Accountability in Development Aid:
Meeting Responsibilities, Measuring Performance

A Research Report for
Cóimhlaímh

By Donal Cronin and John O’ Regan

April 2002
# TABLE OF CONTENTS

ACKNOWLEDGEMENTS
LIST OF ABBREVIATIONS
LIST OF TABLES AND FIGURES
ABSTRACT

CHAPTER 1 INTRODUCTION TO THE REPORT
1.1 Background to the Research
1.2 Objectives of the Research
1.3 Methodology of the Research
1.4 Scope and Limitations of the Research

CHAPTER 2 THE FRAMEWORK OF ACCOUNTABILITY
2.1 The Framework of Accountability in Organisational Development

2.2 The Analysis of Accountability in Development Aid
2.2.1 Who is accountable?
2.2.2 To Whom (or What)?
2.2.3 For What?
2.2.4 With what mechanisms?
2.2.5 With what outcomes?

2.3 The Components of Accountability in Development Aid
2.3.1 Responsibility
2.3.2 Action and evaluation
2.3.3 Reporting
2.3.4 Responsiveness
2.3.5 Transparency

2.4 Key Concepts in Accountability
2.4.1 Legitimacy
2.4.2 Participation
2.4.3 Empowerment
2.4.4 Solidarity
2.4.5 Sustainability
2.4.6 Partnership
2.4.7 Capacity-building
2.4.8 Governance
2.4.9 Gender accountability
2.4.10 Advocacy accountability
2.4.11 Environmental accountability

2.5 Beyond Aid
2.5.1 Sharing power?
2.5.2 Beyond the global soup kitchen.

2.6 Conclusion

CHAPTER 3 ACCOUNTABILITY MECHANISMS IN DEVELOPMENT AID

3.1 Accountability Mechanisms

3.2 Codes and Procedures
3.2.1 The Red Cross Code of Conduct
3.2.2 The Sphere Project
3.2.3 Humanitarian Accountability Project (HAP)
3.2.4 The Quality Project
3.2.5 The ISO 9001 Quality Approach
3.2.6 Social accountability
3.2.7 AA1000 Process Model of Accountability
3.2.8 People in Aid
3.2.9 Code of conduct for charity advertising

3.3 Evaluation and Assessment
3.3.1 Evaluation
3.3.2 Organisational Assessment
3.3.3 Stakeholder analysis
3.3.4 Gender Analysis
3.3.5 Environmental Evaluation Tools
3.3.6 Environmental Assessment System
3.3.7 Cost-Effectiveness Analysis (CEA)
3.3.8 Capacities and Vulnerabilities Analysis (C and V Analysis)
3.3.9 Accountability, Learning and Planning (ALPS)
3.3.10 Participatory Rural Appraisal (PRA)
3.3.11 Storytelling
3.3.12 Most Significant Changes
3.3.13 The People’s Participation Programme (PPP)

3.4 Other Initiatives
3.4.1 Power Tools
3.4.2 Scoping studies
3.4.3 Peer review system
3.4.4 Country Specific Accountability Mechanisms
3.4.4.1 Canadian International Development Agency
3.4.4.2 Australian Council for Overseas Aid
3.4.4.3 New Zealand Council for International Development
3.4.4.4 British Overseas NGOs for Development
3.4.4.5 Ireland Aid
3.4.5 Programme for Accountability and Transparency (PACT)
3.4.6 Sector Wide Approaches (SWAps)
3.4.7 Comprehensive Development Framework
3.4.8 Global Reporting Initiative
3.4.9 Index of Global Accountability (IGA)
3.4.10 Other Approaches

3.5 Conclusion

CHAPTER 4 THE FRAMEWORK OF ACCOUNTABILITY INDICATORS AND TOOLS (FAIT)

4.1 Introduction

4.2 The Role of Indicators for Measuring Accountability
4.2.1 Definitions
4.2.2 Purpose of indicators
4.2.3 Criteria for indicators
4.2.4 Types Of Indicators
4.2.5 Developing Indicators
4.2.6 Methodological Issues in Developing Indicators
4.2.7 Difficulties in the analysis of qualitative indicators
4.2.7.1 Flawed quantification techniques
4.2.7.2 Failures of data gathering

4.3 Measuring Development
4.3.1 Measuring Participation
4.3.2 Participation in impact assessment
4.3.3 Measuring Partnership
4.3.4 Measuring Empowerment

4.4 Framework of Accountability Indicators and Tools (FAIT)

4.5 Obstacles to Accountability

4.6 Conflicts of Interest Arising

CHAPTER 5 CONCLUSION

5.1 Summary of Findings

BIBLIOGRAPHY

APPENDICES
ACKNOWLEDGEMENTS

This research was commissioned by the Comhlamh Aid Issues Group. We would like to thank them for their support and encouragement throughout.

We would also like to thank the many people and organisations we have encountered over the past two months who have assisted us by relaying their experience, sharing their ideas, and responding to our queries. An amount of research material was supplied to us, which enriched our analysis and provided the basis for our report.

The Centre for Development Studies in University College Dublin (UCD) was very helpful in providing us with access to their library. To them, and Dr. Majda Bne Saad as Director, we owe our gratitude.

Finally, we would like to thank our families and friends for their support.

Donal Cronin
John O’ Regan

April 2002
# LIST OF ABBREVIATIONS

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
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<tbody>
<tr>
<td>ACFOA</td>
<td>Australian Council for Overseas Aid</td>
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<td>ALNAP</td>
<td>Active learning Network on Accountability Project</td>
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<td>ALPS</td>
<td>Accountability, Learning and Planning System</td>
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<td>APSO</td>
<td>Agency for Personal Services Overseas</td>
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<td>ASAI</td>
<td>Advertising Standards Authority of Ireland</td>
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<td>BOND</td>
<td>British Overseas NGOs for Development</td>
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<tr>
<td>C &amp; V</td>
<td>Capacities and Vulnerabilities Analysis</td>
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<td>CBA</td>
<td>Cost-Benefit Analysis</td>
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<tr>
<td>CDF</td>
<td>Comprehensive development Framework</td>
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<tr>
<td>CEA</td>
<td>Cost-Effectiveness Analysis</td>
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<tr>
<td>CIDA</td>
<td>Canadian International Development Agency</td>
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<td>DAC</td>
<td>Development Assistance Committee (OECD)</td>
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<td>DEC</td>
<td>Disasters Emergency Committee (UK)</td>
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<td>DiID</td>
<td>Department for International Development</td>
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<td>EASY</td>
<td>Environmental Assessment System</td>
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<td>EIA</td>
<td>Environmental Impact Assessment</td>
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<td>EIA</td>
<td>Environmental Impact Assessment</td>
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<td>EO</td>
<td>Environmental Overview</td>
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<td>FAIT</td>
<td>Framework of Accountability Indicators and Tools</td>
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<td>FAO</td>
<td>Food and Agriculture Organisation</td>
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<td>GRI</td>
<td>Global Reporting Initiative</td>
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<td>GRO</td>
<td>Grass Roots Organisation</td>
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<td>HAP</td>
<td>Humanitarian Accountability Project</td>
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<td>IDS</td>
<td>Institute for Development Studies (UK)</td>
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<td>IEC</td>
<td>Information, Education and Communication</td>
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<td>IGA</td>
<td>Index for Global Accountability</td>
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<td>IIED</td>
<td>International Institute for Environment and Development</td>
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<td>INGO</td>
<td>International NGO</td>
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<td>ISA</td>
<td>Institute for Social Accountability (Irl.)</td>
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<tr>
<td>ISEA</td>
<td>Institute for Social and Ethical Accountability (UK)</td>
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<tr>
<td>ISO</td>
<td>International Standardisation Organisation</td>
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<tr>
<td>M &amp; E</td>
<td>Monitoring and Evaluation</td>
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<td>MSC</td>
<td>Most Significant Changes</td>
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<td>MSF</td>
<td>Medicins Sans Frontier</td>
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<td>NATO</td>
<td>North Atlantic Treaty Organisation</td>
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<td>NGO</td>
<td>Non-Governmental Organisation</td>
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<td>NNGO</td>
<td>Northern NGO</td>
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<td>OECD</td>
<td>Organisation for Economic Co-operation and Development</td>
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<td>PACT</td>
<td>Programme for Accountability and Transparency</td>
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<td>PIA</td>
<td>People in Aid</td>
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<td>PM &amp; E</td>
<td>Participatory M&amp; E</td>
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<td>PPP</td>
<td>Peoples’ Participation Project</td>
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<td>PRA</td>
<td>Participatory Rural Appraisal</td>
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<td>PRSP</td>
<td>Poverty Reduction Strategy Paper</td>
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<td>SEA</td>
<td>Strategic Environmental Assessment</td>
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<tr>
<td>SMART</td>
<td>Specify, Measurable, Action, Relevant, Time-frame</td>
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<tr>
<td>Acronym</td>
<td>Full Form</td>
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<td>SNGO</td>
<td>Southern NGO</td>
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<tr>
<td>SPICED</td>
<td>Subjective; Participatory; Interpreted, Cross Checked, Empowering Diverse and Dis-aggregated</td>
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<td>SWAps</td>
<td>Sector Wide Approaches</td>
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<td>UN</td>
<td>United Nations</td>
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<td>UNCED</td>
<td>United Nations Conference for Environment and Development</td>
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<td>UNDP</td>
<td>United Nations Development Programme</td>
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<td>WTO</td>
<td>World Trade Organisation</td>
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LIST OF TABLES AND FIGURES

Table 1.3   Methodology of the Research
Table 2.2.2 The Accountability Matrix (for a hypothetical Southern NGO)
Table 2.2.3 Comparisons of Accountabilities for Different Kinds of NGOs
Figure 2.3  The Cycle of Accountability
Table 2.4.2 Modes of Participation
Table 3.1   Some Regulatory Mechanisms in Development Aid
Table 3.2.8 People in Aid Principles and Indicators
Table 3.3.1 Conventional and Participatory M&E Characteristics
Table 3.3.3 Variables affecting stakeholders' relative power and influence
Table 4.3.2 Criteria for Indicators
Table 4.4   The Framework of Accountability Indicators and Tools (FAIT)

Note: Each code and mechanism discussed in Section 3.2 and Section 3.3 has a Table with advantages and disadvantages.
EXECUTIVE SUMMARY
Recent years have seen major shifts in the policies of most aid agencies, whether multilateral lenders, UN agencies, bilateral donors, or Non-Governmental Organisations (NGOs). The new language of aid and development implies shifts in control and in the distribution of power. This research focuses on issues of accountability in development organisation practice, and how this concept can best be defined, analysed, implemented and enhanced. The focus is widened to accountability ‘downwards’ to the recipients of aid, and the emphasis on financial accountability is moved away. Many of the important tools and mechanisms for the monitoring and implementation of accountability in development aid are brought together. Subsequently, a framework is set out which organisations can draw upon to analyse where they are and chart where they are going in terms of their accountability relationships.

The research was commissioned by the Comhlamh Aid Issues Group, and took place over an eight-week period between February and April 2002. The methodology of the research entailed a literature and web review, focus group discussions and interviews with development practitioners, data collection (reports, documents, etc.), participation in relevant meetings and forums, data analysis, and consultation with various organisations. Over 60 people in 40 organisations were consulted during the research, either through face-to-face or telephone interview.

Accountability is central to the mechanism through which the aid relationship is regulated. As such, it entails the duty to provide an account (by no means necessarily a financial account) or reckoning of those actions for which one is held responsible. This accountability involves two responsibilities or duties: the responsibility to undertake certain actions (or forebear from taking these actions), and the responsibility to account for those actions. The process of accountability is framed in terms of four main stages, throughout which transparency is paramount:

- Agreement of clear roles and responsibilities of the organisation (and their personnel), with a compliance to agreed standards;
- Taking action for which an organisation is responsible, and evaluating that action;
- Reporting on and accounting for that action; and
- Responding to and complying to agreed standards of performance and the views and needs of their stakeholders.

As in any system, it is shown how overall performance is limited by the element in shortest supply (the weakest link in the chain). By understanding the strengths and weaknesses of different organisations and sectors within this framework, we can understand where best to focus resources and efforts – both internally and externally – to improve the accountability of that particular organisation and system.

After a discussion on the elements that should lead to, and result from, an enhanced level of accountability (such as legitimacy, participation, empowerment, gender analysis, and advocacy), the report charts the mechanisms, codes and approaches (tools) that are currently being tested and used for achieving greater accountability in development aid. Many of these initiatives are designed to improve the accountability
of development organisations to the communities they serve, to their staff, their peers, or to regulatory and supporting bodies. The approaches to accountability in development aid are broken into the following categories, within which the most important examples are briefly discussed and analysed: (a) Codes and Procedures; (b) Evaluation and Assessment; and (c) Other Initiatives.

The report argues that accountability at the system level needs to be further developed so as to take account of the political, financial and organisational context of overseas development, as well as the relationships of power embedded in it. Furthermore, there is an identified need to base approaches on agreed principles, well understood, with clear responsibilities, and the prior participation of the stakeholders in their development. What is required, it is argued, is a policy of accountability at the organisation and system level that is based on good practice, monitored internally and externally, integrated through all of the activities of the organisation, and at the same time flexible, conducive to experimentation and learning, and not imposed from 'above'.

The Framework of Accountability Indicators and Tools (FAIT) is presented as a way of analysing and planning for enhanced accountability in development aid. FAIT is borne out of the belief that organisations that should be measuring their accountability differ widely and are best served by quite different structures of accountability. Furthermore, the authors contend that there can be no ‘off-the-shelf’ model on how to implement accountability, and the ‘closed system’ of rigorous accountability is neither accurate nor beneficial to the level of accountability in the organisation.

FAIT, then, is designed to challenge organisations to re-frame and re-organise their accountabilities, according to their unique set of circumstances. From FAIT, organisations can be guided on how to develop indicators for measuring their performance in relation to accountability, and can see some of the initiatives, codes and approaches (tools) that may be considered in so doing. The key components of: (i) responsibilities and compliance; (ii) action and evaluation; (iii) reporting; responsiveness (iv) and; (v) an overarching transparency are the central platforms on which FAIT is built. FAIT therefore is a template from which an organisation or institution can draw, in partnership with its stakeholders, depending on where it is at, and where it would like to go. This, it is hoped, will enable organisations to begin the process, or further develop the current practice, of defining their accountabilities, assessing their performance, identifying the gaps, and building on and integrating all of their accountability initiatives and mechanisms into the structure of the organisation. Some of the challenges involved in doing so, including obstacles and conflicts of interest arising, are discussed.
CHAPTER 1 INTRODUCTION TO THE REPORT

1.1 Background to the Research
The Comhlamh Policy on Aid and development, as ratified by the Comhlamh Annual General Meeting in 2001, states that aid should be based on the principles of solidarity, people-centred development and participation of, and accountability to, the recipients of aid. The policy calls for time and resources to be put into the promotion of codes of best practice, complete with mechanisms of implementation. This research will focus on issues of transparency and accountability in development organisation practice, and how such concepts can best be analysed, implemented and promoted. Such a study is particularly important given the following recent developments:

- The adoption by governments, donors and civil society actors of poverty reduction as an overarching goal in developing countries;
- The recognition by many governments, donors and civil society actors that poverty reduction should be an overarching goal in developing countries, and that the poor should be active participants in the fight against poverty, and not just passive beneficiaries of aid;
- The heightened awareness of the importance of local knowledge, the priorities of the poor, and capacity-building;
- The attempts to enable poor people to influence policy (for example the Poverty Reduction Strategy Papers, PRSPs, are supposedly designed to enable participation by civil society and communities, though this is often not the case);
- The adoption by governments and donors of Sector Wide Approaches (SWAps), and the challenges inherent in that;
- The new relationships that are being forged by and among development organisations and communities, which go beyond mere service-delivery and are beginning to explore advocacy, partnership and reciprocity;
- The increase of overseas development aid envisioned by the Irish Government so as to meet the United Nations target of 0.7% of GDP;
- The heightening of awareness of issues relating to the developing world (such as debt, trade, and so on).

Recent years have seen major shifts in the policies of most aid agencies, whether multilateral lenders, UN agencies, bilateral donors, or Non-Governmental Organisations (NGOs). The new language of aid and development implies shifts in control and in the distribution of power. However, the gap between what is said and what is done is perceived to be widening due to the following factors (IDS 2001):

- Empowerment implies power to those who are subordinate and weak, but the usual practice between levels of hierarchy is control from above. Aid

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1 The term used in this report for countries in the South will be “developing countries”, though we do recognise that this term is problematic and implies that a fully “developed” country exists.

2 The term Southern NGOs (SNGOs) and Northern NGOs (NNGOs) will be used to distinguish between those primarily based in the South (developing counties) or the North.
Agencies impose conditionalities at the same time as they preach empowerment.

- **Accountability** between partners is two-way up and down the aid chain, but in practice downwards accountability\(^3\) is rare and weak and multiple accountabilities are difficult to manage. Further, accountability is often given a narrow operational definition that centres on the domain of finance, partly as a consequence of the ease of establishing specific and quantifiable criteria for measuring financial accountability.

- **Ownership** implies national and local autonomy but this is limited by aid agencies’ influence on policy, human rights and governance, whether this influence is exerted directly on governments or indirectly through citizens and civil society.

- **Partnership** implies collegial equality but donors and aid agencies with funds often call the shots.

- **Participation** is considered a means by some and as ends by others, and is used to describe a range of practices stretching from compulsory labour to spontaneous self-organisation. Conflicts of interests may arise but are often overlooked or ignored.

- **Solidarity** is a disposition that means being in an actively supportive relation with others, in view of a common interest and a sense of moral obligation to continue in such activities.

- **Transparency** implies information shared between partners, and accessible in the public domain, but aid agencies, donors and governments often keep budget details and other information about decision-making confidential.

- **Primary stakeholder** includes marginalised members of communities or recipients of aid\(^4\), but though ‘primary’ they participate least and have the least voice and input. Moreover, women are often excluded from the planning and evaluation of projects.

This research examines practice that aims to narrow these gaps, with particular reference to accountability mechanisms (though all are interrelated). The research acknowledges that there is no blueprint or ‘off-the-shelf’ solution for bringing reality closer to the rhetoric. Experience suggests that multiple approaches can best be employed. The key is that such steps should promote congruence and consistency between personal behaviour, organisational norms, and development objectives.

### 1.2 Objectives of the research
The objectives of the research, as set out in the Tender Document, were as follows:

(i) To identify indicators of accountability in development organisation practice;

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\(^3\) “Downwards” accountability implies a handing ‘down’ of resources, whereas the authors believe the aid relationship should imply equality between recipients of aid, NGOs and donors. The term however will be used for ease of understanding throughout.

\(^4\) The term “recipients of aid” is used in preference to the passive “beneficiaries”, though both could be seen as paternalistic.
(ii) To identify where good practice in accountability is taking place, the mechanisms in place to achieve it, how they are being operated, and how they could apply to other development organisations;

(iii) To identify conflicts of interest that may arise as a result of identifying accountability mechanisms and indicators.

(iv) To relate the above to overarching (and global) issues in development.

This report will attempt to contribute to developing indicators and highlighting mechanisms that reflect Comhlamh’s philosophy of questioning the nature of aid, the assumptions that underlie it, how it is organised, the relationships it constructs and whether it has a role in perpetuating unequal global relationships.

1.3 Methodology of the Research

The research was commissioned by the Comhlamh Aid Issues Group, and took place over an eight-week period between February and April 2002. The methodology of the research is presented in Table 1.1. It is hoped that the methodology employed, by being as participative as possible (focus group discussions, semi-structured interviews, flexible research design) adequately captured the range of views, experiences and models that are prevalent at this point in time.

**Table 1.3 Methodology of the Research**

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<tr>
<td>Liaison with Comhlamh</td>
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<td>Literature/web review</td>
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<tr>
<td>Focus group discussions with groups (for example people from the South living in Ireland with experience of development work)</td>
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<tr>
<td>Meetings/interviews with development agencies and relevant interest groups</td>
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<tr>
<td>Data collection (reports, documents, etc.)</td>
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<tr>
<td>Telephone and e-mail interviews and discussions with academics, NGO practitioners, and other informants (in UK, US, Australia, Norway, Switzerland, Sweden, Germany, Canada)</td>
</tr>
<tr>
<td>Participation in meetings, forums, and other events where development aid was discussed</td>
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<tr>
<td>Informal discussions with other informants</td>
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<td>Data analysis</td>
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<td>Draft report compiled and circulated</td>
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<td>Round-table conference with Irish aid agencies (forthcoming)</td>
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<td>Publication of final report and subsequent distribution/follow-up</td>
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Over 60 people in 40 organisations were consulted during the research, either through face-to-face or telephone interview (see Appendix A for full list).

1.4 Scope and Limitations of the Research
Firstly, Irish researchers performing a desk based study with tight time constraints cannot produce a definitive document concerning accountability mechanisms that describe the qualitative aspects of aid and development work in vastly different developing countries. Views from the South, and from Irish and NNGOs are an integral part of the document. However, the qualitative aspects of aid and development work and how they should be documented, reported, and held to account have to be defined by recipients of aid living in those countries. This study seeks to describe indicators and tools that are currently being used, which should be judiciously selected from, adapted and added to, based on cultural, social, political and economic circumstances.

Arising from the above, no ‘models of best practice’ will be identified, because to do so would be to suggest that a uniform approach can be taken to development, when it is clearly a heterogeneous practice.

Because the topic is so broad, related and relevant items - such as financial accountability (which has been discussed in depth in many forums) - had to be considered outside the scope of the research and will only be discussed insofar as it affects and is affected by non-financial accountability.

The report focuses on accountability mechanisms in programmes and projects and will differ from the types of mechanisms necessary to measure the accountability of sector wide approaches (SWAps). In this instance, donors have handed over the responsibility to recipient country’s governments and the question becomes how accountable are these countries to their citizens. This is outside the scope of the research and only some general comments will be made. Similarly, where NNGOs have Southern partners, the chief issue is how accountable these organisations are to the constituents they purport to represent. Again, this is outside the scope of this document, although many of the same mechanisms apply to SNGOs as apply to NNGOs.

An underlying assumption of the research is that the very same (non-financial) accounting mechanisms should be of interest to aid recipients, NGOs, and donors. Clearly donors will remain concerned that their money is properly accounted for. However, assuming donors are interested in providing quality aid for non-selfish purposes and unless all the current talk about empowerment and partnership is nothing more than empty rhetoric, their interests should be precisely those of the intended recipients of aid: aid that empowers. This clearly does not apply in many instances. Nonetheless, the type of accountability that an organisation ‘demands’ is in itself indicative of how it views its approach to development and will highlight potential conflicts of interest between stakeholders.
CHAPTER 2 THE FRAMEWORK OF ACCOUNTABILITY

2.1 The Framework of Accountability in Organisational Development
Accountability is one of those terms about which there is a widespread sense of what it means but difficulty in coming to any agreement about its definition when putting it into practice. In most situations ‘accountability’ in development work has referred to the domain of finance, and accountability upwards (from recipients of aid to Southern NGOs to Northern NGOs or governments) rather than downwards. This narrow operational definition is partly a consequence of the ease of establishing specific and quantifiable criteria for measuring financial accountability. It is also partly due to the fact that donors (and other resource providers) have been the most vocal commentators on the issue (Tandon 1996:41). This research report is borne out of the need to examine the issue from a wider conceptual perspective.

Programmes are linked series of activities with a common objective to be achieved over time, expressed in general terms and where the organisation may not be able to control all the components. Programmes will tend to work opportunistically, taking advantage of changes in the external environment. A project is a shorter time-limited activity with a specific objective and a planned and agreed budget that should lead to measurable beneficial impacts, which assumes that the organisation can control all the components. Donors often prefer projects because they are administratively convenient and monitoring performance is easier (Holloway 2000). Projects are most suitable when considering physical infrastructure, least suitable when seeking complex changes involving human beings (Fowler 1997).

Development projects and programmes usually include several actors: bilateral and multilateral development agencies, non-governmental organisations (NGOs) and governments (including government agencies at national and local levels), and the communities they aim to serve. The effectiveness of a development project or programme depends on the co-operation of these actors.

NGOs and government agencies obtain resources (development assistance or aid) through fundraising, from the state, and multilateral or bilateral donor agencies and provide services in exchange. As such they are involved in explicit or implicit contracts in which their output must measure up in some way to what they have received. Accountability then becomes the mechanism through which this relationship is regulated. Basically, accountability entails the duty to provide an account (by no means necessarily a financial account) or reckoning of those actions for which one is held responsible. This accountability involves two responsibilities or duties: the responsibility to undertake certain actions (or forebear from taking these actions), and the responsibility to account for those actions (Gray 1996).

2.2 The Analysis of Accountability in Development Aid
We say that an actor (whether an individual or an organisation) is “accountable” when the actor recognises that it has made a promise to do something, and has accepted a moral and legal responsibility to do its best to fulfil that promise (Najam 1996). Citizens of donor countries expect their donor agencies to be accountable to them for sound management of aid budgets, aimed at contributing to meaningful development results. Donor agencies expect recipient country governments to be accountable for
Accountability in Development Aid

using aid resources in line with agreed plans and expectations. Citizens of developing
countries expect their own governments and aid organisations to be accountable for
using resources in ways that promote social and economic goals. When all of these
forms of accountability are working well, the result is a healthy, sustained pressure on
donor agencies and recipient governments to make effective and efficient use of
development assistance (Schachter 2001).

Accountability can be analysed under five headings (Barberis 1998):

a. Who is accountable?
b. To whom (or what)?
c. For what?
d. Through what mechanisms?
e. With what kind of accountability outcomes?

This approach allows us to distinguish within a single system, between different types
of actor or ‘accountee’, and to disaggregate between different dimensions of
accountability.

2.2.1 Who is accountable?
This requires not only naming the duty-bearers but also identifying and agreeing on
the different degrees of responsibilities and duties at macro-level, as well as the roles
and division of labour at an organisational and individual level. Accountability exists
between peer groups and operates at many levels. It is, in essence, a reciprocal
process in which multiple actors are accountable to each other. In development
programmes or projects, each actor along the chain is accountable upwards and
downwards, as well as horizontally. Thus donors, governments in the North, NNGOs,
SNGOs, governments in the South, grass roots organisations, and targeted
communities ought to be accountable in one way or another for the actions that they
undertake. This research has been undertaken because of the general lack of
downward accountability of aid organisations.

2.2.2 To Whom (or What)?
This refers to those affected by the activities of the duty-bearers. Table 2.2.2
illustrates the multiple accountabilities that a Southern NGO may have –
‘downwards’ to their partners, communities, staff and supporters; and ‘upwards’ to
their trustees, donors and host governments. Many of the concerns expressed about
the weak accountability of NGOs relate to the difficulties they face in prioritising and
reconciling these multiple accountabilities. Table 2.2.2 also illustrates the surfeit of
accountability NGOs may have to the communities they aim to serve, and the excess
of accountability they may have to donors and NNGOs. Edwards and Hulme (1995)
distinguish between short-term functional accountability (accounting for resources,
resource use and immediate impacts) and strategic accountability (accounting for the
impacts of actions on the actions of others and the wider environment). As Table 2.2.2
illustrates, a critical issue is the ability of different stakeholders to exert accountability
in terms of information, reporting, appraisal and sanctions.

Najam (1996) warns that by bundling all types of NGO accountability, proclaimed
pragmatism can too easily become an excuse for perpetuating a surfeit of upwards
accountability to donors and NNGOs:
“By desegregating NGO accountability along distinct axes of accountability to patrons, clients and the NGOs’ own mission the imbalance in how various categories of accountability are tackled is brought into sharp relief”.

Table 2.2.2  The Accountability Matrix (for a hypothetical Southern NGO)

<table>
<thead>
<tr>
<th></th>
<th>Functional Accountability</th>
<th>Strategic Accountability</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Capacity to demand reports and information</td>
<td>Capacity to appraise reports and information</td>
</tr>
<tr>
<td>‘Beneficiaries’ /members</td>
<td>Low</td>
<td>Low</td>
</tr>
<tr>
<td>Trustees</td>
<td>Medium</td>
<td>Low</td>
</tr>
<tr>
<td>Private contributors</td>
<td>Medium</td>
<td>Low</td>
</tr>
<tr>
<td>NGO network</td>
<td>Low</td>
<td>Low</td>
</tr>
<tr>
<td>National government</td>
<td>Medium</td>
<td>Low</td>
</tr>
<tr>
<td>Official donors</td>
<td>High</td>
<td>Medium</td>
</tr>
<tr>
<td>NNGOs</td>
<td>High</td>
<td>Medium</td>
</tr>
</tbody>
</table>


Downward accountability is a prerequisite for true participation. It however requires an organisational structure that enables people to access, handle and assess information and relate it to priority settings and other decisions to be made. People should also take an active part in the process of monitoring and evaluation. This requires (Hilliges and Rademaker 2000):

- Clarity on available resources;
- Clarity on rules and procedures;
- Clarity on priority identification;
- Setting clear agreements on roles and responsibilities;
- Clear agreement on expected results;
- Clear and simple indicators for the monitoring and evaluation system; and
- Regular checks.

