normatively imposed on them by institutions operating within their institutional field by strictly following laid down procedures (DiMaggio and Powell, 1983; Hopper and Major, 2007; Modell, 2009; Yazdifar *et al.*, 2008). However, it is argued that organisations are not merely passive conformers to institutional pressures but develops strategic responses towards those pressures (Canning and O’Dwyer, 2013; Delmas and Toffel, 2004; Munir *et al.*, 2011; Oliver, 1992). In effect, organisations do not simply accept imposed institutional pressures as the only remedy but strategically weigh the effects of such pressures on their operations and respond appropriately (Greenwood and Hinings, 1996; Greenwood *et al.*, 2011; Meyer *et al.*, 2014). It is in line of this argument that Oliver (1991) developed the strategic response framework to assess the responses of organisations towards these pressures as discussed below.

### **4.4. Strategic Responses to Isomorphic Pressures**

Oliver (1991) developed a comprehensive theoretical framework of strategic options to explore organisational responses to institutional pressures (Clemens *et al.*, 2008; Greenwood *et al.*, 2011; Munir *et al.*, 2011; Scott, 2013). She argues that organisations are not always passive in their response to institutional pressures and expectations but actively and consistently develop strategic responses to appropriately deal with such pressures with the view to minimising its effect on their operations (Boon *et al.*, 2009; Canning and O’Dwyer, 2013). Oliver (1991) asserts that there is a relationship between institutional pressures and the strategic responses of organisations (Jamali, 2010; Miller *et al.*, 2013).

In order for there to be active conformance to resistance, Oliver (1991) identifies five possible strategies and sub-tactical responses (Table 4.2) as being of significance as far as organisational strategic responses to institutional pressures (Jamali, 2010; Munir *et al.*, 2011; Thorgren *et al.*, 2012; Whelan, 2013).

**Table 4.2 Strategic Responses to Institutional Processes**

Strategies	Tactics	Examples
<b>Acquiesce</b>	Habit	Following invisible, taken-for-granted norms
	Imitate	Mimicking institutional models
	Comply	Obeying rules and accepting norms
<b>Compromise</b>	Balance	Balancing the expectations of multiple constituents
	Pacify	Placating and accommodating institutional elements
	Bargain	Negotiating with institutional stakeholders
<b>Avoid</b>	Conceal	Disguising nonconformity
	Buffer	Loosening institutional attachments
	Escape	Changing goals, activities, or domains
<b>Defy</b>	Dismiss	Ignoring explicit norms and values
	Challenge	Contesting rules and requirements
	Attack	Assaulting the sources of institutional pressure
<b>Manipulate</b>	Co-opt	Importing influential constituents
	Influence	Shaping values and criteria
	Control	Dominating institutional constituents and processes

**Source: Oliver (1991, p. 152)**

Table 4.2 depicts possible strategies and tactics available to organisations in responding to institutional pressures. The table suggests that there are five strategic and fifteen tactical options open to organisations in dealing with institutional isomorphism (Munir *et al.*, 2011). Arranged in order of active resistance to institutional pressures, these strategy options are: acquiescence; compromise; avoidance; defiance; and manipulation (Table 4.2). Whilst acquiescence is the least active in terms of organisational response to institutional pressures, manipulation is at the high side. These strategies and tactics are discussed in the subsequent sections.

#### **4.4.1. Acquiesce**

Acquiescence is the first strategic option open to organisations in their conformance response to institutional pressures (Pache and Santos, 2010b). It is the strategic stance

taken by organisations to consent to institutional pressures silently without objection/active resistance (Bradley and Morrison, 2012; Scott and Carter, 2014). The acquiescence strategic option to institutional pressures is adopted when the organisation envisages some level of benefits including societal support and legitimacy (Thorgren *et al.*, 2012). Oliver (1991) further identifies three sub-tactical options (habit; imitate; and compliance) that could be employed towards an organisation's acquiescence strategy (Funnell and Wade, 2012; Jamali, 2010; Munir *et al.*, 2011).

Habit is the unconscious adoption of entrenched social rules and values willingly as a convention in direct response to institutional pressures towards the operations of organisations (Funnell and Wade, 2012; Oliver, 1992). Imitation as a tactical response is similar to mimetic isomorphism and is adopted when organisations tactically mimics the operations of an assumed best-practiced organisation for some perceived benefits (DiMaggio and Powell, 1983; Salomon and Wu, 2012). Imitation occurs when organisations are unsure/uncertain of the outcomes of their strategic response and thus seek counselling and advice from other trusted organisations (Doherty *et al.*, 2013). Compliance is the most active acquiescence tactic used by organisations as a response to institutional pressures in return for possible societal acceptability including, among others, issues of legitimacy, stability and reduced vulnerability (Thorgren *et al.*, 2012).

#### **4.4.2. Compromise**

Oliver (1991) identifies compromise as a strategic response option employed by organisations with multiple stakeholders who have conflicting demands and expectations vis-à-vis the organisation's mission and objectives (Mason, 2012; Oliver, 1991). It can be argued that it is virtually impossible for organisations with multiple constituents to equally satisfy all. As a result, compromising becomes a laudable strategic option (Clemens *et al.*, 2008). Three tactical responses available to organisations in such dilemmas are balancing, pacifying or bargaining (Funnell and Wade, 2012; Oliver, 1991; Pache and Santos, 2010b).

Balancing is employed as a tactic by organisations to amicably satisfy stakeholders with multiple institutional pressures and expectations without incurring the wrath of unsatisfied stakeholders (Burchell and Cook, 2013; Hoberg and Phillips, 2011). The use of balancing allows organisations to achieve parity and build consensus among the multiple stakeholders particularly in relation to the organisation's own interests. Pacifying occurs when organisations partially resist institutional pressures but tries to appease resisted stakeholders/pressures for fear of negative consequences. It is an attempt by organisations to satisfy the minimum institutional requirement. Bargaining is the most active tactic of compromise and allows organisations to negotiate and possibly make concessions with the multiple and conflicting stakeholders (Hoberg and Phillips, 2011).

#### **4.4.3. Avoidance**

Avoidance is the third strategic response to institutional pressures (Oliver, 1991). It is employed by organisations to limit their level of interactions with difficult to satisfy stakeholders. It is the apparent public deception about perceived compliance particularly employed if the organisation has low desire to adopt existing institutional requirements (Elbers and Arts, 2011; Oliver 1991). Avoidance is an attempt by organisations to completely ignore institutional pressures but disguise non-compliance with tactics of concealment, buffering, and escaping (Hoberg and Phillips, 2011; Jamali, 2010; Meyer and Rowan, 1977; Oliver, 1991).

Concealment is the deliberate pretence to conforming to institutional pressures (Funnell and Wade, 2012; Hopper and Powell, 1985; Powell and DiMaggio, 2012). The main difference between concealment and compliance lies within the motive of non-compliance of the institutional pressure. Compliance occurs when the intention for non-conformance is genuine; otherwise it is concealment (Pache and Santos, 2010a, b; Powell and DiMaggio, 2012; Zucker, 1983). Organisations tactically adopt buffering to insulate their activities from public scrutiny, evaluation and inspection (Munir *et al.*, 2011; Pfeffer and Salancik, 2003; Thompson, 1967). It is argued that buffering is not suitable tactically when organisations require public approval of their activities to legitimise resource allocation, usage and sustainability (Jamali, 2010).

The most drastic avoidance tactic is escape which is employed when organisations overwhelmed by the extent of institutional pressures decide to either quit the institutional domain or change focus to avoid the institutional conformance (Funnell and Wade, 2012; Jamali, 2010; Munir *et al.*, 2011).

#### **4.4.4. Defiance**

Defiance is the outright rejection of institutional norms and expectations especially when organisations could do so with minimal repercussions (Oliver, 1991). Tactically, organisations could dismiss, challenge and/or attack institutional pressures depending on the situation (Canning and O'Dwyer, 2013; Pache and Santos, 2010b). Dismissal is the most active defiance tactic generally employed where existing institutional enforcement mechanisms are either perceived as weak or where the organisation's objectives conflict with the institutional requirements (Canning and O'Dwyer, 2013; Jamali, 2010). Challenge occurs when organisations opt to contest established institutional pressures and also attempt to offensively justify the reasons for their departure or non-compliance (Burchell and Cook, 2013; Whelan, 2013). Attack is an aggressive defiance tactic used by organisations to vehemently denounce distractive institutional values and expectations that seek to damage the organisation's reputation (Funnell and Wade, 2012; Munir *et al.*, 2011; Oliver, 1991).

#### **4.4.5. Manipulation**

Oliver (1991) identifies manipulation as the most active strategic response to organisations towards institutional pressures because it seeks to actively change and neutralize the power and content of the pressure stream or the constituents that impose them (Hoberg and Phillips, 2011; Jamali, 2010).

The main purpose of manipulation as a strategic option is to effect the content of the expectations of the pressure or lobby the enforcement agencies responsible for their implementation (Burchell and Cook, 2013; Hoberg and Phillips, 2011; Jamali, 2010). Again, the three tactical manipulative strategies are co-opting, influencing and controlling (Oliver, 1991).



Co-opting is the mean by which powerful institutional constituents are tactically influenced to limit their effects on the activities of an organisation. The co-opting tactic promotes the possible and effective integration of key institutional constituents into the decision making body or process of the organisation; or the tactic to join forces with other entities for a bigger say in resources allocation and approval (Burchell and Cook, 2013; Greenwood *et al.*, 2011; Pache and Santos, 2010a, b). It is argued that organisations attempt to co-opt institutional constitutes to neutralize any possible adverse opposition on the organisational legitimacy (Burchell and Cook, 2013). Influence as a manipulative tactic is used by industry-wide bodies like coalitions to sway public perception or lobby governmental and other regulatory bodies towards ‘conformable’ pressures for mutual gains (Greenwood *et al.*, 2011; Jamali, 2010). Controlling is an attempt to minimise the possible impact of emerging, localized, or weakly promoted institutional pressures (Hoberg and Phillips, 2011; Jamali, 2010).

#### **4.5. Institutional Antecedents**

In her bid to explain the reasons for the adoption of the identified strategies/tactics discussed above, Oliver (1991) again recognizes five antecedents. The five antecedents responsible for the adoption of strategic options to institutional pressures are cause, constituents, content, control, and context (Canning and O’Dwyer, 2013; Goodstein, 1994; Oliver, 1991; Pache and Santos, 2010b; Whelan, 2013).

##### **4.5.1. Cause**

One of the reasons for organisational adoption of strategic responses to institutional pressures is to achieve social or economic fitness (Oliver, 1991; Ji *et al.*, 2014). Whilst social fitness promotes social acceptability, economic fitness ensures, among others, organisational efficient utilisation of resources (Covaleski *et al.*, 2013; Ji *et al.*, 2014; Scott, 1995). The willingness of organisations to adopt a particular strategic response to a greater extent depends on the anticipated social or economic outcome

(Clemens *et al.*, 2008; Corbett, 2012; Oliver, 1991). For example organisations will acquiesce for improved social or economic acceptability but avoid/defy otherwise.

**Table 4.3 Institutional Antecedents and Predicted Strategic Responses**

Predictive Factor	Predictive Dimensions	Strategic Responses				
		Acquiesce	Compromise	Avoid	Defy	Manipulate
<b>Cause</b>						
Legitimacy	Legitimacy or social fitness	High	Low	Low	Low	Low
Efficiency	Efficiency or economic fitness	High	Low	Low	Low	Low
<b>Constituents</b>						
Multiplicity	Multiplicity of constituent demands	Low	High	High	High	High
Dependence	Dependence on institutional constituents	High	High	Moderate	Low	Low
<b>Content</b>						
Consistency	Consistency with organizational goals	High	Moderate	Moderate	Low	Low
Constraint	Discretionary constraints imposed on the organization	Low	Moderate	High	High	High
<b>Control</b>						
Coercion	Legal coercion or enforcement	High	Moderate	Moderate	Low	Low
Diffusion	Voluntary diffusion of norms	High	High	Moderate	Low	Low
<b>Context</b>						
Uncertainty	Environmental uncertainty	High	High	High	Low	Low
Interconnectedness	Environmental interconnectedness	High	High	Moderate	Low	Low

**Source: Oliver (1991, p. 160)**

Table 4.3 provides a summary of the various predictions of organisational strategic responses under different institutional antecedents. Table 4.3 suggests that organisations will strategically respond differently under different predictive factors.

#### **4.5.2. Constituents**

Oliver (1991) again argues that the strategic response of an organisation is highly dependent on the multiplicity of institutional constituents/stakeholders and the level of organisational dependability on these constituents. The presence of multiple constituents each with different multiple, conflicting and sometimes incompatible

demands stifles unilateral conformance as any attempt to satisfy a particular constituent will invariably breed unsatisfied actors (Canning and O'Dwyer, 2013; Jamali, 2010; Ji *et al.*, 2014; Oliver, 1991, 1997; Pfeffer and Salancik, 2003). It is argued that strategic responses of compromise, avoidance, defiance, and manipulation are appropriate under multiple constituents' environments whilst acquiescence is suitable under low constituent multiplicity (Funnell and Wade, 2012; Munir *et al.*, 2011; Oliver, 1991). Again, acquiescence or compromise might be the most appropriate choice when the level of organisational dependability on others is high. However, at lower levels of organisational dependence, avoidance and defiance become viable strategic options (Jamali, 2010).

#### **4.5.3. Content**

It is suggested that the content i.e. the rules and regulations within institutional pressures that organisations are required to conform has implications on the strategic responses to adopt (Canning and O'Dwyer, 2013; Ji *et al.*, 2014; Oliver, 1991). Content could either be consistent or at variance with or constrained by the organisational objectives. On the one hand, institutional content is consistent if it aligns with the goals and processes of institutional actors (Jamali, 2010). However, constraint content indicates the loss of authority or discretion of the management of organisations in relation to decision-making (Fowler, 2013; Ji *et al.*, 2014; Pfeffer and Salancik, 2003). It is argued that the strategic response of organisations depends on their willingness to retain or relinquish decision-making autonomy, discretion and control (Canning and O'Dwyer, 2013). For example, organisations will generally acquiesce when institutional pressures does not inhibit their control/power over major decisions but will vehemently avoid, manipulate, defy and/or attack if their level of autonomy is excessively threatened (Jamali, 2010; Ji *et al.*, 2014; Meyer and Scott, 1983; Pache and Santos, 2010b).

#### **4.5.4. Control**

One other reason for the adoption of strategic responses is the level of control. Institutional control is the imposition of external pressures on an organisation to

operate in a particular manner. Control could be in the form of legal coercion or voluntary diffusion (Jamali, 2010; Oliver, 1991; Powell and DiMaggio, 2012).

On the one hand, legal coercion is the imposition of regulatory and legal systems on the activities of organisations (DiMaggio and Powell, 1983; Pfeffer and Salancik, 2003; Powell and DiMaggio, 2012). Again the level of legal coercion has implications for the adoption of a particular strategic response. Acquiescence is suitable under high legal coercion since the implications for noncompliance could be unbearable. However, when the level of legal coercion is low and lacks the requisite institutional muscles for enforcement; compromises, defiance, and/or manipulation become the preferred strategies. On the other hand, voluntary diffusion is the degree of willingness to accept, disseminate and inculcate institutional pressures and expectations into organisational activities. It is argued that the level of voluntary diffusion whether broad or narrow has implications on organisational strategic responses. When institutional expectations are broadly diffused, acquiescence and compromise are preferred. However, defiance and avoidance are high under narrow or low voluntary diffusion.

#### **4.5.5. Context**

The last antecedent to strategic responses is environmental context, which can either be uncertain or interconnected (Oliver, 1991). The operational environment is uncertain if the degree of future predictability of environmental forces cannot be done accurately (Pfeffer and Salancik, 2003). Oliver (1991) argues that under high levels of environmental uncertainty, acquiescence, compromise, and avoidance of institutional pressure will be high compared to an era of low levels of environmental uncertainty where defiance or manipulation will be low.

Environmental interconnectedness is the number density of inter-organisational relations among actors within its organizational field (DiMaggio and Powell, 1983). The level of interrelatedness of institutional pressures has implications for the strategic responses of organisations. For example, at high levels of inter-organisational interconnectedness, acquiescence is predicted to be the preferred

institutional strategic response towards institutional pressures (Oliver, 1991, Meyer and Rowan, 1977). However, in disjointed environments with low institutional interrelatedness, defiance and manipulation towards institutional pressures become prominent due to challenges in establishing institutional consensus.

Several researchers have used Oliver's (1991) model to understand the strategic response of both regulators and regulatees within the Irish professional accounting settings (Cannang and O'Dwyer, 2013; Funnell and Wade, 2012; Shapiro and Matson, 2008). For example, Shapiro and Matson (2008) argue that accounting regulators in Ireland generally adopt acquiescence or compromising strategies amidst intense regulatee's resistance to neutralize any suggested regulation. However, in a later research, Cannang and O'Dwyer, (2013) rather identified the successful implementation of defiance strategies by regulators to counteract any possible regulatee resistance. Similarly, Funnell and Wade, (2012), applied Oliver's (1991) model in the Australian National Audit Office (ANAO) to understand the manoeuvring of strategic responses of both auditees and auditors towards performance audits.

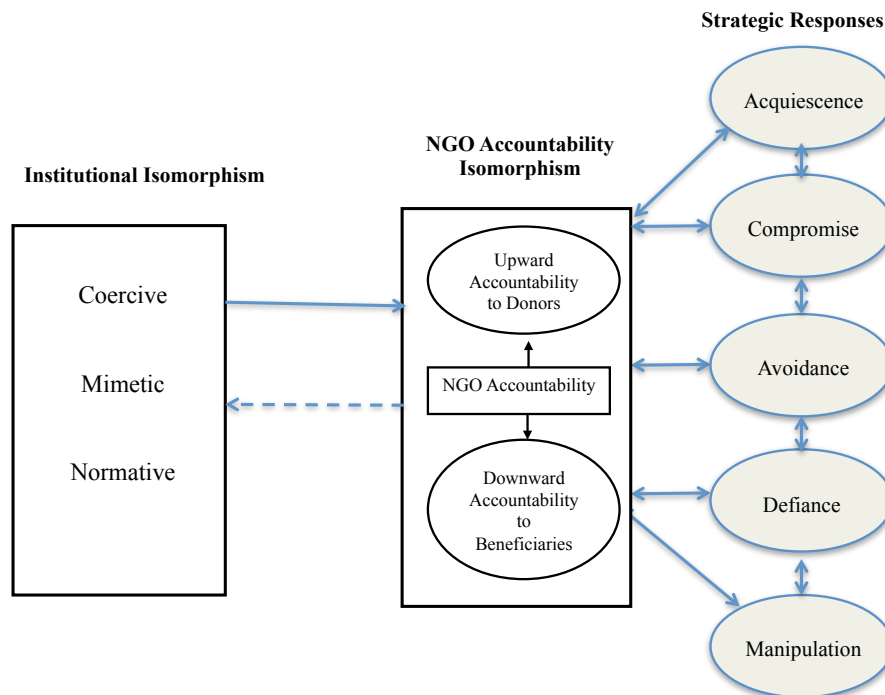
In addition, several other researchers have applied the strategic responses model to determine the reactions of NGOs to institutional pressures (Batley, 2011; Brinkerhoff and Brinkerhoff, 2004; Elbers and Arts, 2011; Rauh, 2010; Wallace *et al.*, 2006). These researchers identified the regular use of the various strategic responses: acquiescence, compromise, avoidance, defiance, and manipulation in NGO activities. For instance, Rauh (2010) recognised the use of acquiescence, defiance and active negotiations to respond to donors within the NGO arena.

Again, Elbers and Arts (2011) used the model to empirically assess the responses of 41 SNGOs from Ghana and India in dealing with issues of confliction donor conditions and found the widespread use of avoidance, influencing and buffering particularly among older and more experienced NGOs. It was observed that some NGOs in the two studied countries (i.e. India and Ghana) strategically select donors with favourable conditions but rejects those with uncompromising conditionalities. For example, a lobby and advocacy NGO in Ghana strategically selected donors with minimal coercive impact on their advocacy stance whilst an Indian NGO rejected

some donor funds to avoid compromising their principles. In another study undertaken in Bangladesh, India and Pakistan, Batley (2011) argues that NGOs exercises strategic responses to handle constraining governmental institutional pressures.

#### 4.6. The Theoretical Framework for the Study

It is argued that a variety of stakeholder and institutional pressures are major motivating forces that lead enterprises to pursue certain practices (Tate *et al.*, 2010; Zhu *et al.*, 2013). For the purpose of this research and to help us understand the institutional pressures that influence NGO accountability systems as well the strategic responses they adopt, NIS is adopted but extended with the integration of Oliver’s ideas of strategic responses to institutional pressures (Oliver, 1991). The theoretical framework for the research is presented in Figure 4.1 below.



**Figure 4.1 Theoretical Framework: Institutional Explanation of NGO Accountability**

**Source: Researcher’s own construct**

Figure 4.1 is the schematic description of the theoretical framework for the research. The figure suggests that the nature of NGO accountability systems is shaped by the institutional pressures namely coercive, mimetic and normative forces. However, NGOs are not mere passive obedient to these pressures but rather they may be able to devise diverse strategies to respond to these pressures appropriately. These strategic responses are acquiescence, compromise, avoidance, defiance and manipulation either individually or collectively.

This framework is applied in explaining the findings of this study based on the empirical evidence and the kind of relationships that exist between the NGOs, the donors and the beneficiaries. It is emphasised that the state verses NGOs relationship has sometimes subsisted on conflict, which results from the basic lack of understanding of the dynamics of power and role relationships (Hasmath and Hsu, 2013). Hasmath and Hsu (2013) suggest that a lack of meaningful collaboration between the state and NGOs in China is not solely a result of the state seeking to restrict the development of the sector, or fear of a potential opposing actor to the state, but argue that there is a lack of meaningful engagement between the state and NGOs, which could be partially attributed to isomorphic pressures within state-NGO relations, and insufficient epistemic awareness of NGO activities on the part of the state (Hasmath and Hsu, 2013).

This scenario could happen in the NGO-donor accountability relationships if the right mechanisms are not established to ensure cordiality. That is to say that too much application of coercive isomorphic powers by donors could sometimes lead to conflict. On the other hand, if the NGOs also mimic other accountability practices of similar institutions to the neglect of donor-proposed accountability systems, it could also engender conflict. Similarly, if they adopt the normative posture and succumb to societal pressures that could also reignite conflict between them and their key benefactors: donors and government (Rauh, 2010).

It is against this background that some researchers suggest that ‘once epistemic awareness was achieved by the state, they would have a stronger desire to interact with NGOs with the caveat that the state would seek to utilize the material power of

NGOs, rather than their symbolic, interpretive or geographical capital' (Hasmath and Hsu, 2013:1). However, the literature suggests that there is a lack of empirical evidence for establishing southern non-governmental organisations (SNGO) agency (Rauh, 2010). Despite this shortage, Rauh (2010) argues that neoinstitutional and resource dependence perspectives together could provide a framework to understand how organizations in the developing world may adopt, negotiate, or contest donor pressure.

Nonetheless, the literature also suggests that as a result of coercive forces, some governments and NGOs are unable to collaborate effectively (Fulda *et al.*, 2012; Hasmath and Hsu, 2013). For instance, Hasmath and Hsu (2013) report that the state and NGOs in China have difficulty collaborating to deliver social services to the marginalised groups in the communities. Opinion on this could be divided into two schools of thoughts (Hasmath and Hsu, 2013). The first perspective attributes this to the domination and the strength of the central state, which effectively seeks to control the NGO sector through restrictive regulations rather than partner with it. This is so because the contention is that there should be a strong central state that should seek to continuously manage and control the NGO sector (Dickson, 2000; Hasmath and Hsu, 2013; Heurlin, 2010; Kang and Heng, 2008; Ma, 2002; Ru and Ortolano, 2007; Simon, 2009; Wu and Chan, 2012). The second perspective argues on the basis of organizational differences between the two sectors: the state and NGOs (Froissart, 2006; Fulda *et al.*, 2012; Hasmath and Hsu, 2013). The basis of this argument is that the organizational forms and goals of both sectors are divergent, and this dissuades the building of mutual trust or the potential for a credible catalyst to incentivize one or both parties to cooperate towards a common goal. The paradox could be resolved as some analysts also postulate that rather than undermining state sovereignty, active NGO participation could enhance the ability of the state to regulate globally (Raustiala, 1997).

Obviously, NGOs adopting a particular accountability system under the influence of donors may not necessarily yield the expected results. For example, Rauh (2010) explains that southern non-governmental organisations (SNGOs) may not pursue the most relevant work because of pressure to adopt funder agendas. Arguably, some of the accountability measures suggested by donors for adoption by NGOs may not be



profitable due to contextual differences. It is in this vein that some researchers argue that although it is reasonable to expect recipient organizations to have appropriate accountability and transparency measures, current practices have been widely criticized for being extremely time-consuming, difficult to use, and for taking time away from important work on the ground (Mawdsley *et al.*, 2002; Wallace *et al.* 2006).

It would be recalled that institutional theory suggests that a firm would consider the actions of other organizations when they determine their organizational practices (Zhu *et al.*, 2013). For instance, Zhu *et al.* (2013), explain that mimetic pressures occur when an organization imitates the actions of successful competitors in the industry: firms may follow or ‘mimic’ competitors merely because of their success (Zhu *et al.*, 2013). Notwithstanding this, the outcome may not always be positive. Supporting this view, Rauh (2010) argues that, although southern organizations increasingly adopt northern or corporate style practices and agendas, they have not necessarily resulted in improved efficiency.

Furthermore, some researchers postulate that normative pressures could cause organizations to conform to social legitimacy concerns in organizational practices (Zhu *et al.*, 2013). For instance, Zhu *et al.* (2013), argue that this pressure may be exerted by external stakeholders who have a direct or indirect interest in the organization. Perhaps, this is the reason why Gray *et al.* (2006) found that the essence of accountability lies in the relationships between the organisation and the society and/or stakeholder groups of interest. They argue that the nature of this relationship allows individuals and organisations to infer much about the necessary formality and the channels of accountability (Gray *et al.*, 2006).

In spite of the fact that NGOs could be influenced by the dynamics prevailing in their environment to adopt a particular accountability system, there are times when the NGOs could subtly resist or negotiate so as to take a neutral posture in their relationship with donors and other stakeholders. For this reason, Rauh (2010) suggests that integrating neoinstitutional and resource dependence perspectives could better reflect the various strategies used by SNGOs/NGOs. For instance, this research suggests that southern organizations (SNGOs) could employ a range of responses:

from passive acquiescence to more active forms of resistance, which are contingent on relationships with donors and donor characteristics.

This researcher believes that a neoinstitutional perspective would attribute this isomorphism to passive processes such as the diffusion of legitimating industry norms and power imbalances between donors and NGOs /SNGOs (Rauh, 2010). Arguing further, this researcher notes that although empirical evidence suggests that in many instances these are indeed factors; it is also evident that to a certain extent, some SNGOs/NGOs are sometimes able to actively negotiate and resist donor agendas (Rauh, 2010). It is important to emphasise that irrespective of wherever they are located, NGOs could exert some form of pressure to help change policy directions (Betsill and Corell, 2001; Jamali, 2014; Jordan and Huitema, 2014). For instance, in the field of environmental studies, Betsill and Correll (2001) argue that NGOs could influence international environmental negotiations when they intentionally transmit information to negotiators that alters both the negotiating process and outcomes from what would have occurred otherwise.

With the above framework in mind, the research data was analysed taking into account the different perspectives of the different forces that could influence NGO accountability systems in the studied organisation in Ghana.

#### **4.7. Chapter Summary**

Chapter Four discussed the theoretical framework for the research. It commenced with a discussion of the institutions, and proceeded to discuss institutional theory as a generic theory for institutional research. This was followed by a discussion of NIS and the three related isomorphism as well as the strategic responses available to organisations. The chapter argues that NIS is a theory with sociological dimension that allows researchers to incorporate the views of social actors in explaining the effects institutional pressures has on observed relations. However, the inability of NIS to explain the response options of organisations makes the addition of the strategic responses framework appropriate.

## CHAPTER FIVE

### RESEARCH METHODOLOGY

#### 5.0. Introduction

The aim of this chapter is to discuss the methodological issues associated with this study, which focuses on NGO accountability systems and their strategic responses to isomorphic/institutional pressures. The study adopts an interpretive approach using qualitative research strategies on a single community based organisation (CBO) in Ghana to understand NGOs accountability systems and their strategic responses to institutional pressures. The chapter concentrates on two main aspects, namely: the philosophical underpinnings of the research; and the methods or techniques used in collecting data to help achieve the objectives of the research.

The chapter is divided into three sections. Section One presents a discussion of the various philosophical perspectives of the research and a discussion of the researcher's philosophical assumption. Section Two discusses the arguments relating to research methodologies and Section Three explains how data was gathered and analysed for this research.

#### 5.1. Philosophical Assumptions of the Study

This section discusses the researcher's philosophical perspective as an interpretivist, which informs the choice of research methodology, methods and strategies adopted to collect empirical data. The adoption of the interpretive approach is based on the researcher's philosophical stance that knowledge is socially constructed and must be interpreted and explained from the perspective of social actors (Cassell *et al.*, 2006; Denzin, 2001; Flick, 2014; Marshall and Rossman, 2010; Smith, 2007).

Some researchers have argued that the fundamental of every enquiry is to address questions that need answers and that the essence of research is to help discover intellectual findings capable of contributing to, and in some cases transform, knowledge (Ryan *et al.*, 2002; Hoffman, 2014). Other researchers argue that the answers to research questions are influenced by factors such as the composition and process of creating an acceptable knowledge and the nature of reality (Bryman, 2012; Flick, 2014; Johnson and Duberley, 2000). It is against this backdrop that some

researchers encourage the choice of research strategies based on their philosophical commitment (Johnson *et al.*, 2006; Marshall and Rossman, 2010; Smith, 2007).

### **5.1.1. Ontology and Epistemology**

The behaviour and nature of society and the constitution of warranted knowledge have been a source of worry for researchers and have resulted in different philosophical and methodological choices (Cassell *et al.*, 2006; Gill and Johnson, 2010; Punch, 2013). A scan through the evolution of academic research dispositions (paradigms) reveals that paradigms are differentiated by the answers they provide to questions and suggest that the two major ways of thinking about research philosophies are: ontology and epistemology (Creswell, 2012; Saunders *et al.*, 2009).

#### **5.1.1.1. Ontology**

The fundamental principle of ontology is based on the question of what constitutes reality and how it is captured (Johnson and Duberley, 2000; Dobson and Love, 2004). Many ontological positions have been adduced to in the literature, but the two extremes are positivism and interpretivism (Blaike, 2000; Grix, 2002; Punch, 2013).

#### **5.1.1.2. Positivism**

Positivism emerged in the 19<sup>th</sup> century with the view to proposing certain values including: exact science; the use of numbers to quantify physical characteristics and relations; quantification; measurability; objectivity; and cause and effect (Potter, 2013; Tashakkori and Teddlie 1998). The positivist paradigm generally, uses quantitative methods and it is deductive in nature (Tashakkori and Teddlie, 1998).

Positivist researchers, for example, argue that warranted knowledge should emanate only from reality (Duberley *et al.*, 2012; Johnson and Duberley, 2000). The positivist ontology holds that reality exists independently of social actors or human cognition and that reality resides in the minds of people (Johnson *et al.*, 2006). The positivist perceives the role of research as the provision of universal theories or laws about the world (Gray, 2013; Ryan *et al.*, 2002).

Positivism emphasises the involuntary response of social actors to external stimuli and the application of nomothetic methodology to construct theory, predict the behaviour of social actors and neglects the subjective behaviour of social actors. The epistemological view of the positivist is that knowledge is warranted if it is directly observable (Cassell, 2005; Pather and Remenyi, 2004).

#### **5.1.1.3. Interpretivism**

Ontologically, the interpretivists believe that reality is socially constructed and one cannot access the external world irrespective of its existence or otherwise (Blaike, 2000; Holloway and Wheeler, 2013). However, the epistemological position of the interpretivist is that researchers could understand the world better by conducting research among people rather than objects in their roles as social actors; and to adopt an emphatic stance (Potter, 2013). Interpretivists use qualitative methods to understand social phenomenon directly from the perspectives of social actors (Cavaye, 1996; Holloway and Wheeler, 2013; Miles *et al.*, 2013; Punch, 2013).

#### **5.1.1.4. Epistemology**

The prime focus of epistemology is the nature and constitution of knowledge. It looks at the various ways of gaining knowledge and considers what constitutes acceptable knowledge in a field of study (Blaike, 2000; Bryman and Bell, 2007; Potter, 2013).

Understanding a researcher's epistemological stance is a crucial aspect in research. In fact the aim of most researchers is to add to existing knowledge so as to make a contribution towards knowledge. For researchers to achieve this objective it is important for them to identify what constitutes warranted knowledge and this is what epistemology seeks to handle.

Dobson and Love (2004), explain that many epistemological positions, including positivism, realism and interpretivism, have been adduced to in the literature: each with different philosophical assumptions about what constitutes knowledge; how to obtain knowledge; and the appropriate method to adopt to capture knowledge. This

suggests that there is a direct relationship between the philosophical perspectives of researchers and the methods used in conducting research. As a result, distinct ways of conducting research exist among researchers based on their philosophical position (Gray, 2013).

Bryman and Bell (2007), reveal that the epistemological philosophy of the positivism is akin to the position of the natural scientists who are obsessed with facts, and only sees acceptable knowledge (reality) as represented by objects that are considered to be real with separate existence to that of the researcher (Archer *et al.*, 2013; Bhaskar, 2013). Epistemologically, the positivist believes that truth exists and can be unravelled systematically and scientifically (Bhaskar, 2013; Cassell and Symon, 1994). As such, the positivist tends to use quantitative methods similar to that of the natural scientist to capture data, ideally, in an uncompromising manner, neglecting the inputs of social actors (Creswell, 2012; Bryman and Bell, 2007). The positivist epistemologically believes that data collected must be less open to bias and must be more objective.

Remenyi *et al.* (1989), also explain that positivists mostly use existing theory to develop hypothesis that can be tested to confirm, refute or develop new theories using statistical analysis. Positivist epistemologists use highly structured methodological processes in non-interactive environments to facilitate replication (Creswell, 2012; Gill and Johnson, 2002). The researcher believes that reality exists in the minds of social actors hence rejects the positivist epistemological stance.

#### **5.1.1.5. Realism**

The philosophical position of realism is similar to that of the positivist in that it assumes a scientific approach to the development of knowledge and believes that there is reality quite independent of the mind (Modell, 2005; Smith, 2011; Yin, 2014). For instance, Bhaskar (2013), being a critical realist argues that researchers will only be able to understand what is going on in the social world if they understand the social structures that have given rise to the phenomena, stressing that what we see is only part of the bigger picture (Flick, 2014).

In a nutshell, the perceptions held about the role of humans and the nature of reality (ontology) and the constitution of knowledge (epistemology) are directly related to the type of research methodology adopted. In situations where human behaviour is perceived to be deterministic and reality is seen as objective, knowledge could be gained using positivists methods. However, where humans are perceived as bodies capable of making decision and judgements, and reality is seen as subjective, then knowledge could be gained in an interpretive manner (Creswell, 2012; Hopper and Powell, 1985; Ryan *et al.*, 2002; Smith, 2011).

### **5.1.2. Justifying the Choice of Philosophical Stance**

The researcher adopted the interpretive philosophical stance for the study on the accountability systems of NGOs and their strategic responses to institutional pressures for the following reasons. First the researcher argues that the reality about NGO accountability exists in the minds of the active players within the sector i.e. donors, NGO employees, beneficiaries. As a result, knowledge about NGO accountability systems could be socially constructed from the experiences and expectations the actors have in an interpretive manner. Again the researcher is of the view that NGO accountability systems cannot be unravelled from the positivist perspective without understanding the importance of social opinions. In that regard, the researcher considered himself as part of the wider social world to build relationships with respondents to understand the accountability systems in practice (Punch, 2013). This stance allows the researcher to see the subjective viewpoints of respondents based on analysis of the empirical evidence obtained through the interview process.

Further, the researcher believes that issues related to accounting research in general and NGO accountability mechanisms in particular, are socially constructed and could be influenced by factors such as the views and experiences of the affected social actors all of which were considered for the purposes of this study.

The adoption of the interpretivist perspective allowed the researcher to analyse, interpret and report exactly the responses and experiences of actors from their own perspectives. Hence, the study sought to interpret the views of social actors in the NGO sector and the effect of the environment on NGO accountability mechanisms.

