Up and down, and inside out: Where do we stand on NGO accountability?

Abstract

This paper brings a review of the literature on accountability in development NGOs with a view to highlighting where we stand. While there has been a shift from top-down approaches focussing on upward accountability mechanisms, there is a growing literature that theorises and empirically investigates downward accountability mechanisms. This literature theorises a link between ownership of the development process and aid effectiveness. However, little attention is paid at potential differences in accountability mechanisms used in locally and non-locally owned NGOs. Considering that the members of locally-owned NGOs come from the same culture as the beneficiaries they serve, understanding how local NGOs' implementation of accountability differs from other organisations would shed light on how to secure the trust of the beneficiaries. Such knowledge would assist NGOs globally to overcome the challenges of downward accountability and to enhance aid delivery.

Keywords: Development NGOs, NGO accountability, literature review, local NGOs, downward accountability

Many would agree that NGO accountability has become an important and major topic in academic and policy debates (Anderson, 2009; Bendell, 2006; Coule, 2015; Ebrahim, 2003b; Najam, 1996). Some argue it has even become a leitmotif in discussions on how NGOs should operate (Dhanani & Connolly, 2015).

The reasons for this are many. Firstly, greater numbers of NGOs in the "marketplace" suggests more competition amongst NGOs to distinguish themselves through accreditation, recognition and positive ratings (Schmitz, Raggo, & Bruno-van Vijfeijken, 2012). O'Dwyer and Unerman (2010) as well as Schmitz, Raggo and Bruno-van Vijfeijken (2012) point out how the growth in marketplace also implies increased financial capital for which the sector needs to account. Second, and in complement to the above, the more challenging and competitive NGO marketplace leaves NGOs more likely to conceal failure, implying less transparency which again implies insufficient accountability (Schmitz et al., 2012). Beyond increasing transparency, professionalising their staff and processes, NGOs need to be able to demonstrate accountability to increase and ensure their credibility and the credibility of the sector (Ospina, Diaz, & O'Sullivan, 2002). Third, an increased diversification of the mandates of NGOs covering a wider range of societal sectors implies more attention on NGOs from these sectors expecting sector specific accountability (O'Dwyer & Unerman, 2010; Schmitz et al., 2012). Fourthly, more and more research finds a positive correlation between downward accountability and aid effectiveness, which implies that the better NGOs account downward, the faster developmental challenges are resolved which is the ultimate developmental mandate (Burger, 2012; Schmitz et al., 2012). A fifth reason is found in the increased focus of many transnational NGOs on

'accountability politics' where they challenge governmental behaviour. This, however, also puts

the spotlight on NGOs themselves as watchdogs and, at the same time, highlights issues relating

to the own legitimacy and accountability of NGOs (Gourevitch, Lake, & Stein, 2012; Schmitz et

al., 2012). Related to the above, a fifth reason deals with how increasingly challenging and

competitive NGO marketplace leaves NGOs more likely to conceal failure which, by

implication, results in less transparency which, again, implies insufficient accountability

(Schmitz et al., 2012). Finally, a sixth reason is found in previous scandals, accounts of

corruption and ineffectiveness within the NGO sector putting it in the spotlight and placing a

higher demand on NGOs to be accountable (Burger, 2012; Burger & Owens, 2010; Ebrahim,

2003a, 2009, Gibelman & Gelman, 2001, 2004).

The present paper aims to offer a review of the current state of knowledge on this topic. At the

same time, it also aims to point at avenues for further research in this important area. The

remainder of the paper is structured as follows: First, following this introduction, we highlight

some of the assumptions underlying conceptions of accountability. We then turn our attention to

the complexities at play in NGO accountability before looking at two important aspects of

accountability: to whom and for what are NGOs accountable. After reviewing some of the

challenges related to NGO accountability, we draw this paper to a conclusion by highlighting

one particular area of further research we think needs more attention.

Unpacking accountability: Some underlying assumptions

Most experts in the field of NGO accountability would agree that it has to do with being held

responsible or having to prove responsibility for ones actions (Agyemang, Awumbila, Unerman,

& O'Dwyer, 2009; Ebrahim, 2005; Jordan & van Tuijl, 2006; Unerman & O'Dwyer, 2006).

Grant and Keohane (2004, as cited in Ebrahim & Weisband, 2007, p. 7) highlight that there is a

common understanding that the concept of accountability, "implies that the actors being held

accountable have obligations to act in ways that are consistent with accepted standards of

behaviours". For instance, tax privileges granted to NGOs are based on the public assumption

that they are serving the public good and will do it as best they can (Candler & Dumont, 2010;

Gugerty & Prakash, 2008). According to Kilby (2006), most NGOs are internally driven by

deeply seated values that are born from moral, ethical and even religious foundations which form

its members' world view.