Brown and Moore (2001) contend that international NGO (INGO) accountability should be understood as a strategic choice, not just as a legal or moral imperative:
“The issue of accountability arises because various INGO stakeholders believe that they have the moral and legal right (as well as the effective power) to make claims on what the organisation does with its bundle of assets. The problem of accountability arises because the claims of the various stakeholders are not necessarily coherently aligned with one another. Nor do they necessarily align perfectly with those that lead and staff the organisation. As a result, the INGOs leadership must make choices to embrace or resist particular stakeholder demands”.

The manner in which an organisation structures its accountabilities will thus have a profound impact on its mission, strategy and operations. It follows that leaders in organisations must make three crucial calculations if their organisations are to survive, provide socially valuable results, and successfully adapt to changing circumstances (ibid):

- **Value**: What value does the organisation seek to achieve and how will it do so? This provides a sense of purpose, helps mobilise and sustain support, and creates a focus for developing and deploying the organisation’s operational capacity;
- **Legitimacy and support**: The organisation must be able to mobilise the political, legal and financial support needed to achieve its goals, but to whom should the NGO make itself most accountable (donors, communities, staff, etc.)?
- **Operational capacity**: This is the ability to deliver programme results, and is wider than organisational capacity in that for many INGOs, the capacity to deliver results lies outside of their organisational boundaries. Results must be co-produced with partners who are not subject to the INGOs activity. How?

The need to integrate these three issues can be seen as bringing issues of accountability to the fore, because each of these can be seen as demanding a different kind of accountability. In other words, a successful strategy would be one that aligned these different kinds of accountability. If one of the above areas is missing, then problems will arise. For example, if the value and capacity are present, and the legitimacy and support is absent, then an organisation would not be able to achieve its goals.

### 2.2.3 For What?

Duties and standards are fundamental to accountability, as is agreement on respective duties, standards and key references, some binding (on states and individuals), others not. These delineate for each given circumstance what each stakeholder is accountable for. In the case of a NNGO, for example, they are accountable for, *inter alia*:

- their vision and objectives;
- the way they spend money;
- the manner in which they portray the developing world in the North;
- the advocacy they may undertake;
- their relationships with partner organisations and groups in the South;
- the effectiveness, efficiency and equity of the programmes and projects they assist with (including aspects like gender equality, environmental
impact, sustainability, participation, justice and human rights principles, and so on), and;

- the way in which they conduct business (conforming to regulations of host and national governments, adopting guidelines of umbrella or membership organisations, etc.).

Brown and Moore (2001) show how different roles of aid organisations are best served by quite different structures of accountability. This suggests that organisations that change their strategies may have to consider how to change their accountability mechanisms as well. Table 2.2.3 summarizes the comparison of INGOs in terms of accountability relationships and priorities. The table describes relatively pure types of course, and these types are seldom so clearly delineated in reality. Many NNGOs perform multiple functions and carry out multiple activities. It relates back to the calculations the organisation makes in setting out its accountabilities, in relation to value, support and legitimacy, and operational capacity (see previous section).

<table>
<thead>
<tr>
<th>Table 2.2.3 Comparisons of Accountabilities for Different Kinds of NGOs</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>INGO Mission Focus</strong></td>
</tr>
<tr>
<td>INGO Mission Focus</td>
</tr>
<tr>
<td>Accountability to Stakeholders in Value Creation</td>
</tr>
<tr>
<td>Accountability to Support and Authorization Stakeholders</td>
</tr>
<tr>
<td>Accountability to Operational Co-producers</td>
</tr>
</tbody>
</table>


What this table makes clear is that the concept of accountability is not fixed: there is no single accountability structure that is right for all organisations.

2.2.4 With what mechanisms?
Here it is necessary to identify duty-holders – who are those who will hold the duty bearers to account and with what authority? Effective accountability requires a statement of goals (whether in adherence to certain rules or achievement of identified performance levels), transparency of decision-making and relationships, honest reporting of what resources have been used and what has been achieved, an appraisal process for the overseeing authority (ies) to judge whether results are satisfactory and concrete mechanisms for holding to account (i.e. rewarding or penalising) those responsible for performance (Edwards and Hulme 1995:9).
2.2.5 With what outcomes?
The outcomes of accountability in relation to the process itself may include the
development and agreement of rewards, sanctions and compensations, the
improvement in the overall system, the clearer delineation of roles and
responsibilities, and, at a deeper level, the contribution to effectiveness and the
strengthening of impact (in terms of participation, empowerment, sustainability,
capacity building, and so on). It is to the wider context of accountability that this
paper later turns.

2.3 The Components of Accountability in Development Aid
From the foregoing, we can now extract a working definition of accountability in
development aid. Accountability is a process through which the actors involved in
development aid carry out their responsibilities to undertake certain actions (or not),
and to account for those actions. That process comprises the four main stages as
outlined in Figure 2.3, throughout which transparency is paramount:

- Agreement of clear roles and responsibilities of the organisation (and their
  personnel), with a compliance to agreed standards;

- Taking action for which an organisation is responsible, and evaluating that
  action;

- Reporting on and accounting for that action;

- Responding to and complying with agreed standards of performance and the
  views and needs of their stakeholders.

Figure 2.3 The Cycle of Accountability
As in any system, the overall performance is limited by the element in shortest supply (the weakest link in the chain). By understanding the strengths and weaknesses of different organisations and sectors within the framework, we can understand where best to focus resources and efforts – both internally and externally – to improve the accountability of that particular organisation and system (Raynard 2000).

The elements in the cycle of accountability are now broken down further:

2.3.1 Responsibility
- There needs to be a clarity of roles and responsibilities for all concerned;
- Appropriate action must be taken if responsibilities are not fulfilled;
- Clear boundaries must indicate who is responsible to whom, and for what;
- Memoranda of Understanding or joint protocols can be used between organisations, but over-bureaucratisation should be avoided;
- The attempts to introduce regulation and codes of practice as outlined in Chapter 3 are important also in this regard;
- This can only be equitably achieved if there is true participation in the process by all stakeholders and a genuine partnership between them;
- This leads to a level of compliance, which is central to accountability relationships
- Compliance concerns the duty to comply with agreed standards regarding both organisational policies and practices, and the reporting of policies and performance.

2.3.2 Action and evaluation
- Monitoring is the process by which implementation is checked to ensure it is being done according to plan, and is a comparison between planned and actual results at the activities and outputs level (Holloway 2000).
- Evaluations are more thorough investigations into the difference between planned and actual results, and questions the purpose of the project or programme to see if it contributed to reaching the goal (ibid).
- Any policy, commitment or code of conduct is only as good as the ability and willingness of the stakeholders to put it into practice;
- Accountability therefore needs to be embedded in the governance and management of organisations;
- Impacts should be measured as objectively as possible;
- Accountability may lack legitimacy unless sanctions or rewards for (non) compliance are available. A donor can withdraw funding, but it is difficult for a community group to operate any degree of sanction/reward. This highlights the need for greater community empowerment to ensure that action is two-way;
- Accompanying action should be a process of evaluating, and appropriating the subsequent learning from experience;
- The function of evaluation is used to enhance both accountability and learning, and there are differing opinions as to whether the two are complementary or have tensions between them. Some argue that they are two sides of the same coin, others argue that they are different in practice and each project should be evaluated on a case by case basis to determine which should be focused on. The contrasting attitudes are often based on
Accountability in Development Aid

the relative position of evaluation units in agencies and who they report to (OECD 2001);

- Financial accountability is concerned with ensuring that taxpayer, donor or government funds are not misused. Donors accounting requirements are primarily concerned with reducing fraud (often unsuccessfulessly) instead of increasing the good to which the money is put. Development is audited for procedural efficiency, cost cutting and service delivery, instead of for the difference made. Clearly efficiency is important but should not overshadow accounting for outcomes. This culture encourages short-term ‘project’ thinking, whereby much more resources are devoted to tracking rather than achieving change (Mawdsley et al 2001);

- This audit culture relies on accessible and readily measurable indicators, which may cost time and distort staff motivation and behaviour (Clark et al 2000). The exigencies of an evaluation system can help drive the kind of aid delivered. Empowerment is a long-term goal that is difficult to measure, whereas microfinance yields measurable results quickly;

- Reynolds (2001) points out that financial accountability findings must be presented in a manner that is comprehensible to a lay audience, which leads to oversimplification. Evaluation for learning requires a different type of analysis. However, two systems of evaluation are rare because this is generally considered to be an extravagance. The lowest common denominator generally prevails and this has lead to the same oversimplified systems of measurement being used to enhance learning as are being used to cater to financial accountability requirements.

There are implications for how the evaluation process is managed:

- Where accountability is the priority, the traditional virtues of rigour, independence, replicability, and efficiency tend to be the primary concerns;

- Where learning is the priority, the emphasis is on getting a buy-in from stakeholders, focusing on the process, and creating space to make sure that experience is properly discussed, and lessons drawn out;

- A shift in the emphasis of evaluation to be more focused on listening to the recipients of aid would foster both accountability and learning and bridge the differences between these twin functions of evaluation. This would reduce the incidence of circumstances for which development organisations have to be called to account. An obvious solution would be to use analysis derived from continuous improvement cycles to satisfy accountability requirements.

### 2.3.3 Reporting

- There is great importance attached to the responsibility to provide an account of one’s actions;

- This account must be based on factual and balanced information;

- Annual reports are often promotional, and inaccessible to community groups. While fulfilling legal requirements and certain organisational imperatives, they often fail to meet the requirements of accountability when they are incomplete, imbalanced and unverified;
Reporting relates to communication and the written format is not always the most appropriate. A system of two-way communication based on the needs and circumstances of specific situations needs to be developed. This will lead to greater transparency to all stakeholders.

2.3.4 Responsiveness

- Responsiveness concerns the responsibility of the organisation for its acts and omissions, including the processes of decision-making and the results of these decisions;
- There needs to be a concerted effort to seek and hear the views, particularly those of primary stakeholders. This highlights the need for greater participation by primary stakeholders in all forums relating to the planning, implementation and evaluation of aid projects and programmes;
- All organisations cannot be all things to all people. Aid actors should clearly define their value base and be as responsive as possible within those defined values;
- Feedback on responses enacted is also very important;
- Being accountable to others, organisations need to be both transparent and open to change, but also those outside of the organisation must be interested and empowered to respond;
- Power relations within the aid process should therefore be carefully analysed.

2.3.5 Transparency

- Transparency concerns the openness and accessibility through which organisations account to those with a legitimate interest – the stakeholders in the organisation;
- Issues of transparency have emerged as a crucial factor in determining the potential responsiveness in dyadic partnerships in which there is a considerable imbalance in power, such as between government and community (Cornwall and Pasteur 2000). Empowerment allows communities to demand greater transparency in dealings with aid organisations and governments;
- However, as Jenkins and Goetz (1999) argue, transparency does not lead automatically to accountability; it serves as a tool to open officials and other responsible parties up to wider scrutiny. Much depends on what information is sought, by whom, and for what purpose;
- A first step is to distinguish between the purposes to which information might be put, which will determine what information is sought. Purposes may include: to increase awareness, judge (is the situation ‘good’/’bad’, improving/worsening), identify problems, provide evidence, locate responsible persons and make decisions. Each of these purposes might call for different types of information.
- Present practices may obscure transparency because they ensure that donors relationships with recipients do not allow them to hear what has happened to the resources entrusted to them. A genuine partnership would allow this to happen and provide the most solid kind of transparency (CDRA 2001).
2.4 Key Concepts in Accountability
Having defined accountability in overseas development aid, and extracting its components, there is now a need to briefly consider the wider context within which that accountability should be taking place. The following elements, therefore, should lead to, and result from, an enhanced level of accountability. In subsequent chapters we will show how the strengthening and measurement of these elements is therefore symbiotic with the strengthening and measurement of the components of accountability as outlined above.

2.4.1 Legitimacy
Legitimacy relates to the valid public perception that the organisation is a genuine agent of development (Fowler 1997: 183). In other words, the organisations does what it says it will do and can prove it. Two key words in this definition are ‘valid’ and ‘genuine’. The first requires that public perception is founded on fact. The second implies conformity with generally accepted standards of development behaviour and performance. Given the conceptual and technical difficulties of demonstrating achievement, participant-based measures and indicators may be the most effective means of ensuring legitimacy of a development organisation (Fowler 1997: 183).

2.4.2 Participation
When communities identify their own problems, make all key decisions on goals and means, and mobilise to carry out their own plans, this is commonly recognised as representing ‘a high degree of participation’. However, participation is not an end in itself but one element that contributes to empowerment. Because of different interests, different channels for voicing interests, and unequal power relations affecting the decision-making process, participation may not be a sufficient condition for ensuring accountability, as case studies have illustrated (Wilkes 2000). Participation can take many forms in relation to local people in the aid process, as illustrated by Table 2.4.2.

Table 2.4.2 Modes of Participation

<table>
<thead>
<tr>
<th>Mode of Participation</th>
<th>Involvement of Local People</th>
<th>Relationship of Action by Local People</th>
</tr>
</thead>
<tbody>
<tr>
<td>Collective action</td>
<td>Local people set their own agenda and mobilise to carry out, in absence of outside initiation and facilitators</td>
<td>By</td>
</tr>
<tr>
<td>Delegated power</td>
<td>Local people hold a clear majority of seats on committees with delegated power to make decisions</td>
<td>By</td>
</tr>
<tr>
<td>Partnership</td>
<td>Sharing of knowledge, planning and decision-making responsibilities to create new understanding</td>
<td>By/with</td>
</tr>
<tr>
<td>Cooperation</td>
<td>Local people work together with outsiders to determine priorities, responsibility remains with outsiders for directing process</td>
<td>With</td>
</tr>
<tr>
<td>Consultation</td>
<td>Soliciting of views. Those with power analyse, decide on course of action and control inputs</td>
<td>For/with</td>
</tr>
<tr>
<td>Informing</td>
<td>Tasks are assigned, those in power decide agenda, direct process, no channel for feedback guaranteed</td>
<td>For</td>
</tr>
<tr>
<td>Co-option</td>
<td>Token representatives are chosen, but no real input or power</td>
<td>On</td>
</tr>
<tr>
<td>Manipulation</td>
<td>Distortion of participation into public relations vehicle</td>
<td>On</td>
</tr>
</tbody>
</table>

In relation to accountability, participation plays the following roles (Kapoor 1999):

(a) *Participation expands the project/programme information base for governance evaluation.*

Identifying and defining projects and programmes and measuring results hinges on comprehensive information collection. Bringing together all project/programme stakeholders can help ensure that:

- a full and wide variety of information and knowledge held by stakeholders is identified, coordinated/linked;
- information on, and interests of, a diverse range of social groups, including disadvantaged or marginalized social groups (women, children, disabled people, religious/cultural minorities, etc.), are integrated;
- quantitative information is complemented by qualitative information and descriptive statements, based on stakeholders' perceptions and judgements; the use of stakeholders' subjective assessment of change before, through and after the programme can help do away with the need to commission "baseline studies"; and
- local knowledge and creativity, including "home grown" cultural and socio-political practices and institutions, are incorporated.

(b) *Participation clarifies and stabilises channels of communication and power dynamics for governance evaluations.*

The inclusion of all relevant actors in the programme management and evaluation process means that the full range of stakeholders' needs, values and interests can be identified and discussed. Dialogue between stakeholders helps iron out, or at least acknowledge, differences and disagreements. This makes channels of communication more transparent and controlled, and minimises uncertainty, mystification, miscommunication and misinterpretation of evaluation criteria, contents, purposes and results.

(c) *Participation creates an iterative environment for decision-making on performance.*

Increasingly complex and uncertain programme environments mean that programme objectives and resource allocation needs are seldom clear. However,

- especially in the case of mid-programme evaluations, as information and knowledge change, management/stakeholders can make decisions and allocate or re-allocate resources when and where necessary to ensure project sustainability and achieve better results;
- better information means that management/stakeholders can better assess risks, or re-formulate programme objectives in light of new risks; and
- an iterative environment ensures the sound selection and purpose of evaluation criteria and indicators by allowing stakeholders to collectively tailor assessment information to their particular needs and interests; as a result of such an integration into programming, the usefulness and impact of evaluations is heightened (much of the literature points out that the failure of this integration is what explains the lack of usefulness and impact of evaluations in the past).
(d) *Participation builds ownership, commitment and accountability:*

- If project managers and stakeholders are not included in the design and identification of results, they cannot be expected to feel responsible, or be held responsible, for project performance; if they are included, they tend to "buy into" the project and feel empowered and accountable to reaching project objectives; these actions, in turn, help spurn team-building, joint-problem-solving and local (developing country) management capacity;
- More participatory approaches to projects are one way to ensure greater accountability to the recipients of aid, because their inclusion will automatically ensure greater transparency and responsiveness to them and compliance with their values and ideals;
- Open communication helps clarify roles and responsibilities among all stakeholders before, during and after an evaluation; and consensus-building means that all stakeholders, not just some (funders, managers or executing agencies) share accountability; this, in turn, helps all stakeholders to avoid being overly conservative and risk-averse for fear of having to bear all risks and accountability.

Communities may engage in activities not of their own free will but through outside inspiration or motivation. This passive participation is needs-driven and is not motivated by a deep conviction or commitment to the venture. Extraneous organisations should allow communities to identify their needs and propose strategies to address them. Traditional formations and structures are best placed to achieve this (Dlamini 2001). However, it should be recognised that many participatory approaches have an immediate cost in terms of people’s time, but benefits may not arrive for a long time (Goyder et al 2001).

If the promotion of people’s participation is an explicit goal, then the outcome and effect of it will need to be monitored and evaluated. This does not imply simply participatory evaluation, although this will necessarily be a part of it. It will be necessary to monitor the development of people’s participation in the context of project or programme activities and in relation to the development of people’s knowledge, skills, and understanding (UNDP 2000).

Najam (1996) illustrates how the mantra of ‘participation’ is, in many ways, the NGO’s way of expressing its accountability to the community. However, very often participation is ill-defined or misused (amounting to the tokenistic or manipulative uses in Table 2.3.2). Participation can become merely a sham ritual of choosing local functionaries and allowing the already chosen objectives to be restated in the local vernacular. In this way, “the sham of participation translates into the sham of accountability” *(ibid)*.

### 2.4.3 Empowerment

Empowerment is about people- both women and men- taking control over their lives: setting their own agenda, gaining skills, increasing self-confidence, solving problems, and developing self-reliance. It is both a process and an outcome (CIDA 1994).
There are two main areas of empowerment:

- A personal change in consciousness involving a movement towards control, self-confidence and the right to make decisions and determine choices;
- Organisation aimed at social and political change;

Indicators of empowerment should fit within these areas but will differ depending on the area of empowerment (for example, personal growth, increased access to political structures, or the benefits of economic growth).

Empowerment in all its different forms, (including gender, societal, community) implies that parties are involved in decision-making, including the power to influence the behaviour and choices of relevant third parties. Defining empowerment (what kind of empowerment and what it does, and who does it) is very important from the point of view of determining which indicators will best measure it. Therefore it is very important that communities define what they would consider by empowerment (Oakley 2000).

Some agencies define empowerment in a more specific sense (such as socially, in order to increase the use of services) and it will be measured by quite specific indicators (such as use of health facilities). Other agencies see empowerment as contributing to a higher objective (such as ending poverty or transforming society) and often therefore they are interested in measuring the impact of empowerment, not the process of empowerment. However, specific indicators could be used to measure advancement towards those goals (ibid).

Operationally, empowerment was often held to be that which arises as a result of people’s participation in projects. Others argued that greater participation means little unless people have greater economic ownership, which led to moves towards empowerment through micro-finance and the creation of entrepreneurial skills. Increasingly, empowerment has come to be regarded in the broader political sense or in terms of capacity building, whereby civil society institutions and communities are strengthened in order that they might better negotiate with more powerful stakeholders. In these instances, empowerment is the ultimate objective of development interventions and the logical evolution of participation (Oakley 2000; Taylor 2000).

Empowerment efforts often takes place in the context of powerful donor-recipient relationships, where the donors have established procedures and a desire to reduce things to measurable results (Oakley 2000). There is a danger that in order to effectively measure empowerment, it will be reduced to becoming the next development deliverable, provided by the more powerful through capacity building workshops and training programmes, which would negate the true intention of empowerment. The delivery of facilities like community centres can be very effective in distracting people away from mobilising and exercising real power and may foster an environment of dependence upon the benefactor so people cannot assert themselves independently (Taylor 2000; Rahman 2000).
However, by combining economic assistance with command over the market as labour, producers and consumers and by means such as collective bargaining, communities could address some of these challenges (Rahman 2000).

An increase in empowerment implies that aid recipients have a greater ability to demand accountability from aid organisations. This will be manifested through a higher level of partnership with NNGOs and participation in decision-making. The result is a greater level of transparency in NNGOs activities, responsibility for their actions and responsiveness to the demands of communities. Communities can hold NNGOs to account and take action to remedy non-compliance with agreements and understandings. Empowerment requires trust between and among individuals. When trust is lacking, empowerment is difficult, if not impossible. In an environment of trust, the obligations of accountability and responsibility are more easily integrated (RCMP 2002). Because empowerment brings a greater authority to make and implement decisions, it has to be balanced by responsibility for those decisions. Empowered stakeholders will need to be willing to take ownership of success and failure, be responsiveness to other stakeholders and comply with mutually agreed principles. Therefore empowerment requires two-way accountability.

Similarly, an increase in accountability can create conditions which are favourable to empowerment. These include the authority to act, adequate resources to act, an environment of trust, and an acceptance of the obligation to be both accountable and responsible. To the extent these conditions exist, people feel empowered to act individually and collectively (RCMP 2002).

The new empowerment environment, which often decentralises responsibilities, brings with it risks for accountability. As more stakeholders become involved in decision-making, donors may become nervous that they are losing control over the process, particularly regarding finances, highlighting conflicts of interest. This may give rise to decentralisation of responsibility without corresponding changes in political, management, and financial authority. This can, instead of increasing accountability through empowerment, lead to a ‘democracy of disempowerment’. Furthermore, if people feel that they will be punished for honest mistakes (highlighting accountability imbalances) after having taken on more responsibility, they may be inclined to delegate upwards. The fact remains that where social, political and human rights cannot be exercised, the prospects for enhancing accountability are limited (Cornwall et al 2000).

2.4.4 Solidarity

Sweet (2001) describes solidarity as being or involving a relation among persons, the basis of which is a recognition of the existence of certain interests or responsibilities that are common or shared and entails the existence of a moral obligation to act in certain ways.

Sweet (2001) explains that solidarity may arise spontaneously, as it does in a family or in a community, it may be something willed or commanded, or it may also be something one chooses. Solidarity may involve ‘doing justice’, cooperation, or loyalty. However, solidarity is much richer than any of these. Solidarity is an activity rather than just a sense or a feeling. It is distinct from acting "charitably". To be "in
solidarity" with others is a disposition that means being in an actively supportive relation with others, in view of a common interest and a sense of moral obligation to continue in such activities. It also involves having a sense of commitment or engagement to the ends of the practice and to the fact that these ends cannot be pursued except with the will and the commitment of others who seek the same end in a way that is not disempowering or exploitative (Sweet 2001).

2.4.5 Sustainability

Uphoff (1995) is cautious of yet again coming up with another definition of sustainability, as it is probably not a single thing anyway. The authors of this report have similar misgivings. However, as a working definition, we propose the following: Sustainability means using, developing and protecting resources at a rate and in a manner that enables people to meet their current needs and also provides that future generations can meet their own needs. Sustainability requires simultaneously meeting environmental, economic and community needs.

In terms of development organisations, sustainability has three interdependent and mutually reinforcing components – the impact of the work of the organisation must be sustainable; continuity of funding must be ensured; and the organisation must, itself, remain viable – which when realised, create a ‘virtuous spiral’ (Fowler 2000). This stresses the importance of continual adaptation and innovation for organisations.

2.4.6 Partnership

The following categorisation is used by Cadbury (1993: 11):

Consultation implies seeking views which will be taken into account when making a decision; participation implies that local people are really able to influence decisions and occasionally take part in the decision-making process; partnership is a more involved form of participation, with a wide variety of meanings, but implies power being shared equally with all partners.

Fowler (1997: 117) defines an ‘authentic partnership’ as one where, understood and mutually enabling, interdependent interaction with shared intentions occurs. Taket (1998) outlines three components of partnership that may overlap:

- The strategic component consists of developing policy and improving the perceptions of problems and issues and the development of political will;
- The tactical component consists of establishing bodies or committees to carry out defined tasks, such as developing legislation and budgets, setting operational targets, and the allocation of resources;
- The operational component consists of the use of instruments, delivery of services, implementation, monitoring and evaluation.

Genuine partnerships will ensure greater transparency by virtue of all partners having ownership of and access to information, and by the ability of partners to demand that other partners are responsive to their needs and comply with all partnership agreements and understandings. Many NNGOs work with partner organisations in developing countries, which raise two issues. Firstly, imbalances of power exist despite best intentions, such as the choice of local partners available to NNGOs, while local partners cannot afford to choose. Secondly, it is important that those partner
organisations represent those people that they purport to represent. Mawdsley et al (2001) argue that because the aid system is fundamentally a series of dependency-inducing relationships, true partnership and solidarity are very difficult to create and sustain. Partnership can be used to disperse responsibility while retaining control.

Many mechanisms have been developed to promote a more equitable relationship in development aid projects: information exchange, advisory forums, proposals for joint planning and programming, protocols of understanding, and so on. All worthwhile and effective in the right hands, but as Saxby (1996) points out, there has been little real examination of relationships of accountability, their substance and modalities. Thus the imbalance of power continues. As stated below, it is NGOs who choose partners, who fund the projects, and who can pull out of partnerships with real and lasting effects on those in the developing country context. SNGOs do not have these same powers related to choice, sanction and finance. The conventional North-South ‘partnership’ relationship thus raises some awkward questions when viewed through the lens of ‘accountability’.

‘Accompanying’ has recently been added to the lexicon of development, and is seen as a more genuine form of partnership between Northern and Southern institutions. Accompanying is defined as (Fowler 1997:207):

“... a process of moving along side by side in dialogue and experimentation which creates organisational improvement and yields knowledge about change”.

Cornwall et al (2000) outline a number of criteria necessary to achieve accountability in partnerships:

- Agreement on a shared vision
- Transparency of information and resources
- Agreed roles and responsibilities
- All interests represented
- Agreed mechanisms for conflict resolution

### 2.4.7 Capacity-building

These days, any mention of civil society seems to include the term ‘capacity building’. But this term has come to convey such a range of meanings that it may increase confusion rather than clarity, leading some in the development field to suggest that it should be dropped altogether. However, an examination of the broad spectrum of ideas and activities described as ‘capacity building’ reveals that they are essential in eliminating poverty.

Capacity building is the development of an organisation’s core skills and capabilities, such as leadership, management, finance and fundraising, programs and evaluation, in order to build the organization’s effectiveness and sustainability. It is the process of assisting an individual or group to identify and address issues and gain the insights, knowledge and experience needed to solve problems and implement change. Capacity building is facilitated through the provision of technical support activities, including coaching, training, specific technical assistance and resource networking.
Comprehensive evaluations of aid programmes reveal the severe limits of narrow institutional development approaches that are divorced from the broader enabling environment within which strengthened institutions and empowered individuals must operate. Capacity development, with its emphasis on capacities to be developed in support of long-term self-management, shifts the focus (UNDP 1997). Traditional donor-driven, input-oriented, cost-benefit and expert-led practices are giving way to approaches promoting indigenous control, local knowledge and participation, and the dynamics and interrelationships among the various actors and levels of national programmes, groups and organizations. The old focus on institutional development is seen as an important component of capacity development - but not the same as capacity development (ibid).

2.4.8 Governance
Good governance has indeed become a rallying cry within the development co-operation field, especially among the development banks (including the IMF) and the bilateral development agencies. It is heralded as the missing link in development, as a primary objective of aid, and a pre-condition to achieve sustainable development impact. It re-emphasises the old objective of aid: to help developing countries make and carry out their own choices.

However, it has opened up a Pandora’s box, and may become a fig leaf for the incapacity of development agencies to design comprehensive and efficient strategies to promote sustainable development, a pot-pourri of a wide variety of interlinked and complex issues, increasing the confusion (Santiso 1997). Instead of the anticipated “treasures” - conceptual clarity, tried and tested instruments, efficient tools and effective criteria, demonstrated impact - there is increased uncertainty about the concept and what it encompasses, and how to measure it, a confusing array of processes and participatory techniques, and a wide gap between policy prescriptions and actual practice. Moreover, it sometimes appears as a re-emergence of a political conditionality and an interference in the domestic affairs of the aid recipient countries (ibid).

According to the definition of the Institute of Governance in Ottawa, governance comprises the institutions, processes and conventions in a society which determine how power is exercised, how important decisions affecting the society are made and how various interests are accorded a place in such decisions. In other words, governance is about how the state conducts itself, how it exercises power. Hence, governance encompasses both the processes and the institutions though which policies are designed and implemented; it focuses on the political and institutional framework in which the policy-making process takes places, and by which policies are designed, implemented, assessed, and adapted.