The interpretive perspective has been widely used and continues to be used in accounting research (Armstrong, 2008; Baxter and Chua, 2003; Baxter *et al.*, 2008; Dillard, 2008; Hoque *et al.*, 2013; Myers, 2013; Ryan *et al.*, 2002; Scapens, 2008; Smith, 2011).

## 5.2. Research Methodology

This section discusses the debates relating to research methodologies. There are two basic types of research strategies/methodologies namely: qualitative and quantitative (Bryman, 2008; Creswell, 2012; Denscombe, 2003; Heaton, 2004; Punch, 2013; Silverman, 2013). The focus of each strategy/methodology varies on how to establish causal relationships (Flick, 2014; Maxwell, 2005). Invariably, quantitative research strategy has been the most dominant strategy among social science researchers, particularly in accounting research (Chua, 2011; Myers, 2013; Punch, 2013; Silverman, 2013). However, in recent years, there has been an increase in the use of the qualitative research strategy among social science researchers (Creswell, 2012). Although Bryman (2008) has compared these two research strategies from three angles: role of theory; epistemological perspective; and ontological perspective (Table 5.1), Silverman (2006) examines it from four dimensions (Table 5.2).

**Table 5.1 Differences between Qualitative and Quantitative Research Strategies**

Angle	Quantitative	Qualitative
Role of theory	Deductively used in testing theory	Inductively used in generating theory
Epistemological Orientation	Natural sciences	Interpretivism
Ontological Orientation	Objectivism	Constructionism

**Source: Bryman (2008, p. 22).**

From Table 5.1 it can be seen that there are some fundamental differences between the two research strategies in relation to their theoretical, epistemological and ontological perspectives (Bryman, 2008).



In terms of their orientation as to the role of theory, quantitative research strategy is deductive in nature and is useful in testing theory whilst qualitative research strategy is suitable in generating theory and as such inductive in nature (Bryman and Bell, 2011; Creswell, 2012; Glaser and Strauss 2009). Epistemologically, quantitative research strategies follow that of the natural sciences whilst qualitative research strategies follow interpretivism (Bryman, 2012; Holloway and Wheeler, 2013).

Ontologically, qualitative and quantitative research strategies are different. Whilst the ontological perspective of quantitative research strategy follows objectivism, the qualitative research strategy follows constructionism and seeks to build reality mostly from social interactions (Bryman and Bell, 2011).

Silverman (2006) compares qualitative and quantitative research methodologies from four different perspectives: observation, textual analysis, interviews and audio and video recording as depicted in Table 5.2 below.

**Table 5.2 Different Methods Used by Quantitative and Qualitative Research Methodologies**

<b>Method</b>	<b>Quantitative Research</b>	<b>Qualitative Research</b>
Observation	Preliminary work, e.g. prior to framing questionnaire	Fundamental to understanding another culture
Textual Analysis	Content analysis, i.e. counting in terms of researchers' categories	Understanding participants' categories
Interviews	Survey research: mainly fixed choice questions to random samples	Open-ended questions to small samples
Audio and video recording	Used infrequently to check the accuracy of interview records	Used to understand how participants organise their talk and body movements

**Source: Silverman (2006: p. 12)**

From Table 5.2 it can be seen that whilst quantitative research uses observation as an initial tool prior to the framing of questionnaires, the use of observation as a tool is fundamental to the effective understanding of societal issues in qualitative research.

In addition, although the two methodologies use interviews, quantitative methodologies use fixed-choice questions against open-ended question by the qualitative methodology. Besides, whilst quantitative research sparingly and infrequently uses audio and video to verify the accuracy and reliability of interview records, qualitative research uses video and audio to better understand interviewees and ensure accuracy.

It is argued that the two research methodologies adopt different methods for different purposes (Bryman, 2008; Bryman and Bell, 2011; Flick, 2014; Johnson *et al.*, 2007; Silverman, 2006). However, Denscombe (2003), states that although the distinctions between these two research strategies are oversimplified, they are not mutually exclusive as the two can safely be employed in good research in what is now termed mixed methods (Maxwell, 2012). The characteristics of the two research approaches overlap (mixed methods) and the main difference between them relates to how the data is gathered and analysed (Denscombe, 2008; Heaton, 2004; Johnson *et al.*, 2007; Teddlie and Tashakkori, 2009).

The next two sections place emphasis on both research methodologies and discuss the option adopted for the research on the accountability systems in NGOs.

### **5.2.1. Quantitative Research Methodology**

As stated in the above section, quantitative research has been the predominant strategy amongst researchers over time especially in accounting research. Quantitative research is purely deductive and is used to test theory with an orientation towards the natural scientist and focuses on objectivism (Bryman and Bell, 2011; Creswell, 2012; Punch, 2013; Teddlie and Tashakkori, 2009). The main assumption of this approach is the existence of objective truth in the world that can be unravelled scientifically. Quantitative research strategies seek to statistically and systematically measure the relationship between variables in order to support or reject some pre-defined hypotheses (Bryman, 2003; Silverman, 2013).

Although quantitative research is widely used in research, it is criticised for being good for quantification, but very weak in dealing with social complexities of phenomenon (Bryman, 2003). As a result, it is recommended for the adoption of an

in-depth qualitative research approach in handling complex social issues (De Vaus, 2002). It is argued that quantitative research is inflexible because the same questions must be asked in the same format and manner if it is to help establish any causal relationships. The inflexible nature of quantitative research implies that it is not capable in handling changes that may occur during the research process especially, during data collection (Maxwell, 2012). Furthermore, since quantitative research is good in handling pre-defined conditions, it is not suitable to investigate the effects of environmental pressures and social interaction on phenomena (Holloway and Wheeler, 2013).

NGO accountability systems requires the constant interaction with social actors in the NGO sector since the NGO environment is a flexible and constantly changing environment hence a qualitative approach is considered a more appropriate approach.

### **5.2.2. Qualitative Research Methodology**

Denzin and Lincoln (2000), define qualitative research as: “an emphasis on the qualities of entities and of processes and meanings that are not experimentally examined or measured (if measured at all) in terms of quantity, amount, intensity or frequency” (p. 8). Other researchers such as Creswell, (2012) argue that qualitative research is the interrelatedness of concepts and assumptions of an enquiry that is used to collect and analyse data in a descriptive manner (Gray, 2013). This field of enquiry suggests the unique nature of every phenomena and calls for the application of unique descriptive views to promote understanding (Holloway and Wheeler, 2013; Mason, 2002; Silverman, 2013; Yin, 2014). It allows researchers to obtain first hand and in-depth information of a phenomenon in a holistic and interpretive manner from the wider social environment contrary to the quantification of social characteristics (Bryman, 1989; Myers, 2013; Potter, 2013; Silverman, 2013).

Qualitative research methods have three main purposes: to describe, understand and explain issues and are used to generate theories, hence, they are inductive in nature with an orientation of interpretivism and constructionism (Bryman and Bell, 2011; Creswell, 2012; Gray, 2013). It tends to be used in situations where reality is seen as socially constructed and requires the contribution of the affected social actors to

warrant understanding (Potter, 2013; Silverman, 2013). Qualitative research allows researchers to embed; observe social phenomena within the natural context; and comprehend social issues from the perspective of the social actors: this is useful for investigating the social dimension of any phenomena (Bryman, 2012; Creswell, 2012; Marshall and Rossman, 2010).

Qualitative research is therefore appropriate where the researcher needs to embed themselves in the natural settings of the affected social actors to comprehend societal meanings to a phenomenon (Potter, 2013; Punch, 2013). Cassell and Symon (1994), contend that qualitative research is flexible as it allows the researcher to alter the research process where necessary and take into consideration the values, beliefs and culture of the social actors in establishing reality as socially constructed (Bryman and Bell, 2011; Holloway and Wheeler, 2013). The emphasis here is that reality is subjective in relation to how society perceives it and needs to be unravelled subjectively. Thus, qualitative research strategy is a theoretically informed study that seeks to provide better understanding of social realities and processes from the perspectives of the affected social actors. It argues that since social actors operate in a complex social environment and have different perspectives on any phenomena, it is appropriate and fair to consider and incorporate these different social actors' views during interpretation (Giddens, 2013; Powell and DiMaggio, 2012).

Qualitative research approach prohibits preconceptions but attempts to established social phenomena interpretively from the perspectives of the social actors (Packer, 2010). It promotes a relationship between the researcher and the researched towards the establishment of the reality about phenomena (Punch, 2013; Silverman, 2011). The qualitative research technique ensures the collection of data directly from the affected social actors in their natural settings, and provides a deeper explanation and understanding of a phenomenon (Bryman and Bell, 2011; Holloway and Wheeler, 2013; Marshall and Rossman, 2010).

However, qualitative research is criticised for its reliance on the subjective interpretation of the researcher, which may be characterised by biasness, especially from novice researchers (Ahrens and Chapman, 2006, Bryman and Bell, 2007; Pettigrew and Roberts, 2011). As a result, this research approach has been criticised

for being impressionistic in nature (Bryman and Bell, 2007; Merriam, 2014; Packer, 2010). In addition, the quality and reliability of the evidence gathered and the researcher's interpretation in a qualitative research may be difficult to evaluate posing generalisation challenges (Bryman, 2012; Myers, 2013; Silverman, 2011). Qualitative research strategy is time consuming and can be very expensive in relation to data collection and analysis (Saunders *et al.*, 2009; Yin, 2011).

### **5.2.3. Justifying the Choice of Qualitative Research**

Qualitative research strategy is adopted for this research because it allows the researcher to investigate the phenomenon at stake and to be able to provide unique descriptive understanding and the effective resolution of intellectual puzzles within a phenomenon (Gray, 2013; Merriam, 2014; Mason, 2002).

Moreover, qualitative research strategy/methodology ensures the provision of effective interpretations derived exclusively from social actors. This research adopted a qualitative research strategy to the neglect of a quantitative strategy because qualitative research accorded the researcher the opportunity to better understand and explain NGO accountability mechanisms and the effect of environmental forces on these accountability systems with the view to developing/suggesting a more holistic accountability system that would adequately integrate and reflect the views of the affected social actors operating in that field.

The researcher is of the view that the reality of NGO accountability systems exists in the minds of social actors (practitioners and beneficiaries) within the sector and can best be understood when the views of these social actors are interpreted from their perspective. In addition, the flexible nature of the qualitative approach accords the researcher the option to modify the research process as and where necessary to cater for any useful new developments that may occur. The adoption of qualitative research for this study was grounded on the fact that it would allow the researcher to examine, describe and explain the accountability systems operating in NGOs sector. Because quantitative research predominantly emphasises the technical issues to the neglect of a wider social views, it was not suitable for this research as it could not have accorded

the researcher the opportunity to obtain some of the sensitive and rich information required for this research.

#### **5.2.4. Qualitative Research Methods**

Research methods are the techniques for collecting and analysing data and may include interviews, questionnaires, textual analysis, observation and statistical and non-statistical approaches (Saunders *et al.*, 2009; Silverman, 2006). There are three types of research methods suitable for conducting qualitative, namely: field study, field experiment and case studies (Bryman, 2012; Moll *et al.*, 2006b; Myers, 2013; Silverman, 2013). For the purposes of this investigation, a case study approach was adopted. The reason was that, whilst field experiments like all experiments are used for observing behaviour using strict, pre-defined rules in controlled environments, they tend to provide less intensive investigation in organisations (Moll *et al.*, 2006b). But the study on NGO accountability is neither an observation of actor behaviour in a strict, controlled, confined and pre-defined environment as in the case of field experiment nor can it be done in a less intensive manner (field studies); hence a case study was adopted for the research. The adoption of the case study method is an indication of the researcher's philosophical underpinning that reality exists in the minds of social actors and must be unravelled in a flexible but intensive case study.

##### **5.2.4.1. Case Studies**

Positivist empirical methodologies mostly based on neoclassical economics theory which are aimed at developing universal theories about the world have traditionally dominated, and still dominates, accounting research (Edwards, 2014; Modell, 2010; Parker, 2012; Ryan *et al.*, 2002; Smith, 2011). However, recent years have witnessed an increase in the development of organisational behavioural and social theories that has led to a rise in the use of case study research methods in accounting (Chua, 2011; Ryan *et al.*, 2002; Scapens, 2011; Smith, 2011). In fact the ability of case studies to provide a detailed understanding of accounting systems and practices cannot be overemphasised (Adams *et al.*, 2006; Berry and Otley, 2004; Chua, 2011; Chenhall, 2012; Coad and Glyptis, 2012; Cooper and Morgan, 2008; Guthrie *et al.*, 2012).

A case is the object and focus of a study upon which an investigation is based (Bryman, 2012; Flick, 2014). A case may include communities, organisations, persons, events or any unit of analysis about which information is socially collected in their natural settings to provide a detailed understanding of a whole (Creswell, 2012; Punch, 2013; Yin, 2011).

The issue of the 'ideal' number of cases to be undertaken for effective analysis remains contentious in the literature (Gray, 2013; Silverman, 2013). Whilst some researchers argue for a minimal number of case studies for in-depth analysis and understanding (Bryman, 2008; Fowler, 2014; Silverman, 2013; Punch, 2013; Yin, 2011), other scholars suggest the strategic selection of cases based on resource constraints (Denscombe, 2010; Stake, 2013; Yin, 2014). Although the use of a single case study in research promotes higher in-depth investigation, however, depending on availability of resources, time and other factors, multiple case studies could be conducted to achieve identical results (Bryman, 2012; Creswell, 2012; Stake, 2013). It is argued that while multiple case studies are criticised for a reduction in the level and richness of detail, it allows researchers to examine each case independently and for effective case comparison (Gray, 2013; Silverman, 2013; Yin, 2014).

Other researchers have digressed from the single/multiple dimension of cases studies to two other perspectives, namely: its ability to conduct research within the natural settings/context of actors; and the capacity to use multiple evidential sources (Crowe *et al.*, 2011; Yin, 2010). Investigating in a real life context accords researchers the opportunity to dynamically undertake research within the confines of where the phenomena occur whilst the use of multiple evidence like interviews, questionnaires, observation and document reviews, among others, ensures data validity and verification (Crowe *et al.*, 2011; Gray, 2013; Silverman, 2013; Yin, 2010).

#### **5.2.4.1.1. Types of Case Studies**

Some researchers identify five different types of case study research to include descriptive, illustrative, experimental, exploratory and explanatory (Creswell, 2012; Gray, 2013; Punch, 2013; Ryan *et al.*, 2002; Scapens, 2004). Case studies used to obtain information to explain situational occurrences are descriptive case studies

(Flick, 2014). Those case studies are used to demonstrate the applicability of innovative systems and ideas that are illustrative in nature (Yin, 2011). Experimental case studies ensures the effective assessment of challenges associated with the development and implementation of new systems using existing theories (Stake, 2013) whilst the exploratory ones are used to undertake preliminarily investigations to assess a possible scope for future research (Yin, 2011). In spite of the different classification of case study research, it is contended that the differences are blurred and that the selection of a particular type of case study is dependent on the nature of the research and methodology adopted (Creswell, 2012; Ryan *et al.*, 2002; Yin, 2011).

#### 5.2.4.2. Positivist / Interpretive Case Studies

Case studies can also be distinguished as either positive or interpretive case studies (Ryan *et al.*, 2002; Scapens, 2004; Smith, 2011) as specified in Table 5.3 below.

**Table 5.3 Differences in Case Studies Research**

Type of Research	Positivist	Interpretive
View of the World	External and Objective	Social Construction
Types of Study	Exploratory	Explanatory
Nature of Explanation	Deductive	Pattern
Nature of Generalisation	Statistical	Theoretical
Role of Theory	Hypotheses Generation	Understanding
Nature of Accounting	Economic Decision Making	Object of Study

**Source: Ryan *et al.*, (2002, p. 146)**

Table 5.3 depicts the distinguishing features of both positivist and interpretive case types of case studies. It can be argued from the table that the positivists see the world as external to the researcher and, therefore, use case studies as tools to build relationships between variables and to formulate exploratory testable theories and hypotheses (Gray, 2013; Ryan *et al.*, 2002). Positivists argue that since case studies



use smaller sample sizes they are unsuitable for making statistical generalisations (Smith, 2011; Ryan *et al.*, 2002). Alternatively, interpretive researchers recognise the socially constructed nature of the world and use case studies to build a complementary relationship between theory and observations to establish theoretical generalisation in a holistic manner (Bryman and Bell, 2011; Holloway and Wheeler, 2013; Punch, 2013; Ryan, 2002).

#### **5.2.4.3. Uses of Case Studies**

Some researchers argue that case studies provide superior contextual analysis and are used extensively in organisational, management, policy, accounting and NGO research to provide in-depth understanding and explanation of the occurrences (Bryman, 2012; Chua, 2011; Flick, 2014; Fowler, 2013; Guthrie *et al.*, 2012; Randall and Palmer, 2001; Tsamenyi *et al.*, 2002; Zadek *et al.*, 2013). Others also debate that case studies are very useful in conducting research especially in situations where real life experiences are the focus of the investigation and where multiple evidence sources like interviews, questionnaires and observation are required to promote effective understanding (Crowe *et al.*, 2011; Gray, 2013; Silverman, 2013; Yin, 2010).

Similarly, other scholars are of the view that case studies are useful because they ensure the efficient integration of the three tenets of qualitative research methods i.e. understanding, describing and explaining social phenomenon (Myers, 2013; Silverman, 2013). It is argued that the adoption of case studies for this study could provide an understanding of the complex nature of NGO accountability to help researchers describe and explain these phenomena.

The adoption of a particular research design is influenced by the type of research questions and argues that case studies are appropriate when research questions are 'how' and 'why' in nature (Bryman, 2012; Maxwell, 2012; Saunders *et al.*, 2009; Yin 2014). It is also claimed that case studies are suitable for investigations undertaken within a real life context and in situations where the researcher has little or no control over the issue under investigation (Denscombe, 2010; Gray, 2013; Holloway and Wheeler, 2013).

Case studies techniques are suitable because of its ability to accurately represent the view of respondents under investigation for effective reconstruction (May, 2011; Merriam, 2014; Yin, 2011). The technique is suitable in situations where the variables of interest are many and where the researcher is unsure of the relevant variables (Bryman, 2012; Creswell, 2012). It is also useful when multiple sources of evidence are required to complement each other for a better understanding of events (Crowe *et al.*, 2011; Gray, 2013; Silverman, 2013; Stake, 2013; Yin, 2014).

However, case studies are time consuming and the processes involved might be unbearable (Yin, 2011). In most cases, the time it takes to go through the case study process i.e. the amount of time taken to sample and select the case(s), gain access to case sites, collect and analyse data could be very long. In addition, instead of complementing each other, the collection of multiple evidence from different sources could give different and sometimes conflicting results making it difficult to analyse even with the help of information technology (Crowe *et al.*, 2011; Gray, 2013; Silverman, 2013; Stake, 2013; Yin, 2014).

#### **5.2.4.4. Justifying the Choice of Case Study Method**

In relation to the study of the accountability systems in NGOs, an interpretive case study approach is employed to understand the underlying structures and processes of the accountability system. This approach assumes that NGO accountability systems are socially constructed hence it is prudent for the researcher to describe the existing NGO accountability mechanisms and explain why such systems exist from the perspective of the affected social actors.

A case study technique was adopted for the research on NGO accountability systems because of its superior contextual analysis (Fowler, 2013). This is on the premise that each case study is different with unique characteristics. Thus the accountability relations within KKP might be different from others hence worth investigating. Also case studies have been used extensively to explore various management and organisational issues in NGO studies (Fowler, 2013; Hulme and Edwards, 2013; Randal and Palmer, 2001; Tsamenyi, 2002).

The case study methodology was adopted because of its ability to allow researchers to investigate situations using several types of evidence including: interviews; discussions; document reviews; and observations (Crowe *et al.*, 2011; Gray, 2013; Ryan *et al.*, 2002; Silverman, 2013; Stake, 2013; Yin, 2014).

Case studies are flexible and do not follow any strictly defined formula: allowing the research scope and focus to be altered as and when necessary with minimal disruptions (Bryman, 2012; Creswell, 2012; Holloway and Wheeler, 2013; Yin, 2014). Also, because case study investigations normally occur within the natural and social settings of respondents, it allows researchers to gain a detailed understanding of phenomena and experience reality from the perspective of the researched (Creswell, 2012; Gray, 2013; Holloway and Wheeler, 2013). This attribute of case studies is in line with the epistemological stance of the social constructivists who argue that reality is socially constructed and must be obtained from the perspectives of social actors, ideally within their natural settings (Blaike, 2000; Grix, 2002; Potter, 2013; Punch, 2013).

Another reason for the adoption of a case study was its ability to allow researchers to use multiple sources of evidence: in this case, interviews (both individuals and focus groups), document review, and observation (Bryman and Bell, 2011; Creswell, 2012). Case studies can be used in providing useful comprehensive insights into social issues in a dynamic fashion as it accords the researcher the right to provide in-depth and real descriptions of social events. The case study as a research method aids in the systematic acquisition of valuable information (Yin, 2011), and are useful in dealing with emerging and non-sequential events with no defined boundaries (Chua, 1986, 2011). It provides researchers a better understanding of systems, practices, procedures and techniques as used within specific organisational contexts (Yin, 2003). In that sense it can be used to provide a detailed understanding of NGO accountability issues and other accounting practices.

### **5.3. Research Design and Strategy**

This section presents a discussion of the research design and strategies applied to select and gather empirical data from KKP. Ryan *et al.* (2002) proposed some sequential and logical steps used to undertake case study research to include: case selection; arranging access; preparation; evidence collection and assessment; and pattern identification and explanation (Bryman, 2013; Saunders *et al.*, 2009). However, the complexities of case study research may render the linearity of the sequences impracticable. Other researchers, on the other hand, have proposed an alternative processes to case study research to encompass research design, case selection and the interpretation of findings (Creswell, 2012; Merriam, 2014; Yin, 2011).

These researchers argue that it is important to go through some sort of processes when embarking on case study research. The sequential processes used for this research are described in the next few sections.

#### **5.3.1. Sampling Strategies**

Because cases are selected from the population it is essential to ensure the selection of an appropriate case that reflects the population. Several sampling strategies exist for qualitative research in the literature but three of the most widely used techniques are purposive, snowball and quota sampling (Bryman and Bell, 2011; Denscombe, 2010; Guest *et al.*, 2012; Mack *et al.*, 2005; Robinson, 2014; Saunders *et al.*, 2009). However, for the purpose of the research on NGO accountability systems the purposive and snowball sampling strategies were used to select both the case site and interviewees. Purposive sampling strategies were adopted because the researcher initially identified the participants to be interviewed using both formal and informal contacts.

Participants were not randomly selected as in most quantitative research. However, during the course of the interview process, snowball sampling was also adopted whereby identified contacts who were hitherto interviewed were asked to recommend other suitable participants who met the set criteria/standard to be interviewed as well.

For example, the Programmes Director of KKP recommended some donors to the researcher for possible engagement. The adoption of these sampling techniques allowed the researcher to select an appropriate case site and relevant participants who could provide insight and also contribute to providing information towards an understanding of NGO accountability systems (Fowler, 2014; Miles and Huberman, 1994).

### **5.3.2. Selection of the Case Study Organisation**

It is argued that the selection of suitable case(s) is an essential attribute to a successful case study research. Cases may be theoretically selected with emphasis on the research questions and the theoretical framework underpinning the study, selected to develop theory or to provide different perspective to existing theories (Bryman and Bell, 2011; Cooper and Morgan, 2008; Creswell, 2012; Townley *et al.*, 2003; Scapens, 2004; Silverman, 2013).

To select a suitable case for this study, an overall criterion was drawn to guide the selection process. The selection criterion was that the NGO must:

- be registered;
- have a relationship with different donors;
- be involved in several projects with different donors;
- collaborate with other NGOs;
- have a wide geographical coverage in Ghana; and
- have some level of beneficiary involvement.

#### **5.3.2.1. Registration Status**

The first criterion used in the selection process was that the NGO have the capacity to operate legally in Ghana. In other words, the NGOs must be duly registered with the Department of Social Welfare (DSW) as an organisation limited by guarantee and must be of good standings with the department. Thus the NGO must submit its annual reports and other documents to the department as and when required.

### **5.3.2.2. Relationship with Different Donors and Projects Involvement**

Another criteria used was for the potential NGO to have relationships with several donors and be involved in several projects for them. As already stated, NGOs generally obtain the bulk of their funding from donors so this would help the researcher to understand the accountability systems and the strategic responses to the various donors. In that regard, KKP was selected for the research because of the number of donors associated with their operations and the projects involved.

As at the time of the field study, KKP had relations with some local and international donors such as SIMAVI, the French Embassy, USAID, WHO, ILO, USASHF, CHFI, Plan Ghana, FHI, ADRA, CARE International, BMSF, GAVI ALLIANCE, JHU and GHS among others. Also KKP was involved with many projects including the SHARPER, Child Survival, Behaviour Change Support Project (BCS), HIV and AIDS programmes among others (see list of acronyms and abbreviations)

The number of donors KKP is associated and the projects involved makes a study on NGO accountability systems within KKP appropriate as it revealed the availability or otherwise of different accountability systems and the effects of environmental factors associated with its operations.

### **5.3.2.3. Collaboration with other NGOs**

This criterion was used to examine KKP's collaborative relationship with other NGOs both locally and internationally to determine the extent of accountability between KKP and other NGOs. As at the time of data collection, KKP had a collaborative relationship with over 43 local NGOs and CBOs in their activities. Related to the above is KKP's involvement with a host of NGO coalitions and networks including: the Ghana Coalition of NGOs in Health; Society for Women and AIDS in Africa (SWAA-Ghana); Network for Women's Right in Ghana (NETRIGHT); Ghana HIV and AIDS Network (GHANET); Ghana Coalition of NGOs for the Rights of the Child; Millennium Development Goals' Youth Network (MDGYN); Coalition of NGOs for the Prevention of Malaria, Medicines Transparency Alliance (MeTA-

CSO); and Gender Violence Survivor Support Network (GVSSN) all of which could make the study of NGO accountability interesting.

#### **5.3.2.4. Geographical Coverage**

The selected NGO should have a wider geographical spread across the length and breadth of the country. Ghana is divided into ten regions administratively and KKP was selected as the case study organisation for the research because of the level of its operational coverage within the country. KKP operates in all the ten (10) regions of Ghana: an indication of its enthusiasm towards the achievement of their goals.

#### **5.3.2.5. Beneficiary Involvement**

KKP is also selected because of its ability to somehow involve the various stakeholder groups within beneficiary communities such as project coordinators, traditional leaders, community opinion leaders and field officers, through the formulation of local project advisory boards who generally make decisions locally on community project planning, implementation, monitoring and evaluation.

### **5.3.3. Research Participants and Selection**

This section describes the research participants and how they were selected. Thirty-five people/interviewees including Directors, Donors, KKP employees, beneficiaries and other government officials were interviewed.

#### **5.3.3.1. Directors**

The Directors of KKP and the DSW were interviewed in their offices. With regards to the Director of DSW, the researcher wanted to find, among others, the number and categories of NGOs that are legally registered to operate in Ghana, NGO registration and renewal processes and the effects of the environmental factors that impact on NGOs operations. In addition, the researcher wanted to find out what it takes for an NGO to be in good standings with the department and whether there were any

sanctions for NGOs that refuses to remain active. The interview lasted 70 minutes and took place at the Director's office at the Department of Social Welfare.

The Executive Director of the KKP was also interviewed for about 110 minutes on issues relating to the motivation of the establishment of the NGOs, the accountability systems in place, and the organisation's responses to the institutional pressures on their accountability relations. Issues relating to accountability to donors and beneficiaries were also discussed. The focus was to understand the background to the establishment of KKP and its operational remit and the socio-cultural environment within which NGOs operate (appendix C).

#### **5.3.3.2. Department of Registrar General**

An interview lasting 45 minutes was held with an official of the Registrar General's Department to discuss issues relating to NGO registration. The focus of the interview was to ascertain and confirm NGO registration processes and whether they are the same as that of other organisations.

#### **5.3.3.3. Donors**

Donors generally provide the bulk of NGO finances and are capable of influencing the accountability systems of NGOs. It was therefore appropriate to interview some of these donors to obtain their views on how they perceive NGO accountability and to ascertain whether there have been any changes in the accountability systems over the last few years. As a result, representatives of two donors JHU, FHI360 were interviewed in their respective offices.

#### **5.3.3.4. Employees (Officers) of KKP**

Employees are the key people that work with NGOs and are primarily on the ground acting as the link between NGOs and beneficiaries. Employee/officers are those that mostly implement projects and are regularly in contact with project communities and beneficiaries. NGO field officers are therefore crucial to the successful implementation of NGO projects and have first-hand information on NGO



accountability systems. Several employees of KKP were interviewed including the Programmes Director, Monitoring and Evaluation Officer, Regional Programmes Coordinators, Programme Officers, Field Officers, the Financial Manager and the Regional Accounts Officer.

On some occasions, the researcher travelled from KKP's head office in Accra to other parts of the country including Cape Coast, Twifo Praso, and Mankesim to interview regional and district personnel. The researcher also accompanied a field officer to Wenniba Hospital to witness at first hand the relationship between field officers and some beneficiaries.

#### **5.3.3.5. Beneficiaries**

Beneficiaries are generally the recipients of NGO intervention programmes and it is appropriate to know their views on a research that seeks to provide an understanding of NGO accountability systems. Since it was difficult to interview individual beneficiaries, the researcher used focus group interviews. Two focus groups were interviewed for about three and two hours each respectively to gather data.

It is based on the above-discussed criteria that KKP was selected as the case NGO. Once selected, the next hurdle was to gain access.

#### **5.3.4. Gaining Access**

The next stage in case organisation, according to Ryan *et al.* (2002), is gaining access to the case site (Creswell, 2012; Gray, 2013; Saunders *et al.*, 2009; Yin, 2011). Gaining unrestricted access to case sites is one of the key ingredients to a successful adoption of case studies as a methodology. The use of social contacts to gain access and the courtesy to treat respondents with respect is essential (Creswell, 2012; Denscombe, 2010). In reality, KKP was the researcher's second option but became the main case when the first option opted out of the research process at the last minute amidst future publication concerns.

To gain access to KKP, an official / introductory letter was written by the researcher with an additional supporting letter from the thesis supervisor to the Executive Director of KKP to seek their permission to use their sites for the study. The researcher made personal/informal visits to KKP and capitalised on personal contacts (social network). This was followed up with emails and telephone calls to ensure that access was granted for the study. Once access was gained, the Executive Director nominated the Programmes Director as the focal point of contact for the researcher. Care was taken to negotiate and arrange appointments with case personnel (respondents) to minimise disruptions (Yin, 2011). The researcher collaborated with the Programmes Director to arrange interview schedules with identified respondents and communities and to handle all interview period conflicts. Interview dates and times were kept in a diary and reminders set to ensure that scheduled interviews were honoured appropriately.

Prior to going to the field (case site), the researcher thoroughly reviewed the pertinent literature and identified key research questions to help in the investigation and the plan to adopt to achieve the desired results within set constraints (Creswell, 2012; Merriam, 2014; Ryan *et al.*, 2002; Saunders *et al.*, 2009; Yin, 2011). Several data collection methods have been proposed in the literature to include: artefacts, questionnaires, interviews and observations (Creswell, 2012; Silverman, 2011, Yin, 2014). However, the research on NGO accountability systems and strategic responses used interviews, observation and documentary evidence.

To this end, data collection instruments; interview guide, consent forms, participant information sheets and other documentation were submitted to the Ethical Review Committee of the University of Birmingham for approval. Once the Ethics Committee approved the data collection instruments, they were piloted amongst colleagues for feedback to eliminate duplications and inconsistencies. The essence was to test for consistencies in the research process and the robustness of the methodology for possible fine-tuning and to gain the right balance and focus for the research. The designed instruments were then used to collect data from the identified participants.

### **5.3.5. Data Collection Instruments**

One key element of research is the identification, design and usage of an appropriate data collection instrument to ensure the achievement of the research objectives (Bryman, 2012; Flick, 2014; Maxwell, 2012; Merriam, 2014). As already indicated three out of the six data collection instruments were adopted for the research on NGO accountability systems: interviews, direct observation, and documentary evidence. In effect, the study adopted the data triangulation approach to collect data, gain broader explanation and to validate data (Yin, 2011).

### **5.3.6. Field Study**

As the study adopted the interpretivist perspective, qualitative research methods were considered suitable for application during data gathering and subsequent analysis. The field study was undertaken in Ghana on a single case study between March and August 2012 to determine how NGOs operate and the challenges they face. The study also aimed at finding out how NGO accountability functions, the effect of environmental factors on NGO accountability systems and their strategic responses to those pressures.

### **5.3.7. Interviews**

This part of the study discusses why interviews rather than questionnaire administration were used to gather primary data for the research. Interviewing is one of the key data collection methods in qualitative research that can help researchers capture societal views on issues (Creswell, 2012; Marshall, 2010; Maxwell, 2012; Seidman, 2012). Several approaches to the use of interviews for data collection exist in the literature to include structured, unstructured, focused, non-directive, daily, life history, survey, ethnographic, open ended and counselling interviews (Bryman, 2012, Flick, 2014; Seidman, 2012; Silverman, 2006). The researcher adopted the general interview guide approach (Bryman, 2012; Holloway and Wheeler, 2013; Seidman, 2012) in which, general interview guides were developed (appendix D). The interview guides were prepared to guide the research in asking the right questions in his quest to answer the research questions and was implemented in face-to-face interviews with

participants. The use of in-depth interviews was in line with the researcher's interpretive philosophical stance and also accords the researcher the opportunity to appreciate the issues discussed from the viewpoint of the interviewees (Bryman and Bell, 2011; Saunders *et al.*, 2009; Seidman, 2012).

The use of interviews as a data collection instrument for the research accorded the researcher the opportunity to have one-to-one verbal interactions with interviewees, clarify questions to interviewees where necessary and to seek explanation from respondents on ambiguous responses (King and Horrocks, 2010; Rubin and Rubin, 2011; Tashakkori and Teddlie, 1998). This approach ensured that the data collected reflected the views aired by respondents in an open and frank manner. The use of open-ended questions provides varied responses from respondents especially based on how they perceived the issue under discussion (Fink, 2012; Turner, 2010). It must be realised that interviews could be expensive and time consuming and its interpretation could be subjected to the biasness of the interviewer through interviewees' postures and gestures.

#### **5.3.7.1. Face-to-Face or In-depth Interviews**

On the whole, 35 people operating in the field of NGOs including Directors, employees/officers and beneficiaries were interviewed. In addition, some donors were interviewed to get their views on NGO accountability. The Director of the Department of Social Welfare and officials at the Registrar General's Office in Ghana, were interviewed on the incorporation of NGOs in Ghana and the effect of environmental forces that operate within the sector. The average duration of the interviews was about 77 minutes and all the interviews took place at the natural settings/offices of the participants.

##### **5.3.7.1.1. Semi-Structured Interview**

The interviews were semi-structured, initially guided by an interview guide (appendix D) with open-ended questions and in some cases influenced by interesting responses within the main themes that led to further revelations and investigation to capture data (Bryman, 2012; Seidman, 2012; Turner, 2010). The interview guide lists sets of

questions on themes and issues that the researcher wanted to unravel. The interview guide was suitable to the study because, although they ensure the possible uniformity of responses, they do not provide any predetermined responses (Creswell, 2012; Rubin and Rubin, 2011; Silverman, 2011; Turner, 2010). The guide promotes a focussed interaction in a systematic manner and ensures efficient time management between the interviewer and the interviewee. In addition, interview guides are flexible in that they could be amended as and when required to reflect any emerging and relevant issues (Holloway and Wheeler, 2013; Seidman, 2012; Silverman, 2011). To this end, the researcher on some occasions had to modify (add and remove) questions from the guide to direct and focus the research in the right direction.

#### **5.3.7.1.2. Focus Group Interview / Discussions**

Focus group interviews as a data collection instrument has gained popularity amongst qualitative researchers in recent years (Bernard and Bernard, 2013; Bryman and Bell, 2011; Gray, 2013; Maxwell, 2012; Silverman, 2013; Stewart and Shamdasani, 2014). A focus group is a group purposively and carefully selected to gather in-depth information from well-informed and focussed participants willing to partake in a discussion on a specific subject matter (Holloway and Wheeler, 2013; Rabiee, 2004; Rubin and Rubin, 2011; Stewart and Shamdasani, 2014).