Jordan and van Tuijl (2006) highlight the importance of understanding the social roles NGOs

have to play in effecting change and how that would clarify why they should be responsible. It is

expected that people will differ in their standards and levels of responsibility. Ebrahim and

Weisband (2007) explain that the enforceability of responsibility is demonstrated by the

reversibility of roles in different directions (upward, downward, horizontal), by different role

players (NGO, donor, government or public). Because a donor, NGO or government department

can hold individuals to account, they accept to be held to account. Therefore, the public

expectation for such role-players to be accountable, is a reasonable one.

Ebrahim and Weisband (2007) continue to point out two analytical assumptions as the bases for

accountability. First, a more modernist and technocratic view that implies the identification of

problems such as mismanagement, fraud and corruption leading to tougher regulations. Burger

and Owens (2010) agree with this and argue that the reason why people should be transparent is

founded in human fallibility. Because humans make mistakes they need checks and balances

which can only function when there is transparency.

The second analytical assumption is a more postmodernist view where accountability is based on

relationships of power and their effect on actors in different positions. Whether it is about

negotiating commitments, access to performance measures, restitution or NGOs' dependence on

donors for resources; power, authority and ownership play a large role (Anderson, 2009; Kilby,

2006). Outcomes are very much the result of who is seen to owe whom an explanation or who

has the power to demand one (Assad & Goddard, 2010; Bendell, 2006; Ebrahim, 2005; Kilby,

2006). Ebrahim and Weisband (2007) as well as Bendell (2006) refer here to power asymmetries

where asymmetries in resources determine whether one actor can influence the actions of

another. This is clearly demonstrated by donors subduing the development sector to establish

their accountability expectations as benchmarks as donors can threaten to withhold funding

(Assad & Goddard, 2010; Ebrahim & Weisband, 2007; Gugerty, 2010). It is therefore necessary

to consider the origins of the authority exerting such power because it is liable for either

deepening oppression or furthering emancipation (Anderson, 2009). By merely defining the

distribution of power and the consequential directions of accountability (Kilby, 2006), one is

neglecting to question the legitimacy of the power in the first place (Anderson, 2009). That

power asymmetries exist is an undeniable reality of a society suffused with inequality and has an

irrevocable impact on how NGOs are held accountable.

Unerman, Bebbington and O'Dwyer (2007) point at a third underlying assumption, which

justifies why accountability is needed, that relates to sustainability. For these scholars, humans

need to account for how they take responsibility for issues like planetary boundaries, ecosystem services, framing millennium development goals and economics. In recent years, regulations for monitoring accountability in these areas have become more common and have cleared the way to linking accountability to public ethics.

Accountability: Mediating complex interactions

Like so many other concepts within the social and developmental sciences, 'accountability' is a complex and confusing term not easy to define (Candler & Dumont, 2010; Ebrahim & Weisband, 2007). Ebrahim (2005) calls it a complex and ambiguous construct. Jordan and Van Tuijl (2006) explain this complexity by demonstrating how individuals are expected to be accountable to their consciousness, family, deity, laws, government and to those to whom they have made a commitment.

The complex NGO context of mediating between givers and receivers while dealing with sensitive life changing issues plays a major role in the complexities associated with NGO accountability (Agyemang et al., 2009; Candler & Dumont, 2010; Christensen & Ebrahim, 2006; Edwards & Hulme, 1996; O'Dwyer & Unerman, 2007). Accountability in the NGO sector is more complex than in the private sector (Ebrahim, 2003a; O'Dwyer & Unerman, 2010). NGOs have to manage diverse and often conflicting sets of relationships due to power asymmetries and mediation of funds (Burger, 2012). These sets of relationships create a demand for certain standards of accountability (Ebrahim, 2003a; Gugerty, 2010; O'Dwyer & Unerman, 2010). NGOs are inevitably evaluated by these standards, which do not always represent the reality within which they operate (Burger & Owens, 2013; Kilby, 2006). Another way to see this,

according to Schmitz, et al. (2012), is that NGOs have to operate across diverse cultures with different economic and political systems whilst channelling capital between cultures at different ends of the developmental hierarchy. This induces NGOs to fulfil a dual role, as both agent and principle, which cause further complications (Ebrahim, 2003b). These complexities become even more acute when NGOs enter into contractual agreements with transnational organisations – creating even more distance between those the NGO mediates for (Ebrahim, 2005).

Ebrahim (2003a, p. 815) abstracts this complexity appropriately when he explains that:

> "Accountability operates along multiple dimensions involving numerous actors (patrons, clients, selves), using various mechanisms and standards of performance (external and internal, explicit and implicit, legal and voluntary), and requiring varying levels of organizational response (functional and strategic)."