To apply such concepts to specific context and programmes, one could, however, make a conceptual clarification between capacity building and governance. While capacity building refers to the strengthening of the democratic institutions of a given society, democratic institutions being defined at large (including the Constitution, the executive, the legislative, the judiciary, the electoral management body, civil society and political parties), the concept of good governance focuses on the mechanisms, processes and norms by which the institutions should abide to have legitimate, efficient, effective public policies (Santiso 1997).
2.4.9 Gender accountability

Gender and development combines two broad theoretical issues: women’s social, economic and political roles in society, and the nature of development itself. Women’s empowerment includes achieving control over one’s life through expanded choices. The policy recommendations that would flow from this view deal with ways of resolving conflicts between women’s productive and reproductive roles, and men’s share in the maintenance of the family, as well as women’s participation overall in the redefinition of gender relations and the meaning of development itself. Gender and Development policy initiatives have, at least in principle, been accepted by the development establishment, yet the fact that social institutions and development organisations continue to produce gendered outcomes which can be constraining or outrightly disadvantageous for women means that we must interrogate patterns of administration and rule from a gender perspective (Goetz 1995).

Tackling gender inequities is very difficult from a development intervention point of view because these inequities are deeply ingrained in most societies. Contributing to the solving of these problems is particularly difficult from a project standpoint because of the limited time period involved in projects and the need for longer term solutions to the problem (Amin 2002).

Gender accountability can be defined as responsiveness to women’s interests and the incorporation of gender-sensitive policies, programmes and projects both in state institutions and in donor agencies (Kardam 1995: 11). There have been a number of obstacles and constrains noted in this regard (ibid, Fierlbeck 1995; Goetz 1995), including conflicting objectives of stakeholders, decentralisation to institutions who may not have the capacity or willingness to take gender into account, the difficulty involved in devising and enforcing rational success indicators, sensitivity to external pressure, and the uneven power between the recipients of aid and agencies.

Goetz (1995:9) asks: ‘On what basis can we assess whether institutions have been accountable to women? What constitutes evidence that the choices created for women are not gender-typed?’ The author states that firstly there is a need for concerted efforts to introduce processes of articulating and aggregating women’s interests in important political arenas such as parties and trade unions. Women’s interests should also be institutionalised in development organisations. Secondly, a good guide to assessing the interests expressed in institutions is an analysis of the gender ideologies implicit in institutional outcomes (ibid:10):

“Gender ideologies include personal theories about power and agency, and express views on the extent of desired individual and social change. The key would be to interrogate these ideologies for the potential they display for transforming the unequal distribution of resources, social value, and agency between women and men.”

Kardam (1995) outlines four strategies for gender-positive institutional change:

- The exercise of leadership and the formation of alliances. Expanding accountability will require a new coalition of gender-sensitive donor
agencies, development practitioners in donor and recipient countries, as well as governments and NGOs.

- Improved communication between women’s NGOs and groups and state institutions. The strengthening of civil society should lead to an improved voice for women;
- Higher level of education for women. This will increase women’s empowerment and lead to increased representation by women in decision-making;
- Commitment to a transformational development. Increased accountability will partly come from the political consciousness of women and the practical strategies they use to demand it. However, increased accountability is also a function of the values of the power holder.

### 2.4.10 Advocacy accountability

Advocacy is seen as relating to all the activities which aim to influence actors, systems, structures and ideas – at many different levels and in many different ways (Edwards 1993). Advocacy has become increasingly important in the debate on the role of development NGOs in recent years. This interest in advocacy stems both from a desire to address root causes of poverty and also an increasing recognition of the limits of traditional NGO interventions that have tended to work at the micro level.

Informed by the needs and experiences of the marginalised sectors in their or other societies, NGOs have come to mobilise, articulate, and represent people’s interests or concerns at different levels of decision-making: locally, nationally and internationally. For them, NGO advocacy aims to organise the strategic articulation of information so as to democratise unequal power relations (Jordan and van Tuijl 1998:5).

The operational space of NGOs is seen therefore as a political space, where advocacy refers to all NGO activities, whether ‘operational’ or ‘advocacy’ related. This is because all acts are seen as affecting local power relations, even the simple act of digging a well in a village. Jordan and van Tuijl (ibid:5) point out the wider ramifications of advocacy:

> “The act of advocacy to empower weaker sectors of society is not limited to helping people to access information or giving them tools to reach out to decision-makers. The underlying function of advocacy is often to enhance the self-respect of weaker communities, to improve their self-confidence, constitute integrity and promote mutual trust: all essential ingredients to develop a healthy community”.

Many commentators have assumed that NGOs have a ‘comparative advantage’ which, in relation to advocacy, stresses how NGOs can use their grassroots experiences to inform their advocacy at national and global levels. However, little attention has been given to the problems – governance, legitimacy, accountability – which NGOs face in linking the local to the national or global, or to different ways of organising their advocacy work (Hudson 1999:6). By representing someone or something, a whole range of dilemmas and responsibilities come into play. Below are some of those identified by the literature:
Hulme and Edwards (1997) believe that NGOs are getting closer to donors and governments, and more distant from the poor and the dispossessed, largely for fear of ‘biting the hand that feeds them’.

Pearce (1993) questions the trend towards building up intermediary organisations to speak on behalf of the poor. He contends that constructing civil society must be more about the marginalised becoming empowered and enabled to fight for their own rights as citizens.

White (1999) shows how NGOs in Bangladesh are showing signs of converging towards the characteristics of the government: NGOs are seen as ‘patrons’ fixing things for people; a loyal client base is sought; NGOs act as a social and political ‘backstop’; they have a charismatic character, and illustrate signs of self-perpetuation and preservation which leads to a certain conservatism. Existing power structures are often accommodated, rather than challenged. Accountability among NGOs is problematic.

Najam (1996) demands a clarity in terms of who is responsible to whom. Three categories are identified: NGOs are accountable to patrons, clients and themselves. But the recipients of aid lack the mechanisms for holding NGOs accountable, and the aspirations of the ‘poor’ can be manipulated to mirror the NGOs own priorities.

Eade (1993) states that no matter how efficient, cost-effective, and flexible an NGO is, it must derive its mandate from its founding principles and the ways it gives practical meaning to its commitment, through its day-to-day work. The poor that are represented have the right to determine the outer limits of acceptable compromise.

Edwards (1993) and Nyamugasira (1998) question the assumption that Southern NGOs effectively hear and represent the authentic voices of the poor: They are hard to reach and NGOs tend to neglect the most isolated areas; NGOs can be a functional coping mechanism concerned with the here and now with little participation from the poorest; NGOs can distort the voices of the ‘silent mass’ in order to protect their own interests; and accountability is difficult to achieve with weak management, poor organisation and external pressures.

The alternative that is set out sees:

- the poor and marginalised being effectively organised;
- partnerships being formed in a fair and balanced way;
- marginalised people being groomed for politics;
- less reliance on intermediary organisations for access to the reality of the poor;
- an awareness of different priorities;
- a targeting of the most excluded;
- the marginalised attaining linguistics necessary for them to interpret their reality and translate it into conceptual frameworks and policies that are intelligible to others without losing the original meaning;
• an interim representation by organisations who have the ability and will to ‘dis-empower’ themselves in order to empower others, a process where advocates are not representing the dispossessed, but ‘accompanyers’ to them (Nyamugasira 1998).

In short, NGOs should challenge the status quo. NGO advocacy reveals a ‘truth’ which may not be liked by vested interest and power holders. Being involved in NGO advocacy therefore entails risks: politically, legally, and mentally or physically. Managing these risks is central in NGO advocacy. The following question must therefore be asked: In the advocacy that NGOs undertake, to what extent have they managed the political risks and embraced the political responsibilities involved? Who do they represent, what levels and mechanisms of accountability arise, and what relations are established? Political responsibility in NGO advocacy, especially as it relates to joint campaigns, can be analysed by looking at the following (Jordan and van Tuijl 1998):

- How are dividing political arenas dealt with (what boundaries exist)?
- How is the agenda setting and strategy building conducted?
- How are financial resources raised and allocated?
- Information flow – How is information generated and analysed?
- Information frequency and formatting – How is information shared and in what way?
- Information translation into useful forms - How far do the NGOs go in presenting information at the appropriate levels and in the appropriate formats?
- Are relationships between various NGOs formalised, and if so how?

In each area there are parameters by which political responsibility can be assessed.

Cronin (2001) takes the campaign to end Female Genital Cutting (FGC) in The Gambia as a case study of how NGO advocacy accountabilities are managed. The case study provides an example of how civil society, and the “glue” that binds it together – social capital – is often a locus of conflict through which different groups try to maintain or change a particular way of thinking, being or acting. If anything, this heightens the need for accountability in the act of representing a cause or people, and of challenging a locus of power.

2.4.11 Environmental accountability
The OECD-DAC/ENV (1999) identified a number of areas of concern for environmental impact. Programmes and projects may impact on a number of aspects of the environment, including:

- Bio-diversity Conservation and Forestry (such as critical species protected);
- Urban and Industrial (increased exposure to sulphur oxide);
- Energy (increased energy consumption);
- Water Management (depletion of water supplies);
- Sustainable Agriculture (soil erosion);
- Coastal and Marine Resources (over-fishing).
The 1992 UNCED Earth Summit in Rio de Janeiro produced a blueprint (Agenda 21) on how to make development socially, economically and environmentally sustainable. Agenda 21 includes different groups that should be involved in its implementation: women, youth, indigenous people, NGOs, local authorities, workers, trade unions and farmers. A major theme is the need to integrate environment and development policy across sectors. Donor agencies have generally adopted (at least in theory) the notion that development and environment should be considered in tandem. The environment is documented as a priority in most aid agencies, although many have not put a strategy or procedures in place (EDC 2000). It appears that Agenda 21 is being successfully implemented, although this is often because activities with potential environmental impacts were discarded in favour of ‘soft projects’, such as education capacity building (Finnish Development Co-operation 1999).

The difficulties of even the more progressive approaches to environmental accountability are the means by which the results can be reported to primary stakeholders in a meaningful way in order to achieve transparency.

The process of acting upon indicators of environmental accountability will highlight conflicts of interest because people living in very disadvantaged circumstances will favour short-term survival options over longer-term environmental considerations. Nonetheless, conflicts of interest do not necessarily arise because subsistence farming is more sustainable than intensive agricultural techniques. The question of conflicts of interest regarding environmental accountability may be particularly problematic when environmental issues are less immediately visible. Those primary stakeholders beginning to participate in decision-making feel that their input and concerns are being ignored because of ‘imposed northern values’ although this may not necessarily be the case. The traditional view suggests that poverty and environmental damage occur in tandem. However, there is a growing consensus that poor communities adopt protective mechanisms through collective action to reduce the impact of environmental change (EDC 2000). A participatory process in Bangladesh asked different groups to prioritise environmental problems and define solutions by responsibility (government, community, individuals). The more ‘educated’ groups identified activities for the government but felt that there was little they could do. Grassroots groups identified activities for themselves (ibid).

Clearly, primary stakeholders are often those most at risk from environmental degradation, and accept responsibility, become responsive and take appropriate action. In these instances compliance with sustainable environmental practices is more assured, building accountability. However, there are many situations where short-term survival is the priority and governments, with international support, will be required to minimise the conflicts of interest by accepting their responsibility for environmental issues. The next few years look rather bleak on that front, given the present US stance on environmental issues. This highlights the need to examine issues of power from both a local and global perspective.
2.5 Beyond Aid
This section draws together some of the earlier cross cutting themes and attempts to put them into the context of how aid interventions interact with the realpolitik of development and aid.

2.5.1 Sharing Power?
The empowered are those who normally are or have been excluded from decision-making and inclusion empowers them by giving them power in a sociopolitical context. Therefore, empowerment, while it may have social, economic, or cultural aspects is ultimately a political process (Wils 2000). People can become empowered through education without detracting from some other person’s power. However, empowerment manifests itself by virtue of those previously excluded taking some power from those who previously wielded greater power. This gives rise to conflicts of interest whereby the previous power-holder is unlikely to yield power willingly. It is a truism of physics that energy isn’t created or destroyed, it simply moves from one form into another. Similarly, power isn’t created or destroyed, it simply moves from one power base to another.

The local elite in neo-colonial developing countries have a surfeit of power vis-a-vis marginalised people in those countries. Because of this position they have an interest in sustaining inequitable systems and act as a buffer between marginalised people and those wielding power at the international level, such as the international financial institutions. The only manner in which local elites can be expected to willingly share power with marginalised people is that they gain some power from other sources. Hassan et al (2002) agree that the chief source of power as concerns developing countries is the North and their institutions, including NGO’s. Changes need to take place by means of a decrease in structural imbalances in the world trading system or greater input to decision-making structures in aid organisations. In this manner, what happens at the local level is little more than a microcosm of global power imbalances, and with all their asymmetric relationships the two systems cannot be divorced.

James (1999) states:

“Notions of sharing power, of stakeholders, of participation and representation and so on seem to refer increasingly to the self contained world of projects themselves: the external structures of land holding and subsistence economy which have perhaps been disrupted, of political and military formations which have shaped and still shape the forms of social life in a region, tend to fade from view in the world of development speak”.

Davies (2001) argues that aid organisations should look closer to home first and ensure that relationships within the aid organisations are empowering before attempting to comment on the wider injustices in the world. Again, this highlights how local-global power imbalances mirror each other.

2.5.2 Beyond the ‘Global Soup Kitchen’
Having looked into how the aid relationship can be more accountable, and the power shifts that may be involved in that process, we would like to conclude by questioning the whole premise of aid, and asking whether there is life beyond the ‘global soup
kitchen’ that aid organisations and governments have constructed to feed the poor and assist the powerless.

First, the purpose and underlying function of aid must be questioned at all times. As Brown (1999: 1-3) stated:

“Donors have provided aid partly because many of their actions have made it necessary. And aid is never given freely. To an undiminishing degree, it is bound up in packages which attract the eye, but constrain the hand, of the recipient”

People in the South have long realised that the economic restructuring which has been prescribed for them, which includes structural adjustment, liberalisation and privatisation does not necessarily lead to more foreign direct investment, and often leads to increased poverty. Crippled by debt and an ongoing exploitation of resources from without, the countries in the South are beginning to question the basis of aid, the lack of free trade, and the global inequalities which concessional flows of finance may cover up.

Thelma Awori, at the inaugural meeting of Aid Transparency in Africa in Dakar (June 2001) stated strongly that (Awori 2001):

“At best the motives for aid can be described as altruistic and at worst exploitative. It is well known that large amounts of aid are still being used to advance commercial, political, diplomatic and religious interests. Even when aid has started off as being altruistic, issues of lack of absorption capacity on the part of the receiver can quickly cause good intentions to degenerate into paternalism”.

Awori (ibid) offers three alternatives:

- Development needs to be internally driven. Africa should reflect on previous experiences when it has managed to succeed with little help from outside, for example the struggle for independence;
- An assets-based approach to development rather than a needs- or problem-based approach is desirable. Greater awareness of assets, at the community and national levels, including human resources at home and abroad, would boost the morale and determination of those who are trying a new approach;
- Aid should be used selectively. Africa must now begin to change the scenario whereby external finance remains the foundation of her development finance.

Indeed, on the last point, Malhotra (2000) believes that an NGO future with vastly decreased aid can herald a healthy transformation. It should facilitate a move away from the current resource transfer paradigm, reducing the asymmetrical and often unaccountable power that is currently conferred on NNGOs in their relationships with their Southern counterparts. Thereby, it should engender more genuine partnerships between such organisations, altering the substantive roles of both NNGOs and SNGOs and the relationships between them. Also, moving beyond relations premised on aid
should enhance the possibilities of building a much stronger global movement for social justice and poverty eradication. The author maintains that accountability, instead of being focused ‘upwards’ and in the realm of finance, will be linked to (ibid:662):

“... a broader vision and goals of building a global movement for social change which is based on mutual trust, respect and co-responsibility among its members, regardless of whether they are from the North or the South”.

2.6 Conclusion

Having considered the components of accountability, and the concepts that relate to it, it is important to stress that the concern with 'evaluation of accountability', and the concomitant drive towards the development of indicators, may indeed be inimical to accountability itself. Projects, communities and organisations are treated as closed systems for the sake of analysis, so that costs and benefits can be identified and compared. Yet there may be an achievement or otherwise of multiple benefits outside of this closed system (what some call positive externalities). Furthermore, many of the things that add most to quality of life (such as participation, empowerment, and so on), are not readily quantifiable (Uphoff 1995). Things which are not measurable get ignored, just as those which fall outside of the system under consideration get excluded.

We therefore need to be careful about downplaying and discouraging positive externalities for the sake of achieving greater accountability, because such externalities represent the essence of sustainable development (ibid). As Uphoff (1996:26) states:

"Accountability is commonly taken to require much advance specification of objectives and means, so that evaluation can be done in terms of the achievement of those objectives and the timely utilisation of predetermined means for those achieving those ends. (However), what is needed is an adaptive, creative, flexible process of matching available and expanding means to emerging and evolving ends. ... This, however, is an 'open system' view of the universe, one at odds with the kind of cramped, 'closed system' assumptions which are required and promoted by an effort to do rigorous evaluation."

Also worth bearing in mind at this stage are the dangers of so-called ‘new managerialism’. Desai and Imrie (2001) describe how, in the 1980s, the UK, USA and other neoliberal governments developed a ‘new managerialist’ agenda to improve the efficiency and transparency of the public sector and to limit costs. These policies were then exported to developing countries through foreign policy and aid in the 1990s and extended themselves from the public sector to NGOs funded by governments, multilateral agencies and foundations. Similar techniques such as partnership, empowerment, capacity building and participation, and themes such as environment and gender can be found in NGOs globally. Frequently, however, these themes and techniques are simply a mask for old drink in new bottles. NGOs continue to move resources, authority and concepts from donors to recipients, and return images, information, and legitimation from recipients to donors (Mawdsley et al 2001).
These policies and practices have consequences for accountability through the lack of responsiveness to the recipients of aid and, more generally, because NGOs may reduce Southern government’s accountability. For example, De Waal (1997) contends that interventions of NGOs and the UN in famines have caused governments in East Africa to lose responsibility to their citizens, by weakening the political accountability that underlies famine prevention. More generally, Tembo (2001) argues that NGOs in general may contribute to a weakening of the state by virtue of their better resources making local government offices look amateurish.

It is much more frequent that management information flows from recipients to donors than voices, ideas or knowledge. Local NGOs are often formed to take advantage of contracting opportunities for community-based work, which essentially encourages organisations set up for the purpose of making money, often through government nepotism, instead of growing organically from society (Mawdsley et al 2001). These systems tend to have their own gatekeepers who control access to knowledge and resources. Language, in particular, can be a very serious barrier to access. And knowledge is power. NGOs in the South often deride those in the North for the asymmetry of power and being far removed from real poverty, as in turn grassroots NGOs in local communities do of large NGOs in the cities. While espousing partnership and empowerment, NGOs utilise techniques that make the attainment of these goals impossible.
CHAPTER 3 ACCOUNTABILITY MECHANISMS IN DEVELOPMENT AID

3.1 Accountability Mechanisms

Over the last number of years there have been various attempts to develop mechanisms for achieving greater accountability, as well as codes of practice, which are intended to form a firm basis upon which responsibilities can be clarified and assigned. Many of these initiatives are designed to improve the accountability of development organisations to the communities they serve, to their staff, their peers, or to regulatory and supporting bodies. However, there is disquiet among some stakeholders as to the appropriateness, efficacy, and agenda behind the various mechanisms being tested (Raynard 2000:8).

There is a recognised need to formulate a process of accountability at a system, as well as an organisational, level. The absence of formal regulation in development assistance is widely acknowledged as an impediment to this, while on the other hand the flexibility allowed through the range of voluntary standards and processes is seen by many as a necessary factor in dynamic and ever-changing situations (see discussion on this in Chapter 2). Regulation does not necessarily only mean formal and legal mechanisms that rely on a system of compliance. Some of the main regulatory mechanisms that presently exist to address issues of accountability can be broadly classified as in Table 3.1 (Raynard 2000:14).

Table 3.1 Some Regulatory Mechanisms in Development Aid

<table>
<thead>
<tr>
<th>Legislative</th>
<th>e.g. International humanitarian law, human rights law, local and national laws.</th>
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<tbody>
<tr>
<td>Voluntary standards</td>
<td>e.g. Sphere, People in Aid, AA1000 codes of conduct and protocols.</td>
</tr>
<tr>
<td>Voluntary processes</td>
<td>e.g. HAP, AA1000, evaluations.</td>
</tr>
<tr>
<td>Contractual agreements</td>
<td>e.g. Memoranda of Understanding, joint policy agreements, partnerships.</td>
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</table>

There are a number of well-known accountability mechanisms for humanitarian assistance organisations (Sphere, HAP, Red Cross) but those for development organisations are more in the nature of guiding principles. This suggests that in times of severe crises, the impact of inappropriate actions can be magnified and in the past that proved to be the case, which drove the need for standards and accountability in humanitarian assistance. This may also be because of the nature of humanitarian assistance: emergencies do not allow the same timeframe to carefully consider projects and invite participation from the communities affected and so minimum standards were seen as the best way to ensure some level of quality. Development organisations may feel that more participatory approaches are a form of accountability in themselves. However, there appears to be a sense that all development organisations are being called to account. This may, in the future, manifest itself in demands that long term development organisations also put minimum standards in place and measure themselves against those standards. However, many practitioners would resist such attempts for different reasons. Some would have a well-founded fear that they would be found to be lacking accountability. Others would genuinely be
concerned that the imposition of minimum standards would penalise organisations that did not conform to the (generally Northern imposed) definition of how to deliver aid and development projects and programmes.

The following sections detail approaches used in both the measurement and enhancement of accountability at the organisational and system levels. These approaches are extracted from the vast array of experiences analysed during the course of this research, and while some initiatives are inevitably overlooked, it is hoped that this will provide a compendium of experience which others can learn from and draw upon. It has to be stated however that the description and analysis of each approach is necessarily brief, and thus requires further investigation by those interested. Where possible, therefore, references and sources of information are provided.

The approaches are broken into the following sections:

1. Codes and procedures;
2. Evaluation and assessment;
3. Other initiatives.

### 3.2 Codes and Procedures

Codes and procedures have increasing come to represent an increased concern with the application and monitoring of accountability in development assistance. It seems however that humanitarian assistance in emergency situations has been the main focus of some of the more well-established codes and procedures, as shown above.

There are a number of limits to a code’s effect on accountability, including the following (Raynard 2000):

- if they are too vague to mean anything practical in terms of action;
- when those who have signed up to the code are not monitored in terms of their performance;
- when those who have not adhered to the code are not held accountable for their lack of adherence;
- when the organisation has not thought through the practicalities of implementing the code;
- Codes may not be flexible enough to react to the different circumstances of development needs.

#### 3.2.1 The Red Cross Code of Conduct

The Red Cross Code of Conduct comprises ten principles to be applied in disaster response programmes:

(i) The humanitarian imperative comes first;
(ii) Aid is given regardless of the race, creed or nationality of the recipients and without adverse distinction of any kind;
(iii) Aid will not be used to further a particular political or religious standpoint;
(iv) We shall endeavour not to act as instruments of government foreign policy;
(v) We shall respect culture and tradition;
(vi) We shall attempt to build disaster response on local capacities;
(vii) Ways shall be found to involve programme ‘beneficiaries’ in the management of relief aid;
(viii) Relief aid must strive to reduce future vulnerabilities to disaster as well as meeting basic needs;
(ix) We hold ourselves accountable to both those we seek to assist and those from whom we accept resources;
(x) In our information, publicity and advertising activities, we shall recognise disaster victims as dignified humans, not hopeless objects.

The code is not about operational details, such as how one should calculate food rations or set up a refugee camp. Instead, it seeks to maintain the high standards of independence, effectiveness and impact to which disaster response NGOs and the International Red Cross and Red Crescent Movement aspires. It is a voluntary code, enforced by the will of organizations accepting it to maintain the standards laid down in the Code. The code goes on to describe the relationships agencies working in disasters should seek with donor governments, host governments and the UN system. Governments and donor bodies may use it as a yardstick against which to judge the conduct of those agencies with which they work, and disaster-affected communities have a right to expect those who seek to assist them to measure up to these standards.

However, there are difficulties in the implementation of the code, and the seriousness to which aid agencies abide by it. For example, in the East Timor crisis of 1999-2000, it was hoped that the Red Cross Code of Conduct would be used by all to ensure quality humanitarian response on common standards. However, there was no monitoring process undertaken along those lines; and there is no evidence that humanitarian participants were reviewing their activities in the light of humanitarian principles. As such it remained essentially a good intention but not an operational procedure. No initial framework agreement was established between UN agencies or international NGOs working with local NGOs or local institutions to ensure East Timorese participation. As a result, local participants were mostly marginalized by the international community during the initial humanitarian response. Furthermore, the population in East Timor was poorly informed about the working procedures of the agencies, their responsibilities, what it is they were trying to achieve, and the limits of their activities. This led to confusion on the part of the recipients of aid and remoteness from the international community (UNTAET 2000).

<table>
<thead>
<tr>
<th>Advantages</th>
<th>Disadvantages</th>
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<tbody>
<tr>
<td>• Minimum standards that should be met in humanitarian assistance are clearly outlined, in a number of key areas;</td>
<td>• No mechanisms of monitoring compliance of performance;</td>
</tr>
<tr>
<td>• Monitoring and evaluation of these standards is central to the process;</td>
<td>• No mechanisms for imposing sanctions for lack of compliance;</td>
</tr>
<tr>
<td>• Assists in the development of aid agency policy;</td>
<td>• Code is a good intention rather than an operational procedure;</td>
</tr>
<tr>
<td>• The code is the best known and has emerged as the most universally acknowledged.</td>
<td>• Code hinges on personal interpretation and application by individual practitioners (Lancaster 2000).</td>
</tr>
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</table>

### 3.2.2 The Sphere Project

The Sphere Project grew out of recognition that interagency cooperation in emergency aid assistance left a lot to be desired. This was particularly evident during the intervention in Rwanda after the genocide in 1994; agencies did not operate by any unifying standards; there was quite a lot of duplication of tasks and a good deal of un-professionalism (Glasgow, 2002). Through interagency cooperation, a humanitarian charter and a set of minimum standards to promote accountability and quality in humanitarian practice were developed. The humanitarian charter describes the most basic requirements for sustaining the lives and dignity of those affected by calamity and conflict.

The minimum standards aim to quantify those requirements with regard to people’s need for water, sanitation, nutrition, food, shelter and health care. For example, Sphere recommends a minimum level of water per person per day. Procedures for the monitoring and evaluation of adherence to standards are also outlined. Sphere also contains provisions for the disaster-affected population to participate in the needs assessment, design and implementation of the programme and receive information about the programme (Sphere 2001a). The charter and standards taken together aspire to be an operational framework for accountability in humanitarian assistance efforts, although the handbook states that it does not address all aspects of humanitarian aid. Agencies began to implement the project in 1998 and the final phase is now in process with many of the activities implemented being evaluated to determine their impact (Sphere 2001b).

There is growing use of the Humanitarian Charter and Sphere Minimum Standards in practice, and ample evidence of innovation and improvement in the field (ibid). They have been used in assessments, programme planning and implementation in relation to, for example, the earthquakes in Gujarat and El Salvador, and the floods in Mozambique. Sphere has been integrated into many different forms of internal training, including hands-on training in ‘field schools’ (applying the handbook in a camp setting). Pilot agencies are participating in translating the handbook into other languages e.g. Turkish and local languages in Asia, as well as creating posters, brochures etc. In Angola, pilot agencies have participated in the process of developing new national legislation and procedures to define the rights of displaced populations, drawing on Sphere. Many pilot agencies have incorporated Sphere into emergency response manuals and tools (assessment, monitoring). The larger pilot agencies have introduced awareness of and commitment to Sphere into job advertisements, descriptions, interviews and induction procedures. The standards and indicators have been used successfully on many occasions as a point of reference for advocacy with host and donor governments for additional funds, appropriate programs or for increased access. Sphere has been incorporated into disaster preparedness training and planning (ibid).

Lessons learned (Sphere 2001b) from the field include:

1. Single agencies cannot implement the Humanitarian Charter and Minimum Standards alone. To be really effective, all agencies need to share a good understanding of the Humanitarian Charter and Minimum Standards before a disaster occurs and work towards the same end.
2. There are often constraints to achieving the standards and indicators (e.g. host community is living below the standards/indicators, restricted access, limited resources). In this case, agencies should explain why the standards and indicators couldn’t be achieved at that time. Indicators should not be adjusted down to the local context (except at the advice of those affected by the disaster); rather the indicators should be considered as medium to long term development objectives.