Whilst some researchers recommend the selection of homogenous and pre-existing groups with similar characteristics (Denscombe, 2010; Flick, 2014; Stewart and Shamdasani, 2014) others advocate for heterogeneous groups with diverse characteristics to prevent any existing relationships for purposes of an honest range of responses (Marshall and Rossman, 2010; Rabiee, 2004; Stewart and Shamdasani, 2014). However, other academics argue that the effectiveness of a focus group discussion should not centre on the characteristics of the group (homogenous, heterogenous, new or pre-existing) but on the dynamism of the researcher (Creswell, 2012; Krueger, 2009; Saunders *et al.*, 2009; Silverman, 2013). The number of participants in a focus group interview remains contentious amongst researchers with some recommending between 6 and 12 participants for varied perspectives (Flick, 2014; Morgan and Spanish, 1984; Rubin and Rubin, 2011) whilst others suggest

between 6 and 8 members for effectiveness (Krueger and Casey, 2000; Stewart and Shamdasani, 2014).

The technique uses social interactions to promote collective group dynamics and is perceived to provide diverse, richer and deeper understanding compared to one-to-one interviews (Creswell, 2012; Green *et al.*, 2003; Punch, 2013). One advantage of the focus group technique is its ability to generate large and rich sums of data quickly (Krueger and Casey, 2000; Stewart and Shamdasani, 2014; Thomas *et al.*, 1995) and the observation of non-verbal cues (Kitzinger, 1995; Stewart and Shamdasani, 2014). It uses a flexible and informal format to obtain data and could lead to the unravelling of valuable information (Creswell, 2012; Fern, 1982; Krueger, 2009; Marshall and Rossman, 2010). It is generally suitable for people with relatively lower literacy levels (Carey, 1995; Denscombe, 2010; Smith, 2007) but its usage could lead to findings that do not entirely reflect the views of the general population (Stewart and Shamdasani, 2014) and could have analysis that could be challenging (Rabiee, 2004). Focus group interview in the form of open-ended discussion, guided by focus group interview guide (appendix D) was used to affirm some claims and to solicit views, particularly on downward accountability issues.

It is recommended that several focus group discussions should be undertaken until the point of theoretical saturation where clearer patterns emerge. However for logistical and other reasons, and to answer simple research questions, a number of focus group discussions are recommended (Burrows and Kendall, 1997; Krueger, 2009). For this reason, two focus groups were identified and organised.

In practical terms and in order to help the researcher tell the story from the perspectives of beneficiaries, two focus group discussions were organized in the Greater Accra and Central regions. To gain access to these beneficiary communities, the researcher accompanied the Monitoring and Evaluation Officer of the case organisation to witness the operations of KKP's instituted community structures. At these observation sessions, the researcher identified and established contact with some of the gatekeepers, who Saunders (2006), describe as the people who control research access. These are community members with community influence. They include: community volunteers and opinion leaders with knowledge of NGO operations. The

identified gatekeepers eventually assisted the researcher to organize the focus group participants and the venue for the meetings. Two focus groups composed of eight heterogeneous participants were organised. These two groups were given pseudo names as: ‘Agyanom’ and ‘Enanom’.

The ‘Agyanom’ group was made up of four males and four females. The composition of this group ensured balanced opinions; gave confidence to the women and to get the perspectives from both sexes. Despite the Ghanaian culture where men always dominate females in discussions, there was no intimidation. However, in the case of the ‘Enanom’ focus group, the balance could not be attained since the researcher was only able to recruit three females against five males. The ‘Agyanom’ focus group discussion lasted three hours whilst the ‘Enanom’ one was over in two hours. The two groups answered similar questions with slight modifications in the line of questioning and probing by the researcher.

Issues discussed at these meetings centred on how KKP or donors account to the community or beneficiaries. The essence of the focus group discussion was to help investigate the nature of downward accountability relations that exist between donors / KKP and the beneficiary communities. The question was always put across and discussants contributed their ideas towards it. The researcher was able to bring participants in line whenever they were going off the topic. The discussions were very interesting and lively as participants were free to express their opinion on the issues raised.

### **5.3.8. Audio Recording**

Data recording is an essential component of data collection when using qualitative research methodology to understand how participants organise their talk and body movements (Creswell, 2012; Marshall and Rossman, 2010; Silverman, 2011). All interviews were recorded and in some cases hand written notes were taken to ensure that no information provided by participants was missed. Notes were taken as a backup and to guard against any recording equipment failures.

A digital voice recorder that could group voices into folders was used to record the voices while notebooks were used to take down non-verbal clues. These helped a lot in the analysis. Also, the approach enabled the researcher to ask relevant questions and also to observe any non-verbal cues worth noting from participants. The recording was done with permission from interviewees before the commencement of the interviews. Some researchers explain that tape recorders as a tool for data collection allows researchers to focus on asking questions, capture responses accurately and serve as evidence (Marshall and Rossman, 2010; Patton 1990; Rubin and Rubin, 2011). Others argue that tape recorders should be used with care (Lincoln and Guba, 1985; Myers and Newman, 2007). In order to minimise the effect of noise and other interferences, the researcher ensured that interview times were set at the interviewee's convenience and at a time when there were less likely to be interferences. The researcher also ensured that the tape recorder used to record the interviews had external noise reduction and pause facilities to handle any unforeseen noise and other interactions. By so doing, the interview processes were not affected by such interferences. Participants were given refreshments: a bottle of water and sandwich as a form of appreciation for their contribution to the study.

### **5.3.9. Participant Observation**

Participant observation is one key method of data collection used for qualitative research methodology (Bryman, 2012; Creswell, 2012). It is argued that observation in qualitative research is fundamental to an effective understanding of another culture and issues and recommends researchers to be observant (Flick, 2014; Marshall and Rossman, 2010; May, 2011; Silverman, 2013). As part of the individual interviews (in-depth interviews) and the focus groups discussions and to fulfil the data triangulation approach adopted by the researcher, direct observation was applied to observe some of the accountability systems practiced by KKP. The presence of the researcher at some selected and approved meetings mostly within the premises of KKP accorded the researcher the opportunity to directly observe some of the accountability practices (Yin, 2011). At a meeting held between JHU (donor), KKP (NGO) and the Adwensan Community (a suburb of Accra), the researcher observed how communities are involved in the accountability systems of KKP. The researcher mainly observed the collaboration and discussions between the three main parties and



only asked a few questions for clarity of issues. The use of the participant observation methods affirmed some of the issues hitherto discussed with field officers from KKP.

### **5.3.10. Document Evidence**

In addition to interviews and direct (participant) observation, some documents, mostly in the form of reports, forms and templates, and contract extracts were reviewed (Silverman, 2011). Some of the documents reviewed were project proposals and reports; donor reports; annual reports; auditors' reports; organisational structure; training reports and materials; policy documents; and project evaluation reports. In addition, KKP brochures, journals and their websites were reviewed and used for references and other purposes. Document analysis in this sense served as secondary sources of data to complement the primary sources (interviews and direct observation). This was done as part of the data triangulation process and to enrich and verify the data collected (Yin, 2014).

### **5.3.11. Data Analysis**

Suitable techniques were used to analyse the empirical data. It is argued that the choice of a particular mode of analysis is, driven, among others, by the research questions, the research strategies, the theoretical framework, the methods and data (Bryman and Bell, 2011; Creswell, 2012; Punch, 2013; Silverman, 2013). This study adopts qualitative data analysis (Creswell, 2012; Flick, 2014; Haberman, 2014; Silverman, 2011).

In reference to this study, data were collected from:

1. field interviews with among others, employees of KKP, officials of the department of social welfare, donor representatives, coalition of NGOs and beneficiary communities via focus group discussion; and
2. documentary sources and other field notes.

The voluminous nature of the data collected from the field interviews and focus group discussions necessitated the adoption and implementation of a data reduction strategy

by the researcher so as to enhance data analysis. The data reduction strategy promoted the identification and confirmation of emerging patterns and themes from the data.

It is worth noting that the study adopted open or pattern coding and audit trail for the analysis of the data. Accordingly, data collected through both the interviews and focus group discussions were analysed with these techniques in mind (Bryman, 2012; Bryman and Bell, 2011; Marshall and Rossman, 2010; Saunders et al., 2009; Silverman, 2013; Miles and Huberman, 1984). Specifically, data from the interviews were pre-coded and subsequently coded before an audit trail was conducted to ensure completeness (Marshall and Rossman, 2009; Silverman, 2011; Miles and Huberman, 1984; Richards, 2009).

### **Pre-coding**

A pre-coding process was firstly initiated (Marshall and Rossman (2009). For instance, Marshall and Rossman (2009) see the organisation of data in this manner as an important phase of qualitative data analysis. It is argued that data at the pre-coding phase is generally raw, unrefined and highly descriptive in nature hence the need to organise such data into a suitable form for analysis. Here, the data was organised into categories, concepts, themes, and patterns.

In practical terms, the process of organising raw and unrefined collected data in an attempt to make sense of it commenced during the data collection period. Data collected during interviews and focus group discussions (both recorded and handwritten notes) were reviewed on a daily basis. Collected data (including those spoken in local dialects) were translated and transcribed verbatim into written text during this phase of the analysis in readiness for the identification and highlighting of the major points. This was in line with the objectives of the study.

Transcription was done within 24 hours of each interview and focus group discussion, particularly to ensure that the issues discussed and the responses were still fresh in the mind of the researcher. Again, in line with Miles and Huberman's (1984) suggestion, all the documentary evidence was gathered into a document summary form to

determine their complementarity or otherwise. The next stage of the data analysis process was the coding phase.

## **Coding**

Actual data analysis commences after a successful pre-coding (Punch, 2013). This is because the pre-coding phase helps researchers to identify emerging themes from the unrefined data for further analysis. The transcribed field notes and other evidence were coded. Symbols or codes mostly derived from the research questions, the key concepts and themes were developed for each similar segment: paragraphs, sentences and phrases, among others, of the transcribed data. The various similar events were grouped into categories. These codes served as a data organisation tool because they allowed the researcher to quickly identify similar codes for possible clustering in line with the identified research questions, concepts and themes. Crucially, pattern coding was adopted in this study in order to understand the patterns, the recurrences and the whys that described the phenomena and events. The transcribed data were all brought together and numbered chronologically. Fixed numbers were assigned to the relevant sections of the data to provide a link/trial between the data and respondents. Paragraphs, sentences, phrases, among others, were organised along the lines of the three research objectives. Consequently, three colour codes were assigned to each of the research objectives as follows:

1. To investigate accountability relations both upward and downward in a particular NGO in Ghana - Blue.
2. To examine how accountability relations are shaped by the institutional environment within which the studied NGO operates - Green
3. To investigate the various strategies adopted by the studied NGO to respond to the institutional pressures it faces - Red

The transcribed data was read over and over such that any relevant section or response that touched on any of the research objectives was coloured accordingly. All similar coloured sections were brought together and stored/saved differently. The coloured data were arranged into folders in line with themes developed during the coding process. In other words, data i.e. evidence under similar themes were stored in

defined folders. The combined data in each folder signifying the various themes were analysed in accordance with the level of quality and ability to contribute to the achievement of the research objectives. These summary phrases were read severally to reveal repeated words/terms that best described each of the research objectives. A sample is depicted in table 5.4 below.

**Table 5. 4 Recurring Words in Relation to Research Objective**

No.	Research Objective	Distinctive Colour	Most Frequently Used Words/terms
1	To investigate accountability relations both upward and downward in a particular NGO in Ghana.	Blue	<p>Upward Accountability</p> <ul style="list-style-type: none"> <li>· Reports</li> <li>o types</li> <li>o content</li> <li>· Review meetings</li> <li>· External monitoring and auditing</li> <li>· Financial and annual report</li> <li>· Relationship with other NGOs</li> </ul> <p>Downward Accountability</p> <ul style="list-style-type: none"> <li>· Beneficiary Involvement</li> <li>· Community Structures and Registers</li> <li>· Review Meetings</li> <li>· Reporting</li> </ul>
2	To examine how accountability relations are shaped by the institutional environment within which the studied NGO operates.	Green	<ul style="list-style-type: none"> <li>· Donors</li> <li>· Diplomatic missions</li> <li>· Professional Firms</li> <li>· Media</li> <li>· Competition for Funding</li> <li>· Government and Governmental Agencies</li> <li>· Financial and Annual report</li> <li>· The Regulatory Group of Forces</li> <li>· Department of Social Welfare</li> <li>· Coalitions of NGOs</li> <li>· Other Groups</li> </ul> <p>Force, Impose, Influence, Dump, Sway, Authorize, Sanction, Imitate, Copy, Emulate, Mimic, Duplicate, Match</p>
3	To investigate the various strategies adopted by the studied NGO to respond to the institutional pressures it faces.	Red	<p>Agree, Comply, Accept, Consent, Submit, Concur, Conform, Obey, Fulfil, Follow, Arrange, Bargain, Corporate, Negotiate, Confer, Evade, Dodge, Circumvent, Prevent, Avert, Elude, Escape, Get-out, Sidestep, Bypass, Confront, Resist, Challenge, Flout, Disregard, Disobey, Oppose, Contest, Attack, Manoeuvre, Influence</p>

**Source: Researcher's own construct**

Table 5.4 depicts the three research objectives and the most frequently used words/terms by respondents to describe them. The researcher used the identified frequently used words/terms as a basis to colour-highlight the paragraphs, sentences, and phrases that contain those words/terms and to examine the context within which they were used. Numbers were assigned to these highlighted phrases and they were

copied into separate files per research objective. In effect, the transcribed data were categorised according to the objective they sought to address.

For example, a scan through the ‘blue colour’ coded data relating to the first research objective [(To investigate accountability relations both upward and downward in a particular NGO in Ghana.)], revealed the under listed issues.

Accountability relations is predominantly upward as reflected in table 5.4 above and also via the decisions that are made regarding projects such as:

1. Overall project decisions;
2. Project conceptualisation and location;
3. Project objectives and activities;
4. Selection of project implementing partners; and
5. Project closure.

This approach was applied to analyse the other two remaining research objectives. The resultant themes were used for subsequent analysis in the findings and discussion chapters in this study (see Chapters 6 and 7).

### **Audit Trail**

The second phase of the data analysis is the audit trail (Marshall and Rossman, 2010; Miles and Huberman, 1984; Richards, 2014). Miles and Huberman (1984) explain that this is a process that promotes the identification and management of data chunks (Richards, 2014). The essence of an audit trail is to establish the relationship between the identified categories in the study. The audit trail also helps to confirm the availability of enough data to support the interpretation of the results.

#### **5.3.12. Validity and Reliability**

To evaluate the reliability (evidence independence) and validity (true reflection) of the evidence collected, procedural reliability and contextual validity mechanisms were adopted (Creswell, 2012; Gray, 2013; Marshall and Rossman, 2010; Maxwell, 2012; Scapens, 2004; Seidman, 2012; Silverman, 2013). Procedural reliability is the application of appropriate research method procedures including research design;

research plan; (see above) to ensure the possibility of an independent verification of the research processes in the form of an audit trail (Creswell, 2012; Flick, 2014; Marshall and Rossman, 2010; Punch, 2013; Ryan *et al.*, 2002). Contextual validity relates to the level of credibility of the evidence and conclusions from the research findings (Bryman, 2012; Ryan *et al.*, 2002; Scapens, 2004; Seidman, 2012). Contextual validity can be achieved through triangulation (Flick, 2014; Gray, 2013; Holloway and Wheeler, 2013; Marshall and Rossman, 2010; Ryan *et al.*, 2002). For the purpose of this research, data triangulation was applied where the validity of pieces of information were compared and crosschecked with other sources where possible. The qualitative research methods and the collection of data by the researcher himself ensured data verification and accuracy.

#### **5.4. Chapter Summary**

The aim of the research is to investigate NGO accountability systems and the impact of institutional factors on NGO accountability systems with the view to developing a more holistic NGO accountability system that incorporates most NGO stakeholders. The questions that the research sought to answer are: how upward and downward accountability functions in NGOs; the effect of upward accountability on downward accountability; and the influence of the institutional environment on NGO accountability systems. To help the researcher answer the research questions appropriately, an interpretive-explanatory case study approach was adopted. The adoption of the case study approach emanates from the researcher's philosophical stance that reality exists in the minds of social actors and knowledge can be gained by interacting with the affected social actors. As such, an in-depth case study was undertaken on a community-based organisation using research methods including interviews. The collected data were pre-coded and eventually coded in a data analysis process that was informed by the research questions and strategies as well as the theoretical framework.

## CHAPTER SIX

### PRESENTATION OF CASE RESULTS

#### 6.0. Introduction

This chapter presents the findings of the research on NGO accountability in Ghana in the specific context of KKP (the case study NGO). An analysis of the data was conducted based on themes and concepts drawn from the literature and themes that emerged from the fieldwork. Although the analysis of the data was influenced to some extent by the literature, care was taken to avoid force-fitting the data into prior sets of themes. This approach allowed the researcher to account for new themes and concepts and also discard those pre-defined themes that do not fit with the data. Such approach permits the recognition of the dynamic nature of empirical qualitative data, particularly in a case study setting.

The chapter is structured into three main sections: the first presents the results in relation to the nature of decision-making at the case NGO; the second presents the results of the observed accountability system i.e. upward and downward within KKP; and the chapter concludes with a summary of the evidence gathered.

#### 6.1. Nature of Decision-making at KKP

Effective decision-making is very important for the successful running of every organisation. In the decision-making process, management must be able to have access to relevant information upon which to select the best alternative amongst the available options. Also, in this process, management may be provided with the main aims or objectives to be achieved by fund providers in the form of general guidelines, particularly in the context of specific project funding, which is the case for KKP. However, it is observed in the studied NGO that the involvement of donors, which are its main fund providers, in the decision-making process, is beyond providing major project objectives or guidelines. In most cases, donors seem to control some detailed decisions that are made within KKP including decisions on projects, projects conceptualisation and location, projects activities, selecting project implementing partner, and project closure. In effect, most decisions made within KKP are offshoots



and emanate from donors with little or no room for decision contribution by KKP. A Field Officer makes such an observation by stating that:

In my view, we are only here to help them implement their already decided projects... they make all the decisions and we just follow [FO3].

Specific evidence of donor-led decision-making at KKP is provided in the subsections that follow.

### **6.1.1. Overall Project Decisions**

The management of KKP has over the years undertaken a significant number of projects including: innovative HIV prevention (preventive strategies) among young people and the general population; wash up; tuberculosis advocacy and community involvement in early tuberculosis case detection; behaviour change support (BCS); nutrition and reproductive health centre; and child survival. At the time of data collection, KKP was implementing four major projects located in various parts of the country with several different donors as outlined by the Executive Director (ED).

Currently, we are implementing four major projects running in the Greater Accra, Central, and the Brong Ahafo regions of Ghana. Normally as the year goes by other projects come by. We are hoping to start another one very soon on abortion care also in the Greater Accra region. Some of our donors are SIMAVI of the Netherlands, USAID, ADDR, The Global, Fund, FHI360, John Hopkins University (JHU), Ghana Aids Commission, Bristol-Myers Squibb and GAVI [ED].

Detailed decisions related to the above-mentioned projects are suggested to be entirely made by donors with little, or in some cases no, inputs whatsoever from KKP. When asked about the level of KKP management involvement in project decision-making, the Central Regional Programmes Coordinator (CRPC) noted:

You are there and a donor, or you see in the newspaper that there is a call for proposal; they want an NGO to do this or that in this and that region. We look at the requirements and if we realise that we qualify, we put in an application based on the project designed by whoever is calling for the proposal. In most cases we are not involved in project decisions at all.

The Programmes Director (PD) added:

All the crucial project decisions are under the sole jurisdiction of our donors who are classed and to a larger extent as the most important stakeholders in the NGO arena. Donors call all the shots on all major project decisions and other stakeholders are basically at their beck and call.

In fact, according to interviewees, some of the other specific project decisions that donors make are in relation to: project conceptualisation and location; project objectives and activities; objectives, project planning; selection of project implementation partners; and project closure.

### **6.1.2. Project Conceptualisation and Location**

The issue of project conceptualisation is concerned with the birth of projects. Before projects can be commenced, the idea about the project must be conceptualised. One could argue that since the NGO sector has several stakeholder groups, most, if not all, project conceptualisation should come out from consultation with the various stakeholder groups at least beneficiaries and implementing partners. However interviews at KKP revealed that project conceptualisation is mostly donor driven. Donors conceptualise projects, decide on the project location and total project costs and other conditions as far as projects are concerned. These conditions are packaged into calls for expression of interest or calls for proposals that are advertised in national newspapers, the Internet and other media inviting prospective NGOs like KKP to bid. In most cases, decisions on project conceptualisation do not involve KKP, beneficiaries, or any other stakeholder group with the exception of donors.

Even after the project has been awarded, the selected NGO still has no say in the decision to accommodate the conceptualised project to the grassroots realities. For example, when asked whether donors generally involve KKP in project conceptualisation, selection and location, Field Officer (FO1) answered that:

...of course donors will not involve you in such things. I don't think we matter that much. They only use us as a vessel to achieve their desired results

Further, Field Officer (FO3) noted that:

They [i.e. donors] just do it. They just do their things and put it out there and they want people to come and source it. They do not involve us in anything... what we have to do is in the contract so we just get on with it... All they need is the results. They give us targets..., our aim is to try to exceed donor expectations and to do more than what is expected of us for the sake of future referrals.

Even when KKP has indicated in their response to an advertised proposal their implementation mechanism, donors can still tweak and make changes to submitted proposals and KKP will have nothing to say or do for the fear of not being considered or rejected.

Before you get projects or contracts, you send a proposal. In the proposal you state one or two things that you want to do with the money. Then they will go through the proposal and see whether they are in tune or side with what they want to do. They can make their own adjustments and changes and say you want to do this but we want to do it this way... That is where their conditions come in. So we come back to readjust to suit exactly the way they want it because they are funding it... otherwise we lose it [PD].

On the same issue, Programme Officer (PO4) explained:

What I have realised is that, for some of the projects, the donors tell you exactly what you should use their monies for. Basically, they already have something in mind that you must do... Even if you want to do some creative activities, those ones you can do but you have to be careful about how you go about it.

Field Officer (FO7) added:

... for me, I sometimes think that for the donors, this is what they want to use their monies for, and this is what they are telling you, but when you go to the community you realize that sometimes it's more than what they are asking for; and sometimes too there are so many things you have to do before the project even starts kicking, so sometimes it's not comfortable but in most cases donors would not budge to any alternative ideas from us – something I find very unfortunate.

It is not as if KKP or any other stakeholder group do not have the capacity to conceptualise projects but the truth is that most projects that do not emanate from donors do not get funding, and as such do not get implemented no matter how laudable the project concept might sound. It is further revealed that on occasions when KKP proposed or conceptualised projects for donors to sponsor, it had almost always not received favourable attention. Thus on occasions when KKP have conceptualised projects initiated by beneficiaries that KKP felt could immensely assist beneficiaries, obtaining funding from donors has always been a challenge. The ratio of obtaining funding for KKP/beneficiary-led projects compared to donor led projects is very small.

This is what prompted the PD to comment that:

Sometimes with suggestions from beneficiaries we try to obtain funding for such beneficiary led project initiatives by writing

proposals to prospective donors. But obtaining funding for such initiatives is always a challenge and it is quite difficult because donors mostly want to call the shots. In most cases, donors don't want to know even when we have all the facts fully at hand and there is a compelling case for such an intervention. I must say that we are mostly not successful with funding when it comes to KKP/beneficiary intervention proposals as compared to donor led ones.

KKP did have a few successes in obtaining funding for KKP led project interventions. However, in these experiences, the organisation has had to make fundamental changes to the initial proposal to suit prospective donors' desired project objectives, activities, and outputs and so forth before approval for support could be obtained.

We have been successful on a few of such initiatives and even then we had to make several changes for it to be accepted. If it does not meet their expectations, then forget about it.  
[Monitoring and Evaluation Officer (MEO)].

The focus group discussion also revealed that any project that beneficiaries have suggested to KKP that they, i.e. the beneficiaries, felt could be very beneficial to them had never received any positive response on the part of KKP. But since KKP relies on donors to fund project, the ultimate response to beneficiary-led projects rest with donors. This can be ascertained from the comment from a focus group participant:

In the past we have tried to suggest projects that we [felt] might help us better through KKP, but the response has always been, we do not provide the funds, we will talk to our donors and see how it goes but they mostly never come back to us on such issues again and even when they do, the response is always negative.

### 6.1.3. Project Objectives and Activities

In addition to donors deciding on project conceptualisation and location, it unfolded during the interview that donors, to a greater extent, define project objectives as well as the activities to be undertaken in a project. The argument is, because donors generally conceptualise projects and they define their objectives, it is normal that they define the activities to be undertaken to achieve these objectives. These are then transmitted to KKP and other stakeholder groups who may be associated with the project. When asked to comment on how project activities are set, the MEO noted that:

...donors normally provide a list of activities to be undertaken in a project for us to implement.

CRPC added:

To a very large extent, project objectives just like most other things, [are] an imposition and mostly come as part of the call for proposal documents. For instance as part of the call, they will tell you that the objectives of the project is ABC, so the only way KKP could apply is for KKP to assess itself as an organisation to determine which strategies will work best... So the strategies are sometimes flexible, but donors are firm on certain aspects that they don't compromise at all including objectives and activities. You need to do it exactly the way they want it.

In addition to donors defining project activities for KKP to only implement, they can alter (reduce) the number of activities at will. The PD particularly points out this issue:

Recently, there have been changes even to the budget lines of project activities. The budget lines have been drastically cut down. This means that we are restricted in terms of the number of activities we can implement under projects. Previously, there were a lot of activities that could be implemented under projects.

Things like mobilisation, holding of seminars and durbars to sensitise beneficiaries and bring them together before and during the project implementation. But this time it is strictly on the implementation of the project, which does not help. Even if you want to do some creative activities, you need to seek approval from donors which is mostly not approved

Furthermore, the donor in most cases has the right in comparison to KKP to alter the scope and objectives of projects at will if they deem it fit. Such practices were unearthed during a documentary scrutiny where it was stated that:

Upon receipt of request from [the donor], [KKP] shall take any and all steps to comply with any and all requirements of the donor not already included in this Agreement and negotiate in good faith an amendment to effectuate such requirements in this Agreement (appendix E)

The problem with donors solemnly defining project objectives and activities is that it stifles creativity and flexibility from KKP and beneficiaries. Besides, donor-led project activities might not work in all situations within certain communities and may not resolve the problem that the project is intended to solve due to the lack of community involvement and knowledge.

At times donors will impress upon us to implement a project in a particular manner (as stated), but at times when we go to the field, beneficiaries and everybody else with local knowledge and expertise might suggest alternative implementation process. But we have to ignore these local beneficiaries and follow the donor because they are powerful and can easily terminate the project. When it happens like that, you realise that the impact of the project is not as expected [PO6].

Moreover:

At the end of the project you will realize that the beneficiaries were right but by then the harm and damage to the project have already been caused and money and other resources wasted [PO4].

There are instances where KKP who is on the ground have doubts about the success and viability of the donor proposed solution, but are unable to suggest alternative because the decision entirely lies with the donor. For example, one respondent observed that:

Sometimes, you would think that you can do it this way to benefit the beneficiaries more, but the donor says otherwise. For instance, just last week I went with the project director to the field to monitor one of the projects in Twifo Praso. It is quite clear that just going out there to implement the project to sensitise the people on health issues is not enough. When you sensitise them, they need money to access the service. So I think we've got to the point where the donor has to add that aspect, that is, the economic empowerment aspect to the activities that we implement so that once we educate the person about what to do, the person would need money to go and access the service... and the donor(s) do not listen to us... In my view, they [donors] lack an appreciation of the problems that we are having here. We need to do more to advocate for such things to be done... Generally, we are on the ground and we know that when we do this, it would benefit beneficiaries more but [donors would not listen] [MEO].

#### **6.1.4. Selection of Project Implementing Partners**

Selecting project-implementing partners is a key decision making process mostly made exclusively by donors. The role of an implementing partner is to carry out



donors' wishes in a collaborative manner so as to maximise project impact and to ensure value for money in project implementation. As already indicated, donors generally package and advertise projects for prospective NGOs to bid on. Upon receipt of responses for applications for expression of interest or calls for proposals from prospective NGOs including KKP, donors solely decide the NGO(s) to partner with. Unsuccessful NGOs and other stakeholder groups could do nothing about the decision made by donors. Although the selection process considers institutions that operate in specific thematic areas (health, developmental etc.) and have experience in that area, it is mostly influenced by an NGO's ability to demonstrate the existence of the needed credentials/criteria required by donors. Such requirements are enshrined in agreements and contracts specifically designed and advertised by donors.

An extract of a sample of the eligibility criteria that must be met by prospective NGO seeking funding from a donor (appendix F) reads:

#### Eligibility Criteria

- Should be able to state clearly the results and outcomes that will be achieved from the project;
- Demonstrate a track record in delivering results and timely reports;
- Must be legally registered in Ghana;
- Must demonstrate standards of good organisational governance;
- Must practically demonstrate real and actual inclusion/diversity and gender sensitivity across the organisation;
- Must have appropriate procedures for (financial/administrative) management, monitoring and reporting;
- Must show at least two previous annual statements of accounts audited by a suitably certified person(s) or body;

On the whole, our [KKP] response to donors request for proposal is entirely based on, and tailored to the eligible criteria specified by the particular donor. However, being selected for the funding remains the sole prerogative of the donor. They decide whom they want to work with. [ED]

The PD added:

Once we [KKP] have responded to calls for proposals, we only wait upon donors to select us. Donors control the selection process. It is entirely outside our domain. All we do is basically to “hope and pray” that we will be selected. Donors have the choice and they exercise it accordingly.

### **6.1.5. Project Closure**

Projects could either be closed before the end of project period/duration (termination) or when the project has been allowed to run its course (completed). Project termination could occur where certain conditions in the contract are not met or where unresolved disagreement arises between the donor and the selected implementing partner. The way projects are terminated is highly dependent on the contract or agreement signed. In some cases, the partner is allowed to complete the attempted part (activity) of the project or where the total fund is provided for implementation, the rest of the fund is refunded to the donor. However, if the fund disbursement is based on project implementation stages of cash flow presented to the donor, where the funds are in arrears, the donor reimburses the outstanding fund to the implementing partner and the project implementation is brought to closure.

In essence, donors have the option to terminate projects at will if KKP fails to abide by any of the conditions set out in the contract. Although respondents at KKP affirmed that the organisation has never experienced project termination from donors, an inspection of a donor service agreement (appendix E) revealed the possibility of project termination if KKP fails in any of the project conditions. A section of the service agreement document reads:

Without regard to the set term, [the donor] in its sole discretion, can terminate this Agreement at any time if it determines that the performance of [KKP] is unsatisfactory, [KKP] develops a conflict of interest with [the donor], [KKP] is in breach of this

Agreement and does not cure that breach within ten (10) days' notice thereof from [the donor], or [KKP] files a petition in bankruptcy or there is an entering of judgment of bankruptcy by or against [KKP]. In all events, if this Agreement expires or is terminated by [the donor], [the donor] shall have no further obligations to [KKP], including the payment of any further funds to [KKP].

An NGO that has ever experienced project termination faces an uphill battle to get any future funding from that donor and for that matter other donors especially as there seem to be an increase in the level of collaboration amongst donors. Project termination generally casts a permanent doubt on the image and credibility of the affected NGO to obtain funding from other donor sources. An interview with an official of a donor (D1) revealed a recent increase in the level of interaction and dialogue amongst donors. He comments:

Donors these days communicate among themselves a lot and therefore are able to know who is funding what organisation. Through these interactions, we are able to identify credible NGOs to partner with. Besides, calls for proposals are designed to fish out blacklisted NGOs [D1].

In most cases, NGOs are asked to respond with reasons why previous project was terminated as evident by an extract (clause) from a service agreement (appendix E) reads:

Has [KKP] ever been denied the right to work on a project, to bid on a project, or had a project suspended or terminated by any funder, for any reason? If yes, please attach an explanation.

Donor's quest to fish out NGOs that have experienced project termination in the past in itself could be good especially as it has the potential to help determine non-performing NGOs. However, it could also damage the reputation of NGOs unfairly.

The preferred way of project closure occurs when the project runs its course and comes to an expected end. In such a situation, the closure process will follow the contractual process enshrined in the contract as specified by the donor. Project closures and processes vary depending on donor requirements.

The initial project closure process starts with the submission of both financial and narrative reports including end of project evaluation report to the donor and any unexpended funds have to be refunded to the donor. There is also end of project audit and the choice of auditor is at the discretion of the donor [ED].

An interview with a senior member on an NGO coalition (C1) revealed that donors expect NGOs to hand back all assets and unused resources. She is quoted as making the following statements:

I remember a coalition member had to refund an amount of three hundred cedis (GHS300, which is about \$100<sup>1</sup>) to a donor in 2012 and another member had to refunded nine hundred US dollars (\$900) to another donor in 2013.

Where a donor fund is used to procure assets it is required that those assets are returned to the donor or instruction will be given as to what the donor wants it to be used for. The coalition official (C1) further states:

A donor bought a mobile phone for use by an official of a coalition member and the phone and contact line was returned to the donor after the end of the project. Similarly, equipment including motorbikes were returned to a donor by a member of the coalition in the Upper West region at project closure - after a project implementation. Another option for donors is that, they will take stock of the assets or equipment after project closure

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<sup>1</sup> Exchange rate: GHS3 is equivalent to \$1

and officially releases them to the organisation - UNDP is known for this.

## **6.2. Accountability System at KKP**

The analysis of the field data uncovered the two main types of accountability systems: upward and downward accountability systems and presented below:

### **6.2.1. Upward Accountability**

Upward accountability concerns the relationship between NGOs and their donors, regulatory authorities / agencies and in some cases between partner NGOs and the selected NGO – KKP in the case of this study. Out of the two forms of accountability that exist within KKP, upward accountability is the most developed. This is because donors generally, provide the bulk of NGO funding and, thus, are seen to hold substantial power over the accountability arrangements at work at NGOs, especially those that rely heavily on donors to carry out their statutory mandates. In addition, regulatory authorities as well as the other compelling actors are also seen to have significant power over the organisations. To ensure that the selected NGO behaves as instructed, reports and other evidence are prepared on a regular basis. These reports and like evidence submitted to donors and other powerful actors form part of upward accountability arrangements at KKP. Observed upward accountability at KKP involves various arrangements including the type and content of reports, frequency of reporting, review meetings, and third party monitoring among others.

#### **6.2.1.1. Types, Content and Frequency of Reports**

There are basically two main types of reports (sometimes three) produced by KKP and submitted to donors. KKP produces at regular intervals narrative reports as well as financial reports and sometimes monitoring and evaluation reports for donors. The narrative report seeks to recount whatever has happened with regard to the project between reporting periods (the last reporting date and the current reporting date) or from the commencement of the project up to the date of reporting. The narrative report also explains the activities that were carried out within the reporting periods,

the challenges faced and how these have affected the project's progress. In addition to providing narrative reports, KKP also produces regular financial reports. The financial reports capture the financial transactions that have been incurred over the reporting period as well as the financial position at the year-end.

The basic types of report are outlined by PO6 who remarked that:

The report is in two forms: project implementation reports [or narrative or activity reports] and financial reports... The [narrative] reports contain activities implemented within a specific period. For example, the narrative or activity report for June will have to be submitted at the end of June. In addition KKP is expected to submit financial reports with receipts for audit purposes.

PO2 confirmed these types of reports prepared by KKP, which are submitted to the main providers of funds by noting that:

Since donors provide funding and ... depending on the type of donor, we submit narrative reports basically writing what is happening on the field. We also submit monitoring and evaluation (MandE) reports – more like figures ... and also financial reports on how we are spending the money. These are what we give to donors on a regular basis.

An investigation into some of the documentary evidence also confirmed donors' insistence on KKP to provide these periodic reports as evidence for work done. An extract from such a document (appendix E) attests to the fact that donors indeed impress upon KKP to provide these reports

[KKP] shall furnish narrative, programmatic and financial reports to [the donor] on its findings and progress during the term of this Agreement quarterly and timely. [KKP] shall also notify [the

donor] of all events pertinent to the Services or the use of the Services monies.

A section of the same document also reads:

A comprehensive activity, narrative and financial reports including pictures and video recordings of activities undertaken by... shall be submitted by [KKP] to [donors].

Regarding the content of the reports that KKP submits to donors, they are mostly predefined. In most cases, templates and formats are provided for KKP to follow in producing these reports. Examples of the templates are provided in appendix G.

The MEO explained that:

The templates come with data collection tools designed to collect data on the field, which we summarise and send to the donors as part of our reporting.

The organisation's main Finance Manager (FM), who is also the project accountant for most of KKP's projects, provided more details on the templates relating to the financial reports:

...for the financial reports, KKP is given templates to use. We prepare the journals; we prepare the financial status report, we prepare the cashbook, we prepare the bank reconciliation statements, and then we prepare requests for funds for the next month. That is how the report looks like and at the end of the month, you have to prepare this report with its supporting documents.