It comes as no surprise that Ebrahim (2003a) calls for more strategic processes of accountability for lasting social and political change. This suggestion presents quite a challenge if one considers that the people driving local NGOs are often from a less technologically advanced world and that such complexities could be even more overwhelming to smaller local NGOs. Such a scenario would work against the potential offered by local NGOs to enable local ownership in the development process.

Accountable to whom?

Another major aspect of accountability is to whom to account. Accountability is a relational

concept (Ebrahim, 2003b). It's all about day-to-day management of organisational relationships

with a wide range of stakeholders. These include funding organisations, individual donors, NGO

boards, staff and members, clients or beneficiaries (Jordan & van Tuijl, 2006; Kilby, 2006;

Najam, 1996), host governments (Gugerty, 2010), communities (Assad & Goddard, 2010),

public agencies, regulators and contracting agencies (Ebrahim, 2003b), the general public (Lee,

2004). Candler and Dumont (2010) add the media to this list. They see those who are mostly

involved and affected by an NGO as its most innate stakeholders.

Accountability occurs chiefly in three directions. Upward accountability takes place when, for

instance, receivers account to mediators, mediators to donors and donors to transnational

umbrella funding organisations. Horizontal accountability is when NGOs are accountable to

themselves, their board, members and staff or a self-regulatory NGO umbrella organisation.

Downward accountability is when donors account to NGOs and NGOs to beneficiaries. Ebrahim

and Weisband (2007, p. 195) describe these directions as follows: "upwards to patrons,

downwards to clients, and internally to themselves and their missions".

Upward accountability

Upward accountability, functional accountability —when related to external inducement

(Ebrahim, 2003a; O'Dwyer & Unerman, 2007)— or hierarchical accountability (Agyemang et

al., 2009; Kilby, 2006; Najam, 1996; O'Dwyer & Unerman, 2007) mostly entails accountability

to different levels of government, foundations, local and international private donors and other

partner NGOs with a main focus on financial accountability and accountability for delivering the objectives of the program (Ebrahim, 2003a; Kilby, 2006; Najam, 1996; O'Dwyer & Unerman, 2010). This type of responsibility includes being accountable for resources one gets allocated. Accountability, here, is mostly about showing how resources were used and what their direct impact was by using donor instigated accountability mechanisms to demonstrate that financial resources were implemented as proposed (Ebrahim, 2003a, 2003b; Najam, 1996; O'Dwyer & Unerman, 2007). As feedback is often complicated due to a variety of factors, such as the geographical and political distance between beneficiaries and donors, donors use proxies which they believe represent NGO characteristics that are correlated with ensuring and/or increasing aid effectiveness. This translates, Christensen and Ebrahim (2006) point out, in a growing attention in the sector toward increased reporting, auditing, and monitoring activities.

This heavy focus on upward accountability has attracted some criticism as it often neglects (Ebrahim, 2009) or even may negatively impacts other forms of accountability (Christensen & Ebrahim, 2006; Ebrahim, 2003a). Edwards & Hulme, (1996), Kilby (2006) and Wallace, Bornstein, & Chapman (2006) have argued that this prioritising of upward accountability is sometimes hindering the effective delivery of aid to beneficiaries as it focuses attention on pre-determined activities and draws NGO staff members' and fieldworkers' attention away from the changing realities of beneficiaries' lives (Assad & Goddard, 2010; Burger, 2012; Ebrahim, 2005). As Ebrahim (2005, p. 69) notes, this may turn out to be risky in the long-term as it both diverts resources from service delivery and puts too much emphasis on outcomes for which the causal links are at the very least debatable. Jacobs and Wilford (2010, p. 800) add that such results-based approaches "encourage NGO staff to see social change as linear and predictable;

communities as having a single coherent set of interests; and NGOs as having inflated

influence". Such an approach organises and reduces complex and ambiguous social and political

realities into measurable and quantifiable components leading to inflexible bureaucratic

processes and disallowing accountability to beneficiaries in a way that makes sense to them. As a

result, the potential to learn and effectively address the actual development challenge is undercut

(Ebrahim, 2003c; O'Dwyer & Unerman, 2007). Furthermore, it causes NGOs to perform

ceremonial acts of self-justification based on short-term outputs instead of being focused on

long-term outcomes (Fowler, 2000; Lang, 2013; Mohan, 2002).