3. Some pilot agencies have found that it is possible to promote and achieve ownership of the Humanitarian Charter and Minimum Standards, but that this does not necessarily imply that staff will apply Sphere in disasters. More work to translate ownership into practical implementation on the ground is needed.

4. Training is essential, but more follow-up is needed than has been possible to date.

5. Large numbers of small local agencies participate in disaster response. Much more work is required in dissemination to local partners

6. More conceptual analysis is required on a number of issues:
   - The use of Sphere as development standards and indicators;
   - The links between accountability, performance and advocacy;
   - How to link Sphere to child-rights programming.

The Sphere project may be more appropriately regarded as a quality mechanism rather than an accountability mechanism because it has no mechanisms for reporting performance by the agencies, of monitoring compliance of performance, or imposing sanctions for lack of compliance (Raynard 2000).

Grünewald et al (2002) charge that using technical indicators as the standards by which quality is measured ignores the diverse cultural, political and security contexts in which aid is delivered. Universal benchmarks ignore the fact that each humanitarian emergency is unique and calls for different, even original responses. The adoption of these standards as decision-making criteria may force agencies to demonstrate ‘success’ in ways that do not reflect the totality of humanitarian action. Grünewald et al (2002) also claim that the implementation of the code may create a market logic of supply and demand, whereby disaster victims are viewed as statistics to be fed and sheltered, instead of incorporating notions of solidarity and justice. This standardisation of indicators based on the practices of Northern NGOs may risk unfairly penalising agencies from the developing world (ibid). However, Buzard (2002) argues that experience has shown that Southern NGOs benefit from some of the tools and have an easier time adopting Sphere than larger more bureaucratic Northern NGOs.

Furthermore, Sphere standards measure a multitude of actions aimed at delivering minimum standards in the whole of emergency assistance, for which no agency has a single responsibility. Therefore Sphere cannot be used for single agency accountability because it is concerned with the accountability of all actors responsible for delivering humanitarian assistance and actions taken by one agency will affect actions taken by another (Giesen 2001).

Giesen (2001) found that strict adherence to these standards could cause problems. For example, in Indonesia people used water for bathing, which is not normal in refugee communities but because water was only delivered up to the level required by
Sphere, people used sewers to access additional quantities of water. The net result was that indicators had to be revised to reflect the cultural practices of the population. Buzard (2002) contends that the first standard, which relates to assessments, calls for a demonstrated understanding of the context in which aid is being delivered. Because Sphere promotes minimum standards, organisations should recognise that certain environments require greater than the minimum standards and additional indicators. Glasgow (2002) argues that Sphere should consider aiming instead for maximum standards. However, this could also raise issues regarding who defines such maximum standards and their applicability in all situations.

The Sphere review found that agencies agreed that dissemination of information regarding Sphere has not been as significant in the field, so local partners have a very limited knowledge of the project. Although participation of affected populations is considered in each chapter of the handbook, there is no agreement as to how this can best be achieved, and the timing and methodologies for participation as well as sharing standards and indicators remain issues to be resolved. Evidence is emerging that standards can be achieved but not maintained without participation of the affected population in the design and management of the programme (Sphere 2001a).

However, Sphere has been defended on the basis that it is really a learning organisation and that those involved are aware that it is not perfect but that it is a starting point from which agencies can move towards some minimum standards (Glasgow 2002). Certainly, Sphere has been quite open about accepting and posting criticisms on their web site. Perhaps the key to the success or failure of the project will depend on what attitude its promoters adopt in the field. If it is too prescriptive or if practitioners try to force square delivery pegs into round development objectives, then it is less likely to be accepted.

<table>
<thead>
<tr>
<th>Advantages</th>
<th>Disadvantages</th>
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<tbody>
<tr>
<td>• Arrose as a result of broad based engagement from many actors in the humanitarian system;</td>
<td>• No mechanisms for monitoring compliance of performance;</td>
</tr>
<tr>
<td>• Method of putting principles and values (Humanitarian Charter) into action through standards and indicators;</td>
<td>• No mechanisms for imposing sanctions for lack of compliance (assuming this would be desirable);</td>
</tr>
<tr>
<td>• Minimum and transparent standards that should be met in humanitarian assistance are clearly outlined to which agencies, donors and recipients can refer;</td>
<td>• Diverse cultural, political and security contexts in which aid is delivered is not encapsulated;</td>
</tr>
<tr>
<td>• Monitoring and evaluation of these standards is central to the process;</td>
<td>• Problems with rigid ‘standardisation’, which cannot be applied to unique situations and may sideline local NGOs;</td>
</tr>
<tr>
<td>• There is an opportunity for enhanced coordination among aid organisations in emergency situations, and a subsequent lessening of duplication;</td>
<td>• There are questions about how organisations report back to the population in question;</td>
</tr>
<tr>
<td>• Standards have indicators for participation, which improves accountability to host populations.</td>
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situations and to facilitate improved performance within the humanitarian sector. A number of accountability issues have been identified by HAP. Taking account of and where possible overcoming these will enable organisations to collectively strive for enhanced accountability to the people that they assist. Those issues are (HAP 2001):

- **Increase in humanitarian crises**, either because of natural disasters or armed conflicts, leading to violations of human rights and humanitarian standards;

- **Widespread violence** directed at civilian populations and humanitarian workers;

- **Erratic funding of humanitarian assistance**, which is often driven by geopolitical interests; concentrates on just a few crises; and is increasingly based on bilateralism with little mechanisms to hold funding states to account (see section on SWAps below);

- **Increased role of “humanitarian competitors”**, namely military forces who often try to take on the roles of humanitarian workers (in the distribution of food, construction, and so on). This politicises humanitarian work, can lead to the use of humanitarian assistance as a conflict management tool and detracts from accountability and ethics;

- **Absence of coordination among humanitarian actors**, resulting in inefficiency, social conflicts, and possibly loss of lives;

- **Lack of dissemination, implementation and monitoring of humanitarian standards**. Many organisations have developed organisational good practice manuals; others have contributed to, and adopted, sector-wide standards, such as the Humanitarian Charter and the Sphere standards. However, as is indicated below, in most situations these standards may not be disseminated as widely as they should, and therefore may not be implemented or monitored;

- **Bypassing, weakening and instrumentalising local capacity** often occurs despite the official rhetoric about capacity-building and participatory approaches. The best staff of local NGOs may be hired by international NGOs, local actors’ priorities may be disrupted, and their values, legitimacy and credibility undermined when international actors ‘take over’;

- **Lack of consultation with, and redress for, the intended recipients of assistance**. Increasingly, the NGO community is recognising that while it is often difficult to look beyond immediate needs in emerging crises, experience has shown that efforts to promote durable solutions should be taken in conjunction with meeting emergency needs. But until this is actually widely recognised and implemented, populations will be left powerless, with little or no voice in decision-making, no options for informed choice, and no formal avenues to express dissatisfaction.

To this end, the HAP seeks to identify, test and strengthen accountability mechanisms at field, organisational and sector-wide levels through action-research and discussions with humanitarian actors. Taken together, the demands and factors identified by HAP
suggest that humanitarian accountability must be contextual, principled and operational. Contextual in the sense that the factors as outlined above must be taken into account; principled in that humanitarian action must articulate rights, ethics and responsibilities, with accountability to the least powerful essential in that; and operational in terms of applying agreed standards and key references, with mechanisms for monitoring, enforcement, sanctioning or rewarding, preferably overseen by an independent body.

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<thead>
<tr>
<th>Advantages</th>
<th>Disadvantages</th>
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<tbody>
<tr>
<td>• Strengthens accountability towards those affected by crisis situations;</td>
<td>• The approach absolves local authorities and the international community of responsibility for people’s welfare by shifting that responsibility exclusively on to the NGOs and making them accountable for the well being of the population at risk.</td>
</tr>
<tr>
<td>• Facilitates improved performance within the humanitarian sector;</td>
<td>• Risk of mechanising the operation of humanitarian aid;</td>
</tr>
<tr>
<td>• Part of a wider effort within the international humanitarian sector to improve transparency, accountability and performance;</td>
<td>• Universal benchmarks ignore the fact that each humanitarian emergency is unique, and each calls for different, perhaps original, responses;</td>
</tr>
<tr>
<td>• Ethical commitment to listen, monitor and respond to the concerns of those most effected by disaster.</td>
<td>• Problems with the methodology of defining the victims and identifying whom should speak in their name. How do you identify the people to whom humanitarians should be held to account? Is a victim simply someone who receives assistance? As the interahamwe showed us in the camps in former Zaire in 1994–96, this is an unreliable guide (Grunewald et al. 2002).</td>
</tr>
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**More information:** www.hapgeneva.org.

### 3.2.4 The Quality Project

An alternative to the Sphere project, which is still in its infancy, is the Quality Project. This claims to set out alternative ways of improving humanitarian assistance by taking account of the diversity of situations in which humanitarian assistance might be delivered. It concentrates on local needs, the constraints on humanitarian action and the local capacities available to frame programmes most appropriate to differing circumstances. The evaluation focus of the quality project is focused on learning, rather than accountability, because it is assumed that the NGOs are financially accountable to their donors.

According to the Quality Project, the best way to ensure accountability to recipients of aid is to develop and strengthen participatory mechanisms in the diagnosis, design and implementation of programmes, which prohibits the use of preset formulas. The Quality Project would therefore adapt rapid rural appraisal and other participatory methods. The accountability indicators the Quality Project recommend are the percentage of the financial resources allocated to evaluation and learning and the percentage of the evaluation report that goes into the public domain (URD 2002).
Advantages | Disadvantages
--- | ---
• The approach is less rigid and can be adapted to take account of each unique situation;  
• Participation of key stakeholders is emphasised throughout;  
• Local capacities and institutions not overlooked. | • The percentage of financial resources allocated to evaluation and learning does not measure the level of participation of the recipients of aid;  
• Primary stakeholders such as the recipients of aid may not have access to the evaluation report, nor the ability to read it if they did. 


3.2.5 The ISO 9001 Quality Approach
The International Standardisation Organisation (ISO) was set up to bring together international, governmental and non-governmental organisations to reach a common approach to quality improvement. Although ISO's first standards originated in the engineering sector, they have since shifted their focus to quality management addressing "the process" rather than "the product". The ISO 9000 family of standards, of which the ISO 9001 (updated in 2000) is the most important and comprehensive, has since been recognised as Generic Quality Management System Standards. The standards are set-up to assist in improving the quality of any organisation, whatever its size, product/service, scope or mandate.

Quality in the ISO 9000 philosophy refers to all those activities and services of an organisation required by its client. Quality management consequently concerns everything an organisation does to ensure that its services conform to the client's needs and requirements. It is held that standards provide organisations with a model to follow when operating quality management systems. Such standards can be used as a benchmark or a best practice model against which organisations can be evaluated. Thus, the ISO 9001 quality standard helps to evaluate to what extent an organisation's processes and management systems are capable of ensuring that its services and activities are meeting the needs of its stakeholders.

The humanitarian organisation Medair decided to apply for an external quality evaluation through the ISO 9001 certification process, as part of its drive towards continual organisational improvement. Medair saw that the ISO 9001 quality standard challenges the overall learning process within an organisation and highlights gaps within the quality system. The audit conducted basically evaluated conformity to the following main ISO 9001 quality standard principles:

• Is the organisation directed by quality objectives that are in line with its humanitarian mandate? If so, this will result in activities that meet the needs of the recipients of aid in accordance with their requirements, values and cultural standards.

• Is the organisation seeking feedback from its stakeholders? If a humanitarian organisation professes to work on behalf of people in need (its primary stakeholders), it needs to set up mechanisms to receive feedback from its stakeholders on its activities.
• Is the organisation improving and learning? The feedback given by recipients of aid, as well as staff, donors and other stakeholders, needs to feed into a quality improvement process;

• Is the organisation maintaining appropriate support documentation? Is support documentation - in the form of internal manuals that describe the way the organisation works and improves – in place?

<table>
<thead>
<tr>
<th>Advantages</th>
<th>Disadvantages</th>
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<tbody>
<tr>
<td>- Helps improve quality and reinforce accountability to all stakeholders;</td>
<td>- ISO 9001 has a negative image. Due to ISO's history in the engineering sector and lack of public knowledge of its recent improvements, the ISO standard still meets with prejudice and resistance (Medair 2002);</td>
</tr>
<tr>
<td>- Can enhance efficiency and effectiveness;</td>
<td>- It could be misused as a promotion or marketing tool to attract institutional or private donors. Similarly, it could be seen as a tool to control staff (ibid);</td>
</tr>
<tr>
<td>- Can increase the impact of the work itself on behalf of the recipients of aid;</td>
<td>- If the ISO 9001 process is not well managed or monitored it can create unnecessary administration and bureaucracy within an organisation;</td>
</tr>
<tr>
<td>- ISO 9001 is an internationally recognised quality standard, and has a legal and institutional track record that transgresses national, sectoral and cultural boundaries;</td>
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<tr>
<td>- ISO 9001 is contextually sensitive and does not promote standard solutions;</td>
<td></td>
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<tr>
<td>- Because the ISO 9001 standard places the emphasis on the quality improvement cycles, it enhances an organisation's capacity to evaluate its work and learn from past experiences.</td>
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More information: www.iso.ch.

### 3.2.6 Social accountability

One approach that has been attempted to bridge the organizational accountability gap is social accounting and auditing (that is, social accountability). Social accountability uses a stakeholder approach to assess the performance of an organisation in relation to its aims and those of its stakeholders. ‘Organisational capacity’ is the ability of an organisation to achieve what it sets out to do: to realise its mission. Capacity measures an organisation’s performance in relation to those it sets out to benefit. Capacity, then, is a measure of an organisation’s capability to satisfy or influence stakeholders consistent with its mission. ‘Effectiveness’ means achieving this impact at an appropriate level of effort and cost. The starting point is knowing what tasks to do, why, and how they must relate to each other.

Drucker (1993a) concluded that in assessing an organisation:

- performance must be contextually determined and interpreted;
- standards must derive from the various constituencies that the organisation serves;
- the process of organisational assessment should be participatory.

Organisations should be judged therefore from the perspectives of those who affect or are affected by an organisation’s behaviour. No universal judgment can be applied. This leads to a definition of an organisation’s bottom line - the basic measure of an organisational performance – as: *The effective satisfaction of the rights and interests of legitimate stakeholders in keeping with the mission of the organisation.* An
organisation’s bottom line is therefore a set of performance standards obtained through negotiation with legitimate stakeholders. It defines the minimum organisational capacities an organisation needs to be effective. An approach to constructing a bottom line is a process known as a social audit.

A social audit corresponds to a social accounting process, which establishes the criteria against which an organisation’s overall achievements are judged by stakeholders, and then later determines the degree to which these criteria have been satisfied. In other words, a social audit is a periodic assessment of the organisation’s performance against negotiated standards: its bottom line. Social audits gather the opinions, expectations, and standards as set by the key stakeholders. In effect, this is an institutionalised way of listening to and being judged by those who have a right to be heard. The process is governed by the following principles:

- **Participation-orientated** and Inclusive, including the views of even the least powerful stakeholders;
- **Comparative** (over time and between different agencies);
- **Regular**, as it is not a once-off process;
- **Embedded**, with the organisation developing clear policies covering each area of its performance;
- **Communication**: the quality principle concerns the extent to which disclosure is a formality or an active means of communication with key stakeholders and the wider public. Merely publishing a document – however comprehensive, does not constitute ‘good practice’ if the document is difficult to obtain, costly, or unintelligible to key stakeholders;
- **Multi-dimensional**, examining many aspects of the organisation;
- **Verifiability**, with the role of an external independent verifier being an important means for strengthening accountability and legitimacy both of the process and of the organisation
- **Continuous improvement** by the organisation based on the results of the social audit (learning orientated).

Social auditing has been used by some, such as Oxfam GB, as a way of integrating and building on a number of approaches it was undertaking in relation to accountability. These included stakeholder surveys, People in Aid, and impact assessment methods. In Ireland, The Agency for personal Services Overseas (APSO) is one organisation that has undertaken social audits in the past. The recent establishment of the Institute of Social Auditing (ISA) in Ireland is testament to the growing relevance of the method.

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<tr>
<th>Advantages</th>
<th>Disadvantages</th>
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<tbody>
<tr>
<td>Provides an opportunity for learning and adaptation;</td>
<td>Social accountability faces many challenges if it is to be adopted, especially in relation to staff time and costs;</td>
</tr>
<tr>
<td>Provides an ongoing check that the organisation is staying true to its founding principles – it is a form of identity re-examination and re-enforcement;</td>
<td>There is a lack of common standards, a lack of skilled practitioners, and difficulties in relation to verification.</td>
</tr>
<tr>
<td>Assessing results and translating them into organisational learning is central to an organisation’s future development function.</td>
<td>More information: <a href="http://www.accountability.org.uk">www.accountability.org.uk</a></td>
</tr>
</tbody>
</table>
3.2.7 AA1000 Process Model of Accountability

The Institute of Social and Ethical Accountability (ISEA) has developed a process model for implementing social accountability processes in organisations (see Section 2.1.3 for an analysis of the ISEA approach). AA1000, launched in 1999 and currently being reviewed and improved, is designed to complement existing financial, environmental and social management systems, providing key principles that are relevant to all. Its development attempted to draw from the best practice worldwide – from the innovation of business and not-for-profit organisations; from traditional and emerging accounting and assurance techniques; from the analysis of academics and civil society organisations; and from existing accountability guidelines.

AA1000 is an accountability standard – a management framework focused on the quality of social and ethical accounting, auditing and reporting. It is concerned with improving performance, addressing this with a process of learning through stakeholder involvement. AA1000 describes a set of processes that an organisation can follow in order to measure, manage and communicate performance; it does not specify what that performance should be. Through stakeholder engagement, AA1000 helps an organisation capture different stakeholder aspirations and needs, and balance and manage the interlinked elements of social, environmental and economic performance.

Twelve principal steps or processes are identified which should govern accountability at organisational level (ISEA 1999):

**Planning**
1. Establish commitment and governance procedures
2. Identify stakeholders
3. Define/review values

**Accounting**
4. Identify issues
5. Determine process scope
6. Identify indicators
7. Collect information
8. Analyse information, set targets and development improvement plan

**Auditing and Reporting**
9. Prepare report(s)
10. Audit report(s)
11. Communicate report(s)

**Embedding**
12. Establish and embed the system

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<th>Advantages</th>
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<tr>
<td>• AA1000 recognises the need for experimentation and innovation at this stage and much consultation is undergoing before the revised standards are produced (late)</td>
<td>• Runs the risk of becoming purely a stakeholder management exercise rather than promoting stakeholder accountability;</td>
</tr>
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<td></td>
<td>• The management appoints the auditors to</td>
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• AA1000 incorporates an auditing standard through which organisations will provide assurance to stakeholders as to the quality of their social and ethical accounting, auditing and reporting;
• The Standard outlines the process by which key performance indicators are identified through stakeholder engagement;
• By measuring, communicating and obtaining feedback on its social and ethical performance, an organisation will be better placed to understand and respond to the needs of its stakeholders;
• AA1000 can play a key role in supporting an organisation’s governance;
• AA1000 facilitates the training and the identification of qualified and experienced service providers.

issue an audit opinion concerning management performance on social and ethical issues. At the end of the exercise, the auditor's responsibility is to report back to management. In this process their audit independence is lost (Belal 2000);
• Another constraint on independence is the selection of the audit scope and method by management rather than the auditor (ibid);
• Sampling is quite acceptable, but often the population is not clearly defined and the sample may unfairly represent the population.

More information: www.accountability.org.uk.

3.2.8 People in Aid

The People in Aid code was devised as a method to ensure that agencies’ philosophy of humane action and human welfare embraces their employees as well as the recipients of aid. The code encompasses seven principles and indicators against which achievement in implementing the code can be measured by internal and external evaluators. The principles and some key indicators are outlined in Table 3.2.8.

Table 3.2.8 People in Aid Principles and Indicators

<table>
<thead>
<tr>
<th>Principle</th>
<th>Key Indicators</th>
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| The people who work for us are integral to our effectiveness and success | • Written and public commitment to PIA code of best practice  
• Allocation of resources to enable staff support, training and development needs |
| Our human resource policies aim for best practice | • Employment policy set out in writing  
• Field staff familiarised with policies that affect them |
| Our human resource policies aim to be effective, efficient, fair and transparent | • Field staff have clear work objectives and performance standards  
• Monitoring of how well field staff expectations of fairness |
| We consult our field staff when we develop human resource policy | • The agency consults field staff when it develops or reviews human resource policies that affect them  
• Results of policy reviews are recorded in writing and communicated to field managers, staff and their representatives |
| Plans and budgets reflect our responsibilities towards our field staff | • Staff have a health check and receive information and advice (including health advice) before starting field assignments  
• Work plans are based on an average maximum 48 hour working week, with mandatory time-off |
| We provide appropriate training and support | • Field staff and managers understand agency and individual responsibility for meeting training needs  
• The agency monitors the effectiveness of its training and development support |
| We take all reasonable steps to ensure staff security and well-being | • Programme plans include written assessment of security and health risks of countries or regions  
• Staff are trained on security and emergency evacuation |
Seven agencies ‘piloted’ the implementation of the code and a number of other agencies are now implementing it. An ethics based auditing firm performs an external audit of compliance with the code, although many organisations have chosen to adopt the code’s principles without seeking the external validation. The code has no sanctioning powers to force compliance on the grounds that the different agencies have different requirements and what is considered best practice is constantly moving. Therefore, standardisation is undesirable but a move towards sector-established accepted practice is encouraged (Potter 2002).

The social audit methodology facilitates the capture of baseline and benchmarking information, and the organisation intends to provide this information to affiliated agencies to use as a yardstick for comparison (Potter 2002). Measurement of the transparency of human resource policy is captured by agencies based on surveys, such as the percentage of staff agreeing or disagreeing on policy transparency (ibid).

<table>
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<tr>
<th>Advantages</th>
<th>Disadvantages</th>
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<tr>
<td>- Code helps agencies improve policy and practice relating to the management of aid workers, an area that had frequently been ignored by agencies;</td>
<td>- Evidence that NGOs signing up to this code have continued to operate as before, making it a token gesture (Van Brabant 2000);</td>
</tr>
<tr>
<td>- The code requires external verification, increasing accountability;</td>
<td>- Many agency staff still do not know about the Code, or have no guidance on what it means in practice (ibid);</td>
</tr>
<tr>
<td>- The code is supported by other activities such as training and publications;</td>
<td>- It can be a daunting document for smaller agencies, although the organisation is working to increase supporting documentation (Potter 2002);</td>
</tr>
<tr>
<td>- The code is aspirational so it is less prescriptive and agencies may work at their own pace towards achieving it;</td>
<td>- National staff issues are not explicit enough but are being revised (ibid).</td>
</tr>
<tr>
<td>- The use of a small number of principles and indicators increase its ‘usability’;</td>
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<tr>
<td>- Encourages participation by staff (increasing accountability to them) when revising human resource policies.</td>
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### 3.2.9 Code of conduct for charity advertising

The code of conduct for charity advertising is one example of how accountability to people in developing countries stretches to the images and portrayal of their situation in the North. The code, developed by Irish NGOs and the Advertising Standards Authority of Ireland (ASAI) aims to ensure that (Dillon and Griesshaber 1996):

- Shocking or idyllic images which appeal to charity rather than encourage a consideration of the root problem are avoided;

- The realities and complexities of the countries of the Majority World are shown;

- People are presented as human beings, and their dignity and cultural identity are preserved;
• Generalisations that present people, especially women and children, as powerless victims are avoided; and

• The viewpoints of people from the South are taken into account when producing messages and images.

This aspect is also important in ensuring that the publics who donate to charities in, say, Ireland, are able to inform themselves about development issues and problems, and are able to more easily hold those organisations to account for what they are doing. One informant for this research, based in a development agency, maintained that because of the history of overseas aid to the ‘third world’, and the impression that all charity was worthwhile and intrinsically ‘good’, the approach to overseas aid organisations by the public is quite soft and unquestioning. Another NGO worker stated that half of the people in his organisation believe that development education existed primarily as a means to raise the profile of the organisation and bring in more funds.

There is furthermore a conflict of interest when projecting images of aid recipients to attract funding, when more distressing images are likely to bring more funding. There was a general impression throughout the interviews that the code of conduct for charity advertising either wasn’t being implemented effectively or was being ignored to some extent. In essence, most organisations seem to abide by their own principles, leading to a situation where approaches differ and accountability to any body or monitoring agency is weak.

The interviews conducted with people from developing countries highlighted the apprehension about charities advertising themselves as assisting people in developing countries and seeking further donations, while those people may not know how they are being depicted, or indeed that such advertising is being conducted in relation to their cause or country. The ASAI Code number 12 (Appendix B) states clearly, however, that charities should name the cause that will benefit, and be able to demonstrate that those benefiting consent to the advertising or promotion. It also requires advertisers to define the nature and objectives of the charity or cause unless that information is already widely available.

Finally, some interviewees for this research raised concern about the lack of coordination and co-operation among aid agencies in Ireland when it came to disaster appeals. It was widely felt that such an approach would avoid confusion, duplication and competition. The Disasters Emergency Committee (DEC) in the UK is one such model as to how this could be managed. DEC is an umbrella organisation responsible for launching and co-ordinating appeals in response to major disasters overseas. It brings together an alliance of Britain’s aid, corporate, public and broadcasting sectors to rally the nation's compassion, and ensure that funds raised go to those charities best placed to deliver effective and timely relief to people most in need. Between appeals, the DEC and its member agencies work to improve standards and best practice in humanitarian relief. After each appeal the DEC assesses the performance of members who received funds, and these Evaluations of Expenditure are made available on the DEC web site.
Advantages | Disadvantages
--- | ---
• Can ensure that standards are maintained when advertising;  
• Prevents the victimisation of people in developing countries, and their portrayal as passive recipients of aid;  
• Can lead to a more holistic portrayal and understanding of the causes of poverty and conflict. | • No real monitoring of the code;  
• Lack of understanding among agencies as to what the code contains, and how it can work.


3.3 Evaluation and Assessment

### 3.3.1 Evaluation
Evaluation is probably the longest running accountability mechanism. Monitoring and evaluation (M&E) is necessary to provide feedback to development decision-makers and stakeholders regarding what kinds of anti-poverty programme work and why. M&E is also necessary to hold policy-makers accountable for policies and programmes that do not work, and it is therefore an essential component of good governance (Fox 1997: 167). To have maximum impact, M&E needs to be systematic, timely and rigorous. This involves significant capacities for field outreach and for analysis and dissemination.

However, Davies (2001) contends that there is:

> “typically an over investment in the design of M&E systems, relative to their implementation, and this in turn relative to the analysis of data, and this in turn relative to the use of that analysis”

Despite these failings, there have been some progressive initiatives. Of particular interest is the development of participatory monitoring and evaluation (PM&E), a different approach which involves local people, development agencies, and policy makers deciding together how progress should be measured and results acted upon. It can reveal valuable lessons and improve accountability. As Table 3.3.1 illustrates, PM&E differs from conventional approaches in several important ways.

| Table 3.3.1 Conventional and Participatory M&E Characteristics |
| --- | --- | --- |
| **Who plans and manages the process** | Conventional M&E | Participatory M&E |
|  | Senior managers, or outside experts | Local people, project staff, managers and other stakeholders, often helped by a facilitator |
| **Role of ‘primary stakeholders’ (the intended recipients of aid)** | Provide information only | Design and adapt the methodology, collect and analyse data, share findings and link them to action |
| **How success is measured** | Externally-defined, mainly quantitative indicators | Internally-defined indicators, including more qualitative judgements |
| **Approach** | Predetermined | Adaptive |

However, as the Institute for Development Studies (1998) points out, PM&E is a challenging process for all concerned since it encourages people to examine the assumptions about what constitutes progress, and to face up to the contradictions and conflicts that can emerge.

<table>
<thead>
<tr>
<th>Advantages</th>
<th>Disadvantages</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Specific concentration on whether the objectives of the piece of work have been achieved and what impact has been made;</td>
<td>• Monitoring and evaluation units have been mostly set up as a result of pressure from the donor agencies, and have concentrated overwhelmingly on the monitoring of implementation. This little experience has been gained so far in the conduct of impact evaluations (Cracknell 2000);</td>
</tr>
<tr>
<td>• The process is vital is people are to learn from experience and if they want to use their experience to influence others;</td>
<td>• Monitoring and evaluation units tend to be set up centrally and thus feedback of lessons at the project or programme level can be problematic (ibid);</td>
</tr>
<tr>
<td>• Evaluation is a central aspect of the project planning cycle;</td>
<td>• There is still an tendency for failures, when they are reported in evaluations, to be followed by reprimands, with the inevitable result that project managers are reluctant to make adverse reports and the credibility of the whole evaluation process if thus undermined (ibid);</td>
</tr>
<tr>
<td>• Evaluation can be a tool for identifying strengths and weaknesses in a process or piece of work over time.</td>
<td>• There is a general lack of resources for monitoring and evaluation, a lack of training.</td>
</tr>
<tr>
<td>• It is also a tool for providing people responsible for the work with sufficient information to make the right decisions at the right time to improve its quality.</td>
<td></td>
</tr>
<tr>
<td>• Accountability can be enhanced if the evaluation focuses on those aspects that can contribute to it, if the stakeholders are involved in all stages of evaluation, and if the results are disseminated widely.</td>
<td></td>
</tr>
</tbody>
</table>

More information: http://www.undp.org/gef/m&e/links (links to UNDP web sites, evaluation units of donor agencies, and international NGO approaches)

3.3.2 Organisational Assessment
Organisational assessment entails measuring the performance of development organisations, rather than the projects they implement. A number of issues should be taken into consideration (Drucker 1993b):

• Performance must be determined and interpreted contextually;
• Questions should form the basis of the assessment approach;
• Standards must derive from the various constituencies that the organisation serves; and
• The process of organisational assessment should be participatory.