KKP is required to provide periodic financial reports to donors and these are basically based on donor specific templates (appendix G)

Concerning the frequency of reporting, KKP prepares its reports for donors at regular intervals. However, the frequency of reporting varies depending on donors or donor groups, but, generally, the reporting takes place monthly or quarterly. FO3 noted:

We... submit reports based on... donor's specification[s]. Some donors want it monthly; some want it quarterly and some bi-annually. Effectively we are always writing reports.

A scan through some of the documentary evidences from KKP established the views of respondents on how donors could fix report due dates as seen from the extract below:

The comprehensive financial and narrative reports shall be submitted bi-annually to us [donors]. However, activity reports shall be submitted one week after the activity has been implemented...

FO10 added:

At the end of every month you report on the activities that you have implemented both narrative and financial. Then some of them mid-stream, they will bring auditors to come and audit the project and to see your accounting systems as well.

It must be realised that reporting to donors about the performance, status and challenges of projects is not bad in itself. What makes it unacceptable is the way and manner it is done and the way it is used more as a punitive mechanism than a learning one. This can only be achieved through constant dialog with all stakeholders.

One of the major challenges facing NGOs in their upward accountability relations is the lack of donor appreciation of the cultural and environmental context differences within which the two operate. The lack of donor understanding of KKP operational settings has led to queries being raised about submitted reports from KKP to a donor. The FM of KKP indicates:



A financial report sent by KKP to a donor was initially rejected on the ground that some of the documentations of expenditure (rent payment) in the budget line was not legitimate. The donor comes from a country where rent is payable monthly and so they did not understand why rent could be paid in advance for as long as two to three years as in the case of Ghana. It took the intervention of an employee of the donor who had lived in Ghana with that experience to clarify issues on our behalf before the report was finally accepted.

#### **6.2.1.2. Review Meetings**

Another upward accountability mechanism used by donors in their relationship with NGOs is the holding of regular meetings between the two parties. Donors constantly hold review meetings with NGOs as a fact-finding mission, sometimes designed to obtain and verify information and to catch out those NGOs that are not operating according to set conditions.

We hold periodic mostly quarterly review meetings that are organised by donors as enshrined in the contract. At these review meetings every NGO that obtains sponsorship from a particular donor conducts a presentation of the activities carried out, the targets achieved and to answer questions [FO12]

Evidence suggests that, although these review meetings are supposed to be attended by all stakeholders, the main parties to the meetings are donors and NGOs with little emphasis on beneficiary groups. For instance, when asked whether beneficiaries partake in these review meetings and the role they play, PO7 answered that:

A representative of beneficiaries is always present at these meetings. Of course we cannot bring everybody in that community to the review meeting so a representative is nominated by the opinion leaders to participate in the review

meeting. It is our view that the nominated person will carry whatever we discuss to the rest of the community. On a few occasions the nominated persons contribute to the discussion but in most cases they just sit and listen.

### **6.2.1.3. External Monitoring and Auditing**

Various forms of external monitoring mechanisms are identified in KKP-donors accountability relationship. In addition to the donor unannounced visits to KKP project sites and offices for monitoring purposes, donor also mandates other external bodies to monitor KKP. These external monitoring bodies including embassies (Diplomatic Missions), the district and other local assemblies also monitor KKP periodically to ensure that the organisation adheres to agreed conditions. These mechanisms keep KKP on its toes to ensure that the organisation does what is expected from it. Donor (D2) who sponsored a health intervention project explained:

As part of the monitoring process, we involve the community health committee and the district health directorate to assist. Once KKP gives us their work plans and schedules, we forward them to these agencies and mandates them to occasionally and periodically visit project sites and report back to us.

Furthermore, as mentioned above, KKP is also required to report to other external bodies such as the district assemblies and local authorities within KKP's operational jurisdiction and other governmental agencies.

In most cases, we are asked to send portions of our reports to the district assemblies and the Ghana Health Services and other professional bodies... On other occasions, donors could ask their own auditors to audit us [MEO].

KKP is subjected to external auditing in various ways. KKP is supposed to submit its work plans to donors who would occasionally do external auditing either at KKP offices or on project sites at unannounced intervals. This is to ensure that KKP is

complying with all agreed terms and conditions. The external auditing is in various forms and can take different dimensions. For example, it is revealed that one donor has contracted EY as their external auditors to constantly monitor KKP's work.

JHU for instance have contracted EY accountancy as their auditing firm. They audit the accounts and disburse funds to us. What they do is that at the end of every month; we prepare financial reports and send it to them for audit. Any queries or outstanding issues must be resolved with Ernst and Young before they release funds for subsequent phases of the project to us [FM].

#### **6.2.1.4. Financial and Annual Report**

One other accountability system observed at KKP is the collation, preparation, and submission of financial, and annual reports to relevant stakeholders. To demonstrate its financial accountability, the GoG via regulation and donors mandates KKP to prepare and circulate audited financial and annual report to interested parties annually. The financial report contains the income and expenditure of KKP within the year under consideration together with accompanying notes explanation the various items in the statement. All monies received from donor(s) as well as expenditure incurred on projects as per the agreement must be clearly specified in the financial report. When KKP obtains funding from a single donor, the financial statement is prepared for that donor alone. However, where KKP obtains funding from multiple donors, it is required to prepare separate financial statements for the different donors as well as a consolidated financial statement that integrates the various individual donors. As per requirement, these financial statements must be audited and certified. NGOs including KKP is required to disclosure other donor sources of funding during the project proposal stage as a way of demonstrating its financial transparency and accountability.

Some recent budget templates have sections that mandate KKP to declare and disclose other funding sources in their funding portfolio especially for similar projects, and the percentage of

cost allocation to various activities if other donors are funding the same project. The purpose of this initiative is to prevent KKP from ‘double dipping’ (i.e. obtain multiple funding for a project, use only a single donor fund to implement the project, report on the project to the multiple donors and squanders the other funds) [PD].

An official of a donor (D2) attests to donor awareness of possible double dipping practices amongst some NGOs and argues that such practices have led to the modification of templates and increasing collaboration amongst donors. He states:

Donors communicate a lot more amongst themselves these days compared to the immediate past. The donor community in Ghana currently is moving towards the practice of pool-funding. With pool-funding every donor is aware of the funding activities of each other. We are also able to quickly track misuse of fund by NGOs and to black list them. This emerging trend has raise NGO accountability to a higher level.

In addition, KKP also prepares annual reports that show the various projects/interventions undertaken by the organisation within a given period. The annual reports also highlights the achievements of the project undertaken, the implementation challenges faced in the course of the project, and a section of the financial report.

#### **6.2.1.5. KKP Relationship with other NGOs**

On a number of occasions and as per the contract, KKP has had the opportunity to partner with other local and sometimes smaller NGOs, to implement projects as implementing partners on their behalf. The PD explained:

KKP is a member of different NGO coalitions and depending on the type of project and the nature of the contract with donors, we sometimes use other smaller local NGOs as implementing

partners. KKP have had the experience of sub-contracting to other NGOs. In a recent project, KKP partnered with thirty-nine [39] other local NGOs to implement the project.

It became apparent during interviews that the accountability relation between KKP and these other smaller NGOs is also upward because it mirrors KKP-donors accountability relationship. Conditions and standards are set for KKP to abide by, which are also abided by other implementing partners so that KKP is able to achieve its objectives and look good in the eyes of donors.

Just as the donor demands certain periodic reports from KKP, KKP also demand certain periodic reports from smaller partner NGOs. At the end of the day it is for accountability purposes. We demand narrative reports, we demand M and E reports and we also demand financial reports. It is just to help us to be able to report to the donor(s). KKP demands monthly reports from these partners because the donors demand quarterly reports from KKP [FO7].

### **6.2.3. Downward Accountability**

Downward accountability concerns the relationship between NGOs and their beneficiaries. The main objective of NGOs is to complement the role of governments in the provision of unmet public goods, services and support at mostly neglected places for the benefit of society. NGOs therefore stand between these two major stakeholder groups: fund providers / regulatory authorities / monitoring organisations / other compelling environmental forces and beneficiaries. As a result, one would expect that since NGOs basically serve these two categories of stakeholder groups, they would equally accountable to these two groups.

This section reports on how KKP accounts to their beneficiaries. The evidence provided indicates that although KKP somehow accounts to beneficiaries, the level of accountability it accords to their beneficiaries is minimal compared to that accorded to their donors. When asked about the level of accountability of KKP to their beneficiaries, the PD remarked that:

As an organisation, we try as much as possible to account to beneficiaries but on different levels... not in the same category as donors. I hope you understand. It is obvious. Beneficiaries are at the receiving end just like KKP and on that basis, of course the level of accountability cannot be the same. In any case we try to be very open to them so they know some of our budget lines.

This comment suggests that beneficiaries are marginalised in the accountability process. The observed downward accountability relations within KKP include beneficiary involvement, community structures and registers, application of review meetings, and reporting.

#### **6.2.3.1. Beneficiary Involvement**

According to evidence at the case site, beneficiary involvement in KKP projects is very minimal overall. In most cases beneficiaries are seen as a “keep informed” stakeholder group. When asked about the level of beneficiary involvement in project decisions, PO8 observed that:

What we do mostly is that we only inform them [beneficiaries] about the projects that we are about to begin, the benefits that the project will bring to them, and then we inform them of their level of participation. We also inform them about the various interventions under the project and if they have a role to play in terms of the various interventions

The minimal level of beneficiary involvement on project issues was explained by the GARPC who confirmed that, in most cases, beneficiaries are only informed of the project at a start-up meeting exercise:

At the start of every project we hold a stakeholder start up meeting with every stakeholder. We invite every stakeholder on board, we tell them what the project is about, and we spell out the

benefits of the project... So this is one of the ways that we get to these communities or the people that are involved with the project.

PO9 added:

Although we do not involve beneficiaries in our projects in any great deal, what we do in terms of accountability is that we always make sure that we do whatever we state we are going to do in the community, we do it and during review meetings, we offer them the opportunity to tell us how they feel about what we are doing.

This suggests that although the main recipients of the project are the beneficiaries, they are mostly not involved in the project decisions. They are only at the receiving end and as to whether donor-led interventions suit them or not is not an issue for either KKP or donors. Such a situation has led to duplication of projects, which eventually leads to misallocation of resources. A focus group interview confirmed that there have been at least two similar projects by two different NGOs in the community over the last year. They lamented that the resources for the second similar project could have been channelled in other important projects had their views been sought.

From KKP's perspective, CRPC commented on the level of involvement of beneficiaries in project selection for example at the organisation:

Of course the beneficiary does not select projects for us, I don't think they have the capacity. The only time we involve beneficiaries to some extent is when we need their input in securing funding for a project that we [i.e. KKP] feel is necessary for the community

It is difficult to conceive such a situation where donors, and to some extent KKP, tend to conceptualise projects to deal with beneficiaries' problems without involving them.

The basic question that one might thoughtfully ask is: how is it possible to pretend to solve someone's problems without seeking from the person the issues they are experiencing, and how these might rank in terms of priority? The focus group discussion on the matter revealed that donors and KKP lack an appreciation of the real problems faced by beneficiaries. As much as the beneficiaries were grateful to donors and KKP for helping them, they were quick to affirm that such interventions could be prioritised appropriately if only they were consulted. A participant from the focus group noted:

Although this NGO [i.e. KKP] or whoever is responsible is trying to help us, they clearly do not understand the real challenges that we face here and even if they do, the way they show it is different. We feel that they should consult us every step on the way right from project conceptualisation to completion. In that sense we all will benefit immensely. They have the resources, but we know the terrain better and also have the local knowledge.

Another focus group member, although appreciating the contribution of donors and KKP in her life and that of her community, was quick to advise that:

The era where traditional authorities and other beneficiaries are only invited to sod cutting and commissioning of projects in their communities should be over. It is about time that we are included in some of the important decisions. We want to know the project content, funds involved and how they are utilised.

Within the beneficiary involvement process lays the selection of volunteers. The majority of KKP projects are implemented with the assistance of volunteers selected from project implementing communities. Volunteers are an integral part of most interventions and could play a key role in the successful completion of most projects. These volunteers are community members who decide to play lead roles to make NGOs' work successful. In most cases, it is only during volunteer selection that beneficiary communities are involved in KKP projects. When KKP is in need of



volunteers, then they will contact the opinion leaders of the community to nominate volunteers to assist the organisation. Even those nominated to play some participation roles are not given full access to information to effectively play their role. For, example PO1 observed:

We select community volunteers in collaboration with opinion leaders to help us implement projects. These volunteers are somehow involved in project implementation, they know the amount to be spent on each activity, and they know how much is due them and so on. But at their level we are just short of given them a financial level report or any other report.

The problem with not involving beneficiaries to any great deal as observed by interviewees is that it could lead to project apathy and antagonism, misplaced resources and, in some cases, eventual project failure. More importantly, this is likely to affect the overall accountability framework including upward accountability.

#### **6.2.3.2. Community Structures and Registers**

To ensure that KKP is, to some extent, accountable to its beneficiaries, they have instituted community structures and registers within the various communities. These community structures comprise members of the community mostly opinion leaders whose mandate is to aid in the successful completion of projects and to monitor progress.

We [KKP] have community structures and a community based project management committee to see to how the project is being implemented in the community. We set them up right from the beginning as part of our accountability. So they are also monitoring the project that is being implemented. So when we hold review meetings, all the people come and talk and speak about the project [MEO].

These community structures and registers are initiatives of KKP and are instituted in communities to monitor the movements and activities of project implementers and managers. Project managers are supposed to visit project communities as detailed in their work plans/schedules. As a way of monitoring these officers, KKP instituted the community structures. Project officers are required to sign the community placed registers anytime they visit these communities. An interviewee explains the operation of these community structures as follows:

The way it [i.e. community structure] works is this: there is a monitoring form designed and kept in the community. Anytime a project officer visits the community, he/she signs the form and whoever is in charge of the community also signs to acknowledge that the project manager has been there. We also have in the various communities a register so when you go you will sign it, which is kept at the community so that in your absence, anybody that goes there can verify from the register to know that you have been there and to confirm the activities that you carried out. [PD]

These community structures help to some extent keep KKP officers on their toes as far as project implementation is concerned. It serves greatly as a monitoring and evaluation tool. However, one could argue that such community structures exist to ensure that projects are implemented effectively in the sight of donors rather than to serve as an accountability mechanism.

In spite of the benefits that accrue from the adoption of these community structures to the operations of KKP, especially to ensure effective project delivery, donors do not seem to be interested in them either because they did not initiate them or they lack an appreciation of the benefits thereof. This is what prompted the MEO to state that:

In reality, donors are not interested in these structures that we have at the community/beneficiary level. They are only interested in you reporting to them. I wish that they would show interest in

some of these beneficiary level structures and commit resources for their enhancement and entrenchment

The above suggests the involvement of all stakeholders spearheaded by donors to have a rethink about the development and adoption of a holistic accountability system with facets that basically addresses the needs of concerned interested parties.

#### **6.2.3.3. Review Meetings**

As part of downward accountability, KKP organises periodic review meetings within the implementation communities. These review meetings are supposed to provide a platform for the project stakeholders to air their concerns about the project. But it normally turns out to be platform for donors and KKP to inform beneficiaries of project status. A focus group participant, nominated to attend such meetings, argues that beneficiaries are generally passive observers as these meetings.

The meetings are a complete waste of time. As far as I am concerned, the motivation is only the food and the allowance given at the end of the day. To me the meeting is more informative than a discussion. Any suggestions that I have tried to make in the past, the response has been either that such an activity is not in the budget or beyond the funding requirements of the project. At such meetings we are only informed on what has been done and what is to be done. The review meeting idea is excellent if only they [i.e. KKP] will accept contributions from us and incorporate them into their operations.

A KKP manager explained the above situation as follows.

There is a budget line for each activity so you cannot spend on any activity that is not within the budget line even if it is very relevant and in our view could help the project to be very successful [PO12].

One of the donor officials (D1) interviewed commented on the matter recognising how activity levels have been cut in recent years (partly due to the global economic trends) and how KKP or any other NGO will be dealt with negatively if they either do not implement agreed activities or swap agreed activities for ones not agreed even if they are justifiable.

There are reasons why activities are itemised, agreed and budget lines allocated. Any deviation from such outlined activities will severely affect the motives and objectives, something we do not encourage at all otherwise we will keep shifting the posts. At best maintain the status.

#### **6.2.3.4. Reporting**

The way and manner in which KKP report to donors is significantly different from the way they report to beneficiaries. Basically KKP do not report to beneficiaries in any great detail. Unlike donors who get monthly, quarterly, by-annual and annual and other periodic reports on a whole range of elements (financial, narrative, etc.) regarding the project, beneficiaries of KKP do not enjoy similar reporting attention. One of the best reporting forum for beneficiaries is at review meetings organised by KKP as acknowledged by the ED who remarked that:

One other thing we do as an organization in order to account to the beneficiary is, we have review meeting with them. After we have compiled our quarterly reports to the donors we have meetings with them to give them updates on what we have done so far.

At the review meetings, beneficiaries are told/informed of project status and other issues. Occasionally, beneficiaries get the chance to comment or ask questions about projects and to challenge KKP but such encounters are rare.

Donor (D2) confirmed the importance of these review meetings but confirmed the rarity of such an encounter by stating that:

During these review meetings, KKP will have to tell all present what they have done in the past quarter. It is a platform to give the community representatives the opportunity to challenge any unfounded claims. These are some of the things that we use to check or ensure accountability from KKP to the beneficiaries but such confrontations are minimal.

PO7 added:

I must admit that the direct beneficiaries - communities and volunteers do not get any final formal report from us – financial or narrative – we are not obliged

Another respondent from KKP (FO3) further stresses the lack or minimal reporting to beneficiary in these terms.

We do not report to beneficiaries by presenting financial reports to them or to the local communities

The closest beneficiaries, like any other interested party, could get to see formal project reports when they visit the district assemblies or the district offices. This is because on some occasions, KKP is required to submit copies or portions of project reports to the district assembly where the project is being implemented as stated by PO8:

At the end of every reporting period we send a copy of our report to donors, and in some cases to the district assemblies so that any other interested party could access it.

### **6.3. Chapter Summary**

The chapter presented the main themes unravelled during the interview process at KKP as far as their accountability system is concerned. It was observed that the most compelling group of stakeholders, particularly donors, are virtually involved in the

day-to-day decision making of KKP on issues regarding projects. It was also revealed that in comparison to downward accountability, upward accountability is the most entrenched form of accountability in KKP.

The next chapter discusses the findings of the empirical results.

## CHAPTER SEVEN

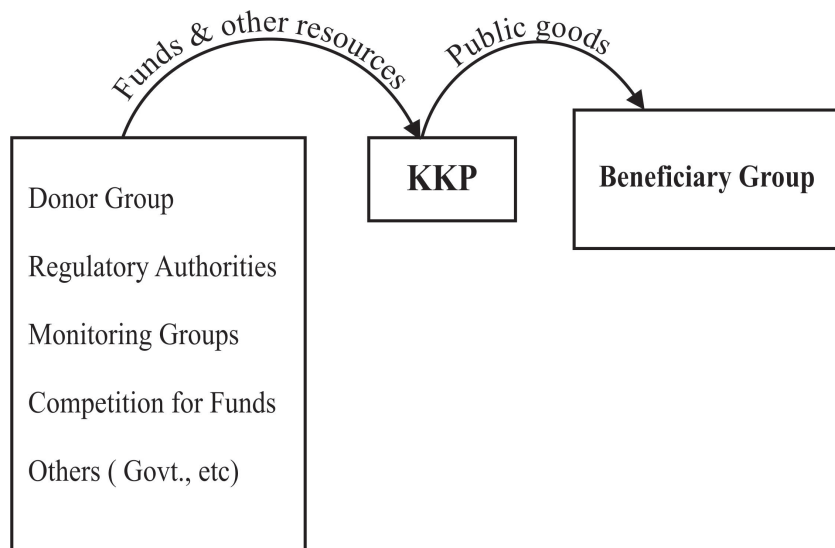
### DISCUSSION

#### 7.0. Introduction

This chapter discusses the results of the study drawing on the theoretical framework and the literature. The analysis is essential so as to make sense of the results of the study. The chapter is divided into four main sections. Section One discusses the implications of the accountability relations within KKP. Section Two provides the theoretical explanation to the observed accountability relations in terms of the effects of the institutional pressures on those accountability systems. The third section examines the strategic responses adopted by KKP in dealing with the identified institutional pressures. Section Four summarises the key issues of the chapter.

#### 7.1. Understanding KKP accountability relations

This section provides an understanding of the accountability relations within KKP as they relate to existing literature. The analysis of the field data uncovered two main types of accountability systems: upward and downward. Figure 7.1 depicts the central role of NGOs in relation to the compelling group of forces and the beneficiary groups.



**Figure 7.1 Relationship Between the Compelling and Regulatory Groups, NGOs and Beneficiaries**

**Source: Researcher's own construct**

The figure shows that in general, KKP (case study NGO) plays an intermediary role by obtaining funds and other resources from the compelling group (donors) to provide public goods for the benefit of the beneficiary group. On the one hand, the providers of resources for KKP's activities such as donors and other philanthropists are the compelling group of stakeholders with the passion to assist beneficiaries overcome an identified social need mostly away from the location of donors many miles away.

On the other hand are a different group of stakeholders, including communities and individuals generally referred to as beneficiaries who tend to profit from any implemented interventions. Since the providers of funds are mostly remote from project implementation sites but yet provide the needed resources, there is the need for some form of mechanism to ensure the efficient utilisation of their resources to achieve the intended objective. In effect, donors provide funding and other resources for NGOs like KKP to render services to beneficiary communities to address identified need(s).

The existence of such a relationship automatically calls for accountability, a system that seeks to ensure the efficient allocation of donor resources for the intended purpose. This therefore, brings into mind two forms of accountability mechanisms, which were identified as existing between KKP and its donors and beneficiary communities: one from the KKP to donors; and the other from KKP to beneficiaries. These mechanisms have been explained on the basis of the empirical findings and their relationship to extant literature.

#### **7.1.1. KKP's Upward Accountability**

The accountability relationship existing between KKP and its donors could be described as upward accountability. Generally, upward accountability is the most entrenched form of accountability within the NGO sector for a number of reasons and perhaps rightly so (Chenhall *et al.*, 2010; Ebrahim, 2003; Edwards and Fowler, 2002; Kilby, 2006; O'Dwyer and Unerman, 2008; Unerman and O'Dwyer, 2010).



One of these reasons is that in the NGOs' environment, the most compelling group of stakeholders or donors are essentially the main providers of most of the resources required by NGOs like KKP to function. In fact, without the support of these major stakeholders, most NGOs worldwide would lack the necessary resources and would cease to operate at the level that they do now. This supports the argument that the providers of these resources are aware of the important role they play in the operational chain of NGOs and are therefore, able to demand greater accountability from their subordinates (Chenhall *et al.*, 2010; Unerman and O'Dwyer, 2010).

KKP equally depends heavily on donors and other compelling group of actors for resource support for survival and is, accordingly, required to exhibit good upward accountability practices to such authorities. The organisation is required to demonstrate their upward accountability credentials, particularly to donors and other compelling stakeholders in the form of disclosures and reports, review meetings, external monitoring and auditing, among others. In line with Ebrahim's (2003b) assertion that reports and disclosures are used as a major accountability tool by the most compelling group of stakeholders within the NGO sector, donors demand periodic narrative, financial and other ad-hoc reports and disclosures from KKP to indicate the efficient utilisation or otherwise of project resources. This suggests that even if KKP is not performing effectively but could demonstrate its efficiency through the submission of reports it could be seen as accountable in the eyes of donors and could attract funding resources to survive.

Thus, donors are seen to be more interested in efficiency than effectiveness and are happy to support NGOs that upwardly account to demonstrate their efficiency (Burger and Owen, 2010). The nature of reporting that KKP has to comply with is highly dependent on two main things: the type of donor(s) as well as the project type. As a result of these two factors, KKP is always asked to prepare and submit different reports at different intervals (weekly, monthly, quarterly, half-yearly, and annual) to donors as an indication of the existence of its upward accountability. As per the terms and conditions of project contracts, KKP is asked to submit reports at regular intervals to the providers of funds.

It would be recalled that neoclassical theory focuses on adherence to rigid and formal rules and the rationality in value maximisation and rejects the importance of the effects of informal and environmental forces on the operations of organisations (Hall and Taylor, 1996). As indicated in the literature, the definition of NGO accountability is highly contested but the common thread among these various definitions is the realisation of the existence of a superior body overseeing the activities of subordinates (Clark, 1991; Korten, 1992; Kendall and Knapp, 1995; Kaldor *et al.*, 2003; Teegen *et al.*, 2004; Gray *et al.*, 2006). However, it could be argued that NGOs, including KKP are generally seen as intermediary organisations that solicit resources from one group of stakeholders to resolve an identified need for other stakeholders. Thus, accountability is the right that emerges from the relationship between the accountable organisations: the accountor and the accountee (Edward and Hulme, 1996b; Fox and Brown, 1998).

The study also observed that the existence of resources scarcity in relation to the number of NGOs available making demands on their resources has increased the powers of resource providers over the resource users like KKP. As a result, the observation was that the providers of resources were seen to be the most powerful stakeholders in their dealings with KKP and their wishes must be carried out to the letter for fear of reprimands culminating in the former's ability to demand 'anything' from KKP. Evidence gathered suggests that such demands could vary and could be contractual or otherwise, mostly in the form of accounting for resource usage via the provision of reports and other activities. A similar observation has been reported by other researchers (Ahmed *et al.*, 2011; Baur and Schmitz, 2012; O'Dwyer and Unerman, 2008; Unerman and O'Dwyer, 2010).

For example, Ahmed *et al.* (2011) in their study observed that upward accountability promotes the submission of formal, technical and economic reports for the satisfaction of donors; a stand shared by Roberts (2001) who sees this form of accountability as scrutinising the conduct of dependents. It was noted that in most cases, donors from the onset enshrine the reporting format and the frequency of reporting in the contract with little or no flexibility for KKP to manoeuvre. This means that the reporting requirements must be strictly adhered to and must be submitted on time without delay if KKP was to be taken seriously as a

recommendable organisation. This situation creates anxiety within KKP to demonstrate results, real or perceived. This finding is supported by Agyemang *et al.* (2009) who examined NGO accountability and aid delivery and confirmed the inflexibility of reporting formats:

Reporting formats often appear inflexible and provide little scope for reporting to donors the views and experiences of officers and beneficiaries in the field (p.5)

An NGO's (in this case KKP's) ability to comply with such reporting requirements could earn greater respect from donors. Often times, KKP is able to meet donor-reporting demands and tends to get referrals from other donors. The upward accountability mechanism between KKP and its donors is further demonstrated in relation to how reports are even accepted by the latter. Donors or for that matter the compelling group of stakeholders do not accept reports from KKP as the final report first time:

...Generally, reports are submitted as drafts and in word format for easy editing. In fact, donors have the right to modify (edit) 'submitted reports' from KKP at will (using tracking facility) if they so wish. Reports modification could be anything as minor as altering the English language expressions from say 'finished' to 'completed' or the changes could be significant and material...(PD)

Irrespective of the changes (minor or significant), KKP is required to fully incorporate donor comments into the report before it could be accepted as a final report. Failure to integrate donor changes into the final report could connote 'noncompliance' and could have possible repercussions. Perhaps, this supports the assertion that NGO's accountability is difficult because the variables involved are multiple, complex and diffused: it lacks a formal clearly defined constituent membership to whom they are required to be accountable to (Burger and Owens, 2010; Ferejohn, 1999; Jordan and van Tuijl, 2006; Kilby, 2006; Unerman and O'Dwyer, 2010).

In addition to the submission of narrative reports, donors also demand separate periodic and in some cases ad-hoc financial reports from KKP. The essence of the financial report is to provide surety to donors about the efficient utilisation of the financial resources entrusted to the care of KKP. Depending on the type of donor, KKP's financial reports must be reviewed and certified by an auditing firm (preferably, the international ones) normally selected by the specific donor. This suggests that even if KKP previously had its own contracted auditing firm, the introduction of a particular donor to KKP's donor portfolio could necessitate the introduction of that donors' preferred auditing firm or a complete shift in the financial auditing processes on the part of KKP. This relationship amounts to a kind of imposition. In effect, the constant preparation of audited accounts by KKP for donors' consideration highlights the adoption of upward accountability by KKP. This responds to the view shared by several researchers who see the preparation and submission of audited accounts to a superior (as in the case between KKP and its donors) as identical to the demonstration of upward accountability (Edwards and Hulme 2002; Ebrahim 2003a, 2003b; Unerman and O'Dwyer, 2010).

The study argues that KKP had about five (5) different donors who sponsor different projects at different times and locations. This means that the preparation of five different audited accounts for different donor agencies overseen by different auditing firms can be very challenging. A similar challenge is reported by the Corporation for Public Broadcasting of the United State of America (2005). It was clear that KKP, on average, get at least one visit from each of these auditing firms every two months with each (auditing firm) spending on average about a week to audit KKP's accounts. During these visits, some of KKP's key operational personnel may have to stay around to answer queries that may be raised by the auditors causing delays to work flows and project implementation:

...Such practices to a greater extent could be seen as a waste of time by some personnel who are interested in the provision of the most needed intervention to beneficiaries. The challenge is that any unresolved queries generally, lead to delays in the release of subsequent funds and other needed resources that eventually lead to delays in projects... (MEO)

The literature reveals that the growth of NGOs, especially in the South, has been fuelled by a belief among donors that NGOs are more cost-effective than governments in providing basic social services, are better able to reach the poor, and are key players in democratization processes (Bagci, 2007; Edwards and Hulme, 1996b; Mackintosh, 1992; Smillie *et al.*, 2013). Perhaps, one way of ensuring this is through the submission of regular reports by NGOs to donors. The study discloses that in addition to the provision of regular/periodic reports (narrative or financial), KKP is obliged to submit any other ‘as and when’ or ‘on demand’ reports to donors when asked:

...Such ad-hoc reports must be provided and submitted irrespective of its effects on scheduled project implementation...  
(MEO)

The requests for an ad-hoc report by a donor could necessitate the suspension of an activity in relation to project implementation just to satisfy a donor requirement. Perhaps, this indicates why some analysts argue that ‘NGOs and funders have focused primarily on short-term ‘functional’ accountability responses at the expense of longer-term ‘strategic’ processes necessary for lasting social and political change’ (Ebrahim, 2003b: 813). In fact, Ebrahim (2003b) presents that disclosure statements and reports are among the most widely used tools of accountability and are frequently required by federal or state laws in many countries.

The study shows that in addition to the provision of reports to donors, donors also had the right to physically visit any of the offices of KKP nationwide at will and unannounced: to verify any claims (primary or secondary) made by KKP:

...This kind of unannounced visit could be undertaken either directly by the personnel of the donor or their representatives...  
(GARPC)

Moreover, as a way of emphasising upward accountability, donors sometimes authorise some external bodies like their diplomatic missions, international auditing

firms, coalition of NGOs and the like to monitor the activities of KKP. Kreidler (2011) confirms that most donor agencies are part of their government's foreign ministries, so they can only put pressure on recipient governments if this is in line with their own government's foreign policy priorities. KKP was mandated to share its work plans with donors. With such information, donors could easily monitor the activities of KKP or pass on KKP's work plans to any monitoring contractor they feel fit to engage. Irrespective of who does the external monitoring (donors or a contractor), KKP is required to comply fully if they are to be seen as upwardly accountable. This supports the view of some researchers that accountability has both an 'external' dimension in terms of an obligation to meet prescribed standards of behaviour; and an 'internal' one motivated by responsibilities expressed through individual actions and organizational missions (Fry, 1995; Chisolm, 1995; Ebrahim, 2003b).

Again, such external visits (spontaneous or announced) have the potential to disrupt planned activities for the period under consideration to the detriment of, especially, the 'not so compelling' group of stakeholders.

On top of the unannounced visits, KKP is mandated to attend periodic and again sometimes unannounced face-to-face fact-finding exercises in the form of review meetings:

...Though such meetings are supposed to serve as a platform that unite all stakeholders as to the way forward as far as project implementation is concerned, it is generally used by donors as a forum to interrogate the operations of KKP and possibly to 'catch out' KKP... (GARPC)

This goes to explain and affirm the power of the most compelling group of stakeholders to demand uncompromised accountability relations upwardly from KKP even if such an action could directly or indirectly affect the other stakeholder groups.

Although upward accountability tends to promote and give assurances to providers of funds on the efficient utilisation of their resources, it does not hold in all situations

(Unerman and O'Dwyer, 2010). If that was the case, the numerous worldwide scandals and mismanagement of donors' resources could have been curtailed (Ebrahim, 2010, Carr, 2000; Gibelman and Gelman, 2004; Safire, 2004; Gray *et al.*, 2006). This goes to suggest that the overemphasis on upward accountability alone is not enough and cannot serve as a panacea to resource misallocation and ensure the security and efficient utilisation of donor resources. Thus, donors' perception of relying on upward accountability within KKP just to satisfy themselves, might not necessarily ensure the effective allocation of resources in the operations of KKP. The general trend is that upward accountability is one-dimensional, narrow in nature, dominated by donors and usually inflexible; exactly as in the case of KKP (Agyemang *et al.*, 2009; Ebrahim, 2003a, b, 2004; Fowler, 2008; Islam *et al.*, 2013; O'Dwyer and Unerman, 2010; Schmitz *et al.*, 2012; Wenar, 2006).

The literature suggests that the introduction of new public management (NPM) by the Australian government in the 1990s increased the pressure on NGOs in Australia to adopt improved accountability and formal reporting mechanisms and to apply more quantitative accounting performance indicators at the expense of the more traditional qualitative accountability approach (Aucoin, 1990; Guthrie *et al.*, 2004; English *et al.*, 2005; Chenhall *et al.*, 2010).

Thus, the study also contends that the Government of Ghana (GoG) was another compelling stakeholder group capable of demanding upward accountability from KKP in its capacity as either a donor or as a regulator. This is because the GoG via its ministries, including the Ministry of Health and Education provide funding to KKP to undertake projects on her behalf. Evidence gathered from KKP suggests that the GoG was the second provider of funding for KKP: next to donors. In its capacity as a donor, the GoG like all other donors demand disclosure statements and periodic/ad-hoc reports from KKP. Failure to oblige could have serious repercussions for KKP. This confirms the political dimension argument regarding NGOs' accountability (Gray *et al.*, 2006; Naidoo, 2004; SustainAbility, 2004).

On the other hand, the government also demands accountability from KKP through regulations (Andrews, 2014; Baur and Schmitz, 2012; Edwards and Gaventa, 2014). The study argues that the GoG via the Department of Social Welfare (DSW) acts as

the main regulator of KKP's operations in Ghana. Thus, the dual role of the GoG either as a donor or as a regulator makes the GoG one of the most compelling stakeholder group in the operations of KKP. The DSW and other bodies ensure that KKP complies with all the regulatory standards instituted by the GoG to guarantee its continual operations in Ghana (Anku-Tsedee, 2014; Alhassan, 2013). One of the ways this is done is to require that KKP is registered with the DSW as an organisation 'limited by guarantee' in Ghana and has a certificate of recognition renewable annually to that effect. As a result, KKP is obliged to operate within the rules and standards thereof. It is mandated on KKP to supply the DSW with the relevant information and documents, including annual reports (narrative and audited financial accounts) to merit their continual operations in the country. In fact, the GoG has the right to withdraw the certificate of recognition from KKP if it breaches any of the requirements enshrined in the regulations: this will make it illegal to operate in Ghana. This supports one of the reasons for NGO accountability, which is to assure donors of the efficient utilisation of their donations; and governments for the provision of needed public goods to warrant tax exemptions (Hedlund and Hamm, 1978; Ebrahim, 2010).

The revoking of the certificate of recognition carries several sanctions, including: the inability of KKP to apply for exemption and reduction in taxes and duties to be paid by NGOs on donated items from abroad; enjoy tax reliefs to donors for donations made to NGOs for charitable activities; deny support to facilitate NGO activities; and any other benefits that could accrue to other NGOs operating legally in Ghana. What happens in KKP and Ghana is similar to that of other parts of the world, especially the United States of America where NGOs are required to fulfil certain regulatory requirements to warrant their continual operations (Ebrahim, 2003a).

As a matter of fact, such mandatory disclosures on NGOs ensure the implementation of an upward accountability mechanism to a superior body like the GoG. A research conducted by O'Dwyer and Unerman (2008) revealed that in spite of the rhetoric to improve accountability, nothing much had been achieved to that effect and that upward accountability still dominates accountability relations within NGOs. However, such accountability relations could have negative consequences (Agyemang *et al.*, 2012; Baur and Schmitz, 2012; Ebrahim, 2003b; Unerman and O'Dwyer, 2010).



Consequently, the dominance of a one-sided accountability relation that focuses mainly on the compelling group of stakeholders in an upward fashion is described as ‘inappropriate’ with the potential to damage intended social benefits envisaged in any intervention (Ebrahim, 2005; Dixon *et al.*, 2006; O’Dwyer and Unerman, 2008).

The idea of accounting to the main providers of funds explaining the manner in which resources are utilised and the activities undertaken using reporting is not in itself a bad concept. The problem occurs where the emphasis shifts from the implementation of actual activities to ensuring that reporting is right. The use of the timely submission of reports (weekly, monthly) and the like as the yardstick to measure the credibility of an entity is somewhat flawed. Besides, the use of reports as a panacea to signify the accomplishments of an intervention without reference to any verification mechanism about what actually happens on the ground, especially from beneficiaries, could encourage the submission of reports not based on substance. In all these, perhaps, the revelations by Curristine *et al.* (2007) seem to be the reason as they observe that citizens are demanding that governments be made more accountable for what they do with taxpayers’ money. Perhaps, the observation is that governments profess to be doing a lot for the citizenry but there may be nothing concrete on the ground to demonstrate such claims.

### **7.1.2. KKP’s Downward Accountability**

Downward accountability is basically the relationship between NGOs and their beneficiaries in terms of how beneficiaries are involved or consulted in NGO activities and interventions within beneficiary communities (Bendell, 2006). Evidence gathered demonstrate that contrary to the dominance of upward accountability within the spheres of NGOs like KKP’s operations, downward accountability was underdeveloped and did not attract much attention. It was revealed that several reasons accounted for the imbalance and weak state of downward accountability in the operations of KKP.

The major reason is the realisation that stakeholders at the other side of the equation, particularly beneficiaries have little to offer in terms of resources provision. This explains why Najam (1996a) attributes the precarious nature of downward

accountability to the lack of commitment and support from the compelling group of stakeholders, mostly donors and government and the weak position of beneficiaries. This researcher notes that '[un]like donors, [communities] cannot withdraw their funding; unlike governments, they cannot impose conditionalities' (Najam, 1996a: 346-347).

Unerman and O'Dwyer (2010) argue that downward accountability focuses solely on the relationship between NGOs and beneficiaries and compares NGO downward accountability relationship to what happens between private businesses and their customers. They argue that as private businesses could not survive without the direct involvement and consideration of their customers, it presupposes that NGOs cannot function effectively without the active involvement of their beneficiaries. However, the stark truth is that NGOs in general, and the likes of KKP in particular, do not actively involve their beneficiaries to any great extent. This revelation is in line with the findings of a research undertaken by Assad and Goddard (2010) in a Tanzanian NGO in which they tried to determine the salient stakeholders in accounting practices. These researchers observe that, contrary to the objectives of NGOs to improve the plight of beneficiaries, such claims are not entirely reflected in their accountability dealings with beneficiaries (Assad and Goddard, 2010).

However, a different view is documented where beneficiary communities were actively involved in successful implementation of governance and reconstruction processes (Andrew and Gugerty, 2011). Although, there are sporadic attempts and initiatives by KKP to improve their downward accountability relations with their beneficiaries, these attempts are very minimal and do not exist in any great detail in comparison with how KKP accounts to their compelling group of stakeholders, particularly donors. This happens because for KKP to legitimise its survival, it is obliged to account to donors and the other compelling group of stakeholders via mechanisms such as reporting, review meetings and external monitoring, among others.

However, the same accountability enthusiasm cannot be said about KKP's accountability relations with its beneficiaries downwards. There is no indication that downward accountability to beneficiaries will improve significantly any time soon

unless the compelling group of stakeholders, particularly donors encourage and enforce such relationships. This is why Kreidler (2011) believes that donors are a key link in the accountability chain, and stakeholders expect donor representatives to ensure that action is taken when the humanitarian system does not perform well. That is, it is important to take a closer look at what donors can and cannot influence – and what tools they have at their disposal to enhance the accountability and quality of humanitarian aid (Kreidler, 2011).

This could be explained by the reality reported by some researchers that in 2008, governments of OECD countries spent approximately US\$135 billion on development aid, showing commitment to spending over twice this amount (as a proportion of national income) each year by 2015 (Agyemang *et al.*, 2009). Agyemang *et al.* (2009:5) continue that this is in addition to ‘amounts donated by private individuals, charitable foundations and corporations’ and invariably ‘much of this aid is channelled through non-governmental organisations (NGOs) to front-line aid projects’.

Another reason could be that there is no clear and defined format, guidance or any indication from donors as to how KKP should account to their beneficiaries and there are no enforceable mechanisms to that effect. In comparison to upward accountability where donors proactively impose reporting deadlines, content and formats, and sanctions, among others, there is limited or no such conditionalities and commitment from donors to ensure that KKP account to beneficiaries downward:

...Even on occasions where donors or for that matter any of the compelling stakeholder groups attempt to show interest in KKPs downward accountability to beneficiaries, the approach is somehow seen as superficial and patchy... (PD)

The study argues that all KKP interventions are undertaken with the support of donors for the benefit of beneficiaries/communities. In most cases, KKP obtain resources, particularly from donors to provide services needed by beneficiaries. This relationship depicts a two-part system of accountability where on the one part, KKP is mandated and perhaps rightly so to account to the providers of resources using reports and the

like; and for donors to compel KKP or for KKP itself to ensure that beneficiaries are well accounted to. However, there seems to be a relaxed attitude, particularly from donors towards ensuring that beneficiaries are equally in the picture on issues of accountability. The efforts and intensity exerted by donors on KKP to adhere to upward accountability is not seen when it comes to downward accountability to beneficiaries. However, efforts are been made to ensure that NGOs provide some level of accountability to their beneficiaries/communities. This is exemplified by a report by the European Commission's Department for Humanitarian Aid and Civil Protection (ECHO), the largest global humanitarian donor contributing about 40% of total humanitarian spending in 2010. ECHO requires all potential partners to sign a Framework Partnership Agreement, which commits them to meeting minimum standards in their internal procedures and programming before applying for funding (Kreidler, 2011).

In fact, there are limited donor initiatives towards ensuring that KKP accounts to their beneficiaries contrary to donor claims to that effect. Donor commitment to downward accountability within KKP is very minimal. The truth though is that donors can influence partners' adherence to standards and accountability mechanisms at the various stages of the funding cycle: proposal appraisal, monitoring, financial and narrative reporting and evaluation (Kreidler, 2011).

This is why Agyemang *et al.* (2009:5) observe that donors' need for periodic performance reporting that regularly demonstrates progress and goal achievement on a project sometimes conflicts with the longer-term nature of certain projects and the slower pace of work in some communities. However, they suggest that it may also be necessary for the mandated upward-accounting and accountability mechanisms to provide flexibility in reporting formats so that a range of possibly unforeseen issues revealed through downward accountability can be reported upwards to donors (Agyemang *et al.*, 2009:5).

In spite of the lackadaisical attitude of donors to commit themselves towards downward accountability:

...KKP on their own as an organisation and in accordance with their mission, attempts to account to beneficiaries, but the level of enthusiasm and urgency is not commensurate to that accorded donors...(ED)

In spite of the sporadic attempt by KKP to improve its relationship with their beneficiaries, downward accountability to beneficiaries basically does not exist in any great detail within the organisation. In implementing its programmes, KKP on their own, with no massive support and commitment from donors tend to account to beneficiaries in any small way they could via durbars, community entry strategies, review meetings, and the provision of report extracts for beneficiary communities. In addition, the institutionalisation of community structures, the use of community project teams to oversee the implementation of projects within communities and the like are laudable downward accountability initiatives instituted by KKP to somewhat account to beneficiaries and ensure that at least the voice of the poor is heard. This is somewhat different from the suggestion that donor monitoring of funded projects is another way of enhancing quality and accountability (Kreidler, 2011). Kreidler (2011) reveals that ECHO has a larger field presence than any other humanitarian donor, enabling it to systematically monitor all the projects it funds. What happens is that ECHO staff are held accountable if a project had not been monitored, or if the monitoring visit had not been documented. These monitoring visits ensure that the standards set at the proposal stage are met, and offer technical assistance to support other elements of good quality management.

It emerged that KKP tries to involve its beneficiary communities in its processes since beneficiaries are the eventual recipients of any donor intervention. Efforts are made to at least, involve them from the onset of the project with the view to soliciting beneficiary views about the project. As indicated earlier, obtaining funding for KKP-beneficiary-led interventions within communities is always a daunting task with a very low success rate. This presupposes that most beneficiary interventions are donor-initiated with relatively minimal KKP-beneficiary involvement. However, it is within the operational management of KKP to always involve beneficiaries via durbars, review meetings and community entry strategies etc.

...Upon receipt of the go ahead to undertake a particular project, KKP endeavours to implement a community entry strategy whereby we visit the chiefs, elders, and opinion leaders of the intended beneficiary community to brief them about the impending project... (PD)

In collaboration with the chiefs and elders of the community, KKP then organises durbars to sensitise the general public about the project as well. KKP does all these because they believe that effective downward accountability has the potential to enhance the effectiveness of the organisation's interventions because of the incorporation of the views and experiences of beneficiaries that are closer to the interventions. This supports O'Dwyer and Unerman's (2010: 467) view that 'downward accountability to beneficiaries has the potential to be an important tool in the quest to improve the effectiveness with which finite development aid is deployed'.

This affirms the importance of downward accountability to the effective deployment of aid delivery as these researchers further argue that the integration of ideas from all stakeholders most especially beneficiaries has the potential to enrich project planning and implementation:

appropriate downward accountability mechanisms should help NGOs become learning organisations, interacting and mutually learning with their beneficiaries (in addition to other stakeholders) and thereby developing deeper understandings of the aid delivery solutions that are likely to be most effective in practice in each aid situation (O'Dwyer and Unerman, 2010: 467)

Similarly, Cornwall and Nyamu-Musembi (2004) stress that downward accountability recognises the rights of beneficiaries not only as a recipient of an intervention but as an essential party capable of positively shaping projects effectiveness; and that the adoption of downward accountability mechanisms within NGOs has the potential to provide

a frame within which to signal a move towards a more genuinely inclusive and democratic process of popular involvement in decision making over the resources and institutions that affect people's lives' (Cornwall and Nyamu-Musembi, 2004:1424).

One other means by which beneficiary communities are involved in KKP projects is via the selection of volunteers. It emerged that volunteering is an integral aspect of KKP's activities. Generally, these volunteers are selected from beneficiary communities in collaboration with the Chiefs, assemblymen and other opinion leaders. Once selected, the volunteers normally partner KKP in their project delivery endeavours. In principle, selected volunteers become an integral part of the KKP project implementation team because they work closely with KKP personnel on the project. But even then, the level of volunteers' involvement in KKP projects is very minimal and KKP is not obliged to account to these volunteers (supposed partners) in any great detail. One would assume that because volunteers are effectively part of KKP's project, they could have full access to information to operate effectively within the group, but that is not always the case in KKP:

...Volunteers of KKP could have access to information regarding the token they are to receive for their efforts but have no access to any project information, strategies and reports (financial or otherwise) in comparison with personnel of KKP...(MEO)

Although KKP strives to involve beneficiaries in their projects, for example, as in the case of the Adwensan Community Health Community, the extent and intensity of beneficiary involvement is inadequate in comparison with that accorded the most compelling stakeholder groups. This explains why Ulleberg (2009) argues that there is considerable dissatisfaction within the international community regarding the impact of many capacity building interventions. The fact is that these activities have usually strengthened the skills of individuals, but have not always succeeded in improving the effectiveness of the ministries and other organizations where those individuals are working.

Marilee (2000) argues that development agencies have only recently recognized the need for monitoring and evaluation (M and E) of participation in development projects and programmes. The study reveals that in general terms, beneficiaries are seen as the less important element in the whole NGO sector due to their inability to exert any influence on either the provider of resources or the implementer of projects. On a lot of occasions, beneficiaries are only informed of projects a few days before the actual commencement of the project. Beneficiaries are mostly made aware of projects at durbars or at project stakeholder start up meeting. However, in the case of KKP, it tries to organise such durbars prior to the commencement of any project in the beneficiary communities. The majority of the beneficiaries of the projects normally get wind of the projects at the durbar grounds/meeting. This means that they might have little to contribute in terms of any suggestions or an alternative approach to the project. This is one of the reasons why Marilee (2000) suggests that three aspects of participation need to be evaluated: the extent and quality of participation; the costs and benefits of participation to the different stakeholders; and the impact of participation on outcomes, performance and sustainability.

In reality, by merely informing beneficiaries about an impending project does not constitute beneficiary/community involvement. The issue is to answer a question like: how could KKP account to beneficiaries when they (beneficiaries) have no details about the project and are not involved? It is unbelievable that intended beneficiaries of what is seen as a collective intervention are neither involved nor accounted to. This state of affair exists because there is no enforcement provision in donor contracts with KKP that compels KKP to involve beneficiaries in any great detail. If donors were to be serious about downward accountability and mandates KKP to do so, then KKP will have no option but to comply as in the case of upward accountability. In fact, it is in the interest of donors and other compelling stakeholders to encourage downward accountability, especially between KKP and beneficiaries as an efficient monitoring tool for measuring the performance of KKP. This could help avoid project apathy and antagonism, project duplication and resources misallocation.

After all, beneficiaries have pressing and neglected challenges that need immediate attention; donors have the resources to help resolve such challenges; and KKP have the ability to utilise the resources to resolve issues. Therefore, it is a step in the right



direction for all these parties: donors, KKP, and beneficiaries, to work together holistically to achieve the objectives collectively. It is only when beneficiaries are involved in greater detail and have much information about the project in terms of project content and resource allocation that they will be able to play a key role in ensuring effective project accountability. By ensuring that this was done would conform to the suggestion that some of the common objectives and expected benefits of participation in development are: improving the efficiency, effectiveness, sustainability and coverage of projects and programmes; and promoting stakeholder capacity, self-reliance and empowerment (Marilee, 2000).

In their bid to somehow account to beneficiaries, KKP as part of their operational processes normally institute community structures / institutional arrangements within project implementation communities. Examples of such community structures are 'community based project management committees' and 'registers'. The community based project management committees act as the project steering committee to ensure the successful completion of projects. In most cases, opinion leaders and other community members constitute these structures and are tasked with ensuring that KKP operates within agreed timelines and to monitor progress. An example of such a structure is the Adwensan Community Health Community whose mandate is to encourage community members to be health conscious and to monitor projects. As an operational principle, KKP is committed in ensuring the timely and successful completion of projects. Participation also entails costs to the different stakeholders. There are time costs for both the beneficiaries and the donors, including increased time for training, preparation and consultation. Even as this arrangement is good, it also has cost implications both in terms of time and hidden costs. Thus, Marilee's (2000) opinion is that participation also entails costs to the different stakeholders.

The literature contains an argument to the effect that downward accountability mechanism encourages NGOs to be accountable: upwards to donors; and downwards to beneficiaries (Edwards and Hulme 2002a; Unerman and O'Dwyer, 2010). Therefore, as part of their downward accountability initiatives, KKP always set up structures, including monitoring teams within the project communities right from the beginning of the project. Another structure that KKP sets up within the communities to monitor its effectiveness is the institution / institutionalisation of community

registers. These are record keeping documents used to monitor the frequency of visits of KKP employees to project sites. This ensures that any project implementer / officer from KKP signs the community register kept with either a community based project management committee member or any reputable person within the project community. Although these structures are laudable, one could argue that they are tools set up by KKP more to indirectly demonstrate their effectiveness to donors, rather than to downwardly account to beneficiaries.

There is always the likelihood of system abuse emanating from the possible collusion of the parties involved; however, no matter how one looks at it, such structures at least, consider the inputs of beneficiaries in projects, and confirms the assertion that assessing the extent and quality of participation requires both quantitative and qualitative indicators (Marilee, 2000). Marilee (2000) notes this means that quantifiable indicators can be used to measure the economic aspects of participation, the extent of participation in organizations and project activities and the development momentum. Again, qualitative indicators measure processes such as organizational growth, group behaviour and self-reliance (Marilee, 2000).

Some researchers argue that downward accountability considers socio-cultural, political and ethical issues as well as ensures that accountability becomes a process of negotiation among stakeholders rather than imposing one's definition of effectiveness over another, as often happens with upward accountability (Messner, 2009; O'Dwyer and Unerman, 2006; Roberts, 1991). The UK Department for International Development (DFID) suggests that well-planned and managed evaluation exercises can improve the quality of future development activities (DFID, 2005). Thus, the study argues that another partial demonstration of downward accountability of KKP to beneficiaries occurs during review meeting(s). This is a platform for constructive stakeholder deliberations about a project: to identify challenges faced and the benefits thereof. It is argued in the literature that institutions exist where, under certain conditions, a social actor is required to behave and operate in a particular manner such that any deviation results in the application of social sanctions and in some cases affect the legitimacy of the social actors concerned (Berger and Luckmann, 1966; Brammer *et al.*, 2012; Streeck and Thelen, 2005).

Kilby (2006) observes that the accountability of NGOs, particularly their ‘downward’ accountability to their beneficiaries, affects NGO effectiveness in the process of empowerment for the poor and marginalized in developing countries. Moreover, the study suggests that these review meetings are organised for all stakeholders to assess the project under consideration and help KKP seek solutions to identified problems. Since beneficiaries are the recipients of such project interventions, and KKP are the main project implementers, it stands to reason that beneficiaries would be given the opportunity to lead the discussion and challenge unfounded claims by KKP or suggest project modification/enhancement. However, the purpose of such review meetings are always misplaced as the intention of donors is to use the review meeting to substantiate reports submitted rather than to encourage an effective dialogue about the project to the benefit of all. Therefore, this is contrary to the idea suggested by DFID that evaluations can also challenge accepted thinking to improve the overall development effectiveness (DFID, 2005).

Dalal-Clayton and Bass (2006) explain that periodic reports are to be prepared which will review the state of progress towards sustainability, rather than the process and / or delivery of strategies (Bass and Dalal-Clayton, 2012). The study argues that the use of reporting as a demonstration of downward accountability relations between KKP and the beneficiaries was non-existing. Arguably, KKP does not provide any form of report (narrative or financial) to beneficiaries except at review meetings where report extracts / overviews are mentioned. Depending on the type of project or donor, KKP might have to submit copies of their reports to the district, municipal and metropolitan assemblies (offices) within which the projects are sited to enable interested parties to access them. However, due to logistical and other constraints, some assemblies are unable to keep the reports and beneficiaries are generally unable to access such reports:

...It is unfortunate to note that even the head office of the Department of Social Welfare do not have the logistics to store documents and reports from the various NGOs operating in Ghana...(DDSW)

Overall, the evidences from the study supports Wallace and Chapman’s (2003) argument that while the stated commitment of UK NGOs and donors is to downward accountability and promoting local ownership and control of development, the

policies and procedures that surround the disbursement and accounting for aid money ensures that upward accountability dominates. They continue that this domination is part of a wider problem of domination by donors of their recipients, which skews the relationship and undermines the potential for these relationships to work well as partnerships: Yet it is partnership that most agencies involved in development believe in and want to achieve (Wallace and Chapman, 2003).

Indeed, it could be said that the kind of control that the donors have over KKP is massive such that if the donors really cared so much about downward accountability to beneficiaries as they professed, they would greatly influence KKP to do so in a bid to improve their relationship and empowerment of beneficiaries. However, the evidence on the ground suggests that despite claims to ensuring the adoption and application of downward accountability, the system of accountability does not exist so much in practice. A similar sentiment is expressed by Najam (1996a) who critically overviewed accountability of NGOs in Bangladesh and concluded that downward accountability to beneficiaries did not exist despite rhetoric from donors to that effect. In fact, Najam describes the process of downward accountability as a ‘sham ritual’ performed to somewhat appease beneficiaries and to let them feel that they are equally important and their views are considered in the process (Najam, 1996a, 1996b).

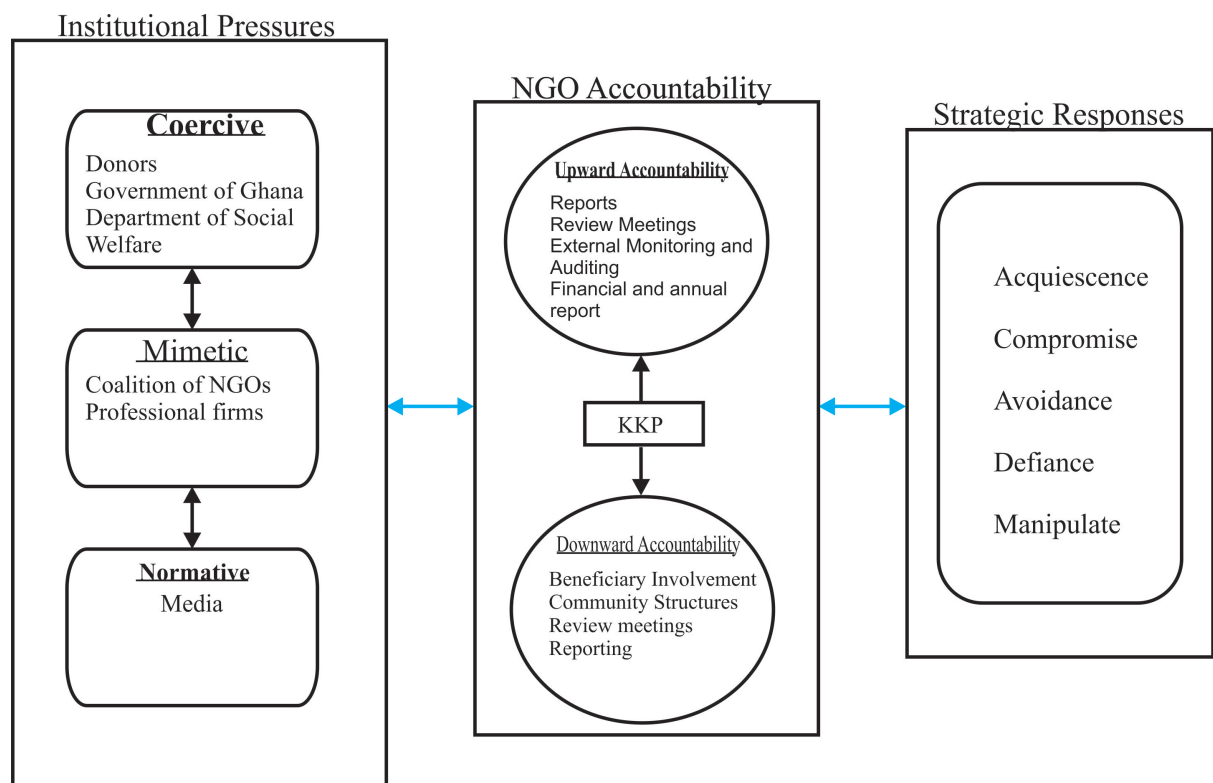
However, the lack of donor commitment and support towards these noble downward accountability initiatives by KKP, or any other NGO for that matter, tends to frustrate such initiatives in spite of the notion that downward accountability to beneficiaries could help improve the effectiveness of the sector’s interventions (Ebrahim, 2005; O’Dwyer and Unerman, 2010). Obviously, downward accountability initiatives such as the community structures instituted by KKP have the potential to enhance the effective delivery of projects for the benefit of all stakeholders. Therefore, there is the need for effective leadership and commitment from donors and other compelling stakeholders to ensure that resources are allocated to ensure the development, implementation and sustainability of downward accountability.

Nevertheless, it should not be forgotten that similar behaviour by donors has been reported in the housing sector; and that, in spite of considerable rhetoric about

participation and inclusive reconstruction accompanying the post-tsunami reconstruction by various donors, a number of systemic barriers created considerable distance between beneficiaries and NGOs in Aceh, Indonesia, in the housing sector (Daly and Brassard, 2011). According to these authors, the drive for efficiency and the need to produce tangible results quickly, mixed with the sheer number of stakeholders and resources involved, created a largely top-down environment in which decisions were centralized and arbitrary standards imposed. They argue that this was exacerbated by an extensive chain of sub-contractors, and a large supply of lower-cost imported labour. This highlighted the importance of local political affiliations, leading to weak accountability and reduced aid effectiveness (Daly and Brassard, 2011).

## 7.2. Institutional Explanation of the Observed Accountability Relations at KKP

This section provides the theoretical explanation of the observed accountability relations in terms of the effects of the institutional pressures on those accountability systems. The NGO sector is highly influenced by the institutional environment within which they operate. In other words, the observed accountability relations: upward and downward discussed above (section 7.1), are shaped by the institutional forces coercively, mimetically, or normatively (DiMaggio and Powell, 1983).



**Figure 7.2 Theoretical Explanation of KKP accountability Systems**

**Source: Researcher's own construct**

Figure 7.2 depicts that coercive, mimetic and normative forces affects KKP in their accountability relations and to minimise the effects of such forces on their operations, KKP in turn adopts strategic responses in that regard.

Broadly, the theoretical framework adopted to explain the findings of this research using KKP's accountability systems is the NIS as discussed by DiMaggio and Powell

(1983). The theory argues that the institutional forces operating within an organisation's environment is likely to shape its accountability relations: in this study, KKP. DiMaggio and Powell (1983), who propounded NIS, argue that three main institutional forces: coercive, mimetic and normative, exist and affect accountability relations. According to these authors, coercive forces are formal or informal pressures on organisations in certain directions or more directly, the imposition of acceptable standards of procedures and rules to govern organisations in a particular aspect: in this case, accountability relations at KKP. The mimetic forces are defined as benchmarking or mimicking best practices from other organisations in the same or other sectors / industries. The mimetic forces identified at KKP are in the area of accountability relations in the global NGO sector in Ghanaian settings. According to DiMaggio and Powell (1983), normative isomorphism occurs when organisations operating in particular industries adopt certain practices as a result of social pressures.

Interviews with the various actors within the NGO sector in Ghana (and reported in chapter 6) unveiled that all the three institutional factors: coercive, normative and mimetic as suggested by DiMaggio and Powell (1983) were being observed to some extent in KKP's accountability relations with its stakeholders as part of the organisation's legitimacy seeking behaviour. Although all the three institutional isomorphism affect the behaviour of KKP in varying degrees, coercive isomorphism emerged as the dominant force that explains why certain decisions are made and also why such accountability relations are observed. As argued by Powell and DiMaggio, (2012), the potency of the different types of isomorphism will vary from organisation to organisation (Scott, 2013). In effect, these institutional forces affect and could be used to explain why KKP behave and operate the way they do in terms of among others, decision making as well as the observed accountability relations. The sub-sections below provide theoretical explanations as to why KKP makes certain decisions and account the way it does.

### **7.2.1. Coercive Forces and KKP's Decision Making and Accountability Systems**

As already indicated, coercive forces are the imposition of some 'acceptable' standards of procedures, rules, and behaviours, formal or informal on organisations such as KKP to adopt practices that otherwise would not have been observed or

undertaken (Powell and DiMaggio, 2012). It was observed that most of the decisions made within KKP are coercively influenced as is discussed below.

#### **7.2.1.1. Decision-Making at KKP**

Like all other organisations, the existence of limited resources (financial and others) needed for the effective operations of the organisation, coupled with increasing competition for these scarce resources calls for efficient decision-making. The findings of the study show that the situation is slightly different in the case of NGOs in general and KKP in particular. Although donors generally provide the majority of the funds needed for the day-to-day running of the organisation, they are also effectively involved in the daily running of KKP and in most cases, either make key decisions or significantly influence KKP's decision making. This is why some researchers argue that organisations' decisions to change and adopt new measures could emanate from pressures from similar organisations (Powell and DiMaggio, 2012).

One would have expected that in the case of organisations such as the KKP, its donors would leave the management (of KKP) to take all the relevant decisions as far as these decisions satisfy the funding requirements, and which would eventually lead to the achievement of the project objectives. On the contrary, the major decisions in relation to projects undertaken by KKP are highly influenced and controlled by its funders as echoed by:

...Precisely, since we are providing the funding, it is imperative that we also take part in the decision making and monitoring to ensure effective accountability of resource utilisation...(D2)

Perhaps this funder's attitude may be right, as they do not want their funds to go waste, especially in an era where scandals, embezzlements, mismanagement, and high levels of corruption have tainted the credibility of many NGOs and their management (Ebrahim, 2010, Gibelman and Gelman, 2004; Gray *et al.*, 2006; Safire, 2004; Trivunovic, 2011).



It could be argued that some limited number of donors may wish to provide the funds and implement projects concurrently, without soliciting for the services of a project implementer like KKP whilst a great majority of others prefer to implore the services of intermediaries like KKP. In most cases, donors who beseech the services of implementing partners like KKP tend to interfere unnecessarily in the activities of KKP. This means that donors could give responsibility to KKP without the much-needed authority to function effectively (Ahmed *et al.*, 2012; Baur and Schmitz, 2012; Mercer and Green, 2013). In addition to the provision of project guidelines, donors tend to control major project decisions including project conceptualisation, objectives, location, activities to undertake, and the selection of implementing partners (in this case KKP) among others (Edwards and Gaventa, 2014; Smillie *et al.*, 2013).

It should be remembered that the concept of institutional isomorphism argues that the environments within which organisations operate exert a much stronger influence on developing and shaping formal organisational structures (DiMaggio and Powell, 1983, 1991; Meyer and Rowan, 1992). The study argues that the decision process in respect of donor-funded projects commences as soon as the project is advertised. However, it appears that the beneficiary or implementing organisations have a limited role in these processes. For instance, on a number of occasions, future projects are advertised in the daily newspapers, on the Internet predominantly, via donor websites or by way of donor/coalition referral. These advertised projects come with guidelines and requirements, including project duration and even in some cases, how the project is to be implemented. All these are basic and relevant decisions that should at best be made with inputs from implementing partners and the intended beneficiaries.

The question is how could a project be implemented successfully, when donors are the same people who fix the duration and provide funding for it to be implemented in an unfamiliar environment (foreign) by an implementing organisation that played no or little part in the decision making process? It could be perceived that the project could be implemented successfully if there was effective involvement of, at least, the implementing partner and/or intended beneficiaries in such decisions. This could be vital to the successful completion of the project. Therefore, some researchers suggest that the adoption of institutional isomorphism will lead to legitimacy whilst failure to

adopt this approach could signify organisational disaster (Meyer and Rowan, 1992; DiMaggio and Powell, 1983, 1991; Powell and DiMaggio, 2012).

It is even possible that if the local organisations were involved, they could have suggested an alternative location for the said intervention to be sited and implemented. For example, KKP's projects could have been better suited in a different community in other parts of Ghana, rather than its current location. However, since the donors solely selected the project location in their advertised 'calls for proposals' document, KKP or other implementing partners had little say in the already decided project location. They accept and implement accordingly. This is a deviation from the literature where any identified project/activity that the community felt would improve their livelihood was brought to the attention of the chief and his elders for deliberation, consideration and possible implementation (Korboe, 1998). Researcher Korboe (1998), explains that under normal circumstances, a meeting should be convened openly to discuss the issue(s) at stake, deliberate, iron out differences, dispel suspicion and reach consensus and to mobilise human resources in the form of community support (Tsey, 2011). Similar the community and stakeholder participatory approach in dealing within societal problems, including issues of poverty alleviation, is recorded elsewhere including the Eastern part of the Democratic Republic of Congo (Kyamusugulwa, 2014).

As discussed in Chapter Four, DiMaggio and Powell (1983) explain that coercive isomorphism emanates when pressure is mounted on subordinate actors by superior autonomous bodies to behave in a particular manner. The study observed that the decision about project conceptualisation is mostly done by whoever is funding the said project, with little regard to the other stakeholders who might be associated with the project in question. The call for proposals and other expressions of interest documents are prepared and put out for interested parties like KKP to bid on. In bidding for such projects, KKP or any other implementing partner would have to respond exactly as it is expressed in the document. Implementing partners that present alternative views to what is advertised are mostly rejected as unsuccessful bidders even if their suggestion was laudable. This is why DiMaggio and Powell (1983) explain that pressure from coercive isomorphism could be either formal or informal

and could be exercised in various forms of force, co-optation, persuasion, evolution or an invitation from an independent organisation to a dependent one.

The study notes that in effect, donors conceptualise projects on their own, decide where the project should be implemented, state the amount of money involved, set objectives and performance indicators, and simply invite interested NGOs, including KKP to 'take it or leave it' (PD). In other words, the selected NGO effectively inherits and implements a predetermined and predesigned project from the said donor who eventually monitors progress keenly to ensure absolute compliance with no room/opportunity to even slightly vary the inherited project to reflect any relevant grass root realities. On few occasions, where KKP has had the opportunity to suggest implementing solutions, donors have always had the last say by altering KKP's proposals or in some cases, completely rejecting it. This means that decisions of the donors are legitimised through this process. This agrees with the idea that coercive isomorphism can be legal or technical and can take many forms, including mandates, annual reports, standards, financial reporting requirements, and regulations (DiMaggio and Powell, 1983).

The literature shows that NGOs have played and continue to play a significant role in Africa, particularly in deprived communities neglected by either the state or the private sector, spending over US\$46 billion in developing countries in 1989 alone (Clark, 1991). However, the study reveals that in actual fact, projects not initiated / conceptualised by donors hardly ever get funded and implemented. It emerged from the study that the operations of KKP take them to various communities in Ghana. As part of their activities, KKP are able to interact with members of the community to obtain at first hand, information about the challenges they face. Based on these real inputs from the community members, in the past, KKP was able to package these community needs into proposals for funding purposes. However, it was adduced that such beneficiary/KKP-led project initiatives hardly got funding. This buttresses the fact that the main compelling group of forces do not want to relinquish their power as the sole decision maker: to initiate projects. Perhaps, because donors have limited control in such projects they tend to shun away from them (Hossain *et al.*, 2003). This is why DiMaggio and Powell (1983), note that this is the direct imposition of 'an

acceptable' standard of procedures and rules to govern the operations of organisations.

It was observed that the capacity and capabilities exist within KKP to work closely together with the relevant communities (beneficiaries) to unravel or unearth laudable project initiatives worth considering. However, since such initiatives do not emanate from donors, they are generally killed before they are even born due to lack of interest to fund and low confidence in KKP to deliver on their own (Michael, 2004). The possibility of a beneficiary/KKP-led project initiative to obtain donor funding is very slim. Nevertheless, on a few occasions, such initiatives are only accepted with fundamental changes that meet the prospective donors' expectation and interest and in line with their mission. This supports the evidence in the literature that the characteristics of NGOs provide them with numerous advantages, including the ability to attract altruistic resources, provide for unmet and heterogeneous demand for public goods, protection against contract failure and free rider issues (Brown and Moore, 2001; Doh and Teegan, 2002; Ebrahim, 2003a, 2005; Goetz and Jenkins, 2002; Jammulamadaka, 2009; Kamat, 2003).

It would be recalled that new institutional sociologists argue that there is a direct relationship between the level of dependence and the level of coercive isomorphism and homogeneity (DiMaggio and Powell, 1991; Thompson, 1967). Thus, the higher the level of dependence of an organisation on others for resources, the higher the level of influence and imposition (DiMaggio and Powell, 1991; Pfeffer and Salancik, 2003; Thompson, 1967). The study argues that apart from being solely responsible for project conceptualisation decisions, donors to a greater extent also controlled decisions on the objectives of projects; and, in some cases, the activities to be undertaken to achieve the set objectives. In addition to setting the objectives, donors have an exclusive right to change the scope and objectives of projects as and when they deem fit. The only aspect at this stage that KKP might be involved to any extent was the decision on the strategies to be adopted to achieve the donor set objectives and even then donors can sometimes tweak KKP's strategies at will.

The unwillingness of donors to involve KKP and beneficiaries meaningfully in setting project objectives has an innate problem of suppressing the creative ability of KKP

(Burger and Owens, 2010; Hulme and Edwards, 2013; Unerman and O'Dwyer, 2012). This will not enhance KKP's ability to build capacity for itself and within the community. Thus, this is contrary to the view that NGOs provide capacity-building (Brown and Moore, 2001; Fowler, 2013). Perhaps, this is because the donors supporting KKP are not interested in helping KKP to build capacity. This is also due to the fact that KKP is a relatively small NGO that is non-comparable to the capacity-building NGOs that are generally large international NGOs that seek to build and improve the capabilities of other smaller and local NGOs to ensure effective operations (Brown and Moore, 2001; Fowler, 2013).