Organisational assessments should examine, inter alia (Roche 1999:236):

• Identity and values;
• Purpose, vision and strategy;
• Human and financial resources;
• Systems and procedures;
• Organisational culture;
• Structure and organisation;
• Control and accountability;
• Programmes and services;
• Performance and results;
• Learning and change;
• Leadership, management and decision-making;
• External linkages and relations.

An organisational assessment can provide valuable insights to a new organisation; to one at a turning point wanting to take stock and formulate a plan for addressing weak areas or gaps; to donors wishing to select an institution to play a specific role in a project; or to an institution preparing itself for funding requests or negotiations (CIDA 1996).

Impact assessments, on the other hand, entail measuring the impact or effects of a certain action or process instigated by an organisation, and by so doing the performance of that organisation or its constituent parts. The inputs invested in an activity, the outputs derived, the outcome of those outputs and the sustained impact resulting are analysed in impact assessment. In this way, the effort, effectiveness and changes are measured.

Impact assessment requires a broader understanding of various institutions such as the family, market, state, and community in order to assess whether change is occurring at these levels. This means looking at the effect of interventions or projects on those organisations that embody relations of authority, power and control (Roche 1999: 235).

<table>
<thead>
<tr>
<th>Advantages</th>
<th>Disadvantages</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Organisational assessments can reveal capacities and gaps in capacity to</td>
<td>• Institutional development efforts usually require long-term commitment.</td>
</tr>
<tr>
<td>integrate in project design, as well as identify potential risks</td>
<td>In the absence of such a commitment developing country institutions or</td>
</tr>
<tr>
<td>associated with supporting an institution;</td>
<td>organisations may perceive the approach more as an evaluation of their</td>
</tr>
<tr>
<td>• Through involving local organisations and structures, organisational</td>
<td>performance (possibly a threat) rather than an opportunity to take stock</td>
</tr>
<tr>
<td>assessments can build capacity for critical self-analysis, as well as</td>
<td>of their capacities and improve their management;</td>
</tr>
<tr>
<td>providing a more accurate picture;</td>
<td>• Sensitive material may be difficult to uncover by external persons;</td>
</tr>
<tr>
<td>• Relationships and dependencies within the organisation, and between it</td>
<td>• The quality of the assessment depends to a large degree on the level of</td>
</tr>
<tr>
<td>and the wider environment can be identified and assessed;</td>
<td>commitment among the key stakeholders;</td>
</tr>
<tr>
<td>• The approach facilitates a governance approach (systemic, long-term,</td>
<td>• The amount of information produced may prove to be overwhelming;</td>
</tr>
<tr>
<td>contextual) to capacity development.</td>
<td>• There may be little guidance on locating leverage points for change (CIDA</td>
</tr>
</tbody>
</table>

More information: www.acdi-cida.gc.ca (principles, concepts, tools and approaches, as well as experience from the field. Note: insert “capacity development bibliography” into site search engine to access relevant material).

3.3.3 Stakeholder analysis
A stakeholder has been defined as any person, group, organisation, or system that has a ‘stake’ in a change effort (for example a development project) and is likely to be affected by the change, whose support is needed or who may oppose the change. Primary stakeholders are those ultimately affected, either positively (‘recipients’) or
negatively. Secondary stakeholders are the intermediaries in the aid delivery process. This definition of stakeholders includes both winners and losers, and those involved or excluded from decision-making processes.

Stakeholder analysis identifies the stakeholders and maps out their relative power, influence and interests in a given change effort. It identifies assumptions about each stakeholder, assesses the importance of each stakeholder to the success of the project, and indicates the relative priority to be given to meeting the interests of the stakeholders.

Assessing influence is often difficult and involves interpretation of a range of factors. By way of example, some of the factors that may be involved are illustrated in Table 3.3.3 (ODA 1995).

**Table 3.3.3 Variables affecting stakeholders' relative power and influence**

<table>
<thead>
<tr>
<th>Within and between formal organisations</th>
<th>For informal interest groups and primary stakeholders</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legal hierarchy (command and control, budget holders)</td>
<td>Social, economic and political status</td>
</tr>
<tr>
<td>Authority of leadership (formal and informal, charisma, political, familial or cadre connections)</td>
<td>Degree of organisation, consensus and leadership in the group</td>
</tr>
<tr>
<td>Control of strategic resources for the project (e.g. suppliers of hardware or other inputs)</td>
<td>Degree of control of strategic resources significant for the project</td>
</tr>
<tr>
<td>Possession of specialist knowledge (e.g. engineering staff)</td>
<td>Informal influence through links with other stakeholders</td>
</tr>
<tr>
<td>Negotiating position (strength in relation to other stakeholders in the project)</td>
<td>Degree of dependence on other stakeholders Assessing importance to project success</td>
</tr>
</tbody>
</table>


<table>
<thead>
<tr>
<th>Advantages</th>
<th>Disadvantages</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Informs project design, enables stakeholder participation, and builds on ownership and capacity if undertaken with local groups;</td>
<td>• Assessing a stakeholders’ influence can be difficult (CIDA 1996);</td>
</tr>
<tr>
<td>• Helps to assess risks and identify the issues of power that may come into play;</td>
<td>• Covert and hidden interests may prove difficult to discover;</td>
</tr>
<tr>
<td>• The flows of accountability to and from each stakeholder are made clear and the mechanisms for ensuring that accountability can be established on this basis.</td>
<td>• In many situations there will be few benefits in trying to uncover such agendas in public.</td>
</tr>
</tbody>
</table>


**3.3.4 Gender Analysis**

Gender analysis is here a method for analyzing institutional structures, norms and practices by gender, and of identifying gender differentials in participation in decision-making, responsiveness of policies to women’s needs (in particular marginalised women), integration of women in the productive sectors, and so on.
Gender analysis can help to identify systemic and institutional barriers to equitable participation by the poor, and especially women.

Gender analysis offers information to understand women's and men's access to and control over resources that can be used to address disparities, challenge systemic inequalities (most often faced by women), and build efficient and equitable solutions. The information gathered during the research stage of the analysis should make the differences between women and men explicit (using sex-disaggregated data) so that policies, programs and projects can build effective actions that promote equality. Since gender relations will change in each context and over time, a gender analysis should be done within each development initiative.

Gender analysis can also provide insights on how gender equality can be promoted within efforts for sustainable development to ensure maximum efficiency in pursuing development goals. To be most effective, it must be part of each step of a development initiative: from conception and design to implementation and evaluation. By being part of this process, gender analysis has already led to changes in strategies for development cooperation that previously did not meet the needs of women.

<table>
<thead>
<tr>
<th>Advantages</th>
<th>Disadvantages</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Improves the responsiveness and accountability of organisations to poor women’s needs and interest;</td>
<td>• The approach ideally requires skilled and experienced people which may in many cases be difficult to source;</td>
</tr>
<tr>
<td>• Helps ensure that gender issues are taken into account in every phase of a project and identify key points of intervention for gender-sensitive change in structures, practices and norms of organisations;</td>
<td>• Its strong gender perspective could potentially be alienating in contexts and situations where gender issues are sensitive, therefore sensitivity is needed;</td>
</tr>
<tr>
<td>• Helps to identify women whose capacity may not have been mobilized in the past, and to build in to projects a component to reinforce women’s participation in decision-making in issues that affect their lives;</td>
<td>• There is a danger that gender analysis and inclusion may amount to mere tokenism;</td>
</tr>
<tr>
<td>• The findings must be used to actually shape the design of policies, programs and projects.</td>
<td>• Many agencies preach gender equality in the overseas context, but lack gender equality in their management and decision-making structures back home.</td>
</tr>
</tbody>
</table>


3.3.5 Environmental Evaluation Tools

Environmental impact assessment (EIA) is a well established tool for determining the environmental impact of projects and primarily focuses on the prevention of negative effects of projects/programmes (EDC 2000). However, EIAs may often be commissioned as afterthoughts in the project planning and implementation processes to satisfy donor requirements, which does not allow for public involvement (PEMConsult 1999).

Strategic Environment Assessment (SEA) is a process for identifying and addressing environmental consequences and associated social and economic effects of policies, plans and programmes and should be applied at various stages of the policy-making cycle. Environmental Overview (EO) is a version of SEA that rejects a check list approach to assessing environmental impacts. It is based on the premise that the
human resources to tackle environmental issues associated with development proposals are located within the relevant country and are best harnessed using a participatory group process. It asks similar questions to those of EIA’s but with a different emphasis, which is on the interactive process of assembling the overview. It is claimed that it can be completed within a single day (EDC 2000). However, such a short time period is unlikely to give communities any sense of participation in the process. Environmental audits are another possibility to enhance environmental accountability. For example, Australia Aid have regular environmental audits on significant sectors (but not at project level) and provide feedback on the extent to which environmental concerns have been incorporated into aid activities (EDC 2000).

<table>
<thead>
<tr>
<th>Advantages</th>
<th>Disadvantages</th>
</tr>
</thead>
<tbody>
<tr>
<td>• EIA’s focus on the prevention of negative effects of projects/programmes</td>
<td>• EIA’s may be undertaken to satisfy donor requirements and preclude recipient’s participation;</td>
</tr>
<tr>
<td>• SEA’s are designed to be applied at different stages of the policy-making cycle</td>
<td>• Realistically, the short time period during which EO’s are undertaken may not allow true participation.</td>
</tr>
<tr>
<td>• EO’s attempt to incorporate participatory approaches.</td>
<td></td>
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</tbody>
</table>


3.3.6 Environmental Assessment System

Environmental Assessment System (EASY) was developed by Norwegians People’s Aid and assesses the negative and positive impacts of projects on the environment. It also considers the negative and positive influences of the project on economic, social, cultural, gender and political aspects arising from environmental impacts. This is designed to highlight when a positive (or negative) impact on the environment negatively (or positively) impacts other aspects of society. Team-leaders may be local staff or a representative from a partner organisation. EASY is intended to be complementary to baseline studies and Environmental Impact Assessments (EIAs). However, it is different to EIA’s in that stakeholders are directly involved in the assessment and is specifically designed for development projects where economic, social, cultural, gender, and political aspects are to be balanced with environmental concerns. It is recommended that a project assessment usually take two to five days and be carried out at the project level.

The environmental components to be measured are:

- Effect on landscape
- Effects on food security
- Effects on soil
- Effects on animals
- Effects on animals/fish
- Energy
- Effects on water
- Effects on human health
- Noise
- Effects on plants
- Effects on plants lakes/rivers/sea
- Effects on air

The teams identify the source and number of (positive and negative) impacts the project has on each of these areas and assigns a score to each impact. This ranks the significance of each impact in percentage terms and the total of those impacts are summed to determine which environmental components are the most affected. For example, the use of pesticides may impact the environment in a number of ways: chemicals in air, chemicals in water, chemicals in soil, increased use of diesel, killing of insects, poisoning of fish or poisoning of human beings. These might also have an impact on other social, cultural or economic factors so these further impacts are
identified and ranked to determine whether a project having an environmental impact also impacts other areas. For example, washing pesticide equipment might pollute the water but it improves equipment maintenance and saves money.

Options for environmental action are then outlined, which are ranked according to their cost efficiency as well as their influence on economic, social, cultural, gender and political aspects. All rankings (environmental impact, non-environmental effects, effects of action on non-environmental factors and cost-efficiency of action) are then added to give a total score of what items should be prioritised for action.

<table>
<thead>
<tr>
<th>Advantages</th>
<th>Disadvantages</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Local participation in assessing environmental impacts increases transparency of the process and local ownership. This increases the likelihood of accepting responsibility for and complying with recommendations;</td>
<td>- Short time-length of the assessment process may not allow stakeholders to feel that they have genuine participation in the proceedings;</td>
</tr>
<tr>
<td>- Considering the cross-impacts of environmental interventions on other developmental aims allows a more complete picture of the project impact;</td>
<td>- Quasi-numerical manipulation of score rated data may lead to erroneous conclusions and incorrect prioritisation of action items;</td>
</tr>
<tr>
<td>- May benefit those involved in sustainable development activities by increasing awareness of environmental concerns.</td>
<td>- No express provisions for reporting results back to primary stakeholders in a manner that is intelligible to them.</td>
</tr>
</tbody>
</table>


### 3.3.7 Cost-Effectiveness Analysis

Cost-Effectiveness Analysis (CEA) is an evaluative tool that links outcomes with their input costs. Used widely in the health and environment sectors, it has only been recently applied in evaluations of humanitarian aid and general development projects. The term ‘effectiveness’ implies that a project is capable of producing its intended result. An evaluation of effectiveness, therefore, compares a project’s outcomes or impacts with its original objectives to decide whether or not they have been achieved. Effectiveness covers such notions as efficiency, coverage, coherence, timeliness, and appropriateness (Bradly 1999).

At the design stage, the purpose of the CEA is normally to identify the lowest cost alternative that will achieve specified objectives. At the monitoring and evaluation stage, the purpose is to analyse what has been achieved at what cost. In both cases, the analysis will have to proceed in four or more steps (UNESCO 1997):

a) Identifying and quantifying the outputs;

b) Costing the resources that have gone into producing these outputs;

c) Identifying indicators that will tell whether the stated objectives have been achieved; and

d) Assessing to what extent it is the actual programme or project that will have, or has had, the desired or observed effect on the indicators. For the input-output comparison, the inputs are valued in monetary terms while the outputs are expressed in non-monetary terms, either physical or some other measurable entity (UNESCO 1997).
CEA should not be confused with cost-benefit analysis (CBA), although the two methodologies have similar objectives. In a CBA, the costs *and* benefits of a project are valued in monetary terms, discounted over time, then netted to arrive at a quantified net benefit. A positive net benefit indicates that a project is worth undertaking. Hence, CBA is a decision-making tool used for selecting projects that maximise the economic value to society. However, CEA is usually preferred in situations where analysts are either unable or unwilling to monetise the project’s benefits, such as in health, environment or community development.

CEA ought to be part and parcel of all development organisation’s approach to accountability. However, it is not possible to prescribe or even recommend a universal method for all organisations of undertaking CEA. The approach and type to be undertaken by NGOs, for example, will depend on a range of issues likely to include the following (Kruse et al. 1997):

- The nature, scale and time-frame of the development intervention being appraised or implemented;
- The relative importance of beneficiary participation;
- The nature, size and resource-skill base of the NGO involved;
- The time period involved;
- The level of resources available for undertaking the analysis;
- The purpose of undertaking the CEA.

<table>
<thead>
<tr>
<th>Advantages</th>
<th>Disadvantages</th>
</tr>
</thead>
<tbody>
<tr>
<td>CEA is a useful tool for determining the effectiveness</td>
<td>Because of the lack of an unambiguous estimate of the monetary value of the</td>
</tr>
<tr>
<td>and efficiency of projects and other initiatives;</td>
<td>benefits or results of the analysed activities, CEA can not give an</td>
</tr>
<tr>
<td>Where stakeholders are involved in determining those</td>
<td>unambiguous answer to whether an activity is worth undertaking;</td>
</tr>
<tr>
<td>impacts, CEA can stimulate participation and facilitate</td>
<td>There is no rule of thumb, like &quot;if the internal rate of return is over 10</td>
</tr>
<tr>
<td>effective decision-making;</td>
<td>percent, go ahead&quot;, to fall back on. CEA can only give relative answers;</td>
</tr>
<tr>
<td>CEA can be conducted at many levels and using different</td>
<td>Benefits in a particular setting might result from the project, or from other</td>
</tr>
<tr>
<td>approaches, according to the circumstances and the aims</td>
<td>external factors (other projects, processes, etc.). Therefore it is hard to</td>
</tr>
<tr>
<td>of the evaluation,</td>
<td>‘box off’ benefits into discreet cause-and-effect analyses;</td>
</tr>
<tr>
<td></td>
<td>The benefits/results of certain activities may be extremely difficult to</td>
</tr>
<tr>
<td></td>
<td>measure because they are intangible;</td>
</tr>
<tr>
<td></td>
<td>The effectiveness of a CEA is likely to be determined by an organisation’s</td>
</tr>
<tr>
<td></td>
<td>skills, abilities and resources to appraise, monitor and evaluate its work</td>
</tr>
<tr>
<td></td>
<td>more generally. Many NGOs lack this ability;</td>
</tr>
<tr>
<td></td>
<td>There are many practical problems relating to CEA in emergencies, in relation</td>
</tr>
<tr>
<td></td>
<td>to timeliness, appropriateness, data collection and dissemination (see</td>
</tr>
<tr>
<td></td>
<td>Bradly 1999).</td>
</tr>
</tbody>
</table>

More information: ODI (Overseas Development Institute) (1996), or UNESCO web site http://www.unesco.org/ios/eng/evaluation/tools/outil_09e.htm#experience
3.3.8 Capacities and Vulnerabilities Analysis (C and V Analysis)

C and V analysis is an approach developed by the International Relief/Development Project of Harvard’s Graduate School of Education. The tool is used to help donors and recipients ensure that project planning and implementation support long-term development. The basic thesis is that any development initiative is sustainable only if it builds on local capacities and tackles deep-rooted vulnerabilities. C and V analysis can help to ascertain the nature and level of risks that communities face; where the risk originates; what and who will be affected; what resources are available to reduce risks; and what conditions need to be strengthened.

As such, the approach can contribute to an enhanced accountability in that it is made clear from the outset who is responsible for what, and how project impact will manifest itself. C and V analysis encourages an understanding of problems (symptoms) and where they stem from (underlying causes), and points to the systematic diagnosis of the resources, skills and capacities available to alleviate the problem (CIDA 1996).

<table>
<thead>
<tr>
<th>Advantages</th>
<th>Disadvantages</th>
</tr>
</thead>
<tbody>
<tr>
<td>• The process stresses the importance of social/organizational, and attitudinal/motivational capacities and vulnerabilities, rather than treating only physical/material factors;</td>
<td>• As a participatory risk assessment methodology, there is some trade-off between participation and accuracy in terms of measurable indicators;</td>
</tr>
<tr>
<td>• The process is simple, is designed to be carried out in a participatory manner, and is ideal for use by and within communities.</td>
<td>• The approach is not meant to yield accurate, objective data for risk assessment;</td>
</tr>
<tr>
<td></td>
<td>• The use of the approach requires expertise in facilitation and strong field experience (CIDA 1996).</td>
</tr>
</tbody>
</table>


3.3.9 Accountability, Learning and Planning (ALPS)

The Action Aid system for accountability originally catered to the needs of trustees and donors, which aimed to extract information for their purposes. The ALPS system was introduced in 1999 and recognises multiple accountabilities- to donors, staff, partners, governments, communities and the people within them. It aims for lighter reporting with the primary focus being on downward accountability. Annual reports were abandoned at country level and replaced by annual participatory reviews in 2001. Quantitative measures are designed to examine how many people are affected and qualitative indicators explore how they are affected. Indicators are set at the community level by local staff in conjunction with the community (Mancini 2002). Reports of the process are not necessary, instead rough notes including outputs such as matrices, photographs and diagrams are fed back, discussed and disseminated on the ActionAid intranet. One core principle is that information that feeds upwards about appraisals, strategies, plans, budgets and reviews is given to the members of the community for review in a language and form they can understand. Country and programme reviews which assess performance and results against country strategies are designed to ensure that there is wide consultation with external and internal stakeholders, with full participation by marginalised groups (ActionAid 2000).
central tenet of ALPS is that it is a system that needs to be discussed and adapted in each country/partner context (Mancini 2002).

The approach recognises that power underlies all human relationships and that an aid agencies work revolves around a complex set of human relationships, whether relationships with people living in poverty, with people in partner organisations, with allies in coalitions and alliances, with people in powerful institutions, with supporters or with each other as colleagues. As participants noted at the ActionAid Participatory Methodologies Forum (January 2001) hosted by ActionAid Bangladesh:

“When we are in a position of power over others we often deny it, feeling ashamed of it. If we deny our power it does not go away. We must recognise it if we are to transform it positively... As ActionAid moves from a needs based approach to a rights based approach it is essential to be able to talk openly about power. Unless we are sensitive to power ourselves we cannot promote a truly rights based approach in our work.”

Mancini (2002) maintains that the annual reviews enabled members of the community, partners and ActionAid staff to review existing practices, and issues that were addressed enabled them to rethink current strategies. For example:

- Sharing financial accounts with communities in Kenya allowed recipients to challenge the way money was raised and suggest more cost-effective ways of purchasing items.
- Women in Ethiopia used drama to raise the sensitive issue of female genital mutilation
- Staff in The Gambia analysed the way their organisation worked and proposed improvements
- Communities in Kenya set up their own groups to monitor the progress of ActionAid’s partners
- Diagrams drawings and other materials arising from review and reflection in Zimbabwe were kept by communities for their own records instead of passing them back to ActionAid

These factors have all been taken to indicative of movements towards empowerment in the communities, through increased transparency of ActionAid’s processes, being responsive to the wishes of the communities, using action to stimulate change and evaluation to document the changes in meaningful ways accessible to recipients (Mancini 2002).

Goyder et al (2001) found that preferences for material well being ranked much higher than changes in social development (such as greater participation of women in decision-making). However, that people were able to define the indicators themselves is itself a measurement of participation. Different villages in the same country were also found to express much different measures of increased income, which underlines the importance of indicators being locally defined. ALPS has highlighted significant differences in views between staff and recipients of aid of the importance of different indicators. This underlines the importance of participatory mechanisms to ensure that recipients views are captured.
Some country research has shown a difference between the opinions of recipients of aid held in public and in private. In public, issues of community value might be stressed, but in private, matters relating to survival were expressed more, suggesting that matters such as constructing schools might be of little concern to people who could not afford to pay school fees. Therefore it is important to capture stakeholders views in as many forums as possible. Grassroots indicators were often found to be simple and more immediate than those of ActionAid’s, making a strong connection between development interventions and the impact on their lives, such as increased literacy allowing people to market produce without getting cheated (Goyder et al 2001). Therefore recipients of aid are (predictably) much more interested in impact indicators than input, process or output indicators.

<table>
<thead>
<tr>
<th>Advantages</th>
<th>Disadvantages</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Recognises multiple accountabilities;</td>
<td>• The integration of a range of languages and appropriate media into institutional work takes time and resources;</td>
</tr>
<tr>
<td>• More accessible, and easier to implement (less paperwork);</td>
<td>• Effective change within organisations can be undermined by pressures to grow;</td>
</tr>
<tr>
<td>• Qualitative and quantitative analysis is combined, and communities define indicators of success themselves;</td>
<td>• Finance and fundraising systems must, but often may not, be coherent with ALPS.</td>
</tr>
<tr>
<td>• Review and reflection processes take place in languages and forms which are more accessible to recipients;</td>
<td></td>
</tr>
<tr>
<td>• Consultation and agency coherence enhanced.</td>
<td></td>
</tr>
</tbody>
</table>


3.3.10 Participatory Rural Appraisal (PRA)
The term Participatory Rural Appraisal (PRA) describes a growing family of approaches and methods that are being used to enable local people to share, enhance and analyse their knowledge of life and conditions, to plan and to act. PRA was developed in reaction to three main phenomena (CIDA 1996):

(i) Dissatisfaction with the anti-poverty biases of urban-based development professionals;

(ii) Disillusionment with the normal survey processes and their results; and

(iii) The need for more cost-effective methods of learning.

The term itself is misleading because more and more PRA is being used not only in rural settings, and not only for project appraisal, but throughout the project cycle, as well as for research studies. Indeed, the term PRA is one of many labels for similar participatory assessment approaches, the methodologies of which overlap considerably. It is probably more useful to consider the key principles behind PRA and its associated techniques, rather than the name per se, when assessing its appropriateness to a particular situation.

PRA has been used in four major types of processes, namely: participatory appraisal and planning; participatory implementation, monitoring and evaluation of
programmes; topic investigations; and training and orientation of outsiders and villagers. Among the methods used are key informants, semi-structured interviews, focus group discussions, participatory mapping and modeling, trend analysis, seasonal diagramming, wealth ranking, etc.

The central concepts of PRA are (IISD 2000):

- **Empowerment.** Knowledge is power. Knowledge arises from the process and results of the research that, through participation, come to be shared with and owned by local people. Thus the professional monopoly of information, used for planning and management decisions, is broken. New local confidence is generated, or reinforced, regarding the validity of their knowledge. "External" knowledge can be locally assimilated.

- **Respect.** The PRA process transforms the researchers into learners and listeners, respecting local intellectual and analytical capabilities. Researchers have to learn a new "style". Researchers must avoid at all costs an attitude of patronizing surprise that local people are so clever they can make their own bar charts etc. The "oooh-aah" school of PRA works against its own principles of empowerment and indicates shallow naïveté on the part of the researcher.

- **Localisation.** The extensive and creative use of local materials and representations encourages visual sharing and avoids imposing external representational conventions.

- **Enjoyment.** PRA, well done, is, and should be, fun.

- **Inclusiveness.** Enhanced sensitivity, through attention to process; includes marginal and vulnerable groups, women, children, aged, and destitute.

However, some critics have argued that PRA’s practice/empiricist orientation causes it to be insufficiently theorized and politicized. As a result, questions about inclusiveness, the role of PRA facilitators, and the personal behaviour of elites overshadow, or sometimes ignore, questions of legitimacy, justice, power and the politics of gender and difference:

"The absence of legitimizing procedures and adjudicative/critical mechanisms, the problem of denying difference in the pursuit of consensus, and the inadequate conceptualization of power will all tend to have a bearing on practice, ...PRA leaves itself open to misuse and abuse because it provides too clean a depiction of practice, refraining, for the most part, from ruffling feathers and entering into the messy territory of politics.” (Kapoor 2002:114-115).

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<tr>
<th>Advantages</th>
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<tr>
<td>- PRA can be an empowering device as it gives a voice to even the most marginalised;</td>
<td>- PRA is not a device that can be used by everyone and risks the danger of being discredited from misuse;</td>
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<td>- Valid and reliable information can be collected for a range of purposes (planning, evaluating, etc.);</td>
<td>- PRA techniques are more difficult than they appear, and require not only proper training, but also particular aptitudes and attitudes among practitioners.</td>
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<td>- PRA offers a &quot;basket of techniques&quot; from which those most appropriate for the project context can be selected.</td>
<td>- Power imbalances can be overlooked or ignored;</td>
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<td>- The methodologies used do not require a literate audience;</td>
<td>- Fear of &quot;Hijacking&quot;. When this occurs, the PRA agenda is externally driven, and used to</td>
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<td>- Results can be produced rapidly;</td>
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• PRA is useful for identifying indicators for qualitative change which are locally relevant.
• Create legitimacy for projects, agencies and NGOs (IISD 2000);
• Danger of formalism. The "PRA hit team" arrives in a local community to "do a PRA". This abrupt and exploitative approach is all too common in project-based PRAs where there is a deadline to meet, or in scheduled training courses (ibid);
• Local expectations can easily be raised, leading to eventual disappointment. If nothing tangible emerges, local communities may come to see the process as a transient external development phenomenon (ibid).


3.3.11 Storytelling
Narratives to describe developmental activities are attractive for a number of reasons: storytelling comes quite naturally to most people, and can be entertaining and energising. Stories are easier to remember than other forms of communication, can describe very complex and subtle situations very simply, and are more accessible than statistics (Denning 2002; CDRA 2001).

Storytelling contrasts sharply with conventional management practice, which relies on analytical thinking: sticking within contemporary theories, analysing situations in terms of graphs and charts, and assuming individuals operate according to some pre-programmed plan (Denning 2002). However, storytelling and analytical thinking are not mutually exclusive and they can supplement each other. Analytical thinking may describe predictable situations, allow planning around events, and use abstract analysis to solve problems; storytelling allows the user to imagine new perspectives and is better suited to stimulating and communicating change and explaining abstract analysis in a more accessible manner (ibid).

The impetus behind storytelling for development organisations is closely related to the increasing recognition that, although accountability is an important function of evaluation, learning is equally, if not more, important. Storytelling represents a shift away from quantitative methods of evaluation, which are the predominant approach to project and programme planning. Development is coming to be accepted as a human process and ultimately concerned with changes in relationships. Stories are an ideal method of communicating these human processes and changes in relationships because they take account of stakeholder voices and their interpretations of impact (CDRA 2001).

Having understood what the nature of development is, the next task is to create a picture of it, intervening in that picture and developing another picture of how things are after the intervention. Measurement is essential for gauging whether interventions are successful and to promote accountability and learning. Stories are an ideal method of describing these pictures, particularly from the relationship context- dependencies, interdependencies, and political relationships. The rich tradition of storytelling in many cultures makes stories more accessible, thereby increasing transparency. They may also allow greater accountability of aid organisations to donors by bringing the activities they are supporting to life and revealing a context that had not been seen
before. Stories will not remove the need for reporting on activities and how money is spent to satisfy donors but taken with stories may bring meaning to the jobs of people who do not work in the field (CDRA 2001).

However, storytelling also has some drawbacks. Donors in particular are accustomed to reports being in a more structured format, related to inputs and outputs. Attempting to introduce stories may give them cause for concern that appropriate accountability procedures are not being adhered to. Additionally, some listeners may not ‘get’ the purpose of the story and unnecessarily become bogged down in details rather than absorbing the core message. Because storytelling is more of an art than a science, the ability to convey stories in a simple meaningful way can not entirely be taught. This serves to highlight the complexity of development processes, which cannot always be captured as easily as quantitative scientists maintain.

A number of organisations have recently begun to incorporate storytelling into their evaluation of aid projects and programmes, including ActionAid, Oxfam, and VSO (Wesels 2002).

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<th>Advantages</th>
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<tr>
<td>• Allow complex situations to be explained in simple terms;</td>
<td>• Audiences that are used to quantitative approaches may be suspicious of stories and presume them to be too subjective;</td>
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<td>• Increase transparency by virtue of being more accessible to different classes of stakeholders;</td>
<td>• Listeners may concentrate on the explicit story instead of the implicit message;</td>
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<tr>
<td>• Stories are a better vehicle than quantitative approaches for describing qualitative aspects of development.</td>
<td>• Some stories are only appropriate for oral delivery and do not lend themselves to print;</td>
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More Information: http://www.stevedenning.com

3.3.12 Most Significant Changes

The ‘most significant changes’ (MSC) method emerged out of an evolutionary theory of learning and involves the deliberate abandonment of the use of indicators. Information about events is documented using text rather than numbers, and the selection of these events is based on explicit value judgements. The basis of the monitoring system is a simple question to recipients or project staff closest to the developments being monitored. The question might be: ‘During the last month, in your opinion, what was the most significant change that took place in people’s participation in the project?’ The answer (in the form of a story) describes what happened, who was involved, where and when it happened, and why it happened, in a factual way that can be verified by third parties. Participants are allowed to select events according to their values and concerns but they are then required to explain the basis of their choices. All the selected events are then pooled and evaluated by staff at the next highest level, who select the most significant of all these reported events, and explain their reasons for their choices. The nature of the choices made at each level are also communicated back to those who forwarded the selected events (Davies 1998). This process is repeated up through all levels in the organisation and the most significant changes are those upon which there is the greatest agreement between the different parties.

The MSC method is different from indicator based approaches in a number of ways. Rather than starting with agreement (over indicators), differences in interpretation are
central to the whole process and are deliberately brought to the surface and explored. Reports do not document the average state of a project but what has taken place on the perimeter of the programme’s experience, the most significant events. Normally the identification of indicators is very deductive in orientation, starting with the desired state and working from there to find what might be indicators of its occurrence. The opposite is the case with the MSC method. Here indicative events are abstracted out of recent experience. With indicators the process remains the same each reporting period, asking the same questions again and again. With the most significant changes approach, the monitoring system may be more dynamic and adaptive, where events reflect a changing world and the perceptions of it and are constantly evolving (Davies 1998). Whereas with conventional monitoring systems analysis is often highly centralised, with the MSC approach information is processed on a very distributed and local basis.

The process encourages transparency through documentation of who chose which stories of change, why they chose them and reports being passed up and down the chain of evaluation. MSC is likely to increase responsiveness because events need not conform to predetermined indicators of expected changes. Although there are prompts for specific areas of change (such as participation), there is also room for documenting any other type of change.

There is also a concern that ranking significant changes leads to an unhealthy level of competitiveness based on which changes different individuals rate as more important (Mancini 2002). However, project and programme budgets conform to laws of economics concerning the allocation of scarce resources. Ranking activities according to priorities and preferences will, if done transparently and in accordance with generally accepted criteria, allow these differences to be explored and resolved (Davies 2002).

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<th>Advantages</th>
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<td>• Dynamic and adaptive approach that doesn’t suppress difference;</td>
<td>• The selection process may miss certain types of information, sometimes consistently;</td>
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<td>• Participants in a project or process are free to select indicators according to their own criteria, and this encourages reflection;</td>
<td>• There may occur a repression of ‘bad news’ for a variety of reasons (fear of sanction, losing funding, etc.) and most organisations have tended to focus on positive changes (Davies 2002);</td>
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<td>• Events reported reflect both a changing world and a changing sets of perceptions within the organisation about what is important within their world;</td>
<td>• The process is more time consuming than non-participatory approaches (ibid).</td>
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<td>• The system avoids data overload through selection, yet still preserves the freshness of detail;</td>
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<td>• It is a simple system which project recipients can more readily relate to than indicators and can supplement more quantitative methods of assessing and reporting (Davies 2002).</td>
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More information: http://groups.yahoo.com/group/MostSignificantChanges/

3.3.13 The People’s Participation Programme
The People’s Participation Programme (PPP) of the UN Food and Agriculture Organisation (FAO) aims to establish self-managed and self-reliant groups at the community level so that people can improve their own economic and social
conditions through collective action. The skills and resources of the group to design, manage and implement development activities are developed with group members in a participatory manner (Uphoff 1989).

The programme is designed to facilitate the monitoring of progress a programme has made through continuous self-evaluation. This occurs through the identification and use of qualitative indicators. The basic steps to be taken in identifying indicators are:

1. Identify the common problems and successes of the programme;
2. State these as specific questions to be discussed in a group. The selection of indicators concerning capacity and performance is based on the particular objectives of that group and 80 different questions are provided as examples.
3. Define a range of answers on a scale of 0-3 to best describe the position of the group, 0 being very unsatisfactory and 3 being very satisfactory. The group discusses the most appropriate description of their situation and if a consensus is not possible then a vote may be taken to express the majority view (Uphoff 1989)

Questions are grouped under six possible headings:

- Group operation and management- management responsibilities, meetings and participation, operation of group, work of group;
- Economic performance- Income generation, economic diversification, expansion, production, assets and liabilities;
- Technical operation and management- improved technologies, quality control, technical responsibilities;
- Financial operation and management- financial affairs, financial records, profits, inventories;
- Group institutionalisation and self-reliance- potential autonomy, membership base, knowledge base;
- Other considerations- access to assets, reducing inequality, improvements in nutrition/health/literacy, socially undesirable situations.

Sample questions under some of these headings might be:

**Which of the following statements best describes members’ participation in the group?**
All members participate actively in meetings, all feel free to speak up and play an active role (3)
Most members participate actively in meetings, most feel free to speak up and play an active role (2)
Some members participate actively in meetings, some feel free to speak up and play an active role (1)
Few members participate actively in meetings, few feel free to speak up and play an active role (0)

**Which of the following statements best describes group solidarity?**
Group members frequently help each other apart from group activities (3)
Members sometimes help each other (2)
Members once in a while help each other (1)
Members never help each other (0)
If the process of self-evaluation is undertaken regularly and openly, with active and full participation, then what is learned from the discussions and the process of reaching consensus regarding group performance and status is more important than the answers themselves.

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<td>• Groups can use the method to evaluate their own progress in terms that are relevant to them</td>
<td>• The indicators have been predetermined, and may not be entirely relevant for a particular situation unless they are adapted and others are developed;</td>
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<tr>
<td>• It is a tangible mechanism for looking at progress, using qualitative indicators.</td>
<td>• By selecting indicators from the existing list, other more important questions may be missed out</td>
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<td>• There may be a temptation to use quasi numerical analysis of the qualitative indicators.</td>
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3.4 Other Initiatives
Apart from the foregoing, there are numerous other such initiatives in development practice that may be used to enhance and measure levels of accountability. The following are selected as a sample of the range of practices and mechanisms that are currently being tested and developed at various levels, be it at the project, NGO, governmental, donor or international institutional level.

3.4.1 Power Tools
The Power Tools series is being developed by the International Institute for Environment and Development (IIED) from experience in working on policies and institutions in various fields of environment and development. The tools are being developed with the support of the UK Department for International Development (DfID). The aim of the Power Tools series is to provide some practical help to those working to improve the policies and institutions that affect the lives of marginalised people. By tools is meant methods, tactics and tips for tackling policies and institutions – from big strategic approaches, to smaller tactics for particular tasks, and even more specific tips and suggestions on what to try out. The idea is to provide ways to understand what is going on, to think about problems and opportunities, and to begin to address them.

Progress is made when policy and institutional processes start learning from local solutions. This can be encouraged by people coming together to tackle local problems, and by policy-makers giving them the chance to experiment. Support can sometimes be provided to those who are currently marginalised from policy and institutional processes, so that they can present their views and experience, and make their claims, more effectively. This requires tools to identify the individual and organisational choices that are the hub of local issues and problems, tracing the rules, structures, market and policy signals which affect them, and developing improvements.

Tools like this could be used by local groups with a proposal to make or a problem to tackle concerning policies and institutions for service delivery, market operation or wider political structures. Workers on aid projects concerned with understanding the
wider context and constraints, and with spreading local project success could also use the tools. Aid organisations may use the tools to understand the power issues that are present in a given situation and how accountability relationships may be developed and enhanced within that context.

One such tool is the **Stakeholder Power Analysis**, similar to the stakeholder analysis described above. Another is called the **Four R’s**. This is a tool that can clarify the roles played by different stakeholders and the nature of relationships between them. It performs the following functions:

- Suggests that assessment and negotiation amongst stakeholders of these roles and relationships is necessary before developing the capacities needed for improving policies and institutions;
- Unpacks the concept of 'Roles' into Four R's: **Rights**, **Responsibilities**, **Revenues** (benefits) of stakeholders, and the **Relationships** between stakeholder groups (useful where roles need re-thinking, negotiating and developing);
- Discusses the why, when and who of using the tool;
- Describes it as a complement to stakeholder power analysis;
- Outlines five phase approach to applying the tool:
  - background research;
  - understanding roles;
  - negotiating changes to roles;
  - mapping capacity for change; and
  - recording and using findings.


### 3.4.2 Scoping studies

A scoping study, also referred to as a feasibility study, looks at what an organisation is already doing to address issues of accountability in relation to stakeholders. This is generally done by a series of key people inside and outside of the organisation, and a review of systems and documents. The basis for such an approach is that all organisations will be accountable in some way, so instead of starting from a blank sheet, an organisation should build upon what is in place and fill the gaps in an incremental and strategically sensible way. Such a considered approach allows an organisation to build an accountability framework based on their specific circumstances, and allows for a degree of experimentation and innovation without the fear of adversely affecting one category of stakeholder by focusing on another. One example is the scoping study undertaken in 1999 by consultants for DfID (New Economics 1999).


### 3.4.3 Peer review system

A peer review system has been mooted as one attempt to instill accountability beyond the level of individual organizations. As Stockton (2000) stated: “delivering greater accountability through a system of independent peer review is surely an ethical and operational necessity”. The basis for this argument is that because the main principles
of all the actors in development work or humanitarian relief are positive, a peer review process will foster greater learning and will not require formal processes of accountability (Raynard 2000:14). However, many question whether this process of like reviewing like is effective. One Irish NGO practitioner stated in an interview for this report that:

“The DAC reviews are skewed in the sense that they are effectively peer evaluations, and the OECD’s main role is to look after the economic interests of member countries. Its analysis is based on the interests of member states”.

However, if reviews include all stakeholders and a mix of interests, there may be a more enhanced reputation and effectiveness for peer reviews. Furthermore, people at the grassroots level should have a say in the process and mechanisms through which to participate, for example Citizen’s Juries or Peoples’ Panels.


3.4.4 Country Specific Accountability Mechanisms
Few countries in the world have well established, specific codes of conduct that apply to all affiliated organisations working in overseas aid: these include Canada, New Zealand and Australia. These countries apply minimum standards to which NGOs which seek their accreditation must conform. In the instance of Canada and Australia the codes were undertaken, not voluntarily, but because their governments threatened to impose codes of conduct (Bennett 2002). This section will describe the codes in these countries and also the approach of the umbrella organisation in Britain and the official Irish overseas development agency, Ireland Aid.

3.4.4.1 Canadian International Development Agency
One example of a donor approach to accountability is that of the Canadian International Development Agency (CIDA). In their Accountability Framework, they recognize the accountability they have to the Canadian public:

“Accountability refers to the situation of stewardship in which the steward must demonstrate results in the fulfilment of a given mandate and the wise use of resources put in his or her trust. This basic definition of accountability obliges CIDA to determine its objectives, demonstrate how the resources allocated to CIDA for international development purposes are managed in achieving development results, and report the results achieved to parliament and the Canadian public” (CIDA 1998).

These processes are very much embedded in the formal democratic structures and other donors would say that they adhere to a similar framework. What is not clear is how these accountabilities are put into action, assessed and the level to which their stakeholders are involved in that assessment (Raynard 2000:12).

3.4.4.2 Australian Council for Overseas Aid
The Australian Council for Overseas Aid (ACFOA) has a code of conduct that defines standards of governance, management, financial control and reporting with which NNGOs should comply and identifies mechanisms to ensure accountability in NNGO
use of public monies. Signatories must abide by rules such as having auditors, accurate disclosure of information and not make false statements about other agencies.

Regarding images of the recipients of aid, the code of conduct requires that:

“In all its activities and particularly its communications to the public, an organisation should have due respect to the dignity, values, history, religion, and culture of the people with whom it works consistent with the principles of basic human rights”.

Complaints of a breach of conduct are investigated by the Code of Conduct Committee, the respondents are invited to reply, and in the event that a breach is considered to have occurred, appeals are permitted. If the decision is upheld, some action or sanction is taken based on the seriousness of the breach.

3.4.4.3 New Zealand Council for International Development
A member of the Council (CID 2002) commits itself, inter alia, to:

a) Follow ethical fundraising practices at all times
b) Oppose, and not knowingly be party to, any misrepresentation, false guarantees, hiding of costs or inadequate accountability in all its activities.
c) Make every reasonable attempt to ensure that the agency at all times uses accurate, factual information and is honest in the use of advertising, audiovisual, written materials and presentations.
d) Promote its self in ways that so not denigrate other member agencies, or make misleading or false public statements about other member agencies.
e) Not make misleading or false public statement in respect of their own work, or create public expectations in respect of their own work, or create public expectations in respect of their own activities that they are unable to fulfil at the time of the public statements.
f) Regularly monitor, evaluate and report on the efficiency and effectiveness of their programmes
g) Oppose and not knowingly be party to any corruption, oppression or exploitation of the local recipient community.

Alleged breaches are investigated by the council, notified to all members, responded to by the agency in question. If a breach is considered to have occurred, the agency may be suspended from the council.

3.4.4.4 British Overseas NGOs for Development
British Overseas NGOs for Development (BOND) is the United Kingdom's broadest network of voluntary organisations working in international development. BOND (BOND 2002) have principles on their web site to which member organisations sign up and agree to try to adhere to:

**BOND members believe in the following values:**
- Social justice, equity and respect for human rights;
- The participation of the people with whom they are working;
- The centrality of civil society in development cooperation;
• Working with southern organisations - aiming for common development goals;
• Equality of opportunity.

**BOND members believe in the following approach to development cooperation:**
• Taking a professional approach to their work;
• Supporting Southern partners to strengthen their capacities;
• Supporting the empowerment of particularly disadvantaged groups;
• Working to reduce gender inequalities;
• Using responsible fundraising methods;
• Ensuring that the results of their actions are sustainable;
• Engaging in development education, awareness raising and advocacy in the North;
• Using their bridging capacity to link different sectors of society.

Bennett (2002) notes that BOND considered introducing a code of conduct a number of years ago but dismissed the idea because it was felt that it might discourage new NGOs from joining the organisation. These organisations might fear that minimum standards would act as minimum entry criteria and non-compliance, even in the absence of sanctions, would result in them being penalised. Minimum standards tend to be developed around established organisations, and new organisations may have different methods of approaching development. Some of these methods may be miscalculated, but some may be valid, innovative and more appropriate than traditional methods. For example, a number of recently-established NGOs that are beginning to work in overseas aid evolved from community based ethnic minority groups. These groups often have radically different approaches to more established NGOs and a set of minimum standards based on the activities of those established NGOs might not be appropriate to apply to their activities. The approach in BOND is to recognise that new organisations may not perform to the highest standards but that BOND is an appropriate forum in which to learn from other organisations and working towards principles based on good practice rather than minimum standards (*ibid*).

**3.4.4.5 Ireland Aid**
Ireland Aid talks about ‘multiple accountabilities’. Apart from its responsibilities to developing countries partners, Ireland Aid also defines itself as also subject to domestic accountability requirements related to its use of public funds. Mechanisms through which this occurs include (Ireland Aid 2001):

- The Oireachtas (The Dail, Select Committee on Foreign Affairs, audits of expenditure, Public Accounts Committee, Oireachtas Committee of Foreign Affairs and its Sub-committee on Development Aid, ministerial representations);

- Other external mechanisms (for example the general Ombudsman who relates to all areas of government);

- Internal mechanisms (financial allocation process based on fully documented criteria and procedures, screening committees, inter-
departmental committees, Ireland Aid Audit and Evaluation Unit, internal audits);  

- Publications and information dissemination.

http://www.acfoa.asn.au/  
http://www.bond.org.uk/  
http://www.irlgov.ie/iveagh/irishaid/default.asp

3.4.5 Programme for Accountability and Transparency (PACT)
Within the framework of the Management Development and Governance Division, the United Nations Development Programme (UNDP) has undertaken a series of activities aimed at improving national and regional capacity to prevent and control the phenomenon of corruption. One of the most significant initiatives has been the creation of the Program for Accountability and Transparency (PACT) in 1996 under the public sector management and accountability subprogram of the Division.

PACT is a global initiative that supports the establishment and improvement of financial accountability and management systems in selected recipient countries through technical assistance. Interventions take place through global initiatives, in regional programmes and at the country level. Through its three-pronged approach, PACT: (a) synthesizes, analyses and develops new strategies and approaches at its Global Secretariat; (b) tests innovative tools in financial management in selected countries; and (c) builds alliances and funds global networks.

PACT is specifically involved in the areas of financial planning, budgeting, cost control, accounting, reporting and auditing in the public sector. The program also includes support in the area of improvement of integrity in governance, debt management and coordination of aid. The goal of the program is to improve integrity at all levels of government, an objective which significantly contributes to the creation of an enabling environment for sustainable development. After building the foundations of the program in 1996, PACT initiated three major projects. Those projects cover capacity development and training in record management, international accounting and regional and national audit institutions.


3.4.6 Sector Wide Approaches (SWAps)
A SWAp is a process in which funding for the sector – whether internal or from donors – supports a single policy and expenditure programme, under government leadership, and adopting common approaches across the sector. It is generally accompanied by efforts to strengthen government procedures for disbursement and accountability.

Recently, the debate relating to SWAps has focused on (DfID 2001):
• how SWAps can best be designed and monitored to achieve national and international development targets;
• the place of SWAps in the new ‘architecture of aid’;
• how to address crosscutting priorities within the poverty reduction agenda, including governance, gender and environmental concerns;
• how to achieve wide stakeholder ownership of the SWAp, including appropriate roles for central and decentralized bodies, for civil society organizations, and for private commercial and non-profit organizations;
• how to meet the prerequisites for strong ownership by government, including enhanced capacity, reduced reliance on projects, and wider improvements in public financial management and accountability;
• how to achieve closer coordination among donors.

SWAps present important challenges to the design and management of accountability relationships involving donors, developing countries, and the people of developing countries who are the ultimate intended ‘beneficiaries’ of development assistance. SWAps focus attention on accountability between the developing country government and its own people. This vital relationship has often been masked by the fragmented, project-by-project approach to development assistance which minimized the apparent need to factor the developing country’s governance environment into assistance strategies. The SWAp by its very nature makes it more difficult to ignore the impact of governance on development assistance (Schachter 2001). Under the accountability paradigm that is intended to occur under a SWAp, the main locus of responsibility shifts from a multiplicity of semi-autonomous project agencies to the core government institutions of the developing country. This implies a significant change in both the direction and the quality of accountability relationships (ibid). Northern governments should therefore strive to ensure accountability to Southern governments, and must put in place measures to develop their capacity and effectiveness.

In the research for this report, there was a level of apprehension amongst some Irish NGOs as to the recent rapid increase in overseas development assistance and the rise to prominence of the SWAp approach. As one NGO practitioner stated:

“Ireland Aid now has large funding, small staff, and therefore they go through other governments to disburse the money. Partnership and dialogue doesn’t even arise. The most centralized government in the EU giving money to dodgy governments in the third world – that is a recipe for disaster”.

The Ireland Aid Review, which was published in late March 2002, contains some interesting directions in relation to accountability, however, including (Ireland Aid 2002):

• The prioritisation of the reduction of poverty, inequality and exclusion, and the focusing on meeting the Millennium Development Goals set by the UN in 2000;
The realisation that coherence across government policies in relation to the developing world is crucial, especially in relation to finance, trade, and international justice;

- An increasing emphasis on partnership with the developing countries, and local ownership of development efforts (for example by working through NGO consortia in Central America);
- A mirroring of that through domestic partnership with interest groups and NGOs (through, for example, the setting up of a Development Forum);
- More concentration on education about needs (development education), dialogue about policy choices, and feedback on implementation;
- Increased emphasis on programme monitoring, evaluation and development, and capacity building, all of which should be fully resourced;
- More coordination with other donors (through, for example, the pooling of resources or budget support);
- The promotion of decentralisation and good governance of developing country governments, and a continued support for area-based and sector wide approaches;
- The support for multi-annual budgetary allocations for all co-funding arrangements.

However, the concept of ‘accountability’ seems to be narrowly defined in the Report, relating as it does to value-for-money, impact assessment, and the strengthening of financial and domestic reporting mechanisms. There is an indication that regulatory legislation is required for private aid organisations which would set universal standards for NGO definition, fund-raising, methods of operation, oversight and accountability.


3.4.7 Comprehensive Development Framework

The Comprehensive Development Framework (CDF) is a holistic approach to development adopted by the World Bank that balances macro-economic with structural, human and physical development needs. The principles of the CDF are (World Bank 2000):

- a long-term vision and strategy;
- enhanced country ownership of development goals and actions;
- more strategic partnership among stakeholders;
- accountability for development results.

The CDF approach applies to the wider process of developing country strategies for poverty reduction, especially through the PRSP. Medium- and long-term poverty reduction goals are seen as needed to ensure policies are well designed, effectively implemented and monitored, and that there is clear accountability for results. Greater coordination, more dialogue, and enhanced understanding by all are in this way aimed for.
However, the national consultation process may exclude some groups, or may claim ‘participation’ where little has been achieved. Development partners need to allow more time and space for full country ownership to be expressed, and be prepared to let go, and more capacity building needed. Jubilee 2000 et al (2001) have conducted widespread research in developing countries on the PRSP model, and have found that serious questions remain over ownership, participation, conditionalities, and the thinking behind the PRPS. Their report (ibid) states:

“Our review of the actual PRSP processes confirms pre-existing doubts as to whether these processes represented fundamental changes in Bank-Fund programs and thinking, ... the obsession with growth projections remains unashamedly dominant in the WB-IMF poverty relief thinking ... Under the guise of reform, we witness a dangerous attempt to further entrench socially damaging economic processes. While the WB-IMF will claim that they and the PRSPs are open to modification and improvement, the policy matrices remain non-negotiable.”

More information: www.worldbank.org/cdf

3.4.8 Global Reporting Initiative
The Global Reporting Initiative (GRI) was established in late 1997 with the mission of developing globally applicable guidelines for reporting on the economic, environmental, and social performance, initially for corporations and eventually for any business, government, or NGO. The GRI Guidelines represent the first global framework for comprehensive sustainability reporting, encompassing the "triple bottom line" of economic, environmental, and social issues (GRI 2002):

“Timely, credible, and consistent information on an organisation's economic, environmental, and social performance is a key element in building sustainable societies. Communities, investors, governments, and businesses need reliable information to effectively address the development challenges of the 21st century.”

By 2002, the GRI will be established as a permanent, independent, international body with a multi-stakeholder governance structure. Its core mission will be maintenance, enhancement, and dissemination of the Guidelines through a process of ongoing consultation and stakeholder engagement.

The GRI seeks to make sustainability reporting as routine and credible as financial reporting in terms of comparability, rigour, and verifiability. Specifically, the GRI's goals are to (ibid):

- Elevate sustainability reporting practises worldwide to a level equivalent to financial reporting;
- Design, disseminate, and promote standardised reporting practises, core measurements, and customised, sector-specific measurements;
- Ensure a permanent and effective institutional host to support such reporting practises worldwide.
A generally accepted framework for sustainability reporting will, it is hoped, enable corporations, governments, NGOs, investors, labour, and other stakeholders to gauge the progress of organisations in their implementation of voluntary initiatives and toward other practises supportive of sustainable development. At the same time, a common framework will provide the basis for benchmarking and identifying best practises to support internal management decisions.

However, barriers remain to the effectiveness of the GRI:

- Without a specific and tangible definition of sustainability, the GRI Guidelines will remain unfocused and ineffective (Hawken and Wackernagel 2000);
- While the basis for selecting stakeholders’ relationships is informative and worthy of reporting, it is equally important to know why stakeholder groups are rejected (ibid);
- Certification may be a blunt and imperfect tool for augmenting accountability;
- Proliferating certification arrangements compete for legitimacy with NGOs;
- There is no guarantee that the most effective standards will win these battles.


3.4.9 Index of Global Accountability (IGA)
The IGA, created by Charter 99 and the One World Trust, is designed to measure the accountability of international decision-making organisations. A few key indicators are selected by which organisations can be assessed. The criteria are as follows:

- Equitable decision-making;
- Clear criteria for recruitment and appointment of senior staff;
- Transparent policy development process;
- Clear organisational statement of purpose;
- Yearly assessment of organisation;
- Independent assessment of organisation;
- Public access to information;
- Consultation with stakeholders at all relevant stages of the policy process;
- Transparent mechanisms for identifying and involving stakeholders in consultations;
- Ability of stakeholders to challenge policy decisions;
- Open publication of agendas and relevant documents in advance of key meetings;
- Publication of draft declarations, resolutions and decisions;
- Use of local languages in key documents;
- Involvement of elected representatives at relevant stages of the decision-making process;
- Clear and transparent complaints mechanisms in place.

A range of global institutions are then assessed on these criteria, checked by a panel of independent experts, and with the results published as a league table or scorecard. The aim is to push for organisations such as the World Trade Organisation (WTO), the World Bank and the North Atlantic Treaty Organisation (NATO) to open their decision-making processes to public scrutiny. The IGA is therefore used as an
advocacy tool for promoting global democracy. By highlighting good practice, it is hoped the IGA will provide practical reform proposals for institutions lacking democratic accountability.


3.4.10 Other Approaches
Other approaches aimed at enhancing accountability relationships include the following:

- Proposed partnership agreements such as DfID’s new procedures for collaborating with larger NGOs on a basis of shared principles and trust.

- Participatory budgeting, citizen report cards and other means or forms of engaging citizens and service providers in mutual planning and monitoring.

- Networks and institutes that encourage, promote and support accountability such as the Active Learning Network on Accountability Project (ALNAP), or the recently established ISA in Ireland.

- Joint advocacy between agencies in the North and the South, such as the work of Trocaire.

3.5 Conclusion
Significant steps have been taken in operationalising and understanding accountability relationships, as evidenced by the myriad of initiatives outlined above. Whether it is the adoption or adaptation of codes and procedures in relation to accountability, the implementation of evaluation and assessment mechanisms, or the buying into initiatives aimed at enhancing accountability at the level of NGO, donor, government or international institution, there is a plethora of experiences and models to draw upon and utilise. What should underpin all of these processes is the genuine participation of the recipients of aid in the design, implementation and evaluation of these tools and initiatives, in a manner that is empowering.

Accountability at the system level, however, needs to be further developed so as to take account of the political, financial and organisational context of overseas development. It must be based on agreed principles, well understood, with clear responsibilities outlined for all the stakeholders involved. Such a system should be built into sectoral, organisational and operational systems, through, for example (ibid):

- Insistence on good practice and self-regulatory mechanisms, at inter-agency, organisational and field levels. Good self-regulatory mechanisms should ensure openness and accountability, public confidence, statement of values and standards of behaviour, participation and mechanisms for monitoring and updating the system;

- Institutionalised mechanisms for informing, monitoring, responding, and reporting to primary stakeholders especially;
Accountability in Development Aid

- Stronger coordination between different accountability initiatives, highlighting their complimentarity; and
- Agreed standards or benchmarks within organisations at an inter-agency level.