It would be remembered that new institutional sociologists argue that the structures, procedures and principles adopted by organisations are highly influenced by external pressures rather than rational optimisation of costs reduction and other rational motives (DiMaggio and Powell, 1983; 1991; Scott, 2001). The study discloses that since donors are generally away from project implementation locations, they mostly rely on and partner with selected implementing partners like KKP to accomplish their intended tasks. The role of the implementing partner (KKP) is to effectively and collaboratively translate the conceptual views and objectives of donors into reality on the ground. Indeed, the implementing partner plays a pivotal role as an intermediary between the donor on one hand and the intended beneficiary on the other. As a result, one would have expected that such a selection process should consider inputs from other stakeholder groups, or at least, the beneficiary/KKP. But again, just like any other important project decision, the decision to select an NGO as a project-implementing partner (KKP) was solely under the control and prerogative of donors. However, if the implementing partners like KKP were involved, they could have used their social connections (social capital) to ensure an integrated approach to selecting projects that would be beneficial to society (Chenhall *et al.*, 2010).

As evidenced in the literature, accountability is mainly about responding to the views and queries of others (Edward and Hulme, 1996b; Fox and Brown, 1998). The study findings show that donors strategically select project-implementing partners via several means to ensure the achievement of their set project objectives. Two of these are: the donors' own selection; or via a referral. In practice, what happens in the case of a donor's own selection is that if an NGO has had a 'good' working relationship in

the past with the donor in question, then the donor might decide to continue the good relationship and select the same NGO as a partner.

However, if the donor has not had any previous working relationship with the prospective implementing partner, then the prospective implementing partner will have to demonstrate its credibility and accountability credentials to the prospective donor via the submission of documents, annual and financial reports, organisational structure, and strategic plans, among others. An NGO's inability to submit these documents as evidence (even if it is a new NGO) could severely affect their chances of being selected as an implementing partner. This means that if an NGO wanted to be selected, it had to operate in a similar environment after a first unsuccessful attempt. This attitude of the donors could create homogeneity in the NGOs environment. Perhaps, this is why Meyer and Rowan (1977) indicated that the environmental forces that influence organisational behaviour are myths, which are accepted by organisations for the sake of legitimacy and survival as they seek to operate harmoniously within the institutional environment.

Another way through which a donor could select an NGO as an implementing partner is via referrals. An NGO could be referred if a highly trusted stakeholder(s) recommended it: other donors, professional firms, or the coalition of NGOs. This could be done via a letter of recommendation. Again for an NGO to be referred, it might have demonstrated its accountability credentials to the referee, mostly during a previous working relationship. However, once a donor says no to an NGO, no other stakeholder group could reverse the donor's decision. Thus, evidence gathered demonstrates that this selection process further enhances the power of donors as the most compelling group of stakeholders who are generally revered by NGOs and other stakeholders. This could create conflicts between donors and implementing partners such as KKP and even beneficiary communities. A similar scenario is reported by Busiinge (2010) who argues that, because of power imbalance caused by the financial muscle of a donor, a local NGO in Uganda was unable to implement an agenda of its target beneficiaries. This financial imbalance was also responsible for re-awakening some of the conflicts in the region of operation in Uganda.

The study reveals that generally the basis of referral depends on the ability of an NGO to submit reports and other needed documents on time. This suggests that the chances of a blacklisted NGO being selected as an implementing partner is very slim irrespective of the circumstances and conditions (prejudice or reality) under which it was blacklisted. In practice, KKP mostly gets referrals via either the various coalitions or other donors that it has previously had interactions with. Clearly, the decision to select an NGO like KKP to partner a donor to implement a perceived intervention still remains the sole responsibility of the donor with little or no input whatsoever from KKP.

In addition, it emerged that the selection has no bearing on how well or badly an expression of interest, or calls for proposals from prospective NGOs, including KKP had been responded to. Once a donor makes its decision and selects a particular NGO as a partner, unsuccessful NGOs and other stakeholders can do nothing about it even if they have reservations about the selection process. This situation puts the selected NGOs:

...at the receiving end and to behave as if the donor has done them a favour by selecting them as implementing partners...(PD)

This situation further entrenches the power of donors within the NGO arena. This is why some researchers argue that institutions exist where, under certain conditions, a social actor is required to behave and operate in a particular manner such that any deviation results in the application of social sanctions and in some cases affect the legitimacy of the social actors concerned (Berger and Luckmann, 1966; Brammer *et al.*, 2012; Streeck and Thelen, 2005).

The literature shows that institutions tend to impose social structures on social actors using various elements, including symbols, laws, norms, and values. In the long run, these structures eventually become socially accepted, internalised and are enacted into social actors as the guiding principles upon which societies are governed such that any departures from such established societal norms are discouraged (Scott, 2001). In theory two main forms of project closure exist: the first is where the project is allowed to run its course (natural closure); and the second is where the project is

ended earlier than normal (premature closure). Again, donors are invariably involved in decisions regarding both forms of project closure.

Embedded in every project contract are the terms and conditions as well as the processes involved in its closure. These closure conditions are set exclusively by the donor and vary from donor to donor. In fact, it is in the interest of all stakeholders, especially donors, partner NGOs, and the beneficiary for a project to end at its stipulated time as anticipated in the contract. In the case of KKP, most projects run their natural course. Although these projects end naturally, donors determine what needs to be done during project closure.

It has been argued that institutions are often shaped by contestation, conflict and compromises and exhibit the characteristics of a dominant power relation that generally defines acceptable conditions for social actors within the environment (Brammer *et al.*, 2012; Jackson, 2010). The natural completion of a project has the potential to achieve the expected objective set by the donor: to resolve an identified challenge in a value for money manner.

Premature project closure occurs where a project is not allowed to run its full original implementation duration. This could happen if there was a breach (mostly from the implementing partner: KKP) in any of the agreed terms and conditions set out in the contract. Although project termination depends on breaches in the contract, the decision to terminate projects lies entirely with the donor. This could be exercised at will as far as a breach (minor/major) was detected on the part of KKP or the subcontracted NGO concerned. The irony of the situation is that if donors were rather to breach the terms of the contract, KKP or the subcontracted NGO concerned could not under any circumstance terminate the project for fear of possible blacklisting:

...It is a situation like the donor is always right and the NGO is wrong all the time. The repercussions of being blacklisted by donors could be unbearable on an NGO because it could lead to a drain on any future funding sources and referrals...could create a permanent reputational, credibility, and accountability damage in the minds of donors...(CRPC)



These one-sided relationships happen notwithstanding the benefits of a joint partnership between KKP and its funding donors. A practical example was a joint pilot initiative between KKP and a donor to determine the impact of community involvement on the success of projects that were set up in some communities within the country. One such initiative is the formation, and establishment of the Adwensan Community Health Committee (ACHC) within the Adwensan Community, a suburb of Achimota in Accra. The membership of the ACHC comprised, among others, teachers, nurses, and opinion leaders within the Adwensan Community. As part of the project, a system called Community Decision System (CDS) was introduced that empowers the community members to make decisions themselves. The essence of the CDS was to help the community members identify their own health issues and challenges by capturing and analysing data to help them make informed decisions together about their health. The zeal and enthusiasm within which members embraced the idea and contributed to discussions allow the community to prioritise the communities' health concerns to the benefit of all.

This affirms the fact that if only donors could show support towards involving KKP and beneficiaries in decision-making, they could identify the needs of the community for appropriate intervention(s) to be instituted. However, this practice of the donor having the upper hand in decision-making over closures attests to the reasons for the concentration of upward NGO accountability. This is because; donors have the ability to impose punitive measures on NGOs that are deemed to be unaccountable (Edwards and Hulme 2002; Ebrahim 2003a, 2003b; Unerman and O'Dwyer 2010).

#### **7.2.1.2. Accountability Systems at KKP**

In assessing the influence of coercive forces on KKP's accountability system, the study notes indicate that providers of resources are assumed to have significant influence / power to demand certain practices from organisations they sponsor (Pfeffer and Salancik, 2003; Thompson, 1967). This suggests that in the sphere of accountability, for example, organisations depending on others for resources may be 'forced' to use certain standards for financial reporting, disclose certain information

publicly or to identified recipients, adopt certain transparency mechanisms and so forth. In the case of NGOs, particularly those operating in developing countries settings such as KKP in Ghana, a key resource necessary for their functioning is financial and the providers of such resources are usually referred to as ‘donors’ (Anderson, 1998).

The study observes that KKP is resource (financial) dependent on donors (Froelich, 1999). This situation has continuously maintained the entity (KKP) in a position that makes it do anything that the latter (donors) demand in order to be seen as a ‘good student’ in donors’ eyes, which is essential for future funding, survival and growth. Specifically, donors are seen to ‘push’ through KKP’s accountability system certain types of reporting (both financial and non-financial), review meetings, disclosures of certain information and involvement (though limited) of some community representatives in the organisation’s activities. A similar observation has been recorded by Knacka and Rahman (2007).

It is observed that in the Kunsusuman HIV Projects, for example, donors required KKP to organise review meetings with partners and peer educators to assess progress on those projects. As a requirement, KKP is further required by the donors to make available information on the amount of funding available on the projects to the partners and peer educators involved. This provides some level of transparency on the part of KKP regarding its activities (Ebrahim, 2003b). Arguably, patterns of accounting and reporting on these projects are also ‘pushed through’ by the donors with almost no consideration from the organisation’s (KKP) side. In other words, KKP has no option other than adopting or complying with these standards or practices for fear of donors withholding or even withdrawing funding. Similar findings have also been reported in other developing country settings in the literature: for example, Assad and Goddard’s (2010) study of stakeholders’ involvement in two Tanzanian NGOs’ accounting practices concluded that the ability of donors to withhold resources from NGOs makes them the most relevant among other stakeholders. As a result, these researchers call for a reduction in the power of donors over NGOs on the grounds that, after all, donors need NGOs to achieve their objectives.

While this argument is true for the NGO sector as a whole, it does not seem to hold when it comes to the individual NGO taken in isolation. For example, in the retail industry, it is commonly argued that the customer is very powerful for the success of the industry but it is the ‘collective body of customers’ that such argument refers to, and not a single customer whose marginal spending is so insignificant that it does not warrant any important attention (Rossi, 1998; Assad and Goddard, 2010).

In the context of Ghana where KKP operates amid thousands of NGOs, the organisation is perceived to be like a drop of water in the ocean. As such, it is observed to be at the ‘mercy’ of donors. Thus, KKP’s failure to listen and obey them would simply result in it being put aside and replaced by other competing NGOs. In fact, if considered through the lens of Etzioni’s (1964) categorisation of power, donors clearly hold a utilitarian power since the source of such power is the financial resources they provide to KKP to fund its operations through various projects. It is also tempting to argue in KKP’s context that donors are definitive stakeholders in terms of Mitchell *et al.*’s (1997) stakeholder framework because they appear to have power, legitimacy and urgent claims (through the provision of key resources that donors can withhold at will) over the entity. Even though they (donors) seem to have these three attributes, the study did not provide sufficient evidence to form a definitive conclusion on the extent of each of the attributes distinctively, especially on donors’ coercive influence on KKP’s accounting systems and more broadly its accountability relations.

Some researchers posit that upward accountability does not create room for learning and sharing in a partnership and open environment and can have a damaging effect on the ability of NGOs to act as effective catalysts for social change as it concentrates too much on control functions at the expense of knowledge sharing (Dixon *et al.*, 2006; Ebrahim, 2003b, 2005; Edwards and Hulme, 2002a). The research also argues that as a result of donors’ influence, KKP’s accounting practices in terms of reporting formats, auditing, level of disclosures, number of words and so on had changed over time from its inception up to the time of the fieldwork just to meet donor requirements. Most of these changes in disclosures have been explained by KKP to be done in response to donor demands.

This satisfies Ebrahim's (2003) explanation that coercive isomorphism can be legal or technical and can take many forms, including mandates, annual reports, standards, financial reporting requirements, and regulations (Powell and DiMaggio, 2012). The influence of donors, whether local or international, on NGOs accounting practices change is evidenced in a few studies. For example, Assad and Goddard (2010) indicate that in Tanzania, donors are reported to have introduced several changes in accounting for the adoption of NGOs. The findings of this study, therefore, add to existing studies, although these studies were not primarily undertaken to provide an institutional understanding of the observed changes (Assad and Goddard, 2010).

Within the realm of accounting, it emerged that Pannell Kerr Forster (PKF) has audited KKP's accounts since 2001. However, it appears that the auditors only have to consolidate the accounts since each of the donors in KKP's portfolio have their own preferred auditors as a condition for KKP to secure funding from donors. According to KKP, the use of several auditors to audit segments of their accounts is to ensure resource provision for sustainability.

Some researchers argue that one of the risks of upward accountability is that it creates fear and anxiety amongst NGO's management with the challenge to demonstrate 'performance' (Ebrahim, 2003a, 2003b; Najam, 1996; Roberts, 1991). Evidence gathered demonstrates that KKP's interaction with several donors had led to the adoption of different auditing schedules and conditions, which hitherto was not the case. Since its incorporation in 2001, KKP used Ghanaian based auditing firms to audit their accounts annually. However, as a result of their dealings with different donors, the situation had changed completely over time. This is because each of the donors had managed to push through their preferred auditing firm (mostly international) to audit their portion of KKP's total funds separately. At the time of the study, KKP had five (different) donors and virtually each donor used a different auditing firm to audit KKP. This supports the evidence that there is imposition of performance evaluation, budgetary control mechanisms and accounting practices and policies by parent organisations on subsidiaries (Sedlak, 1981; Yazdifar *et al.*, 2008; Yazdifar and Askarany, 2011).

In effect, before the main auditors could consolidate KKP's annual accounts, five other auditors would have already audited portions of the same accounts. Although such an arrangement is a waste of time and effort on the part of KKP, the organisation (KKP) had to comply if they were to continue to enjoy a good working relationship with their donors. In contrast, even private sector organisation, irrespective of their operational coverage and financial strength, could engage the services of a single auditing firm to oversee the true and fair view of their operations. The question that needs to be answered is: what is the justification for KKP to solicit the services of several auditing firms just to audit a relatively small operation? This is possible because donors command much power within the NGO sector and are able to impose the implementation of policies even if such situations could bring untold pressures on others.

An acceptable mechanism would have been the adoption of holistic accountability, which promotes a learning environment and gives NGOs the opportunity to report operational mistakes, learn from their mistakes and gain transferrable experience for future project improvements (Unerman and O'Dwyer, 2010). Unerman and O'Dwyer (2010) argue that the challenge posed by lack of holistic accountability is that, in most cases, the rigidity of donor-led upward accountability scares NGOs from reporting any operational mistakes in projects for fear of future funds suspension or reputational damage.

One other reason that has led to the coercive form of accountability between donors and NGOs (KKP) is the loss of trust and management credibility as a result of an increase in the level of corruption, mismanagement and fraud amongst NGOs (Ebrahim, 2010, Carr, 2000; Gibelman and Gelman, 2004; Gray *et al.*, 2006; Safire, 2004; Trivunovic, 2011). In most cases, donors are remote from the activities of NGOs, including KKP, as in the case of Adabraka of the Netherlands. As a result, one option available to Adabraka, for example, to monitor and have tight control over the activities of KKP and to ensure the efficient utilisation of their resources to KKP, is the imposition of reports and disclosures. This happens against the backdrop of the break in trust between the most compelling group of stakeholders (donor agencies) and NGOs (Ebrahim, 2010; Gibelman, 2004; Gray *et al.*, 2006).

It is also important to note that even where donors are somehow close to the activities of KKP, they (donors) still felt the need to coercively impose upward accountability mechanisms. Perhaps, donors continually impose these accountability mechanisms to have full control over the activities of NGOs and also because of the willingness of NGOs to accept imposed conditions unchallenged. The status of donors in the NGO accountability relation necessitates the constant demonstration of an NGO's accountability credentials to donors as an assurance for the efficient allocation of resources. In fact it emerged that KKP always feels obliged to fully comply with donor demands. A balance could be created if both downward and holistic accountability were adopted to encourage accountability dialogue amongst the various NGO stakeholder groups, promote beneficiaries' empowerment and improve the effectiveness, transparency and sustainability of NGOs' operations (Unerman and O'Dwyer, 2010).

The research argues that the coercive influence of government on the activities of KKP was minimal contrary to what pertains in other countries. The Government of Ghana (GoG) on its own provide limited exclusive financial and other resources for the benefit of KKP, hence, had limited coercive influence on KKP. The main coercive influence of the GoG is the exercising of its regulatory control over the activities of NGOs in Ghana, in general and for that matter KKP in particular. However, the GoG's regulatory power is not exercised effectively by the agency (DSW) tasked with that responsibility for logistical and other reasons. In effect, the coercive influence of government on KKP is limited.

This finding is somehow contrary to what pertains in some developed countries (Chenhall *et al.*, 2010). A research by Chenhall *et al.* (2010) undertaken in an Australian NGO 'Carewell' about social capital and management control systems revealed that contrary to what happens within KKP, Carewell and other Australian NGOs depend massively on the Government of Australia for the bulk of their funding: a situation that allows the government to coercively and easily impose conditionalities on Carewell and other NGOs in Australia. In fact, the ease with which the new public management (NPM) and other control mechanisms were introduced in Australia is an indication of the power of having access to resources and the wielding of coercive influence.

This suggests the existence of a direct relationship between the provision of resources by a dominant or compelling group of stakeholders and the relatively easier imposition of conditionalities on subordinates. The difference in the findings is basically due to the main source of funds accessible by a particular NGO. Whereas 'Carewell' and other NGOs in Australia, obtain the bulk of their funds from the Government of Australia, KKP heavily relies on donors. Thus, the difference in the research context, settings and location (developing against developed) and the source of funding could explain the differences in the coercive power of the different governments.

It would be recalled that institutional theorists agree that whilst social actors might disappear, institutional structures exist to regulate societal behaviour (Giddens, 2013; Peters, 2000, 2011; Powell and DiMaggio, 2012). The Department of Social Welfare (DSW) and the coalition of NGOs are the two main institutions that exert regulatory control to different degrees over the activities of NGOs in Ghana, including KKP. Whilst the regulatory role of the DSW is backed by law, and as such mandatory, the regulatory role of the coalition of NGOs is basically voluntary and self-regulatory in nature.

The Department of Social Welfare (DSW) is the governmental agency solely responsible for overseeing the activities/operations of NGOs in Ghana: to ensure that NGOs operate within set regulations. In this regard, NGOs are required to comply with certain rules and standards, including among others, to register 'a limited by guarantee' organisation and to obtain/maintain a certificate of recognition to continuously operate in the country. In addition, NGOs are required to perform some periodic/annual 'rituals' like the submission of annual reports (audited accounts) and the renewal of their certificate of recognition as part of a contractual obligation between themselves and the Government of Ghana (GoG). In so doing, the GoG is able to monitor the social contract she has with NGOs and to impose sanctions where necessary on violating NGOs. This conforms to the common thread linking the various types of institutionalism theorists: the existence of a higher or superior body that influences the operations of lower bodies operating under their jurisdiction and the recognition of the importance and persistence of structures in regulating social

behaviour (Clemens and Cook, 1999; Peters, 2000, 2011; Amenta and Ramsey, 2010).

Some institutionalists perceive institutions as having weaker structures with minimal effects on actors, whilst others see institutions as powerful structures that exert maximum influences on, and shape the behaviour of, social actors (Bjorck, 2004; Meyer and Rowan, 1977; Meyer, 2007, 2010; Powell and DiMaggio, 2012; Scott, 2013). However, the DSW is unable to play its regulatory role effectively and monitor the activities of NGOs nationwide due mainly to lack of resources (financial and logistical). Indeed, this prevents them from identifying non-complying NGOs or to impose any meaningful sanctions on any NGO that violates set rules. In principle, any NGO that does not play by the rules is classified as 'not in the good books' of the agency and as such will have their certificate of recognition revoked by the DSW. This will effectively mean that the affected NGO could not operate anymore in the country. However, the lack of effective monitoring process cumulating from, among others, the lack of resources prevents DSW from exercising its mandate effectively and acting as a dominant force in regulating NGOs in Ghana. The springing up of so-called 'mushroom NGOs' in Ghana is partly as a result of the inactive role of the DSW; and supports the argument that it is erroneous to assume that NGOs are unaccountable because of the lack of formal channels of accountability from the perspectives of private organisations (Gray *et al.*, 2006; Smillie *et al.*, 2013).

As argued earlier, the primary view of new institutionalists is that society encompasses empowered, purposive, bounded social actors comprising individuals, states and organisations that operate therein; and that the social environment to a greater extent affects the behaviour of social actors (Meyer, 2007). It emerged from the study that although the media in Ghana is very vibrant and has the power to coercively influence the activities of NGOs (including KKP) their impact on NGO activities is very minimal and is basically informational in nature rather than to cause any accountability change. In fact, the media in Ghana to some extent are able to sensitise the Ghanaian public on the activities of NGOs (good or bad). Generally, their reportage either commends the good works of, and / or exposes the irresponsible activities of, some NGOs. To this end, most NGOs are somewhat scared of being victims of bad publicity from the media and seek to avoid that. However, the media



lacks the ability to cause ‘real change’ in NGO accountability relations. This corroborates the argument that NGOs are different from private profit making organisations: as they are not profit oriented, they tend to interact more closely with their stakeholders and the environment within which they operate (Gray *et al.*, 2006).

#### **7.2.1.2. Mimetic Isomorphism and KKP’s Accountability Systems**

It would be recalled that organisations change as a result of influence of other similar organisations in their environment (refer to Chapter Five). DiMaggio and Powell (1983) see mimetic isomorphism as the influential forces that shape, in this case, the accountability relations within KKP via the act of benchmarking what is deemed as best practices either from within the NGO sector or from other sectors as and when necessary. The perception that the NGO sector is not accountable in comparison with other private sector organisations has raised the argument of forcing NGOs to mimic such acclaimed organisations. However, there is the need to look at the argument by other analysts that NGOs are no different from other organisations, hence, formal analysis of stakeholders’ preparation of annual audited accounts and effective control mechanisms that apply to all other organisations should equally be applied in the discharge of NGO accountability (Gray *et al.*, 2014).

One major mimetic institution capable of influencing NGO accountability relation is the coalition of NGOs. In most cases, NGOs do not form coalitions; however, in recent times, the need for NGOs to form coalitions has been suggested (Abbu, 2014; Doh and Guay, 2006; Sidel, 2003; Songco, 2006). For instance, in the Philippines, NGOs have developed a Network of NGO’s code of practice known as ‘CODE-NGO’ (Abbu, 2014; Hulme and Edwards, 2013; Songco, 2006). This is the biggest coalition of NGOs in the Philippines and is assumed to be one of the first in the global NGO community (Abbu, 2014; Dressel, 2012; Sidel, 2003; Songco, 2006).

Scholars theorise that mimetic isomorphism is the process by which organisations adopt and adapt institutional practices or the process of forcing member(s) of a population to behave and operate in an identical manner given similar environmental conditions: homogeneity is the outcome (DiMaggio and Powell, 1983; Dillard *et al.*,

2004; Powell and DiMaggio, 2012). Evidence gathered suggests that another regulatory group of forces capable of self-regulating the activities of NGOs was the 'coalition of NGOs'. The coalition of NGOs concept is basically the amalgamation of NGOs with a common purpose operating within a particular domain or sector like environment, education and health. The coalition concept is a relatively new phenomenon within the NGO sector that seeks to self-regulate its members to be good citizens. Several coalitions exist in Ghana, including: Ghana Coalition of NGOs in Health; Coalition of NGOs for the Prevention of Malaria; Ghana HIV and AIDs Network; and Coalition of NGOs in Water and Sanitation.

Some of the benefits that accrue to coalition members include: a platform to collaborate and benchmark each other for best practices and to share accountability experiences (on financial and non-financial management and reporting, disclosures and stakeholder participation); an opportunity to exclusively access certain funding and project options; provision of recommendation and referral credentials to donors where necessary; opportunity for building capacity and the representation of members at certain forums with a common voice during policy engagement; advocacy; and resource mobilisation. However, the coalition has the power to expel members that 'misbehave' from the group. The research argues that KKP ranks very high in terms of accountability among most of the coalition members as a result of which several other coalition members are encouraged to mimic KKP's experience.

KKP, has always been a good and active member, especially with regards to its accountability relations with its stakeholders.

(C2)

Some researchers argue that the essence of accountability is equivalent to the principal-agent relationship in which the principal holds the agent into account for their actions (Ebrahim and Weisband, 2007). The study observed that, as a result of the perceived benefits to member NGOs and the ability of the coalition to dismiss NGOs with questionable characters, the coalitions of NGOs are able to exert some self-regulatory accountability pressures on its members via monitoring and evaluation to ensure compliance. In this regard, the coalitions of NGOs is able to regulate its members on diverse accountability issues via the demand for periodic reports and the

continual demonstration of high levels of credibility, accountability and the maintenance of cordial relationship with stakeholders. In fact, one major tool in this regard is the encouragement of coalition members to benchmark perceived good accountable masters. In some instances, the coalition is able to match accountability experienced NGOs like KKP with inexperienced ones for possible knowledge and experience sharing and for learning purposes.

These forms of arrangements in effect breed accountability mirroring where inexperience NGOs are guided to account just like the others. Any member who is unable to meet the coalition's demands is deprived of any credible third party referral or recommendation. In fact, the power of the coalition to expel members from the group and the consequences thereof, generally, inspires NGOs to maintain good relationship with the coalition and to be accountable. This somehow negates the assertion that NGOs' accountability is difficult because the variables involved are multiple, complex and diffused with limited tools for enforcement; and lacks a formal clearly defined constituent membership to whom they are required to be accountable (Burger and Owens, 2010; Ferejohn, 1999; Jordan and van Tuijl, 2006; Kilby, 2006; Unerman and O'Dwyer, 2010).

The research argues that the influence of donors on NGO accountability relations goes beyond coerciveness and that donors are able to influence the accountability relations of NGOs mimetically as well. It became evident during the interview process that donors sometimes instruct KKP to benchmark other NGOs deemed superior in some aspects of accountability and vice versa. These kind of mimetic interactions are referred to as "best practices" which NGOs, including KKP, are encouraged to adopt for purpose of accountability improvements irrespective of whether their strategies are acceptable or not. It emerged that a donor once mandated a potential NGO partner operating in the northern part of Ghana to understudy KKP for some best practice approaches on accountability relations as a prerequisite for the contract. This occurred because the donor had previously engaged the services of KKP and considered its accountability system 'appropriate'. Because the donor wanted the new partner to behave exactly like KKP this sort of arrangement was made just for that purpose. Had this potential partner NGO not heeded the donor's advice, the donor would not have engaged its services.

Just recently, a donor we've worked with in the past sent another NGO from the Northern part of the country to come and understudy how we implement our projects and do other things including accountability. They came in for a week just to study us. So we took them through our best practice approaches...  
(MEO)

Another institutional force that tends to influence NGOs accountability relations are professional firms. These institutions are able to impose formalities and standard operational procedures on organisations for adoption. With donors backing, professional firms mostly design the financial and other templates for use within KKP for data capturing, reporting and for disclosures. In some cases these bodies could be empowered to suggest changes and / or improvements to existing ones for adoption and subsequent implementation within the NGO sector. Such influences are mimetic in nature (DiMaggio and Powell, 1983) as they generally impress on NGOs to abandon previously held practices in favour of 'acceptable' ones. The mimetic impact of professional firms on NGO accountability in Ghana is insignificant. However, evidence gathered demonstrates the impact of the international accounting firms to be significant. These firms do exercise some level of influence on the KKP's upward accountability relations.

As already indicated most donors are remote from project implementation sites, and to ensure the efficient utilisation of their resources employ and empower accounting firms to oversee KKP accountability process including,; templates design and implementation; and auditing of accounts and reports. Due to the high level of trust between donors and the accounting firms the implementation recommendations of the latter by the former is great to the extent that funds and other resources could be withheld from KKP if the latter says so.

...they provide various reporting and accounting formats that must be adhered to. Donors usually take their reports as the 'gospel' and therefore their recommendations are also taken very seriously. In certain cases they recommend withholding of

project funds, which is done by the donors until anomalies identified are corrected (PD).

The operating structure of this arrangement is such that if KKP really wants to remain in the good books of donors and continue to have a good relationship with them, it is very essential to mirror perfectly the recommendations of these accounting firms and behave exactly the way they want them to. The impact of these accounting firms on KKP's accountability relations to donors cannot be over emphasised and failure on the part of KKP to implement their recommendation wholesale could have serious consequences for KKP.

...it is only when they [accounting firm] are satisfied with our reports that they advise/instruct JHU [the donor] to release funds to us. We [KKP] deal with JHU through a powerful intermediary [accounting firm]. FM.

As explained above, professional firms, particularly the international accounting firms, are able to exert mimetic influences on KKP's accountability relations towards donors.

### **7.2.1.3. Normative Forces and KKP's Accountability Systems**

DiMaggio and Powell (1983) argue that normative isomorphism appears where societal pressures entreat organisations to adopt certain modes of behaviour and practices. The study shows that, although the impact of normative isomorphism on the observed accountability within KKP was somewhat minimal, it still partly explains why KKP had come to adopt the observed accountability relations regulated by professional bodies via the use of rules and standards that must be abided by these organisations within the industry. The research argues that several 'other groups' i.e. institution including the media, local authorities, communities, opinion leaders, traditional authorities, volunteers, the Internet, and academic researchers among others have an impact on KKP accountability relations.

The study unravelled that the forces of the 'other group' to a greater extent have a minimal effect on KKP's accountability relations, with the media as the main normative force. The media is one social institution capable of pressurising KKP to adopt certain practices particularly in their downward accountability relations. The media (print/electronic or voice) seeks to represent the masses and bring social issues into focus and in so doing pressurises NGOs to change their ways. In fact, the World Bank recognises the importance of CSOs and the media in the developmental efforts of Africa. This view was echoed by Bank's Vice President for Africa, Makhtar, at a Civil Society Policy Forum dialogue session held in Washington for the World Bank, the IMF and over 50 CSO leaders from Africa (World Bank, 2014).

Media houses abound in Ghana reporting on the activities of NGOs both positively and negatively. However, there is a perception that NGOs do not generally get the attention of the media unless they pay for coverage or when the news about them is negative (USAID, 2010). The Public Agenda newspaper, for example, reports extensively on NGO activities in Ghana (USAID, 2010). Most media houses have social media platforms including Skype, WhatsApp, and phone-in sessions that provide opportunities for communities to instantly report and discuss 'unacceptable behaviours' of NGOs on air publicly without fear. Although KKP as an organisation had not had the experience of changing its accountability practices due to societal pressures, interviewees particularly [PO3] recounted situations that other NGOs operating elsewhere in Ghana had to change course due to social pressures spearheaded by the media.

An NGO was to distribute mosquito nets freely to a community but when they got to the ground they decided to charge each household one cedi (GHS). Apparently the community had earlier been told that the mosquito net distribution was free. This prompted huge community anger. However, the local FM station was able to pressure the NGO to rescind its decision and also apologised to the community for the lapses (PO3).

Realising the power of the media to normatively influence NGO accountability relations, KKP is careful not to get to the wrong side of the media and are mindful of

the media's perception NGO's in general. The reason is that KKP and for that matter any NGO has no control on what other stakeholders report in the media.

The normative effect of the media on downward accountability issues in Ghana could be improved in comparison to, for example, that of Ireland where Ministers and top management of NGOs openly debate and take an active role for improvements in downward accountability relations (O'Dwyer and Unerman 2008). Efforts towards improving the influence of the media on, among others, NGO accountability in Ghana has recently intensified with the award of \$2 million grant to 21 media outlets including 7 television stations and 11 radio stations by a multi-donor funding agency (Issah, 2013).

### **7.3. KKP's Strategic Responses to Institutional Pressures**

This section examines the strategic responses adopted by KKP in dealing with the identified institutional pressures. It would be argued that contrary to the assertion that organisations have non-choice options and passively adhere to established institutional pressures (DiMaggio and Powell, 1983), the counter argument that organisations actively respond/react to institutional pressures also holds (Crilly *et al.*, 2012; Elbers and Arts, 2011; Modell, 2001; Oliver, 1991; Pache and Santos, 2010b). For example, in a study conducted within the health sector in Norway, Modell, (2001) argues that management proactively responds to institutional pressures of reforms in various ways using a continuum of possible responses (Oliver, 1991). Relating this to the specific context of KKP, the study observes that KKP actively responds variedly to some institutional pressures as far as their accountability relations are concerned. KKP's response to institutional pressures range from active conformance to partial resistance (Jamali, 2010; Munir *et al.*, 2011; Oliver, 1991; Pache and Santos, 2010b; Thorgren, at. al., 2012; Whelan, 2013). Evidence gathered indicates the constant application of strategic responses by KKP towards existing institutional pressures on their accountability relations.

In effect and as observed elsewhere (Crilly *et al.*, 2012; Elbers and Arts, 2011; Modell, 2001; Oliver, 1991; Pache and Santos, 2010b), KKP generally develops and implements appropriate strategic responses to institutional pressures that are suitable

for their operations. This backs the argument that organisations actively respond to institutional pressures in diverse ways and do not simply accept the pressures passively (Boon *et al.*, 2009; Canning and O’Dwyer, 2013; Oliver, 1991). In fact, in a study involving 4,210 organizations in 70 districts, Brass (2012) argues that the siting of some NGOs in Kenya is strategically made in response to several factors, including easy access to both beneficiaries and donors. The implication of the findings to this present study is that the application of strategic response to institutional pressures varies.

The existence of diverse institutional pressures necessitates the application of organisational distinctive characteristics and effective strategic responses, including negotiation for legitimacy and survival (Greenwood *et al.*, 2011; Kraatz and Block, 2008; Powell and DiMaggio, 2012; Zietsma and Lawrence, 2010). The study observes that there was the use of all five strategic response options identified by Oliver (1991), at varying degrees within KKP. Specifically, KKP normally acquiesces, compromises, avoids, defies and manipulates institutional pressures on their accountability relations similar to what is documented in the literature (Batley, 2011; Brinkerhoff and Brinkerhoff, 2004; Elbers, 2011; Modell, 2001; Oliver, 1991; Rauh, 2010; Wallace *et al.*, 2006). Some of these responses have been enumerated below.

It became clear during the interview process that KKP does not adopt accountability requirements as exactly as stipulated in their contractual obligations with third parties, particularly with donors. Evidence gathered demonstrates that KKP tries to ‘design ways and means’ to circumvent some of the imposed accountability requirements. Perhaps this is why Rauh (2010) argues that in spite of the power wielded by donors within the NGO arena and the imposition of upward accountability and other restrictive mechanisms, some SNGOs are able to strategically resist donor dictates via, among others, acquiescence, defiance and active negotiations (Canning and O’Dwyer, 2013; Elbers and Arts, 2011; Funnell and Wade, 2012; Pache and Santos, 2010b).

Generally, KKP actively acquiesces to institutional pressures towards their accountability relations primarily due to their reliance on institutional constituents, particularly donors and the GoG for operational and survival support. It was observed



that KKP mostly complies with donors' reporting and other accountability demands (Burger and Seabe, 2014; Rauh, 2010). As part of their accountability mandates, and irrespective of the type of donor, KKP simply provides the required reports using prescribed templates in line with their contractual obligations. The willingness of the organisation to develop and timely submit reports and other documentary evidence to the most compelling group of forces to demonstrate their accountability compliance is unreal. The timely submission of such documents is seen as a 'taken for granted' practice (habit) within KKP to the extent that it is inculcated into the culture of the organisation. In fact, KKP has come to accept reports as critical for the compelling group of forces and a necessary 'evil' towards their continuous survival and growth. As a result, KKP has tactically inculcated report development and submission into its culture such that it is seen as a ritual passed on to new recruits:

As an organization, report writing is part of our routine activities. Even without any pressure from donors, we write reports on every activity carried out. This has become an organizational culture and every staff that joins the organization acquires this habit/norm. In fact, during interviews for new staff, a requirement we look for is the prospective employees' ability to write and submit reports on time (PO2).

In addition, KKP tactically imitates some best-practiced accountable organisations in response to institutional pressures to enhance their funding/contract competitiveness and on their accountability relations (Jamali, 2010; Rauh, 2010). Occasionally, KKP strategically selects donors to partner in project implementation (Elbers and Arts, 2011). KKP solicits inputs from other NGOs during the selection of volunteers. This approach allows them to avoid volunteers with questionable characters. Evidence gathered suggests the presence of a practice where KKP inquires from other NGO Coalition members with previous working relationship with certain donors. Such actions are strategically employed by KKP to reveal the accountability characteristics and requirements of donors and the eventual decision to apply for a project. These tactical selections have implications on KKP's accountability relations, as they are able to select accountability compatible donors/volunteers and sometimes project locations capable of positively influencing their accountability relations (Brass, 2012).

The institutional accountability pressures and the number of constituents that KKP must satisfy are many and each has different and sometimes conflicting demands (Elbers and Arts, 2011; Fransen, 2012; Pache and Santos, 2010a, b). As a result, the organisation strategically responds to institutional pressures to minimize the effect on their accountability relations. There is pressure from donors for KKP to be upwardly accountable and from other stakeholders to improve downward accountability (Agyemang *et al.*, 2012; Baur, and Schmitz, 2012; Unerman and O'Dwyer, 2012); a difficult dilemma that requires strategic response. As a result, KKP on the one hand promptly responds to constituents such as donors and the GoG who have the power to influence their accountability relations and on the other hand, appease the less powerful and unsatisfied stakeholders like beneficiaries (Elbers and Arts, 2011; Pache and Santos, 2010a, b; Raul, 2010).

However, to minimize criticisms of beneficiary neglect, KKP tactically balances and sometimes pacifies these unsatisfied stakeholders via, for instance, the use of consultative community selection of project volunteers. The willingness of KKP to involve community opinion leaders in projects, the institutionalisation of community project teams and the collaborative selection and use of community volunteers are tactical attempts to appease neglected beneficiary communities.

We select community volunteers in collaboration with opinion leaders to help us implement projects. At least it signifies our intention to involve them (FO7)

Another way through, which KKP tactically pacifies neglected beneficiaries is the provision of the barest minimum information where possible, especially as they are not mandated to submit reports and make disclosures to beneficiaries. However, in their quest to satisfy beneficiaries, KKP tends to placate them with occasional report extracts.

Similar findings about the use of compromise as a strategic option and their attendant tactics among reputable NGOs with multiple donor funding sources have been recorded elsewhere in the literature (Pache and Santos, 2010b; Rauh, 2010). For

example, Rauh (2010) reports of the ability of a Mexican NGO to successfully negotiate/bargain funding terms and conditions with donors because of their unique credibility characteristics. KKP has limited unique characteristics in the eyes of donors and are therefore, unable to bargain/negotiate effectively with them.

Although KKP works with several donors on different projects, the decision and implications of adding donors/projects for their portfolio is tactically assessed and bargained to ensure that the organisation does not incur the wrath of existing donors or impact negatively on their accountability relations. KKP is more likely to sacrifice a project/donor if their inclusion will negatively impact on their operations.

Similar findings are recorded elsewhere in the literature where some NGOs have rejected the temptation to apply for funding from perceived restrictive donors (Andrews, 2014; Elbers and Arts, 2011; Rauh, 2010). Such NGOs claim to be better off with limited and non-restrictive funding options than to be restricted in every stage of project implementation. For example, Rauh (2010) reports of the willingness of a Mexican organisation: Comité Fronterizo de Obreras to reject donors 'unacceptable' funding conditionalities even though the NGO seems to be struggling financially (Rauh, 2010).

Evidence gathered suggests the limited use of avoidance as a strategic response to institutional pressures and the accompanying tactics in the operations and accountability relations within KKP. The organisation cannot simply avoid any of its compelling group of stakeholders because of their overreliance on them for resources for survival. KKP has limited scope to conceal non-conformance, loose institutional attachments and/or quit its operational domain. KKP has difficulties to hide or conceal its operations and accountability relations from the public domain. The ever presence of donors and their representative, the regulatory powers of the government and the existence of vibrant a media makes it impossible for KKP to embark on any meaningful avoidance strategy. In addition, the inquisitorial/policing attitude of donors, media, governmental agencies and other stakeholders make it virtually impossible for NGOs to shun their accountability responsibilities except to escape from the industry, something they are not willing to do. The requirement of the annual

renewal of operational/recognition certificates with the DSW to operate legally in Ghana makes concealment even more challenging for KKP.

The inability of NGOs to conceal their operations from public scrutiny is perhaps one reason for the proliferation of ‘mushroom NGOs’ with no governmental recognition and operating illegally in Ghana. As a result, NGOs that are unable to cope with the intensity of the public scrutiny on their operation are compelled to quit the sector, change focus or operate illegally.

In spite of the high levels of public scrutiny, KKP does not intend to quit from the NGO sector. This is because the organisation is committed to its founding principle of helping the poor and the needy. As a result, KKP occasionally, conceal its activities. It emerged from the study that KKP employ two types of employees: core (permanent) and casual. The core staff work with the organisation on a permanent basis irrespective of project availability whilst the casual staff are employed for specific projects. Sometimes, and depending on the project, donors might impress on KKP to employ new employees for specific positions. However, if KKP feels that an existing core staff can conveniently occupy such positions, KKP would conceal non-conformance and present an existing core staff for the purpose.

Evidences of the use of avoidance strategies and their associated tactics exist in the literature (Pache and Santos, 2010b; *Wallace et al.*, (2006). For example, *Wallace et al.* (2006) unravelled the widespread use of decoupling tactics among NGOs. The researchers suggest the presence of massive disconnection between accountability reports sent by NGOs to donors and the evidential realities on the ground. NGOs made up values and assumptions and reported them as achievements but the reality on the ground was completely false and did not reflect the contents of the reports. Although decoupling (false claim) breed donor dishonesty towards NGOs, some NGOs strategically adopt it just to survive (*Wallace et al.*, 2006).

Similarly, researchers Elbers and Arts (2011) in their study involving 41 SNGOs in Ghana and India observed the constant use of avoidance among SNGOs as a strategic option with tactical manoeuvrings of selecting, rejecting and exiting in dealing with donors perceived as stringent and uncompromising in their project and reporting

requirements. Elbers and Arts (2011) argue that some SNGO were very selective to the extent that they even reject donor-funding offers or terminate existing ones where necessary. Perhaps, the difference in the findings could be attributed to the level and extent of donor reliance (Elbers and Arts, 2011). They argue that when an organisation depends on donors for support, rejection as a tactic is not ideal but its adoption could send a non-compromising stance of the NGO to donors.

It also emerged from the study that defiance and manipulations as strategic options are sparingly used by KKP in their accountability relations. The nature of most contractual obligations stipulated in the operational and accountability requirements make it difficult and sometimes impossible for strategic defiance or manipulation. One reason for this state of affairs is the dependence of KKP on donors for resources and on governments for operational rights, the lack of which KKP would cease to exist. The submission of mandatory and ad-hoc reports is necessary and non-negotiable accountability requirements that cannot be easily defied or manipulated is adhered to. In fact, the organisation cannot defy donors and perhaps submit reports and other documents late. Delays are not permitted and their occurrences are difficult to contest no matter how genuine the excuse might be; their best bet is to negotiate. Similar observations were made by (Elbers and Arts, 2011) who recounts the inability of another Ghanaian NGO to defy or manipulate its main donor for fear of resource drought.

This is contrary to what Wallace *et al.*, (2006) observed in a study in South Africa and Uganda. The researchers identified that as a result of the hostile nature and approach of particularly some UK-based donors, some NGOs in South Africa and Uganda in particular strategically employed a range of defiance strategic options towards these donors, including the deliberate late submission of poor quality reports to register their displeasure. The difference in the findings in relation to that of KKP might be as a result of the level of their dependence on donors for support. Perhaps, the aforementioned NGOs in South Africa and Uganda did not depend so much on the donors concerned for the bulk of their funding needs. As a result the NGOs could still survive without the donors. However the same cannot be said about KKP, who are virtually at the mercy of donors. KKP depends exclusively on five donors and the withdrawal of any one could impact negatively on the operational capabilities of the

organisation. This explains why the organisation does not consider defiance as a strategic option.

The closest KKP could get in terms of manipulating institutional pressures is when they ride on the wings of the coalition of NGOs as a collective unit to influence institutional pressures on accountability requirements. The option to belong to Coalitions of NGOs is a tactical move by KKP to seek protection from a bigger authority on accountability and other issues. The inability of the GoG to introduce the Trust Bill for example has been attributed to the collective efforts of some NGO umbrella bodies particularly, the Ghana Association of Private Voluntary Organizations in Development (GAPVOD).

However, it was evident that KKP occasionally co-opt other institutional forces to win contracts:

We sometimes co-opt other institutional constituents towards winning projects. Depending on the type of donor and the amount of contract money and the nature of project, we occasionally co-opt others just to meet donors' expectations and requirements to win contracts. We have actually co-opted even former staff of donor agencies to support and lead us through some contract submission processes. (PD)

Similar occurrences have been recorded elsewhere (Brinkerhoff and Brinkerhoff, 2004; Rauh, 2010). For example, Brinkerhoff and Brinkerhoff (2004) report of the ability of some NGOs in India to contest some World Bank imposed reporting formats for a period of about 6 months until a consensus was agreed. However, manipulation is generally unlikely because of the level of dependence (DiMaggio and Powell, 1983).

In spite of the limited use of defiance and manipulation strategic options on the compelling group of forces, it was clear that KKP regularly defy and manipulate beneficiaries at any given opportunity.

Beneficiaries in the past have made very useful suggestions in terms of project implementation but because our hands are tight we also always ignore them. In fact, as far as donors get their reports and what they want, we are okay (CRPC).

The above analysis shows that KKP is able to respond strategically to some if not all, of the pressures brought to bear upon it by its funders and regulators.

#### **7.4. Chapter Summary**

This chapter has presented discussion of the findings of the research on NGO accountability relations in Ghana, using KKP as the case organisation: the findings have been explained using available literature and theoretical frameworks. The chapter was organised under three main sections namely: an understanding of the accountability relations within KKP; theoretical explanation(s) to the observed accountability relations in terms of the effects of the institutional pressures on those accountability systems; and the strategic responses adopted by KKP in dealing with the identified institutional pressures. Evidence gathered suggests that the main ‘compelling group’ of actors (donors) control major project decisions made within KKP. In addition, it was observed that donors again are the main actors behind the dominance of upward accountability practices within KKP because they control key resources required by KKP to function. These notwithstanding, KKP are also able to devise certain strategic responses to mitigate the pressures brought to bear on its accountability systems. The next chapter presents the conclusions where the key findings are related to the set objectives of the study.

## CHAPTER EIGHT

### CONCLUSION

#### **8.0. Introduction**

This final chapter presents the main conclusions, limitations, recommendations, as well as the direction for further studies. The chapter is divided into six sections. The first section discusses the overview of the study in relation to its motives and the research questions that the study sought to answer. Section Two reflects on the case study methodology and the research strategies adopted whilst Section Three focuses on the major findings that emerged out of the study. Section Four then looks at both the theoretical and practical contributions of the study to existing knowledge. Section Five of the chapter reflects on the personal experiences of the researcher throughout the course of the doctoral programme. The chapter then ends with a discussion of the limitations of the study and the recommendations for future research in Section Six.

#### **8.1. Overview of the Study**

The main purpose of the research was to investigate the accountability relations within an NGO and how such an organisation will respond to various institutional pressures. The study uses an NGO in Ghana hypothetically referred to as KKP, as a case. To help the researcher achieve the research objectives and the reader to comprehend the direction of the arguments, some specific research questions were asked. In this regard, a qualitative methodology and a case study approach were adopted (Bryman, 2008; Cavaye, 1996, Marshall and Rossman, 2010; Zucker, 2009). Empirical data were collected and the results interpreted through the lens of institutional theory particularly new institutional sociology (DiMaggio and Powell, 1983; Oliver, 1991).

#### **8.2. Overview of Research Methodology and Theoretical Framework**

The case study approach was adopted for the study due to its ability to satisfy the three main suitability tenets of qualitative research of describing, understanding, and explaining issues (Myers, 2013; Silverman, 2013; Yin, 2011). Thus, since the



objective of the research was to explore, describe and explain the accountability relations within NGOs, the use of a case study approach is justified.

The methodology ensured completeness in observation and analysis of the socially constructed nature of NGO accountability from the perspectives of the various actors within their natural settings. It also provided the researcher the opportunity to understand the accountability relations within KKP via the use of several evidence gathering options including interviews, observations and documentary reviews in detail (Crowe *et al.*, 2011; Gray, 2013; Ryan *et al.*, 2002; Silverman, 2013; Stake, 2013; Yin, 2014).

The use of case study approach for research is generally criticised for time wasting (Cohen *et al.*, 2013; Creswell, 2012; Yin, 2009) and to circumvent this criticism and make its application effective, the researcher made extensive use of interview schedules as a guide to capture data. Interviews were recorded using a tape recorder and by taking notes. The flexible nature of the case study approach allowed the researcher to reschedule interview appointments with interviewees, incorporate emerging issues and vary interview styles appropriately whenever necessary.

The research adopted the new institutional sociology (NIS) to understand the effects of the institutional forces on KKP's accountability relations (DiMaggio and Powell, 1983, 2003) and how KKP responds to these pressures. Whilst NIS argues that organisations passively reacts to the three main institutional forces namely: coercive, mimetic and normative, Oliver (1991) argues in her analysis of strategic responses of the active deployment of strategic options to counteract these pressures.

### **8.3. Summary of the Major Findings**

The aim of the research was to examine the accountability systems of KKP and to explore their strategic responses to institutional pressures. As a result, this section summarises the main findings of the study. For easy reading and understanding, these major findings are structured along the same lines as the research questions (see Section 1.3) and discussed below.

### **8.3.1. What is the nature of accountability relations within the case NGO?**

#### **8.3.1.1. Upward Accountability in NGOs**

It emerged from the study that the accountability relations between KKP and the main compelling stakeholder i.e. donors is predominantly upward in nature. This observation is in agreement with existing literature as equally observed by other researchers who affirm the dominance of upward accountability as the most established accountability mechanism within the NGO sector (Agyemang *et al.*, 2009; Burger and Seabe, 2014; Chenhall *et al.*, 2010; Ebrahim, 2003a; O'Dwyer and Unerman, 2008; Salkeld, 2009; Sinclair, 2010; Unerman and O'Dwyer, 2012).

The level and extent of KKP's upward accountability obligation to donors is demonstrated via, among others, disclosures and reports, review meetings, external monitoring and auditing; however, disclosure statements and reports are the most uncompromising and widely used and is similar to what is observed elsewhere (Ebrahim, 2003b; Unerman and O'Dwyer, 2010).

Disclosure statements are potential tools used by donors to select project-implementing partners. As part of the initial process towards any possible project implementation, KKP is required to disclose certain information including legal status; membership in networks; annual turnover; and audited accounts among others in an 'expression of interest document' (appendix G) and failure to do so could ruin the chances of KKP securing such contracts. KKP disclosures to donors do not end at the initial expression of interest stage but continues throughout the course of the project implementation if KKP emerges as the eventual project implementer. Related to the use of disclosures is the submission of periodic (weekly, monthly, quarterly, half-yearly, and annual) narrative / activity and financial reports as well as ad-hoc reports to donors as a way of upwardly accounting to donors (Ahmed *et al.* 2011; Roberts, 2001).

The narrative report describes the activities undertaken within a period towards the completion of the overall objective of the project and the financial reports provide

surety to donors in relation to the efficient usage of the assigned financial resources. In most cases, and as dictated by donors, such financial reports are sometimes scrutinised and certified by donor elected auditing firms before monies for subsequent project phases could be released to KKP. Similar findings have been reported elsewhere in the literature (Edwards and Hulme 2002; Ebrahim 2003a, 2003b; Unerman and O'Dwyer, 2010).

KKP is required to submit such reports to demonstrate their commitment to contract implementation terms as well as the efficient utilisation of resources. In fact the reporting formats / templates as well as the frequency are mostly embedded in the contract with limited room for negotiations. This is in line with the views of other researchers who attest to the use of reports and disclosures as an upward accountability tool in NGOs and the inflexible nature of such reporting principles (Agyemang *et al.*, 2009; Ebrahim, 2010; Jordan, 2005; Unerman and O'Dwyer, 2006). Donors do not compromise on reports and KKP have to fully incorporate donor comments (minor or significant) into their draft reports for it to be accepted as a final report. One can only imagine the volume of work that needs to be done as far as reporting is concerned. In fact there is a direct relationship between the number of donors an NGO has and the number of reports (contractual or ad-hoc) to be developed and submitted. KKP had five donors at the time of the investigation and each of these donors bring different formal reporting standards and requirements which eventually affect project implementation.

It was observed that because KKP is mostly able to fulfil donor-reporting requirements, they are able to attract other funding options via donor referrals and other benefits (Goddard and Assad, 2006; Wallace, 2009).

The upward accountability relations between KKP and donors are also demonstrated in the latter's ability to demand pictorial evidence and also visit the former's offices on their own or through an externally contracted agent including diplomatic missions, international auditing firms, and coalition of NGOs sometimes unannounced for verification purposes. In fact in most cases, KKP is mandated to share its work programmes with donors or their representatives for purposes of upward monitoring

and evaluation affirming the external and internal dimensions of accountability (Chisolm, 1995; Ebrahim, 2003b; Fry, 1995).

It can be argued that because of the dual role played by the GoG in the operations of KKP either as a donor or as a regulator, the GoG is able to demand sometimes-uncompromising upward accountability from KKP. The GoG is one of the major fund providers to KKP and like all donors is able to demand periodic/ad-hoc reports and other disclosure statements from KKP affirming the fact that NGO accountability could carry political connotations (Naidoo, 2004; SustainAbility, 2004). The GoG regulates the activities of all NGOs in the country via the DSW as a result of which she is able to demand full compliance to set regulatory standards and guidelines including the submission of annual reports and the annual renewal of operational certificates. The ability of the GoG to revoke certificates, annul benefits including tax exemptions, and impose punitive measures on NGOs including KKP make them capable of demanding upward accountability from KKP (Ebrahim, 2010).

### **8.3.1.2. Downward Accountability in NGOs**

Evidence gathered demonstrate that in comparison with upward accountability, downward accountability from either KKP or donors to beneficiaries does not enjoy the same level of prominence within the NGO sector. One of the main reasons for this state of affair is the lack of any serious donor commitment to ensuring its adoption and implementation and the view that the perceived benefactors of downward accountability i.e. beneficiaries have nothing much to bring to the table in terms of resource provision towards the effective operations of NGOs such as KKP (Assad and Goddard, 2010). The energy exerted by donors and other compelling group of stakeholders to ensure KKP complies with established and contractually binding upward accountability conditions is not exhibited in the case of downward accountability to beneficiaries. The lack of donor commitment towards downward accountability culminates in the lack of the provision of any guidelines or any defined downward accountability format for use within KKP and other NGOs. In effect, there is no project contractual guidelines and enforceable mechanisms stipulating how KKP, for example, should account to beneficiaries. Considering the amount of power donors wield within the NGO sector specifically over KKP, they i.e. donors could

influence KKP and other project-implementing partners to render some level of accountability to beneficiaries (Kreidler, 2011). At best donors could encourage the flexible incorporation of identified issues observed downwardly during project implementation into upward accountability reports for the purposes of lessons learnt (Agyemang *et al.*, 2009).

Although KKP is not mandated in their contractual obligations with donors to report to or hold any meaningful review meetings with beneficiaries they (KKP) endeavour to do so no matter how small their effort may seem as in the Adwensan Community Health Community. This is so because KKP believes that there is a direct relationship between downward accountability to beneficiaries and project implementation success, a view shared by other researchers (Cornwall and Nyamu-Musembi, 2004; O'Dwyer and Unerman, 2010).

In that regard, as part of KKP's organisational and operational philosophy and its mission, the organisation always strives to involve and account to beneficiaries at any given opportunity including: joint durbars; discussion; volunteering selection; the establishment of other community structures aimed at getting beneficiaries involved; community registers; the involvement of community project teams which mostly comprises representatives of the chiefs and elders of the community, opinion leaders; and the occasional provision of report extracts for beneficiary communities. KKP is of the view that it pays to actively involve the eventual recipients of any donor intervention. However, it is argued that the mere provision of project information at a durbar; the involvement of community project teams; the establishment of community structures; and other perceived downward accountability initiatives of KKP are sham (Najam 1996a). It can be argued that such measures do not reflect any meaningful community involvement in the real sense of it but as a means for KKP to indirectly, demonstrate its effectiveness to donors than to downwardly account to beneficiaries.

It was revealed that donors pay lip services to downward accountability and have only recently attempted to show any commitment towards it via monitoring and evaluation initiatives (Andrews, 2014; Marilee, 2000; Unerman and O'Dwyer, 2012). In fact because beneficiaries have no power, KKP's efforts towards downward accountability are inadequate (Banks and Hulme, 2012; Burger and Seabe, 2014; Ulleberg, 2009).

This is in line with Najam's 1996 assertion that downward accountability lacks the support and commitment from the powers that be, particularly donors; a view also shared by other researchers (Andrews, 2014; Assad and Goddard, 2010; Burger and Seabe, 2014; Unerman and O'Dwyer, 2012). It is believed that donors are key to any improvements, in NGO accountability relations, particularly upward accountability and it is surprising why the same level of commitment and enthusiasm cannot be demonstrated towards downward accountability (Kreidler, 2011).

In effect, on the question of the nature of NGO accountability relations in Ghana, it was revealed that it is predominantly upwards to donors and the GoG. NGOs unreservedly account to donors via the prompt submission of reports and other disclosures because donors are the main providers of the resources needed by NGOs to operate effectively. The reliance of NGOs on donors for virtually everything puts the latter in a supervisory position over the activities of the former culminating in the imposition of upward accountability mechanisms. Similarly, the regulatory powers of the GoG enable them to demand annual reports and other documents for the annual renewal of NGO certificates. The inability of NGOs to renew their certificate annually may deprive them of government support including tax exemptions and breaks.

It was observed that, to the contrary, NGOs' accountability to beneficiaries does not exist in any great extent. Beneficiaries are always at the receiving end of donor interventions via NGOs as a result of which they feel powerless to influence the accountability relations. This situation does not allow beneficiary communities to scrutinize the activities of NGOs within their communities.

It is recommended that donors should show much more commitment towards downward accountability and actively involve beneficiaries in the process for meaningful gains.

### **8.3.2. How are the accountability relations at KKP shaped by the various institutional forces?**

The study found that the institutional environment within which the NGO operates had significant influence on the observed accountability relations: upward and downward. Through the lens of DiMaggio and Powell's (1983) new institutional sociology, the study identified the three main institutional isomorphic pressures: coercive, mimetic, and normative to be of influence in varying degrees on the observed accountability relations. Hussain and Hoque (2002), argue that governments, regulating agencies, and professional firms are some of the institutions that could exert such isomorphic pressures.

Coercive forces apply where an organisation is forced to accept rules, standards of procedures and behaviours that otherwise would not be observed or undertaken. It was identified that KKP practices upward accountability systems in almost all aspects of their project implementation decisions because they are, to a large extent, coerced to do so by the most compelling group of stakeholders operating within the sector. Most of the major decisions in relation to projects undertaken by KKP such as project conceptualisation, selection of implementing partners, reporting formats and frequencies among others are highly influenced and controlled by donors mainly because they provide the necessary resources. Thus, although KKP is given the mandate to implement projects, they basically have minimal authority over the project implementation. It is clear that donors have the power to coercively 'push through' certain practices and standards including reporting and disclosures because of KKP reliance on donors for financial and other resources.

In most cases KKP is coerced to comply with donor dictates for fear of funding withdrawal, and one way this can change is for KKP to limit its dependence on donors (Assad and Goddard, 2010). The 'imposition' of other donor-preferred auditors on KKP is an indication of the level of donor influence and the extent to which KKP can go to secure funding from donors. In addition, KKP's dealings with several donors have led to the coercive adoption of auditing schedules and conditions, which hitherto was not the case. This is in line with the argument that coercive isomorphism could be manifested in several forms including the use of annual and

other reports, standards and regulations, performance evaluation, accounting practices and policies on subsidiaries (Sedlak, 1981; Yazdifar *et al.*, 2008; Yazdifar and Askarany, 2011).

Another stakeholder that the research identified to exert a relatively lesser coercive influence on KKP is the Government. This is because, in comparison with donors, the government provides resource support for the activities of KKP. The main area that the Government could exercise coercive influence on KKP is through its regulatory wing: the Department of Social Welfare. However, in other parts of the world such as Australia and Russia, governments have a higher coercive influence on the activities of NGOs because they either provide much of the financial and other resource support (Chenhall *et al.*, 2010; Kilby, 2006) or, as in the case of Russia, are suspicious of their activities. Thus, the research found that there does exist a direct relationship between resource provision and the extent of coercive force applied.

The research found that a coalition of NGOs has the potential to exercise coercive pressures on member NGOs because of their ability to influence funding options or supply or deprive benefits to members.

DiMaggio and Powell (1983) describe mimetic isomorphism as a force that influences organisations to behave similarly to a presumed 'best practiced' organisation via benchmarking. To ensure standardisation and improvements in members' accountability systems, the coalition of NGOs is able to identify members with good accountability track records with the view to matching them with those with questionable accountability records for knowledge and experience sharing purposes. The essence of the matching arrangement is to promote accountability mirroring among members. The research found the coalition of NGOs to be a mimetic force capable of influencing KKP accountability relation (Abbu, 2014; Sidel, 2003; Songco, 2006). The coalition has the ability to identify coalition members with impeccable accountability records with the view to encourage others to emulate them. The mimetic influence of the coalition of NGOs is possible because of their ability to withdraw perceived benefits and also punish disobedient and non-complying members.



Another stakeholder/institution found to possess mimetic accountability influences are donors. The research found that as a demonstration to their mimetic isomorphism prowess, donors could instruct KKP to mimic others with perceived credible accountability credentials. Related to donor's own mimetic influence on KKP's accountability relations are the professional firms, particularly the international accounting firms, on KKP's accountability relations (DiMaggio and Powell, 1983). With authority from donors, professional firms could be mandated to monitor and evaluate KKP's accountability systems for possible updates or modifications, impose new accountability formalities, templates, and standard operational procedures as well as introduce new ones for KKP's adoption. In effect, the professional firms do exert mimetic influences on KKP's accountability relations towards donors.

Normative isomorphism emanates from the influence of societal pressures that cause organisations like KKP to adopt certain modes of behaviour and practices in line with some acceptable societal norm (DiMaggio and Powell, 1983). The research found the media, local authorities, communities, opinion leaders, traditional authorities, volunteers, the Internet, and academic researchers to be the main normative forces that influence NGO accountability relations. The media, for example, use their available medium including print or voice to sensitise society to demand certain practices that hitherto were not practiced.

### **8.3.3 What strategic responses are adopted by the studied NGO to cope with the institutional pressures?**

The study concludes that KKP applies different strategies in responding to the accountability systems imposed on it by its major funders, especially, donors. Thus, there was the use of all five strategic response options identified at varying degrees within KKP (Oliver, 1991). What this means is that KKP normally acquiesce, compromise, avoid, defy and manipulate institutional pressures on their accountability relations. Similar conclusions have been demonstrated in the literature (Rauh, 2010; Wallace, *et al.*, 2006)

The study concludes and argues that KKP actively respond variedly to some institutional pressures as far as their accountability relations are concerned. For instance, the study argues that KKP's response to institutional pressures range from active conformance to partial resistance. Indeed, does constant application of strategic responses towards existing institutional pressures on their accountability relations similar to conclusions documented in the literature (Jamali, 2010; Munir *et al.*, 2011; Oliver, 1991; Pache and Santos, 2010b; Thorgren, *at. al.*, 2012; Whelan, 2013). The study concludes that KKP normally initiates and implement appropriate strategic responses to institutional pressures that are suitable for their operations. Researcher Brass (2012), has made a similar conclusion.

The study concludes and argues that KKP does not adopt accountability requirements as exactly as stipulated in their contractual obligations with third parties, predominantly with donors. The organisation tries to design methods to sidestep some of the imposed accountability requirements. This corresponds with earlier conclusions (Canning and O'Dwyer, 2013; Elbers and Arts, 2011; Funnell and Wade, 2012; Pache and Santos, 2010b).

The study argues that KKP purposefully, imitates some best-practiced accountable organisations in response to institutional pressures to enhance their funding/contract competitiveness and on their accountability relations. That is to say that KKP is able to identify stringent accountability requirements and volunteers with questionable character(s) through a practice where KKP inquires from other NGO Coalition members with previous working relationship with certain donors. This is equal to the evidence revealed by other researchers (Brass, 2012).

In addition, the study concludes that KKP strategically balances and occasionally pacify unsatisfied stakeholders through the use of consultative community selection of project volunteers. Invariably, the willingness of KKP to involve community opinion leaders in projects, the institutionalisation of community project teams and the collaborative selection and use of community volunteers are tactical attempts to appease neglected beneficiary communities. Comparable conclusion has been revealed in earlier studies (Rauh, 2010).

Furthermore, the study argues that KKP cautiously use defiance and manipulations as strategic options in their accountability relations. The reality is that the nature of most contractual obligations stipulated in the operational and accountability requirements make it difficult and sometimes impossible for strategic defiance or manipulation. On the other hand, the study concludes that KKP regularly defy and manipulate beneficiaries at any given opportunity. This has a relationship with earlier conclusions (Brinkerhoff and Brinkerhoff, 2004; Elbers and Arts, 2011).

#### **8.4. Contributions of the Study to Knowledge**

The study makes a significant contribution to knowledge, particularly in respect of practice and theory, as discussed below.

##### **8.4.1. Contribution to Practice**

The importance of the study on NGO accountability relations and its strategic responses to institutional pressures in the specific context of KKP the case NGO in Ghana, cannot be overemphasized as far as the major stakeholders (donors, NGOs, GoG, beneficiaries and academics) are concerned. Ghana is a developing country with many developmental challenges that neither the public sector (GoG) nor the private sector alone can handle. In fact, the majority of the people depend on limited resources for survival (Cervantes-Godoy and Dewbre, 2010; Quaye et al., 2009; World Bank, 2008). In view of this, NGOs have over the years been supplementing the economic development of Ghana, through ensuring the provision of unmet public goods and services; and acting as the mouthpiece for the poor and marginalised in society (Yarrow, 2011; Weger, 2012). To ensure compliance with regulations, donors and regulators of NGOs have instituted measures, including accountability mechanisms, to guarantee the judicious use of their resources, including financial, entrusted into their hands for the benefit of people in the beneficiary communities in the country and elsewhere (Agyemang et al., 2012; Baur and Schmitz, 2012; Unerman and O'Dwyer, 2012). Different policies in this regard appear to promote an upward accountability and to a lesser extent, downward accountability as documented (Ahmed et al., 2012; Baur and Schmitz, 2012; Burger and Seabe, 2014).

While the introduction of such policies has better chances of survival in advanced countries or even in Europe, the findings of the study using KKP as a case study suggest that implementation of these policies in developing countries, including Ghana, is saddled with challenges. Thus, due to implementation difficulties as a result of the complex environment within which NGOs operate in Ghana, these NGOs adopt certain strategies so as to be able to accept some aspects of the imposed upward accountability mechanism; while ignoring what appears to be unrealistic in terms of implementation. Similar observations have been noted (Jamali, 2010; Munir et al., 2011; Oliver, 1991; Pache and Santos, 2010b; Thorgren, et al., 2012; Whelan, 2013). However, such a posture adopted by the NGOs could strain relations between them and the major stakeholders such as the government and donors. There is, therefore, the need to provide a space for the harmonisation of accountability relations between NGOs and all other stakeholders in this environment. This could be possible if attempts were made to devise accountability systems that have relevance to the specific context within which NGOs operate in Ghana. This confirms earlier findings (Agyemang et al., 2012; Baur and Schmitz, 2012; Unerman and O'Dwyer, 2012).

Thus, the findings of this study based on evidence and an in-depth knowledge and understanding of the accountability relations and strategic responses to institutional pressures, helps to provide some safeguards regarding the sustainability and survival of the NGO sector. The findings also provide the basis for sustaining NGOs and serves as a platform for stakeholders to discuss suitable accountability relations for NGOs. This would ensure their continuous existence and ability to render unparalleled services to the less privileged people in society. For example, it emerged that there was minimal downward accountability within KKP and this highlights a major sustainability problem for NGOs in general and KKP in particular.

Consequently, this study contributes to practice in that the researcher has discussed the findings of the study with the management of KKP (case study NGO) who have agreed to improve their own accountability process, in particular relating to beneficiaries. The management of the studied NGO has also agreed to share the findings with other members of the various coalitions to which they are a member. Again, the management of one coalition of NGOs has been briefed about the findings of the study, particularly regarding the need to rollout efforts towards the collective

sensitisation of its members towards improving beneficiary accountability within the sector. Thus, the study highlights the importance of developing an accountability system based on greater involvement of beneficiaries to ensure effective project delivery. Since beneficiaries are the eventual users of most donor-led interventions, their honest involvement in accountability issues could help reduce project duplication and wastage. This supports the findings of studies conducted by other researchers (Agyemang et al., 2012; Andrews, 2014; Burger and Seabe, 2014; Chenhall, 2012). For instance, the study emphasises that an active involvement of beneficiaries in the project's conceptualization, implementation, and closure has the potential to reassure donors of the efficient and effective utilization of resources. Even though such initiatives have the potential to enhance transparency through effective accountability, previous researchers had not explored them in-depth (Edward and Hulme, 1996b; Fox and Brown, 1998). It is therefore suggested that the awareness created among some of the key project implementers, particularly KKP, could mark the beginning of a responsive drive that is aimed at improving NGO accountability, particularly to beneficiaries. This agrees with the suggestion made by other analysts (Baur and Schmitz, 2012; Boomsma and O'Dwyer, 2014; Burger and Seabe, 2014; Hoque and Parker, 2014; Unerman and O'Dwyer, 2012).

#### **8.4.2. Contribution to Theory**

Although new institutional sociology (NIS) had been used to explain findings of studies in other academic disciplines elsewhere (Burns and Nielsen, 2006; Dillard et al., 2004; Hopper and Major, 2007; Hussain and Hoque, 2002; Jalaludin et al., 2011; Moll et al., 2006a; Scapens, 2006b; Scott, 2001; Tsamenyi et al., 2006), it is among the few theories applied in studies on NGOs accountability. That is to say, NIS's theoretical framework adopted to explain the findings of this study helped to provide an understanding of why KKP primarily practices upward accountability in comparison to downward accountability. Thus, it helps to explain the influence of institutional forces i.e. coercive, mimetic and normative on NGOs' accountability relations. The application of this theory in explaining the findings of this study has shown that it could be applied successfully to explain such studies in the future.

Again, while NIS argues that professional bodies such as the IASB, ISO, lawyers, medicine and human resource professionals normally influence and promote normative pressures because of the power they command (Andrews, 2009; Antwi, 2010; Powell and DiMaggio, 2012), the study found otherwise. In fact, it was discovered that the media, although not a professional body in the context of NIS, exert normative influences on the accountability systems of KKP. Furthermore, the study identified limited normative influences of the local authorities; district assemblies; community opinion leaders; traditional authorities; project volunteers and sometimes the various district directorates of health to somehow exert some subtle normative pressures on KKP. These realisations extend the NIS theory, particularly the normative forces elements to include the media and the other identified bodies. The definition of what constitute normative pressures therefore depends on the sector and context.

In addition, the study contributes to knowledge in the sense that very few studies have examined strategic responses in relation to NGOs' accountability systems. Thus, the use of strategic responses to institutional processes as an extension to NIS has also helped to explain the reaction of NGOs to institutional pressures. This contribution negates the previously held assertion that NGOs are passive respondents to institutional pressures (Elbers and Arts, 2011; Pache and Santos, 2010b; Rauh, 2010). This helped to give a further understanding of how NGOs are able to devise strategies to deal with pressures brought to bear on them while at the same time showing diplomacy towards major funders such as donors and the government.

Therefore, the study makes a major contribution to knowledge in terms of theory. For instance, while the NIS as a theoretical framework was used to explain how institutional forces impact on the accountability relations within the NGOs sector in Ghana, the strategic response argument also helps further to explain how NGOs could also initiate their own suitable responses to deal with such pressures. Furthermore, it is suggested that other agents that are outside the remit of 'professional bodies' such as the media could exert normative pressures on NGOs. Crucially, the study contributes to knowledge by arguing that there is the need to extend NIS to include strategic responses so as to ensure a balanced assessment of NGOs' accountability systems. The adopted approach ensures complementarity between the two theoretical

frameworks. Thus, complementarity is enhanced when NGOs adhere to the accountability mechanisms imposed on them by their funders and are able to react to same to ensure some leverage in their relationships.

Generally, the research is significant to academicians both as a research support / a point of reference and for provoking ideas for further research. Future researchers could either identify the limitations to this study to assess them or build upon the contributions of this study to the academic discipline that it relates to in their own research.