In particular, there are many hurdles to be overcome in ensuring that accountability is enhanced through the implementation of codes and practices. These include the following (Callamard, A and Van Braband, K, 2002)

- Codes and policies developed to enhance quality and accountability remain largely unknown by the general public, populations in developing countries, or even development workers;
- Systematic monitoring of codes and practices had rarely taken place;
- Failure by UN agencies and NGOs to deliver appropriate services in an appropriate manner is rarely criticised;
- Donor policies and strategies and policies rarely acknowledge changes in practice geared towards greater accountability and look to the short term rather than longer-term initiatives; and
- Effective participatory mechanisms allowing individuals from target populations a say in the programmes, policies and decisions affecting their lives have yet to be mainstreamed.

Furthermore, signing and introducing a code or standard is not sufficient to guarantee ‘ethical performance’ (Lancaster 2000). People in leadership positions, in particular, will apparently attribute more or less importance to a code of conduct depending on how closely it matches with their own personal value system (Kitson and Campbell 1996:124). Codes tend to collectivise standards of performance and although this may be the preferred approach for practitioners motivated by a prescriptive approach to practice, it does not necessarily contribute a great deal to equipping practitioners to make sound ethical judgments (Hartman 1996: 35). A further danger with codes of conduct is that they allow managers to focus more on monitoring conformance than mentoring and coaching practitioners. Monitoring compliance with a code does not adequately promote individual commitment to its principles (Lancaster 2000:5).

If a code of conduct is to be successfully implemented:

- It should be based on extensive research, consultation and participation of all stakeholders;
- It must be owned by those stakeholders and not imposed;
- It should be backed by a system of staff development and training;
- It should have mechanisms for reward and sanction built in;
- Well defined and fair enforcement procedures should be in place;
- There should be periodic auditing and ‘certification’.

Finally, alternative approaches and methodologies should continuously be tested and assessed through participatory assessments and inter-agency collaboration. As well as that, efforts should be made to engage a broader range of consultants in evaluations – a field that tends to be dominated by a relatively small number of ‘experts’, a large proportion of them male, originating from the North. Another challenge is to ensure
that protection and human rights are central – rather than marginal – to the evaluation of development assistance (Crisp 2000).
CHAPTER 4 THE FRAMEWORK OF ACCOUNTABILITY INDICATORS AND TOOLS

4.1 Introduction
In devising the Framework of Accountability Indicators and Tools (FAIT) the following factors were borne in mind:

- Organisations that should be measuring their accountability differ widely in how they are constituted, what they do, and how they do it.
  - Donors, SNGOs, NNGOs, Grass Roots Organisations (GROs), multilaterals, governments;
  - Humanitarian relief, long term development;
  - Direct intervention, working through partners, working through structures;
  - Aim of welfare and service delivery/capacity-building/policy and institutional influence.

Organisations and institutions are therefore best served by quite different structures of accountability. As we saw in Section 2.2.3, the concept of accountability is not fixed; there is no single accountability structure that is right for all organisations.

- Organisations within the same sector are dealing with unique sets of circumstances, relating to:
  - What stage of development organisation is at;
  - Who it identifies as its stakeholders;
  - How the relationship with stakeholders is managed;
  - What the development assistance aims to achieve;
  - The wider social, political and economic context.

It is important, therefore, that rather than impose a set of indicators from 'above', there should be an attempt to engage stakeholders, especially the recipients of aid, in a process of indicator identification from 'below'. This in itself augments accountability to them.

- There can be no ‘off-the-shelf’ model on how to implement accountability, and the ‘closed system’ of rigorous accountability is neither accurate nor beneficial to the level of accountability in the organisation, as seen in Section 2.5.

Bearing the above in mind, what is proposed here is the FAIT, which will challenge organisations to re-frame and re-organise their accountabilities, according to their unique set of circumstances. FAIT will perform the following functions:

- Illustrate the process of devising and using indicators, the criteria that should be used, and the methodological issues involved;
• Provides a sample list of processes and relationships that should be analysed when measuring accountability and developing indicators. This list is categorised according to the components of accountability as described earlier on, and is intended as a guide to organisations in developing indicators internally and with stakeholders;
• Links these processes, where applicable, to some of the suggested codes, procedures and approaches (all tools) at the organisational and system levels that have been outlined in Chapter 4.

This, it is hoped, will enable organisations to begin the process, or further develop the current practice, of defining their accountabilities, assessing their performance, identifying the gaps, and building on and integrating all of their accountability initiatives and mechanisms into the structure of the organisation. A policy on accountability may also be developed.

4.2 The Role of Indicators for Measuring Accountability and Development
Reynolds (2001) highlights the difficulties of using indicators to measure different aspects of development:

“Why has no one ever come up with the perfect solution to this type of analysis? The answer is obvious of course; it is because every circumstance is different and therefore demands a unique approach. Virtually everyone realises this, but the (often bureaucratic) demands for aggregate reporting measures tend to force workers to try to develop the best ‘approximations’ of generic indices they can. Unfortunately, attempting to do the impossible does not really constitute an approximation…In the case of many indicator-based analyses of development interventions, such generic ‘approximations’ constitute an oversimplification of the real world experience”.

4.2.1 Definitions
Indicators are specific data that link to objectives and hypotheses and allow defined changes to be measured or analysed. They are necessary to check whether anticipated outcomes are effectively being realised (monitoring) and whether the anticipated changes are being achieved as laid down in the objectives (evaluation) (Wils 2000).

Standards are levels of quality to which programmes may aspire. Indicators are a means of demonstrating whether that standard has been attained. No single indicator is sufficient to signal that that standard has been attained and normally will require quantitative and qualitative indicators (Buzard, 2001).

4.2.2 Purpose of indicators
Alston (2000) suggests a number of purposes of indicators:
• Making better policies and monitoring progress;
• Identifying unintended impacts of laws, policies, and practices;
• Identifying which actors are having an impact;
• Revealing whether the obligations of actors are being met;
• Early warning of potential adverse consequences, prompting preventative action;
• Enhancing social consensus on difficult trade-offs to be made in the face of resource constraints;
• Exposing issues that have been neglected or silenced
4.2.3 Criteria for indicators

Indicator criteria are often condensed into the acronym SMART (Specific, Measurable, Attainable, Relevant, Timebound).

Roche (1999) proposed that indicators should be SPICED (Subjective; Participatory; Interpreted and Communicable; Cross Checked and Compared; Empowering; Diverse and Disaggregated).

Table 4.3.2 Criteria for Indicators

<table>
<thead>
<tr>
<th>SMART</th>
<th>SPICED</th>
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<tr>
<td><strong>Specific</strong></td>
<td><strong>Subjective</strong></td>
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<tr>
<td>Indicators should reflect those</td>
<td>Informants have a special position or experience that gives</td>
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<td>things the project or programme</td>
<td>them unique insights which may yield a very high return on</td>
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<td>intends to change, avoiding</td>
<td>the investigators time.</td>
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<td>measures that are largely</td>
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<td>subject to external influences.</td>
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<td><strong>Measurable and unambiguous</strong></td>
<td><strong>Participatory</strong></td>
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<tr>
<td>Indicators must</td>
<td>Indicators should be developed together with those best</td>
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<td></td>
<td>placed to assess them. This means involving the recipients</td>
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<td>of aid, but it can also mean involving local staff and other</td>
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<td>stakeholders.</td>
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<td></td>
<td><strong>Interpreted and communicable</strong></td>
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<td>Locally defined indicators may</td>
<td>Locally defined indicators may not mean much to other</td>
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<td>not mean much to other</td>
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<td>stakeholders, so they often</td>
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<td>need to be explained.</td>
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<td></td>
<td><strong>Cross-checked and compared</strong></td>
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<td>The validity of assessment</td>
<td>The validity of assessment needs to be cross-checked by</td>
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<td>needs to be cross-checked by</td>
<td>comparing different indicators and progress, and by using</td>
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<td>comparing different indicators</td>
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<td>and progress, and by using</td>
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It must be feasible to collect data on the chosen indicators within a reasonable time and at a reasonable cost.
Empowering

The process of setting and assessing indicators should be empowering in itself and allow groups and individuals to reflect critically on their changing situation.

Diverse and disaggregated

There should be a deliberate effort to seek out different indicators from a range of groups, especially men and women. This information needs to be recorded in such a way that these differences can be assessed over time.


When measuring more qualitative aspects of aid and development indicators should be primarily concerned with being SPICED. This places greater emphasis on primary stakeholders being involved in developing indicators that they can use for their own purposes (Estrella et al 2000). Having defined indicators in those terms, they should then follow the SMART criteria.

The ownership and use of information is an important consideration when designing indicators. Traditionally, information was removed from its original source and taken elsewhere to meet the information requirements of donors and aid organisations. This prevented stakeholders from retaining ownership of the information and building their own knowledge base (ibid).

Because of the costs associated with data collection and analysis, it is better to use fewer indicators that represent the most basic and important dimensions of aims (Adams 2001; Roche 2000).

4.2.4 Types Of Indicators

Quantitative indicators are numerical measurements of change and are most useful for measuring the immediate needs of people, such as calorie intake. Qualitative indicators are more useful for measuring people’s strategic interests, such as participation and empowerment. They are descriptive statements and people’s perceptions of reality, such as opinions regarding changes in social relations.

Indicators raise important questions about project results. They do not necessarily provide answers to those questions. Quantitative and qualitative indicators will achieve only a certain level of analysis and qualitative analysis will be necessary to understand social processes, determine why a certain situation exists and how it may be changed. It involves identifying and isolating the factors that caused the project to succeed or fail. It may analyse how, why and when members of the community participated, any external constraints placed on the projects such as resistance from elites and how these were overcome. While quantitative and qualitative indicators will measure how far a project has succeeded or failed, qualitative analysis will analyse why this result took place. Qualitative analysis is usually gathered through focus groups, meeting key informants, analysing secondary data and observation.

Indicators are developed and classified according to whether they are quantitative or qualitative and direct or indirect (proxy). Traditionally they have also been classified
Accountability in Development Aid

according to where they present themselves along a time spectrum through the project life cycle, and were considered input, activity, output or impact indicators.

Direct indicators are those that closely track the result that they are intended to measure, such as the level of savings in a savings and credit program. Proxy indicators are those which are assumed to be related to direct impacts but may be easier to measure or assess, for example, levels of women's savings as a proxy indicator of poverty reduction or economic empowerment (CIDA, 1995).

Chambers (2001) identifies a number of advantages of quantitative approaches:

- They allow comparison across time to identify trends;
- Greater credibility in influencing policy makers;
- Estimates of prevalences and distributions within populations and locations to allow comparisons between individuals, groups and communities;
- They invite questions of causality

4.2.5 Rating, Ranking and Scoring Systems

Rating and ranking systems are used to compare data over time and between cases. Ratings and rankings can make comparisons across people (such as well-being), across activities (ranking of NGO services), and across events in time (importance of different events in a community's history). These are intended to support narrative data and to assist comparison between reports, which has been borne out by a number of NGOs impact assessment studies (Adams 2001).

Rating systems have predefined responses to questions. For example, the UNDP (1997) uses a four-point scale, Good, Satisfactory, Unsatisfactory, Poor. Ranking systems do not predefine the criteria for responses and the different rankings can arise out of judgements made during the process (Davies 2001). For example, preferences for change may be ranked by different members of the community. They can be simplified by asking the most and least of something and leaving the middle more vague. It is important to include the reasons for the rankings since they are often more enlightening than the rankings themselves. Ranking in relation to other items is more illustrative than simply in terms of desirability (Goyder et al 2001). Rating and ranking systems are often taken a step further by attributing scores to each response. The dangers inherent in these scoring systems are examined below.

Cost-benefit analysis can be performed using ranking methods by asking recipients to rank deliverables from NGOs in terms of their value to them and plotting the costs the cost of the deliverables against the value rankings. One would expect that the most valued items would cost the most money (Goyder et al 2001).

4.2.6 Developing Indicators

CIDA (1995) outline an approach to developing indicators:

- Objectives should be developed with input from all stakeholders in an iterative fashion, which will allow objectives to change as the project progresses. These will include less easily quantifiable objectives such as empowerment and
participation. However, the terms should be defined and be specific about what is desired. At this point relevant indicators can be decided upon to measure success against objectives.

- Factors which are external to the project but will contribute to its success or failure are identified, such as socio-cultural practices or the attitude of local elites. However, if the purpose of the project is to develop participation, the attitude of local elites is an internal factor. Stakeholder participation is especially important because end-users are likely to best identify risks/enabling factors.

- Indicators are defined according to whether they are input, activity, output or impact indicators. These fit into the logical framework which is an analytical, presentational and management tool. It can help planners and managers to analyse the existing situation during project preparation, establish a logical hierarchy of means by which objectives will be reached, identify some of the potential risks, and establish how outputs and outcomes might best be monitored and evaluated (AusAid.2001).

- Input indicators concern the resources devoted to the project. Process indicators measure progress toward objectives during project implementation. Output indicators measure intermediate results when donor involvement is close to completion. Impact indicators relate directly to the longer-term results of the project.

- The traditional methods of measuring development, such as input/output measures and the logical framework are ideal for getting things done even in big operations by simplifying complex tasks, identifying priorities, and allocating responsibility and accountability (CDRA 2001).

However, these traditional methodologies are best suited to measuring that which is most easy to measure and represent too linear a view of any development that seeks more than to provide material deliverables (Taylor 2000). Frequently they are a requirement for donor funding. Furthermore, because of their short time frame projects may prevent genuine immersion in the community. Once a project has been put in a particular context, thought and implementation are separated and plans are put into action in a machine-like fashion. When social development is involved the strengths of such ‘project approaches’ work against them because they cannot predict the changes that will happen and they are ultimately concerned with the quantifiable (CDRA 2001). They may force development practioners to spend an undue amount of time documenting activities instead of thinking about the nature of their work and its impact on people. David and Owusu (2000) outline some areas that are not captured by conventional monitoring and evaluation systems:

- Changes in cultural dimensions and how these impact on women’s roles and rights;
- Access to, and control over knowledge. Though key to the empowerment process-is rarely captured in conventional monitoring and evaluation systems;
- The ability of people to have more control over their development choices and what this means in their lives;
• The development of civil society and the changing role civil groups play in holding decision-makers accountable.

4.2.7 Methodological Issues in Developing Indicators

Developing quantitative indicators is not straightforward, particularly when different stakeholders with different priorities and needs are involved. There is a need to strike a balance between ensuring flexibility and providing uniform information to allow for comparability and generalisability (Estrella et al 2000). Quantifying the more qualitative aspects of aid projects and programmes will require the use of proxy indicators (USAID 1998).

Traditional indicators demand that expected outcomes and changes be specified at the planning stage, including how and when their measurement will take place. This requires considerable experience from those determining the indicators, and can be particularly difficult when measuring notions such as empowerment and accountability (Wils 2000). Indicators are likely to give an impression of the outputs of projects instead of the impact of projects and programmes at participant level, while there may be little common ground between the two. Quantitative indicators are more prone to this because they lend themselves to measuring concrete outputs. A living culture and a development process that are grounded in qualitative objectives do not lend themselves to being reflected through statistics and quantitative expressions (Woel 1996). There is a danger that this approach will lead to development becoming standardised if it is constrained by statistics, and does not examine those items that cannot be quantified.

An important question is: whose needs do indicators serve- recipients, the aid organisation or donors? This affects the type of data that is collected, the way in which it is collected and analysed and by whom, and how the information produced is disseminated and used. Traditionally, indicators served the needs of donors and NGOs. However, the recognition that the recipients of aid should be more involved in defining the success of development interventions is leading more progressive organisations to collect, analyse, and disseminate data differently.

In more qualitative research the researcher is more a part of what they observe and their own beliefs and behaviours will affect the information gathered. Therefore, findings are crosschecked from several perspectives to cross-validate each other in a process called triangulation (Roche 2000). Triangulation is used to ensure reliability and validity because bias in one method is offset by using another. It can be applied by using a mixture of methods, tools and perspectives, for example by using multiple data sources and will give some degree of objectivity to the subjective perspectives and may include quantitative data (Adams 2001; Simanowitz 2000).

There is a myth that qualitative approaches are participatory but are not extractive whereas quantitative approaches are less participatory but more extractive. Neither of these assertions are necessarily the case (McGee 2001). Quantitative indicators are not necessarily more objective than qualitative indicators but their numerical precision may make them easier to disseminate. However, any form of external appraisal presents its own perspective in terms of what it chooses to measure and what to exclude (Simanowitz 2000). In this manner, participation in developing indicators will
be more representative of the view of stakeholders and make for more meaningful results.

4.2.7.1 Difficulties in the analysis of qualitative indicators
At the most basic level, the attempts to quantify qualitative factors requires a homogenisation about the events being enumerated. Counting apples requires that each be viewed as apples and differences between apples become irrelevant (Davies 1998). For example, a quantitative indicator of participation relating to the number of women sitting on a community committee would not distinguish between the quality of their presence. Do they really participate or is it pure tokenism? An apple and an orange are only added by regarding them as pieces of fruit. These levels of generalisation are often desirable when the project is most concerned with delivering large quantities of outputs. However, when measuring more qualitative impacts, this approach may overgeneralise what are completely different experiences and events that should not be summarised by totals and averages (Davies 1998).

There are two main areas where attempting to quantify qualitative indicators can lead to erroneous results.

4.2.7.2 Flawed quantification techniques
Cardinal numbers are those that denote quantity (1,2,3,4) and all consecutive numbers are equally spaced along a continuum (the difference between one and two is the same as the difference between two and three). Cardinal numbers lend themselves to manipulation by cardinal operations (addition, subtraction, multiplication, division, averaging). Ordinal numbers are those that define something's position in a series (first, second, third, fourth) and cannot be manipulated in the same way. For example, a ranking system does not indicate how far second place came behind first place because these ordinal rankings are unlikely to occur in a linear fashion or be evenly spaced. Obviously, nobody would recommend adding 1st and 2nd place in a race and equating them to 3rd place (Reynolds 2000a).

The scoring of qualitative data is much more closely related to simple place rankings than real numbers and it is mathematically incorrect to apply cardinal operations to them. Applying weightings to the information to recognise those items that are of greater importance is invalid because it applies a cardinal operation (multiplication) to ordinal data and may exacerbate any errors. Devising a scoring system of 1= unsatisfactory, 2= poor, 3= satisfactory and 4= good and attempting to add up all the scores at the end is based on the flawed assumption that these descriptions have a linear relationship. It could be claimed that a rating scale is intended to be interpreted as an interval scale, so that integer points along the scale are assumed to be equally spaced. However, outside of very empirical circumstances, such as distance and time, this is unlikely to hold when eliciting subjective responses (Reynolds and Burgess 2001).

It is possible to use ordinal data in meaningful ways. For example, using a ranking system to ask people to describe a situation according to a range from very satisfactory to very unsatisfactory allows the conclusion that say, 15 percent of people found a particular situation very satisfactory. The danger is that by attempting to
derive a deeper level of analysis through enumeration, the results would be meaningless and may even be misleading (*ibid*).

Often, the best that can be achieved is to find a number of proxy indicators, cross-check them to determine if they are in agreement (triangulation). This would also allow one to measure the percentage of those indicators that conform to the condition being measured (Reynolds 2002).

There is also a danger that by applying purely mathematical operations to qualitative data, the real relationships of qualitative data are ignored, such as where some criteria are so critical that their failure renders the consideration of other criteria redundant. The Elvis Paradox illustrates this condition by measuring welfare through ranking health and income on a scale of 0 to 10. The day Elvis Presley died his health dropped from 1 to 0 (very sick to dead), whereas his income may have shot from 5 to 9 (very well-off to mega rich). Even allowing for a greater weighting for health (which in itself is incorrect because it applies a cardinal operation to ordinal data), aggregating these criteria would allow the increase in the income ranking to mask the fall in the health ranking. The simple conclusion would be that Elvis was better off dead (*ibid*). Equally, where participation is crucial to a project’s sustainability, and despite evidence that this will not be forthcoming, it may be given the go-ahead if other criteria are successfully satisfied. When aggregated the project may appear to have a good chance of success, even though participation is of such critical importance that it is certain to fail.

### 4.2.7.3 Failures of data gathering

Information gathering is a process that involves not just collecting and presenting data but also interpreting it. When converting qualitative data into a quantitative form, ‘contrived’ information is that which is ‘added’ during the process. Reynolds (2000b) outlines a number of sources of contrived information.

- There is a danger that people will make up answers to satisfy a questionnaire if questions are asked to which people do not know the answer, although this can be avoided by appropriate survey design. Information derived from questionnaires often tells more about the respondents themselves rather than the target data. While this ‘subjectivity’ in itself is not a problem, presenting this data as objective fact that can be numerically manipulated is methodologically incorrect. For example, participation is not something that objectively exists in the real world because it is made up of a number of elements and may mean completely different things to different people. If we wish to ‘measure’ participation, it must first be defined in terms that can be measured, such as the percentage of seats local people hold on aid committees. The definition may be controversial but at least it is now ‘grounded’ in reality.
- Attempting to standardise responses into a rating on a scale of, say, one to ten may attempt to introduce a level of accuracy that does not apply to what is being measured. Many rating systems attempt to introduce an artificial degree of definition into responses that do not have any real meaning in relation to whatever is being measured.
- People’s answers to tend to gravitate towards the middle of any scale, which is a particular problem in odd-numbered scales but regardless, people will tend to shy
away from extremes. On a scale of one to ten, it is much easier to move from a
five to a six than a nine to a ten so any assumption of linearity is false.

Despite these dangers, many aid organisations make decisions based on
inappropriately manipulated quasi-numerical data. The basic rule in quantifying
qualitative issues is to do it in simple meaningful ways and then leave well enough
alone. The result is that when measuring the qualitative aspects of aid and
development work, including accountability (and all its components), empowerment,
participation and so on, that qualitative indicators will need to be used. That is not to
say that quantitative indicators have no use, but they will give an incomplete picture
and attempts to quantify qualitative factors through the use of scorings only serve to
distort that picture.

4.3 Measuring Development
One evaluation specialist described a specific problem with measuring development:

“My basic understanding of aid programs is that they are politically motivated. The
reason your volunteer corps or government is sending aid may not be apparent, or
even discussed. So, right from the start you can run into difficulty trying to prove that
the objectives were met”.

Bearing this in mind, it will be useful to consider some of the possibilities and
challenges that are posed when trying to measure some of the more qualitative aspects
of aid and development work.

4.3.1 Measuring Participation
There are some tangible or physical outcomes that can be quantified to measure the
extent and magnitude of participation. However, participation is also a process and
while quantitative dimensions can be attributed (such as attendance at meetings),
others cannot (such as the nature, quality, and extent of that participation). These can
only be dealt with through qualitative analysis in order to measure the nature and
quality of participation. Therefore, monitoring is very important because it is
impossible to measure participation as a one-off evaluation exercise.

One way of looking at the measurement of participation would be in terms of the
analysis of poverty. The incidence of poverty may be measured by the number of
people below an agreed level of income or food intake poverty. However, the depth of
poverty also takes into account how far below that poverty line people are. There is a
danger in concentrating on the incidence of poverty. This would encourage policy
makers to focus on those just below the poverty line because they could be pulled
over the line with minimum effort. However, this would not benefit those most in
need of assistance. In the case of participation, the incidence of participation can be
measured quantitatively. However, an overreliance on these indicators will detract
attention from the more important issue of the depth (or quality) of participation and
might lead to policy being directed towards token participation.

In the project framework initial planning is often done by more powerful
stakeholders, which makes it difficult for indicators of participation to be identified
and agreed upon by primary stakeholders (ODA 1995). Although initial indicators
may be refined as the project progresses to take account of the involvement of primary stakeholders, this misses the point of true participation, because primary stakeholder should be involved in needs assessment.

Indicators of participation should be capable of distinguishing tokenism from genuine participation. Some of the key aspects of participation which should be measured are (USAID 1996):

- Participant focus and ownership which ensures that the main orientation is towards the needs of primary program stakeholders;
- A diversity of views are sought, and the opinions of less powerful stakeholders are accepted;
- Participating groups meet to communicate and negotiate to reach a consensus;

4.3.2 Participation in impact assessment

There are a number of ways of measuring the quality of participation in impact assessment

- The extent to which recipients’ views have been differentiated, which suggests that there is a greater knowledge of those people and their perceptions;
- How often the NNGO staff obtain the views of the different stakeholders;
- The extent to which the information sought from people is predetermined by NNGOs;
- Whether the information that results from people’s participation in monitoring has any impact itself in the form of a change of people’s understanding or a change in behaviour;
- The efficient use of the time the intended recipients of aid spend in participatory impact assessment, which NNGO staff often undervalue and the people themselves often see as an additional work burden that is necessary to access NNGOs resources.

Participation can also be measured by its impact, so that if building a community clinic was truly participatory, the change could be measured by increases in the number of people using the clinic. However, this would require that qualitative analysis be used to explain how much of the change was due to its participatory nature. Measurement also depends on the type of project, because if the purpose is to strengthen advocacy to critique government policy, then there may be value in determining the number of people actively involved in trying to change policy. Then qualitative analysis would be necessary to determine whether and how policy was changed, how much it was changed and why it was changed (Bne Saad 2002).

4.3.3 Measuring partnership

One indicator of strong partnership is the extent to which NNGOs are more concerned about local partner NGO’s accountability to themselves or to local recipients at the grassroots level. Similarly, where donors are more concerned about capacity building in SNGOs to meet the needs of recipients, this is evidence of stronger partnership. NNGOs are often very selective about their local partner NGOs. However, local partner NGOs may not be in a position to be so choosy about their partner NNGOs so that immediately there is an asymmetry in decision-making power. A key feature of symmetric power in relationships is that NNGOs do not seek to impose constraints on the choices or behaviour of local partner NGOs (Yukiko 2000).
4.3.4 Measuring Empowerment

While generally there has been an increased commitment to the principles of self-reliance, awareness, participation, and empowerment, this is well ahead of the ability to explain what impact the resources employed may have had. Currently there has been little success in building up the expertise of analysis and practice to allow the measurement of empowerment (Oakley 2000). Bringing a broad set of indicators is not enough to measure the process, one needs to measure a small number of discrete organisational/behavioural changes, actions and activities. Independent action is probably the key indicator of a process of empowerment and should form the basis of its monitoring. It may be easier to forget about measuring the impact of a process of empowerment because it is so elusive and concentrate on measuring the process itself (Oakley 2000).

It is well understood that the delivery of development programmes and projects can create and foster dysfunctional dependency as easily as leading to increased independence or interdependence. Any meaningful attempt to measure empowerment will have to go beyond measuring the transfer of (physical, financial or human) resources to the less powerful. The approach of simply delivering resources may have some value when responding rapidly to disaster relief situations. However, it has no place in development programmes because it denies the complex and interdependent nature of relationships that maintain the status quo between the different strata of society (Taylor 2000).

If those who wield the power dictate and define what empowerment is then the whole point of the process has been lost, and if they define how it is to be measured then that in itself is defining what empowerment is. The measurement of empowerment cannot be something that the more powerful do to the less powerful (Taylor 2000). There is a danger that development workers only find empowerment ‘where it belongs’- which is in development projects, and to ignore other influences and overestimate the potential of their interventions (David and Owusu 2000).

The fundamental principle of systems theory is that no single element of a system can change its relationships within the system without change occurring in all other relationships in the system. Equally, empowerment should be a regular and meaningful measure of the shifts in the power relationships between development agencies and the people and systems into which they are intervening (Taylor 2000). One of the first indications that development is taking place is that people start testing their new found confidence and authority on those in authority who are closest to them, which is likely to be the development practitioners (CDRA 2001).

Davies (2000) suggests that we should start by examining an NGO’s immediate relationships, particularly with people it is trying to empower, between staff within the NGO because an NGO espousing empowerment should be able to act in those terms before anywhere else. If staff are empowered in relation to their superiors then they are much more likely to be empowering in their relationship with their immediate clients. Furthermore, an NGO’s relationship with its donors and government authorities may reflect its capacity for empowerment of others, because NGOs are usually located in a network of relationships with other organisations, not
simply dominating themselves. These relationships should be measured in order to
determine what kinds of shifts are occurring as evidence of empowerment (ibid).

Measurement must concentrate on shifts in the relationship between the giver and
receiver and the receiver and others, particularly those whose decisions impact on the
quality of their lives. For development practitioners to bring about change in others,
they will only do it if they achieve change in themselves and the ability to recognise
change, in themselves, in relation to others and between other people. Reflecting that
measurement requires being able to describe these changes and these descriptions
work best as stories (CDRA 2001).

One measure of shifts in social development is that recipients rank measures of social
development differently. Meta-indicators monitor changes in the indicators people
select as a reflection of the process of social development (Goyder et al 2001). For
example, if communities begin to rank social measures such as participation higher
over a period of time, this in itself is considered a measure of social development. It
could also be considered a measure of at least some measure of empowerment (if only
because people can afford to place less emphasis on material measures).

Davies (2000) suggests three qualitative indicators of empowerment, based on the
assumption that where there are differences between individuals or entities, it
indicates that there is some element of choice:

• Differences of opinions between individuals. If clients are empowered in their
  relationship with an NGO then they are likely to freely express their differences of
  opinion with that NGO. The management of significant differences of opinions
  might be an indication of empowerment of both parties if both agree that the result
  is a successful compromise;

• Differences between the activities undertaken by individuals which would suggest
  that there is a range of possibilities that individual can pursue. This is opposed to
  highly standardised behaviour, which would be associated with limited choice, for
  example that of an army. If field staff can recognise important differences
  between intended recipients of aid in their behaviour or opinions, they can
  respond differentially and in an empowering manner. A failure to recognise
  differences means they are failing in a very basic empowerment task, that of
  simply listening to people;

• Differences in organisational structures. If people’s organisations in developing
countries are genuinely empowered, it is to be expected that they would be quite
different from each other. On the other hand, if they are quite similar, it might
suggest that they were developed to meet the needs of the aid organisation
assisting them. This might be measured by the degree to which the control over
financial resources is decentralised or not and the extent to which they have
control over grant funds or make decisions over authorisations.
### 4.4 FAIT

**Table 4.4  The Framework of Accountability Indicators and Tools (FAIT)**

<table>
<thead>
<tr>
<th>INDICATORS</th>
<th>MEASUREMENT AND DEVELOPMENT TOOLS</th>
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<tr>
<td><strong>Responsibility</strong></td>
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</table>
| 1. Is there agreement and clear understanding of roles and responsibilities of the various actors? | ➢ Project Document  
➢ Memorandum of Understanding  
➢ Partnership Agreement  
➢ Joint Protocol  
➢ Stakeholder Analysis  
➢ Gender Analysis  
➢ Capacities and Vulnerabilities Analysis  
➢ Power Tools |
| ♦ Is there evidence (on file and in other formats accessible to all stakeholders) acknowledging and addressing the strengths and weaknesses of each partner and setting out key roles and responsibilities in a transparent manner? | ➢ Local and national law  
➢ Human Rights Law  
➢ International Humanitarian Law |
| ♦ Is there evidence that these roles and responsibilities have been fulfilled? | |
| 2. Is the organisation governed by and in compliance with regulations or legislation in the domestic and host countries context? | ➢ Red Cross  
➢ Sphere  
➢ HAP  
➢ People in Aid  
➢ Code of Advertising |
| ♦ What regulations and legislation exist in the programme areas of the organisation? | |
| ♦ How is the regulation/legislation implemented by the governing authorities? | |
| ♦ What awareness exists within the organisation about the regulations and legislation and how is this acted upon? | |
| ♦ To what degree is civil society protected and promoted by legislation and regulations? | |
| 3. Has the organisation signed up to any code of practice | ➢ ISO 9001  
➢ AA1000  
➢ People in Aid  
➢ Code of Advertising |
| ♦ Is there a code of practice being adhered to in relation to: | |
| - How the organisation operates; | |
| - How the organisation manages its accountability relationships (with recipients of aid, staff, local partners, and other stakeholders); | |
| - The way in which the organisation depicts the South. | |
| 4. Is the organisation participating in any wider initiative/network aimed at enhancing accountability? | ➢ Quality Project  
➢ HAP  
➢ Networks |
| ♦ What networks and initiatives exist? | |
| ♦ To what extent does the organisation participate in those networks and initiatives? | |
| 5. Is there mechanisms in place for holding to account? | ➢ Monitoring mechanisms for codes of practice  
➢ ACFOA framework of accountability |
| ♦ To what degree are rewards and sanctions implemented in response to the enhancement or overriding of accountability relationships? | |
| ♦ Is there a monitoring body in place, internally or externally to evaluate the accountability relationships and to act accordingly? | |
1. Are the organisation’s activities undertaken in a participatory manner?

**Quantitative Indicators**
- Numbers of people in local institutions (such as income generating groups) disaggregated by sex and socio-economic grouping related to the project;
- Numbers of project level meetings and attendance levels disaggregated by socio-economic grouping and gender;
- Numbers of direct project ‘beneficiaries’?
- Project take-up rates/ Number of people using project outputs?
- Numbers of local leaders assuming positions of responsibility disaggregated by sex and socio-economic grouping?

**Qualitative indicators**
- Do all stakeholders have knowledge of the financial status of projects
- Are all stakeholders interested in being involved in decision-making at different stages?
- Is there a disclosure policy in place and being used?

2. Is the levying of rewards or sanctions appropriate or could they be misused or abused?
3. Do the mechanisms encourage or inhibit learning?
4. How transparent are these mechanisms?

5. Is the organisation responsible to its stakeholders and staff?
   - Are stakeholders involved in the definition (or redefinition) of the mission statement?
   - Has the organisation gone through a participatory strategic planning process and are stakeholders aware of the plan?
   - Does the organisation have clear and identifiable policies in relation to cross cutting issues such as gender and environment?
   - To what degree of participation are stakeholders involved in the organisation?
   - Does the organisation consult field staff when it develops or reviews human resource policies that affect them?
   - Do the plans and budgets reflect our responsibilities towards our staff?

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<thead>
<tr>
<th>Stakeholders</th>
<th>Stakeholders Indicators of participation (see below)</th>
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<tr>
<td></td>
<td>Strategic planning exercises</td>
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<td>Documented policies</td>
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<td>Gender proofing and poverty proofing of proposed actions or directions</td>
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<th>Staff</th>
<th>People in Aid Code</th>
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<td>Annual Reports</td>
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<td>Information, education and communication (IEC) activities</td>
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<td></td>
<td>Monitoring and evaluation</td>
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<td>Independent Funding</td>
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6. Is the organisation responsible to its mission and value base.
   - Is there a mission statement and definition of value base that is accessible to stakeholders?
   - Is there regular evaluations of interventions in relation to the mission statement?
   - Will the organisation take on any job for which funding is provided or are there clear boundaries within which the organisation works?
   - Is the organisation beholden to governments, donors, or businesses to the extent that it cannot act independently?
   - The organisation has a plan to transfer ownership for activities or services to constituents?

7. How does the organisation make key decisions
   - Is there clear and identifiable criteria on decisions regarding where the organisation intervenes?
   - Is there clear and identifiable criteria on what interventions the organisation undertakes?
   - Is there clear and identifiable criteria on who the organisation works with and through (including the sources of funding)?
   - Is there clear and identifiable criteria on which resource allocation decisions are made?

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<thead>
<tr>
<th>Action and Evaluation</th>
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<td></td>
<td>PRA</td>
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<td>Field Visits</td>
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<td>Decentralised Structures</td>
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<td>Monitoring and Evaluation</td>
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<td>Most Significant Changes</td>
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<td>Power Tools</td>
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<td>Stakeholder Power Analysis</td>
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<td>Capacity Building</td>
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<td>Support for GROs and membership organisations</td>
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<td>Gender Analysis</td>
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<td>Organisation Assessment</td>
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8. Quantitative Indicators
- Numbers of people in local institutions (such as income generating groups) disaggregated by sex and socio-economic grouping related to the project;
- Numbers of project level meetings and attendance levels disaggregated by socio-economic grouping and gender?
- Numbers of direct project ‘beneficiaries’?
- Project take-up rates/ Number of people using project outputs?
- Numbers of local leaders assuming positions of responsibility disaggregated by sex and socio-economic grouping?

9. Qualitative indicators
- Do all stakeholders have knowledge of the financial status of projects
- Are all stakeholders interested in being involved in decision-making at different stages?
- Is there a disclosure policy in place and being used?
- Do reports reflect stakeholder voices?
- Do strategies/plans change as a result of reviews?
- Are project group increasingly able to propose and undertake actions?
- Are people emerging who are willing to take on leadership?
- Is there interaction and the building of contacts with other groups and organisations?
- To what extent is there training or networking among members of the community as a result of the project/programme?
- Are aid organisations only helping participants conduct their own evaluations or are they leading evaluations?
- Do people feel that they have greater economic autonomy as a result of the project?
- Are changes taking place in the way decisions are being made in the project?
- To what extent have recipients’ views been differentiated, (which suggests that there is a greater knowledge of those people and their perceptions)?
- How often do NNGO staff obtain the views of the different stakeholders?
- Is there mechanisms to ensure representation of different interests?
- To what extent is the information sought from people predetermined by NNGOs?
- Does the information that results from people’s participation in monitoring have any impact itself in the form of a change of people’s understanding or a change in behaviour?
- Is there an efficient use of the time ‘recipients’ spend in participatory impact assessment, to ensure that it is not seen merely as an additional work burden that is necessary to access NNGOs resources?
- Does the group have the ability to moderate conflict resolution and to prevent conflict?

**Qualitative Analysis**

- Explaining The Reasons For Quantitative And Qualitative Indicators

### 2. Do the activities of the organisation contribute to empowerment?
- Do people begin to have a say in and to influence local politics and policy formulation?
- Is there evidence of differences of opinion between recipients and the organisation and within the organisation, which suggests that recipients and staff feel sufficiently empowered to express disagreement?
- Is there evidence of differences in the activities of different individuals, suggesting that behaviour is not standardised?
- Are there differences in organisational structures, suggesting that they have grown organically in communities?
- To what extent are people aware of the project/programme and their entitlements from it?
- Do people in the community perceive that they have greater self-respect as a result of the project/programme?
- What evidence is there of elite support (or lack of support), gauged by attitudes at meetings and interviews?

**Qualitative analysis**
- Comparing the relationship between NNGOs and recipients over a period of time.
- Comparing the relationship between recipients and local elites over a period of time.
3. Do the activities of the organisation contribute to partnership?
- Do constituents serve as partners in programme design, implementation and evaluation?
- Are NGOs more concerned about local partner NGO’s accountability to local ‘beneficiaries’ than themselves?
- Do NGOs not seek to impose constraints on the choices or behaviour of local partner NGOs?
- Are NGOs most concerned about capacity building in local NGOs to meet the needs of “recipients”?
- Is there evidence of an exchange of views and information?
- What are the positive benefits of the partnership for the organisation in the South?
- What are the positive benefits of the partnership for the organisation in the North?
- Is there evidence of adjustments to strategic and/or operational planning in response to request or feedback from partners?
- On what basis were Southern partners selected, on what basis were Northern partners selected, and was there an asymmetry of choice in the selection?

Qualitative Analysis
- Explaining the reasons behind the indicators

4. What mechanisms of evaluation are in place?
- What mechanisms are in place to evaluate the project/programme at the field level?
- What mechanisms are in place to evaluate the organisation at the system level?
- How transparent are these mechanisms?

5. What environmental indicators are measured?
- Are environmental considerations integrated into capacity building exercises?
- Do farmers, policy-makers and stakeholders take environmental aspects into consideration in their daily activities?
- What effect will the project/programme have on the environment?
- How does the organisation take responsibility for this, report it, and respond to the findings?

6. Do recipients consider the organisation’s activities to be good value for money?

| Reporting |
|------------------|------------------|
| 1. To what extent are reporting mechanisms transparent? |
| - To what extent are forms other than English and literacy used as the primary means of communication? |
| - Are a range of languages and media (participatory video, story telling, drama, proverbs) used to really listen to the voices of recipients? |
| - Is information spread through appropriate forums, such as shops, churches, mosques? |
| - Is information feeding upwards related to appraisals, strategies, plans, budgets, funds, expenditures and reviews being made available to community representatives and partners for review in forms which are |

| Evaluation |
| Correspondence |
| Minutes of meetings |
| Field visit reports |
| Exchange visits of key personnel |
| Joint advocacy campaigns |

Field Level
- Evaluation
- Organisational assessment
- PRA
- Most Significant Changes

System Level
- Peer Review System
- Index of global accountability
- Social and ethical auditing

- EASY
- Environmental Impact Assessment
- Environmental Overview
- Strategic Environmental Assessment
- Environmental Audits

- Cost-benefit analysis

- IEC strategies
- PRA
- Story telling
### Accountability in Development Aid

<table>
<thead>
<tr>
<th><strong>Receivability</strong></th>
<th><strong>What is the purpose of the information?</strong></th>
<th><strong>Who reports to whom and how?</strong></th>
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<td>♦ What are the lines of communication between the field and the</td>
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<td>Is the NGO's vision of the future and specific mission clear to</td>
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<td>♦ management level of the organisation?</td>
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<td>recipients, staff and other stakeholders.</td>
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<td>♦ Decentralisation</td>
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<td>♦ Does the NGO have a system in place to regularly publish and</td>
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<td>♦ Representation on</td>
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<td>distribute information to donors, constituents, governments and peers</td>
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<td>in a manner in which they can understand?</td>
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<td>♦ Are the minutes of meetings available for inspection in an accessible</td>
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<td>♦ ALPS</td>
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<tr>
<th><strong>Transparency</strong></th>
<th><strong>Who reports to whom and how?</strong></th>
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<td>♦ Do the stakeholders define the indicators of performance?</td>
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<td>management level of the organisation?</td>
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### Responsiveness

**How responsive is the organisation to its stakeholders and the outcomes of its evaluations?**

**Quantitative**

- What percentage of recipients feel that the organisation is hearing and acting upon their concerns?
- What percentage of recipients are aware of the organisation’s role in advocacy/policy work?

**Qualitative**

- How does the organisation act on evaluation outputs?
- How is the organisation guided by the codes and procedures that it has adopted?
- How does the organisation respond when it contravenes codes and procedures it has adopted?
- Does the NGO engage in advocacy and lobbying activities as requested by recipients?
- How does the organisation seek the views of stakeholders?
- Does the organisation listen to complaints and how?
- Does the organisation seek suggestions and how?
- Does the organisation resolve complaints and how?
- Does the organisation consider and implement suggestions?
- Are leaders responsive and available?
- Is the organisation’s value base clearly defined?
- Is the organisation aware of a number of conflict management methodologies (genuinely encapsulating differences)?
- To what extent, and how, does the experience of the Southern partner feed into the activities and aims of the Northern partner?
- To what extent are funding arrangements flexible and supportive of long-term planning?
- To what extent, how and on whose behalf, is the organisation working with networks, alliances and affiliates?
- To what extent is there reliance on intermediary organisations for access to the reality of the poor?
- To what extent is there an awareness of different priorities?
- How does the organisation deal with stakeholders’ priorities that do not conform to their values?
4.5 Obstacles to Accountability

The following obstacles may impede the enhancement of accountability in the various settings outlined (OECD 2001):

- **Organisational culture** – some organizations have a culture where accountability tends to be associated with blame. This has the effect of discouraging openness and learning.

- **Pressure to spend** – pressure to meet disbursement targets can lead to shortcuts being taken during project planning and approval stages, with lessons from previous experience being ignored or only selectively applied in the haste to get decisions through.

- **Lack of incentives** – unless there are proper accountability loops built into the accountability cycle there may be little incentive to learn. This is particularly the case when staff or consultants shift from task to task, and have generally moved on long before the consequences of failure to learn are felt.

- **Tunnel vision** – the tendency of some staff or operational units to get stuck in a rut, carrying on with what they know, even when the shortcomings of the old familiar approach are apparent may be another obstacle.

- **Loss of institutional memory** – caused by frequent staff rotation or heavy reliance on short-term consultants.

- **Insecurity and the pace of change** – if staff are insecure or unclear what their objectives are, or if the departmental priorities are frequently shifting, this can have an adverse effect on learning and moving towards more enhanced accountability.

- **The unequal nature of the aid relationship** – which tends to put donors in the driving seat, thereby inhibiting real partnerships and two-way knowledge sharing.

4.6 Conflicts of Interest Arising

There are also a number of conflicts that may arise once accountability mechanisms are put in place and steps are made to increase transparency, openness and accountability. In earlier chapters some of these possible conflicts were alluded to, including, *inter alia*:

- Conflicts between financial accountability and accountability which focuses on all stakeholders and incorporates the need for learning;

- Types of accountability different stakeholders are interested in;
- Environmental conflicts of interest;
- Conflicts between local power holders and the newly empowered;
- Conflicts between portraying dignified project images and collecting money;
• Conflicts arising between conflicting stakeholder interests in an organisation;
• Conflicts due to diverse claims on an organisation (see Section 2.2.2).

Now that the framework for accountability has been set out, a number of further conflicts of interests can be pinpointed:

❑ There are a number of differentiations to be made between those with less and more power as regards aid projects and programmes. Management in an organisation may exercise too much authority over field staff; leaders have more control than marginalised people in the community. These power imbalances may inevitably lead to other conflicts of interest.

❑ Some interventions are deemed to be contrary to the principles of aid organisations, such as the disagreement of church groups with family planning. Despite higher levels of empowerment of primary stakeholders, these items will remain off the agenda. Clearly, there is enough work to be done that not all NGOs have to perform all duties and it is a part of responsiveness to declare the organisation’s value base and act within it. Nonetheless, that NGOs have the ability to dictate what areas they are or are not prepared to work in is indicative of some asymmetries of power.

❑ Internal conflicts of interest are likely to arise in NGOs when people realise that genuine empowerment necessitates them letting go of their power over partner NGOs and recipients.

❑ The more traditional approaches to measuring development give rise to conflicts of interest when the more administrative and bureaucratic tasks are not compatible with the way life is seen in the South. Moves to more progressive means of measuring development should smooth out a number of these conflicts.

❑ Conflicts of interests may arise out of the biases that Chambers (1994, 1997) detected in project visits and analysis by outsiders, including:

  • Spatial bias (urban, tarmac, roadside);
  • Project bias (showpieces, famous cases, atypical, public relations);
  • Person bias (elite, male, user and adopter, active, present and living);
  • Dry season bias (wet season inaccessibility);
  • Diplomatic bias (politeness and timidity, poverty avoided, awkward questions inhibited);
  • Professional bias (disciplinary focus, specialisation, single-mindedness).

Many of the conflicts will be addressed by changing people’s relationships and sharing power. However, this in itself is probably the major challenge of development and, most problematically, it is one that the North cannot solve by insisting that the south addresses, unless it also addresses its own power relationships.
CHAPTER 5 CONCLUSIONS AND RECOMMENDATIONS

5.1 Summary of Findings

- In most situations ‘accountability’ in development work has referred to the domain of finance, and accountability upwards (from recipients of aid to SNGOs to NNGOs or governments) rather than downwards, due to the ease of establishing indicators here, and the influence of donors in the debate.

- Accountability comprises the mechanism through which the aid relationship is regulated. As such, it entails the duty to provide an account (by no means necessarily a financial account) or reckoning of those actions for which one is held responsible. This accountability involves two responsibilities or duties: the responsibility to undertake certain actions (or forebear from taking these actions), and the responsibility to account for those actions.

- When analysing accountability in any situation, the following questions should be posed:

  a. Who is accountable;
  b. To whom (or what);
  c. For what;
  d. Through what mechanisms; and
  e. With what kind of accountability outcomes.

This approach allows us to distinguish within a single system, between different types of actor or ‘accountee’, and to disaggregate between different dimensions of accountability.

- NGOs in particular are said to have multiple accountabilities. Many of the concerns expressed about the weak accountability of NGOs relate to the difficulties they face in prioritising and reconciling these multiple accountabilities. NGOs may have a surfeit of accountability to the communities they aim to serve, and an excess of accountability to donors and NNGOs. All organisations in development aid entail a short-term functional accountability (accounting for resources, resource use and immediate impacts) and a longer-term strategic accountability (accounting for the impacts of actions on the actions of others and the wider environment).

- Accountability should therefore be understood as a strategic choice, not just as a legal or moral imperative. Where the claims of the various stakeholders are not necessarily coherently aligned with one another, the organisation's leadership must make choices to embrace or resist particular stakeholder demands. The manner in which an organisation structures its accountabilities will thus have a profound impact on its mission, strategy and operations.

- The concept of accountability is not fixed: there is no single accountability structure that is right for all organisations. Rather, each organisation must look towards the value it wishes to contribute, its legitimacy and support, its operational capacity, and the way in which it carries out its activities. Only then can its accountability be understood and enhanced. Most crucially, however, is that stakeholders, especially the
Accountability in Development Aid

recipients of aid, are involved in defining this accountability and genuinely participating in how it is designed, implemented and measured.

- The process of accountability is defined as comprising four main stages, throughout which transparency is paramount:
  
  - Agreement of clear roles and responsibilities of the organisation (and their personnel), with a compliance to agreed standards;
  
  - Taking action for which an organisation is responsible, and evaluating that action;
  
  - Reporting on and accounting for that action;
  
  - Responding to and complying to agreed standards of performance and the views and needs of their stakeholders.

- As in any system, the overall performance is limited by the element in shortest supply (the weakest link in the chain). By understanding the strengths and weaknesses of different organisations and sectors within this framework, we can understand where best to focus resources and efforts – both internally and externally – to improve the accountability of that particular organisation and system

- The following elements should lead to, and result from, an enhanced level of accountability. As such, the strengthening and measurement of these elements is therefore symbiotic with the strengthening and measurement of the components of accountability:

  (a) Legitimacy;
  (b) Participation;
  (c) Empowerment;
  (d) Sustainability;
  (e) Partnerships;
  (f) Capacity-building;
  (g) Governance;
  (h) Gender accountability;
  (i) Advocacy accountability; and
  (j) Environmental accountability.

- The ‘project approach’ in itself may rule out truly participatory, empowering, and accountable interventions. The requirement to answer to donors according to traditional reporting formats takes the focus away from more socially developmental goals. Therefore, projects necessitate a greater level of traditional accountability, because, like emergencies, they often lack true participation by all stakeholders because of the short timeframe in which they operate.

- A shift in the emphasis of evaluation to be more focused on listening to the recipients of aid would foster both accountability and learning and bridge the differences between these twin functions of evaluation. This would reduce the
incidence of circumstances for which development organisations have to be called to account.

- Where social, political and human rights cannot be exercised the prospects for enhancing accountability are limited.

- Over the last number of years there have been various attempts to develop mechanisms for achieving greater accountability, as well as codes of practice, which are intended to form a firm basis upon which responsibilities can be clarified and assigned. Many of these initiatives are designed to improve the accountability of development organisations to the communities they serve, to their staff, their peers, or to regulatory and supporting bodies. However, there is disquiet among some stakeholders as to the appropriateness, efficacy, and agenda behind the various mechanisms being tested.

- There is a recognised need to formulate a process of accountability at a system, as well as an organisational, level. The absence of formal regulation in development assistance is widely acknowledged as an impediment to this, while on the other hand the flexibility allowed through the range of voluntary standards and processes is seen by many as a necessary factor in dynamic and ever-changing situations.

- The approaches to accountability in development aid are broken into the following categories, and are briefly discussed and analysed:

  (a) **Codes and Procedures** (mostly relating to humanitarian operations, but also including social accountability, and codes in relation to staff, advertising, quality of service, and responsiveness to stakeholders)

  (b) **Evaluation and Assessment** (including assessments of the wider organisation and its stakeholders; the taking into account of gender, the environment, and the cost effectiveness of activities; and methodologies which are aimed at enhancing participation).

  (c) **Other Initiatives** (such as monitoring mechanisms, and initiatives at the governmental, NGO and multilateral organisation levels).

- This report argues that accountability at the system level needs to be further developed so as to take account of the political, financial and organisational context of overseas development. It must be based on agreed principles, well understood, with clear responsibilities outlined for all the stakeholders involved. Such a system should be built into sectoral, organisational and operational systems, through insistence on good practice and self-regulatory mechanisms; institutionalised mechanisms for involving stakeholders within the framework of accountability; stronger coordination between accountability mechanisms, and an integration of these within an organisations policy, and; agreed standards and benchmarks at inter-agency level, strongly monitored.
- In particular, if a code of conduct is to be successfully implemented:

  - It should be based on extensive research, consultation and participation of all stakeholders;
  - It must be owned by those stakeholders and not imposed;
  - It should be backed by a system of staff development and training;
  - It should have mechanisms for reward and sanction built in;
  - Well defined and fair enforcement procedures should be in place;
  - There should be periodic auditing and ‘certification’;
  - It should not be so rigid as to constrain experimentation and learning, nor so monolithic as to force organisations to tailor their activities accordingly simply as a matter of course, with little consideration of its implications or real value.

- In the past, demands for financial accountability was partly responsible for the poor design of evaluation systems. There is a real need for greater work on the symmetries between accountability and learning. This should include recognising where conflicts between the two may arise, and allowing organisations to plan both aspects of evaluation so that they complement each other.

- The Framework of Accountability Indicators and Tools (FAIT) is presented as a way of analysing and planning for enhanced accountability in development aid. In doing so, the following factors were borne in mind:

  - Organisations that should be measuring their accountability differ widely in how they are constituted, what they do, and how they do it. Organisations and institutions are therefore best served by quite different structures of accountability;

  - Organisations within the same sector are dealing with unique sets of circumstances, relating to what stage the organisation is at, who its stakeholders are, what it hopes to achieve, and its wider social, political and economic context. It is important, therefore, that rather than impose a set of indicators from ‘above’, there should be an attempt to engage stakeholders, especially the recipients of aid, in a process of indicator identification from ‘below’.

  - There can be no ‘off-the-shelf’ model on how to implement accountability, and the ‘closed system’ of rigorous accountability is neither accurate or beneficial to the level of accountability in the organisation.

- Bearing the above in mind, FAIT is designed to challenge organisations to re-frame and re-organise their accountabilities, according to their unique set of circumstances. From FAIT, organisations can be guided on how to develop indicators for measuring their performance in relation to accountability, and can see some of the initiatives, codes and approaches (tools) that may be considered in doing so. The key components of responsibilities and compliance, action and evaluation, reporting, responsiveness and an overarching transparency are the central platforms on which FAIT is built.
FAIT therefore is a template from which an organisation or institution can draw depending on where it is at, and where it would like to go.

- This, it is hoped, will enable organisations to begin the process, or further develop the current practice, of defining their accountabilities, assessing their performance, identifying the gaps, and building on and integrating all of their accountability initiatives and mechanisms into the structure of the organisation. A policy on accountability in each organisation may also be a desired development.

- The purpose, criteria and types of indicators are discussed, as well as some of the methodological issues in developing indicators (such as flawed quantification techniques, and the failures in data gathering). This, it is hoped, will guide practitioners in developing indicators for accountability. Such indicators, it is suggested, should be SPICED (Subjective; Participatory; Interpreted and Communicable; Cross Checked and Compared; Empowering; Diverse and Disaggregated). This places greater emphasis on primary stakeholders being involved in developing indicators that they can use for their own purposes. The issues involved in trying to measure such concepts as participation, partnership and empowerment are also discussed, they being central to the enhancement of accountability.

- In particular, while some qualitative aspects of aid and development work may be quantified in order to enhance accountability mechanisms, quantifications will only demonstrate the ‘incidence’ of these aspects. To explore the ‘depth’ (or quality) of such factors, qualitative indicators and qualitative analysis will be necessary to interpret their meaning, importance, context and causality.

- There are a number of obstacles that may impede the enhancement of accountability organisations or systems, including organisational culture, pressures to spend money on time, a lack of incentives for accountability, a lack of vision or capabilities, the power imbalances, and insecurity. There are also a number of conflicts that may arise once accountability mechanisms are put in place and steps are made to increase transparency, openness and accountability. They include

  - Conflicts between financial accountability and accountability which focuses on all stakeholders and incorporates the need for learning;
  - Conflicts between local power holders and the newly empowered;
  - Conflicts between portraying dignified project images and collecting money;
  - Conflicts arising between conflicting stakeholder interests in an organisation;
  - Conflicts due to diverse claims on an organisation;
  - Conflicts due to power imbalances, where the holders of power are reluctant to cede control;
  - Conflicts in relation to ideological underpinnings of organisations, stakeholders, and other actors;
  - Conflicts arising when the more administrative and bureaucratic tasks involved in accountability are not compatible with the way life is seen in the South;
  - Conflicts arising out of the biases in terms of how space, projects, and persons are perceived and depicted by outsiders.
- Many of the conflicts will be addressed by changing people’s relationships and sharing power. However, this in itself is probably the major challenge of development and, most problematically, it is one that the North cannot solve by insisting that the south addresses, unless it also addresses its own power relationships.
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Appendix A

People/Organisations Consulted in the Research

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Thong, Dier, African Solidarity Centre
Wessels, Fred, Policy Adviser, Oxfam
Woel, Birgitte
Appendix B

ASAI Code - 12. Code of Sales Promotion Practice (Charity-linked Promotions)

Promotions claiming that participation will benefit a charity or good cause should:

(a) name the charity or good cause that will benefit, and be able to demonstrate that those benefiting consent to the advertising or promotion;
(b) define the nature and objectives of the charity or cause unless that information is already widely available;
(c) specify the extent and nature of the advantage to be gained by the charity or cause;
(d) state if the promoters have imposed any limitations on the contribution they will make;
(e) not limit consumers' contributions; any extra money collected should be given to the named charity or cause on the same basis as contributions below that level;
(f) not exaggerate the benefit to the charity or cause derived from individual purchases of the promoted product;
(g) make available on request a current or final total of contributions made;
(h) take particular care with charity-linked promotions which may involve children and young people.