### **8.5. Limitations of the Study**

The first limitation to the study was the challenge encountered in gaining access to the case study site to conduct the field study. Prior to going to the field, the researcher had followed the due diligence process and had formally and informally contacted the management of the case study organisation to explain the purpose of the research. However, on arriving at the site, the management rescinded their decision and deprived the researcher access citing publication concerns, among others. This necessitated the researcher to quickly arrange an alternative case to conduct the research. Apart from delaying the data collection stage of the research process, the withdrawal of the initial case organisation from the research did not affect the research in any way since the management and staff of the second case study organisation provided unlimited access to the researcher and also made available all the relevant documentary evidence requested. Besides, the second case study organisation was equally good in terms of the selection criteria for qualified NGOs for the research.

The second limitation to the study was the difficulties in making appointments with interviewees and the difficulties encountered in organising focus group discussions. The challenge faced by the researcher during the course of the research was the actual conduct of the fieldwork itself. Once access was granted, the researcher agreed interview schedules with the identified interviewees. This notwithstanding, some interviewees had to reschedule their interviews at the last minute or could not spend the stipulated time with the researcher due mainly to other work commitments,

particularly ad-hoc reporting demands. Where time to interview became an issue, the researcher ensured that the salient questions were discussed first.

In addition, the organisation of the focus group discussions was challenging as some identified participants were either not well or had not as yet returned from their daily activities at the time of the exercise. The researcher was able to circumvent these challenges such that it had no effect on the findings of the research. The Greater Accra focus group meeting for example had to be rescheduled on two occasions to accommodate for ill health and lateness. The researcher was patient and flexible enough to readjust his time to circumvent the challenges posed by interviewees to achieve his objectives. To ensure that the quality of the interviews/focus group discussion was not compromised, other information gathering sources, including documentary reviews were used to supplement where possible.

Related to the above limitation was the issue of gaining access to the other institutions and donor representatives to organise interviews. The nature of the research participants selected necessitated that the researcher interviews some of the donor representatives and other governmental agencies like the Department of Social Welfare. However, gaining access to some of these establishments was quite challenging but with perseverance the researcher was able to overcome these challenges and was able to interview the authorities involved.

The use of an interpretive case study in a single NGO may impose some limitations on the results of the study since case studies in general do not support the generalisation of research findings to the general population. Although, the research on NGO accountability relations offers in-depth insights, its findings cannot easily be replicated in other organisational settings. Since the researcher used the case study approach for this research, it presupposes that generalising the findings to other NGOs may not be appropriate. However, the use of KKP is large enough to represent the other NGOs operating in Ghana, and to help affirm theoretical/analytical generalisation (Scapens, 2004; Yin, 2009) as opposed to statistical generalisation.

A complementary limitation emanating from the use of interpretive case study for the research was the likelihood of introducing subjective interpretation and biasness of



the researcher into the data analysis process. However, the adoption of a system of allowing theory to guide data analysis allowed the researcher to minimise personal preconceptions.

## **8.6. Suggestions for Future Research**

For the identified limitations to be overcome, further research might be required to address them as discussed below.

Since the findings of the research on NGO accountability relations and their strategic responses focused on a detailed investigation of a single NGO in Ghana, generalising the findings may not be appropriate because of the nature of the sample size, thus impacting on the validity of the research findings. As a result, there is the need for further replication of the studies in other NGOs to substantiate or otherwise, the findings of this study for possible generalisation.

The research found that the coalitions of NGOs could have a significant role to play in shaping the accountability relations as well as the strategic responses of NGOs. The coalition of NGOs concept is a relatively new phenomenon within the NGO sector and there is the need for a detailed study into the specific impact of NGO coalitions on NGO accountability relations.

Another area worth further investigation is the influence of the media on NGO accountability relations. The level of media involvement in all aspects of life is on the increase. The media are seen to play an active advocacy role in shaping NGO accountability issues and it will be interesting to investigate the extent of their influence on NGOs.

It has been suggested that beneficiary communities are reluctant to partake willingly in downward accountability relations for several reasons, including lack of requisite skills, and low levels of education and commitment (Agyemang *et al.*, 2009; Manor,

2011; O'Dwyer and Unerman, 2009). These claims need to be further investigated to determine their authenticity and credibility.

Research into why donors and the other compelling group of stakeholders are reluctant to fully support downward accountability relations despite claims that the adoption of it could improve aid and other deliveries for the poor and marginalised people in society particularly, in Africa and other developing countries.

Finally, research into the collective design and implementation of an accountability mechanism with the potential of serving the needs of all stakeholders is recommended.

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## Appendices

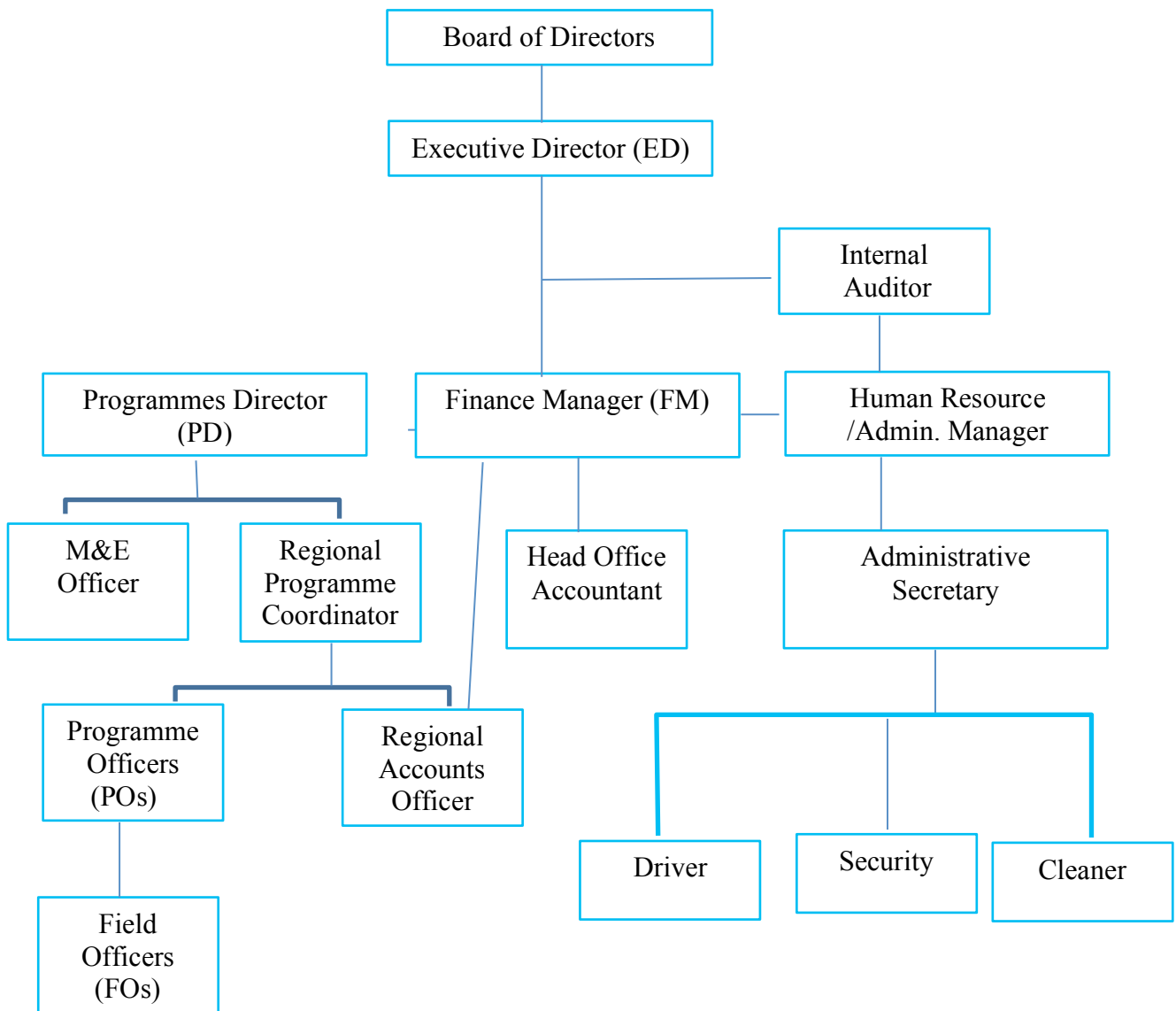
### Appendix A: Some Funding Sources for NGOs

Agency	Example
<b>Official Development Assistance (ODA) Agencies</b>	<ul style="list-style-type: none"> <li>• Australian Agency for International Development (AUSAID)</li> <li>• Canadian International Development Agency (CIDA)</li> <li>• Ministry for Economic Cooperation and Development (BMZ/Germany)</li> <li>• Department for International Development (DFID/UK)</li> <li>• European Union (EU)</li> <li>• Japan International Cooperation Agency (JICA)</li> <li>• Swedish International Development Agency (SIDA)</li> <li>• United States Agency for International Development (USAID)</li> </ul>
<b>United Nations Agencies</b>	<ul style="list-style-type: none"> <li>• International Labor Organization (ILO)</li> <li>• United Nations International Children's Emergency Fund (UNICEF)</li> <li>• United Nations Development Program (UNDP)</li> <li>• United Nations Educational, Scientific and Cultural Organization (UNESCO)</li> <li>• United Nations Population Fund (UNFPA)</li> <li>• World Health Organization (WHO)</li> <li>• United Nations Development Fund for Women (UNIFEM)</li> </ul>
<b>Multilateral Development Banks</b>	<ul style="list-style-type: none"> <li>• African Development Bank (based in Cote d'Ivoire but on Temporary Relocation to Tunis, Tunisia)</li> <li>• Asian Development Bank (based in the Philippines)</li> <li>• European Bank for Reconstruction and Development (based in the United Kingdom)</li> <li>• Inter-American Development Bank (based in the United States)</li> <li>• Islamic Development Bank (based in Saudia Arabia)</li> <li>• Japan Bank for International Cooperation (based in Japan)</li> <li>• World Bank (based in the United States)</li> </ul>
<b>International Foundations</b>	<ul style="list-style-type: none"> <li>• Asian Development Trust (Japan)</li> <li>• W.K. Kellogg Foundation (United States)</li> <li>• Kaiser Family Foundation (United States)</li> <li>• Ford Foundation (United States)</li> <li>• Bernard van Leer Foundation (Netherlands)</li> <li>• Fundación CODESPA (Spain)</li> <li>• John D. and Catherine T. MacArthur Foundation (United States)</li> <li>• Rockefeller Brothers Foundation (United States)</li> <li>• Wellcome Trust (United Kingdom)</li> <li>• Fondation de France (France)</li> <li>• Fondation Roi Baudouin (Belgium)</li> <li>• Soros Network of Foundations/Open Society (United States)</li> <li>• Aga Khan Foundation (Switzerland)</li> </ul>
<b>Global Corporations</b>	<ul style="list-style-type: none"> <li>• ABB ASEA Brown Boveri Ltd., (Switzerland)</li> <li>• Aegon NV (Netherlands), Bertlesmann AG (Germany)</li> <li>• Robert Bosch (Germany)</li> <li>• Citibank (United States)</li> <li>• Coca-Cola (United States)</li> <li>• Deutsche Bank (Germany)</li> <li>• H. B. Fuller (United States)</li> <li>• Honda (Japan)</li> <li>• Grand Met (United Kingdom)</li> <li>• Imetal (France)</li> <li>• Levi Strauss &amp; Company (United States)</li> </ul>

	<ul style="list-style-type: none"> <li>• Microsoft (United States)</li> <li>• J.P. Morgan (United States)</li> <li>• Odebrecht (Brazil)</li> <li>• Shell (Netherlands)</li> <li>• Sony (Japan)</li> </ul>
<b>International Nongovernmental Organizations</b>	<ul style="list-style-type: none"> <li>• ActionAid (United Kingdom)</li> <li>• CARE (United States)</li> <li>• Concern Worldwide (Ireland)</li> <li>• Helvetas (Switzerland)</li> <li>• Intermon (Spain)</li> <li>• Norwegian People's Aid (Norway)</li> <li>• Groupe Developpment, (France)</li> <li>• Medecins Sans Frontieres (France)</li> <li>• Oxfam (United Kingdom)</li> <li>• PLAN International (United Kingdom)</li> <li>• Save the Children (United States)</li> <li>• Terra des Hommes (Switzerland)</li> </ul>
<b>International Church-Based or Religious Organizations</b>	<ul style="list-style-type: none"> <li>• Adventist Development and Relief Agency (United States)</li> <li>• Christian Aid (United Kingdom)</li> <li>• Caritas (Germany)</li> <li>• Catholic Relief Services (United States)</li> <li>• Evangelische Zentralstelle für Entwicklungshilfe</li> <li>• EZE (Germany)</li> <li>• Interkerkelijke Organisatie Voor Ontwikkelingssamenwerking (Netherlands)</li> <li>• Brot für die Welt (Germany)</li> <li>• World Vision (United States)</li> </ul>

**Source: Researcher's own construct**

## Appendix B: KKP Organogram





### Appendix C: Interview Schedule

<b>No</b>	<b>Designation</b>	<b>Day/Date</b>	<b>Time</b>	<b>Duration</b>
1	Programmes Director of KKP ( <b>PD</b> )	Monday, 2 <sup>nd</sup> April 2012	09:00 – 11:00	120 minutes
2	Regional Accounts Officer ( <b>RAO</b> )	Wednesday, 4 <sup>th</sup> April, 2012	14:00 - 15:00	60 minutes
3	Finance Manager of KKP ( <b>FM</b> )	Wednesday, 4 <sup>th</sup> April 2012	08:00 - 09:20	80 minutes
4	Central Regional Programme Coordinator of KKP ( <b>CRPC</b> )	Monday, 9 <sup>th</sup> April 2012	07:00 - 09:00	120minutes
5	Greater Accra Regional Programme Coordinator ( <b>GARPC</b> )	Tuesday, 10 <sup>th</sup> April 2012	08:00 - 09:30	90 minutes
6	Project Officer ( <b>PO1</b> )	Tuesday, 17 <sup>th</sup> April 2012	08:00 -09:00	60 minutes
7	Field Officer ( <b>FO1</b> )	Tuesday, 17 <sup>th</sup> April 2012	15:00 – 16:05	65 minutes
8	Senior Officer of the Registrar General’s Department ( <b>SORGD</b> )	Monday, 23 <sup>rd</sup> May 2012	09:00-10:00	60 minutes
9	Director of the Department of Social Welfare ( <b>DDSW</b> )	Monday, 23 <sup>rd</sup> May 2012	12:00-13:30	90 minutes
10	Field Officer ( <b>FO2</b> )	Friday, 27 <sup>th</sup> April 2012	9:00 -10:20	80 minutes
11	Project Officer ( <b>PO2</b> )	Friday, 27 <sup>th</sup> April 2012	12:00 -13:10	70 minutes
12	Field Officer ( <b>FO3</b> )	Wednesday, 2 <sup>nd</sup> May 2012	10:00 - 10:40	40 minutes
13	Project Officer ( <b>PO3</b> )	Wednesday, 2 <sup>nd</sup> May 2012	14:00 -15:20	80 minutes
14	Executive Director of KKP ( <b>ED</b> )	Thursday, 10 <sup>th</sup> May 2012	11:00 - 12:30	90 minutes
15	Project Officer ( <b>PO4</b> )	Monday, 14 <sup>th</sup> May 2012	11:00 – 12:10	70 minutes
16	Field Officer ( <b>FO4</b> )	Monday, 14 <sup>th</sup> May 2012	14:00 - 14:50	50 minutes
17	Project Officer ( <b>PO5</b> )	Thursday, 17 <sup>th</sup> May 2012	09:00 - 09:40	40 minutes
18	Field Officer ( <b>FO5</b> )	Thursday, 17 <sup>th</sup> May 2012	12:00 -13:00	60 minutes
19	Project Officer ( <b>PO6</b> )	Monday, 21 <sup>st</sup> May 2012	16:30 - 17:20	50 minutes
20	Monitoring and Evaluation Officer ( <b>MEO</b> )	Wednesday, 23 <sup>rd</sup> May 2012	13:00 - 15:00	120 minutes
21	Field Officer ( <b>FO6</b> )	Thursday, 24 <sup>th</sup> May 2012	12:00 -12:50	50 minutes
22	Field Officer ( <b>FO7</b> )	Thursday, 24 <sup>th</sup> May 2012	15:00 - 16:00	60 minutes
23	Field Officer ( <b>FO8</b> )	Wednesday, 16 <sup>th</sup> May 2012	14:20 -15:20	60 minutes
24	Field Officer ( <b>FO9</b> )	Wednesday, 30 <sup>th</sup> May 2012	07:00 - 07:50	50 minutes
25	Field Officer ( <b>FO10</b> )	Wednesday, 30 <sup>th</sup> May 2012	09:07 – 09:30	23 minutes
26	Field Officer ( <b>FO11</b> )	Tuesday, 5 <sup>th</sup> June 2012	12:20 -13:00	40 minutes
27	Field Officer ( <b>FO12</b> )	Tuesday, 5 <sup>th</sup> June 2012	13:00 - 13:45	45 minutes
28	Programmes Director – <b>PD</b> (2 <sup>nd</sup> Time)	Friday, 15 <sup>th</sup> June 2012	11:00 - 12:30	90 minutes
29	Senior Member of an NGO Coalition ( <b>C1</b> )	Monday, 18 <sup>th</sup> June 2012	09:00 - 10:40	100 minutes
30	Chief Executive of an NGO Coalition ( <b>C2</b> )	Wednesday, 20 <sup>th</sup> June 2012	11:00 - 13:10	130 minutes
31	Senior Officer of Ghana Association of Private Voluntary Organisations in Development ( <b>GAPVOD</b> )	Friday, 22 <sup>nd</sup> June 2012	11:00 - 12:10	70 minutes
32	First Donor ( <b>D1</b> )	Monday, 25 <sup>th</sup> June 2012	09:00 -11:00	120 minutes
33	Second Donor ( <b>D2</b> )	Friday, 29 <sup>th</sup> June 2012	12:00 -13:20	80 minutes
34	Focus Group 1	Friday, 6 <sup>th</sup> July 2012	15:00 - 18:00	180 minutes
35	Focus Group 2	Thursday, 12 <sup>th</sup> July 2012	14:00 - 16:00	120 minutes

## **Appendix D: Interview Guides**

### **Non Governmental Organisations (NGOs) accountability systems and the strategic responses to the institutional pressures on their accountability systems.**

#### **Introduction**

The questions below served **only** as a guide for the engagement of participants' towards the research on **accountability systems of NGOs: case study from Ghana**. Reactions from participants will be treated as confidential and their responses will only be summarised as evidence for the research.

#### **The participants**

The participants for the research were all adults with in-depth practical knowledge on NGO operations. A total of thirty-five (35) participants with knowledge in NGO operations were involved in the research process.

The participants were selected with the following criteria in mind:

#### **Participants Inclusion/Exclusion criteria**

1. An adult with high intellectual ability, an extensive knowledge in NGO operations and must be willing to take part in the research.
2. Must be a key personnel within the organisation - Directors, Finance Managers, Programme Directors, Project officers, functional heads and other senior managers.
3. Focus group members must come from communities that have benefited from some NGO intervention(s).
4. Donors/employees of donor agencies.

#### **Interview Guide: KKP**

1. What project(s) are you implementing currently?
2. Who are your main donors/funders?
3. What is your relationship with these donor agencies?
4. To what extent do these donor agencies involve your NGO in project's selection decisions, planning and implementation?
5. How are project(s) selected, planned and implemented?
6. What is the level of management involvement in project decisions?
7. Are there any specific issues that these donor agencies involve your NGO in?
8. Do donors set certain conditions that must be met?
9. What happens if you are unable to meet these set conditions?
10. What are the some of the benefits of meeting these conditions?
11. What are the basic types of reports and other documents generally demanded by donors?
12. How different are these reports and other documents among the various donors?
13. What form does the various reports take?
14. Who do you provide your reports to? Are there other establishments?
15. How do you obtain the templates / formats for the various reports?
16. Do your donors in anyway restrict the areas and levels of your operational activities?

17. Do donors or their representatives visit your NGO during project implementation?
18. How frequent/often are these visits?
19. How do you demonstrate to your donors that you are performing as schedule?
20. Does this demonstration differ from donor to donor?
21. Have you ever designed/suggested projects for donors to fund? What was the outcome?
22. Does KKP involve beneficiaries in project decisions: planning, implementation, evaluation?
23. If yes, what is the level of involvement?
24. Is there any way you report to beneficiaries? If so how?
25. How do you ensure accountable to beneficiary communities of the project?
26. What structures are in place to ensure effective project implementation and beneficiary accountability?
27. Does your NGO collaborate/partner with other local NGOs on projects implementation?
28. If yes, what is the relationship between your NGO and these local NGOs?
29. To what extent do you involve these local NGOs in project's selection decisions, planning and implementation?
30. Why do you practice such accountability system?
31. Do you think the environment within which your NGO operate have any influence on your accountability systems?
32. What are some of the institutions within the environment that affect your accountability relations?
33. Does the NGO belong to any organised professional or regulatory group?
34. What role does such groups in your operations?
35. What benefits do you obtain for being a member?
36. What is the effect of such professional/regulatory groups on your accountability systems?
37. To what extent does professional bodies influence your decisions?
38. Do the government or any group tend to impose conditions on your operational activities?
39. To what extent are you made to benchmark other organisations?
40. Could you please tell me how the performance of your NGO is measured?
41. What is the relationship between the performance of your NGO and donor funding policies?
42. Do you think regulation and legislation have any effect on your NGOs accountability systems?
43. If yes, how does regulation and legislation affect your organisation?
44. Are there any differences in the accountability requirements of the different sources of funding available and the projects that are supposed to be funded?
45. Does your organisation belong to other organisation?
46. Has beneficiaries' ever-proposed project(s) that they feel could help them to an NGO/donor for implementation?
47. What was the outcome of such beneficiary project initiative(s)
48. Do you just accept and do whatever the donor tells you? If no how....

### **Interview Guide: Donor Representatives**

1. What are some of the projects funded (past and present)?
2. How do you call for proposals from NGOs – newspapers, advertise etc.?
3. Please describe the processes including documents required used in selecting NGOs for funding?
4. Do you involve partner NGOs in project selection, planning and implementation or you just do it yourselves and call for proposals?
5. As a donor, how do you ensure partner NGOs are accountable?
6. What is the frequency of reporting/other documentations – weekly, monthly...?
7. What sanctions are available if reports and other documents from NGOs are late or an M&E visit reveals that an NGO is not accountable to donors?
8. Is there any case in point where an NGO is sanctioned for not delivering the required reports or not doing something right (contract termination, non-renewal etc.)?
9. Does any external body like the Accountancy professional have any role to play in ensuring that partner NGOs are accountability to your organisation?
10. How do you ensure that NGOs are accountable to beneficiaries of the project?
11. Do you mandate partner NGOs to produce any reports or other documentation to the beneficiary communities? Please explain
12. How do you ensure that partner NGOs do what you require?
13. Do you solicit the services of other bodies in that regard?

### **Interview Guide: Department of Social Welfare (DSW)**

1. How is NGO defined in the context of Ghana?
2. What categories of NGOs operate in Ghana?
3. What does it take for an organisation to operate as an NGO in Ghana?
4. Could you please describe the process/mode of registration?
5. Is registration temporal or permanent?
6. What does it take to renew an Ngo certificate?
7. Roughly how many NGOs are registered to operate in Ghana at the moment?
8. How does the agency monitor all these NGOs to ensure compliance?
9. What does your agency do to registered NGOs that decide not to renew their registration?
10. What are some of the challenges faced by your department in regulating NGOs and performing your activities efficiently?

### **Interview Guide: NGO Coalition**

1. What are the main objectives of the Coalition?
2. How is the coalition regulated?
3. Is membership to the coalition compulsory?
4. What does it take to become a member of the coalition?
5. How are member NGOs regulated?
6. What are some of the benefits that accrue to member NGOs?
7. Are there any sanctions for members who ‘misbehave’?
8. Is the coalition able to secure funding/projects from donors for member NGOs?
9. Describe the processes involved in securing funding/projects for members?
10. How are members selected to partner the coalition in the implementation of donor-secured projects?

11. How do you ensure effective accountability from member-NGOs to the coalition?
12. How does the coalition ensure that members are accountability to beneficiaries?
13. What is your relationship with the external institutions within which you operate?
14. How does the above bodies contribute to NGO accountability?

### **Interview Guide: Focus Group**

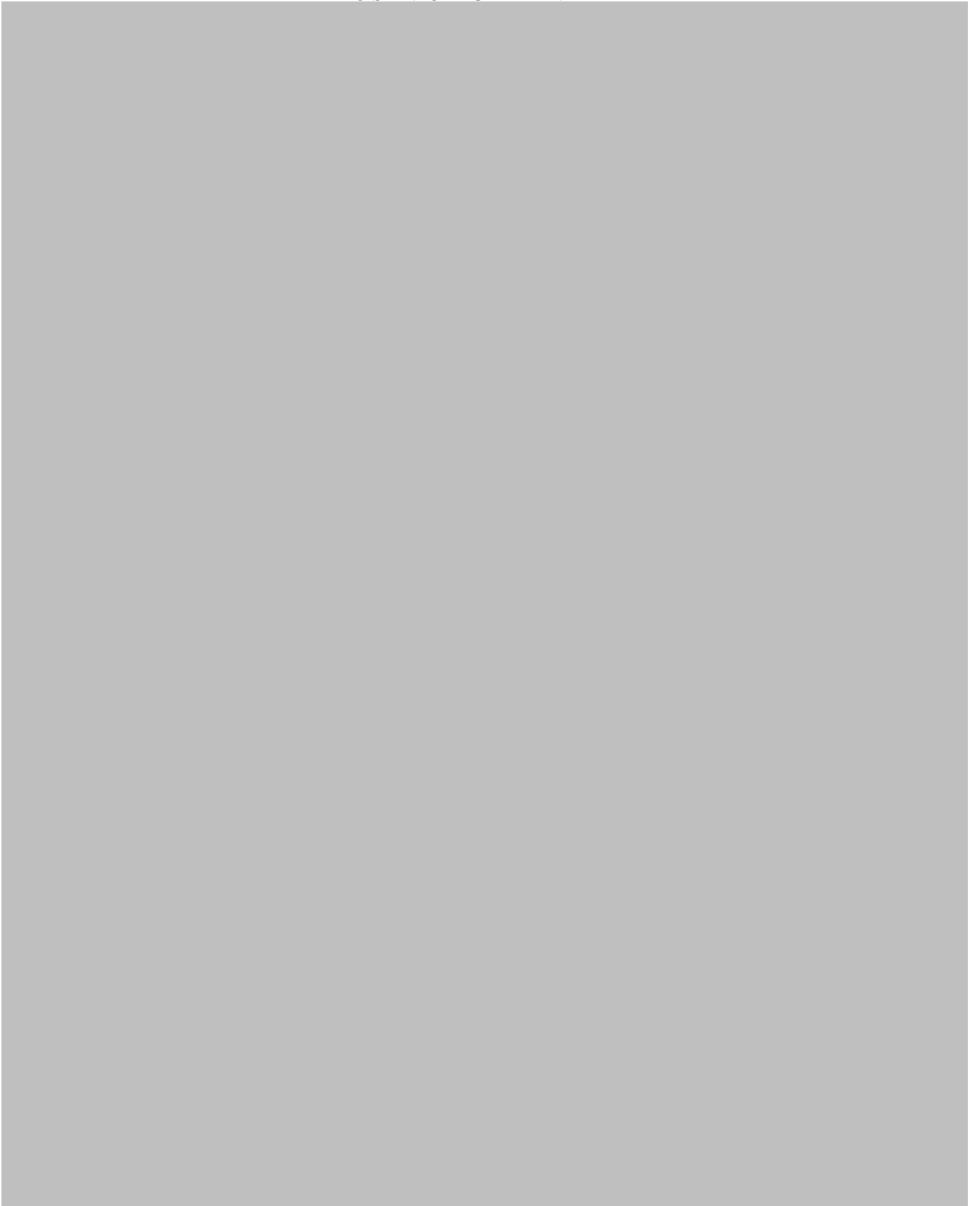
1. What are the main economic activities in this area?
2. How did you get to know this NGO in this community?
3. Do you know of any projects undertaken by an NGO?
4. How do you see the influence/impact of NGOs in the area?
5. Are you aware of any project undertaken by any Ngo in this community?
6. How useful was this project to you?
7. Did the project meet your needs?
8. Were you involved/consulted in anyway before the commencement or during the project relation to the project:
  - a. Conceptualisation?
  - b. Planning?
  - c. Implementation?
  - d. Closure?
9. If yes to any of the above, what was your level of involvement?
10. Did you know how much the project costs?
11. What about the duration of the project?
12. Did the NGO concern give you any form of report or other documentation in relation to the project?
13. What was the relationship between the project officers and you?
14. Were there something else you would have preferred or suggested if you were consulted?
15. What was your relationship with the project officer(s) associated with the project?
16. How did they account to you?
17. Did you take part in any project(s) review meetings?
18. Were you involved in the project(s) closure?
19. Did you receive any report or document in relation to the project(s) during the course or after the project (s)?
20. Did you ever get the chance to read any report from these officers/sources?
21. What could have been done differently?
22. Did you know who was behind the project in terms of support provision (financial and logistical)? – Donors
23. Did you ever get the chance to meet those behind the project? If yes how often and what did they come to do?
24. In your view, how should the relationship between the NGO and you be?
25. In your view, how should the relationship between the sponsor of the project and you be?
26. What could have been done differently in the project implementation?

**Appendix E: Extract Service Agreement**

SERVICE AGREEMENT  
Contract #



EXHIBIT A  
TO SERVICE AGREEMENT



## **Appendix F: Eligible Criteria**

### **Eligibility Criteria**

- Should be able to state clearly the results and outcomes that will be achieved from the project.
- Demonstrate a track record in delivering results and timely reports;
- Must be legally registered in Ghana;
- Must demonstrate standards of good organisational governance;
- Must practically demonstrate real and actual inclusion/diversity and gender sensitivity across the organisation;
- Must have appropriate procedures for (financial/administrative) management, monitoring and reporting;
- Must show at least two previous annual statements of accounts audited by a suitably certified person(s) or body;



## Appendix G: Report Templates

### PROJECT REPORT FORMAT

<b>Project Number and Title</b>	
<b>Duration</b>	
<b>Latest Approval</b>	
<b>Location</b>	
<b>Strategic Theme and Result Area*</b>	
<b>Executing Agency</b>	
<b>Government Implementing Agency</b>	
<b>Total Budget</b>	
<b>In-Kind Contributions**</b>	

#### I. Strategy Context

<b>Theme:</b>
<b>Result Area(s):</b>
<b>Result(s):</b>
<b>Contributions to Results Achievement:</b>

#### II. Results Achieved (Project Objective, Outcome, major Outputs)

<b>Project Objective:</b>
<b>Results achieved based on indicators:</b>
<b>Outcome(s):</b>
<b>Results achieved based on indicators:</b>
<b>Outputs:</b>
<b>Results achieved based on indicators:</b>

**III. Risk Analysis (Assumptions)**

**Analysis of Risks, Constraints and Critical Assumptions:**

**IV. Project Management**

**Performance of Project Management and Cooperation among stakeholders:**

**V. Monitoring**

**Monitoring Mechanisms (Data Collection and Analysis):**

**VI. Evaluation**

**Project evaluation and major recommendations:**

## 5 FRAMEWORK TEMPLATE

(complete all sections)

<b>IDENTITY</b>			
<b>Organisation's name/</b>			
<b>Lead Organisation's Name:</b>			
<b>Name of Coalition/Network (if applicable):</b>			
<b>Project Title:</b>			
<b>Overall Expected Outcome:</b>			
<i>What you hope to achieve by the end of this project</i>			
<b>Overall Baseline:</b>		This information will be collected as part of the project	
<i>What is the existing situation by which your overall outcome(s) can be measured or compared</i>			
<b>RESULT 1</b>			
<b>Result 1:</b>			
<i>An intermediate outcome that is critical to achieving the overall objective</i>			
<b>Baseline for Result 1:</b>			
<i>What is the existing situation you seek to improve?</i>			
<b>Year 1 :</b>			
<b>Milestone 1 (quarter one)</b>	<b>Milestone 2 (quarter two)</b>	<b>Milestone 3 (quarter three)</b>	<b>Target (quarter four)</b>
<i>Disaggregate your results by gender and/or social group as appropriate</i>	<i>Disaggregate your results by gender and/or social group as appropriate</i>	<i>Disaggregate your results by gender and/or social group as appropriate</i>	<i>What is the cumulative result for each year</i>
<b>Year 2 :</b>			
<b>Milestone 1 (quarter one)</b>	<b>Milestone 2 (quarter two)</b>	<b>Milestone 3 (quarter three)</b>	<b>Target (quarter four)</b>
<i>Disaggregate your results by gender and/or social group as appropriate</i>	<i>Disaggregate your results by gender and/or social group as appropriate</i>	<i>Disaggregate your results by gender and/or social group as appropriate</i>	<i>What is the cumulative result for each year</i>

<b>RESULT 2</b>			
<b>Result 2:</b>			
<i>An intermediate outcome that is critical to achieving the overall objective</i>			
<b>Baseline for Result 2:</b>			
<i>What is the existing situation you seek to improve?</i>			
<b>Year 1 :</b>			
<b>Milestone 1 (quarter</b>	<b>Milestone 2 (quarter</b>	<b>Milestone 3 (quarter</b>	<b>Target (quarter four)</b>

<p><b>one)</b>  <i>Disaggregate your results by gender and/or social group as appropriate</i></p>	<p><b>two)</b>  <i>Disaggregate your results by gender and/or social group as appropriate</i></p>	<p><b>three)</b>  <i>Disaggregate your results by gender and/or social group as appropriate</i></p>	<p><i>What is the cumulative result for each year</i></p>
<p><b>Year 2 :</b></p>			
<p><b>Milestone 1 (quarter one)</b>  <i>Disaggregate your results by gender and/or social group as appropriate</i></p>	<p><b>Milestone 2 (quarter two)</b>  <i>Disaggregate your results by gender and/or social group as appropriate</i></p>	<p><b>Milestone 3 (quarter three)</b>  <i>Disaggregate your results by gender and/or social group as appropriate</i></p>	<p><b>Target (quarter four)</b>  <i>What is the cumulative result for each year</i></p>



EXPRESSION OF INTEREST FORMAT

*Expressions of Interest not submitted in this format will be rejected. The whole Expression of Interest should be no more than 2 pages long (please note that we are unable to process anything exceeding 2 pages)*

<b>Organization/Secretariat Name</b>	
<b>Acronym (if any)</b>	

**Contact Details**

<b>Address</b>	<b>Location: Head Office:</b>	<b>Mailing:</b>

<b>Web Site</b>	
-----------------	--

<b>Main email address</b>	
---------------------------	--

<b>Phone numbers Cell numbers</b>	
---------------------------------------	--

**Organizational Profile**

<b>Mandate, Mission or Vision statement</b>	<b>(max:500 characters)</b>
---	-----------------------------

<b>Legal status and year of incorporation</b>	
---	--

<b>Membership in networks</b>	<b>(max:1,200 characters)</b>
-------------------------------	-------------------------------

Please provide below details of contact person for this project.

<b>First &amp; Last Names</b>	
-------------------------------	--

<b>Job Title</b>	
------------------	--

<b>Job Function</b> (brief description)	<b>(max:1,200 characters)</b>
--	-------------------------------

<b>Phone numbers</b>	
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<b>Email</b>	
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**Past and Ongoing Projects (summary of current/past projects by your organization in the health sector)**

<b>Name of Project</b>	<b>Location (region/community)</b>	<b>Amount</b>	<b>Source of Funds/Donor</b>	<b>Period of activity</b>	<b>Results/Expected Results (max:1,200 characters per entry)</b>

Financial Information	
Can your organization submit two annual audits by a certified auditor for the two preceding years? YES	Estimated Annual turnover for

How are gender equality and social inclusion issues incorporated in your programmes and at your workplace? (max:1,200 characters)	What key outcomes (results) do you seek to achieve in the area of gender equality and social inclusion? (max:1,200 characters)
--	--

Project Title:	Target geographic region of focus:
----------------	------------------------------------

**Concept Note:**  
*(Brief description of proposed project and expected results)*  
 (max:1,500 characters)

Proposed Project (what are the measurable benchmarks that will show progress towards achieving the results over the stipulated project period?) (max:1,200 characters per entry)			
Objective(s)	Key Activities	Key Results/Outcomes	Ultimate Results/Impact
	•		
	•		
	•		

Briefly, please provide rationale for your choice of project:  
 (max:1,500 characters)

*Please Note: This should not exceed one page*