Prioritising accountability to donors assumes that NGOs are able to acquire those resources

needed to enable them to account upward. This may lead to elites dominating the governance of

NGOs, people who are IT trained and fluent in English and therefore capable to comply with

donor accountability requirements. Unfortunately such elites are distant from the culture and

reality of those who the NGO are assisting and therefore less capable of accounting to the NGO's

beneficiaries (O'Dwyer & Unerman, 2010). Prioritising upward accountability also reduces

NGOs' scope for reporting on failures and unintended outcomes and therefore reduces their –and

the whole development sector's– ability to learn and become more effective (Agyemang et al.,

2009; Burger & Owens, 2010; Ebrahim, 2003c; Jacobs & Wilford, 2010; O'Dwyer & Unerman,

2007; Schmitz et al., 2012).

In view of the limitations and criticisms discussed above, arguments have been put forward

stressing that the effectiveness of NGO aid delivery may be enhanced through entering into

dialogue with their beneficiaries as to better identify, and assess how responsive they are to their

needs (Agyemang et al., 2009; Edwards & Fowler, 2002; Kilby, 2006; O'Dwyer & Unerman, 2010). In the next section, we turn to this issue of downward accountability.

Downward accountability

Contemporary NGO accountability practice is still much focused on accounting upwards, towards the donor (Assad & Goddard, 2010; Ebrahim, 2003a, 2003b, 2005; O'Dwyer & Unerman, 2010). According to Burger and Seabe (2014), this emphasis on upward accountability is misplaced given that donors already exert substantial influence over NGOs through funding and legislation. However, as knowledge of the developmental aid mechanisms is expanding, donors and NGOs are becoming more aware of the importance of downward accountability as well –i.e., accountability towards receivers– especially considering that many see it to be closely linked to effectiveness (Ebrahim, 2003a; Jacobs & Wilford, 2010; O'Dwyer & Unerman, 2007; Schmitz et al., 2012). This awareness is influencing a change in focus from upward accountability towards downward accountability, a focus slow to realise into a very challenging practice. Most NGOs will agree about the importance of downward accountability but at the same time research has reported on the difficulty of its effective implementation (Assad & Goddard, 2010; Bawole & Langnel, 2016; Jacobs & Wilford, 2010; Kilby, 2006; O'Dwyer & Unerman, 2008; Walsh, 2014, 2016). However, NGO accountability toward community beneficiaries requires attention as they are often dependent on NGOs who deliver much needed services to them, but remain voiceless and powerless in this relationship if they are not included in the dialogue (Burger & Seabe, 2014).

A number of reasons have been put forward to explain the difficulty in implementing downward accountability. Bawole and Langnel (2016) suggest that a first barrier lies in the fact that the effectiveness of accountability demands that stakeholder groups have equal rights of authority. Second, they continue, the lack of an ideal model of NGO accountability makes it almost impossible in theory and practice for NGOs to be accountable to beneficiaries. Third, they highlight that beneficiaries often have little or nothing to offer in terms of resources. A fourth reason, is the beneficiaries' fear of losing benefits or being side lined for future projects. Finally, they argue, poverty and resultant vulnerability deprives beneficiaries of the right to demand accountability from NGOs. A fifth element that could be added to the list, and which has been largely missing from the literature, is the psychological effects of poverty and deprivation, which negatively impacts people self-image, leads to apathy, etc. (Carr, 2013; Carr & Sloan, 2003), and in this way may undermine full participation.

Research, however, is finding a correlation between ownership of the development process by those facing the development challenges (beneficiaries) and aid effectiveness (Agyemang et al., 2009; Ebrahim, 2003a; Jacobs & Wilford, 2010; O'Dwyer & Unerman, 2010; Schmitz et al., 2012). Downward accountability is seen as one prominent way of stimulating such local ownership (Ellerman, 2007; Jacobs & Wilford, 2010; Kilby, 2006). Local ownership refers to the idea that the people who are faced with development challenges should be the people who design, develop and implement the developmental activities to address the challenges they face. It can therefore be suggested that the more effective the downward accountability, the more effective the aid delivery might be.

As Brett (2003) argues, accountability does imply some sort of participation —be it strong or weak. Hence, participation is closely related to downward accountability as both the concepts of development and accountability "have to do with the nature of interaction between an NGO and the people it is trying to assist" and the quality of these interactions form the "foundation stone for effective interventions"(Jacobs & Wilford, 2010, p. 801). Such participation ranges from publicity, sharing pre-designed projects, to initiating locally led action, to involving beneficiaries in design and implementation to the extent where they own the development process (Ellerman, 2007; Jacobs & Wilford, 2010; Kilby, 2006; O'Dwyer & Unerman, 2007). Participation and downward accountability is easily mentioned as part of an NGO's accountability strategy but very few measurements or accountability standards are available to evaluate how it is implemented. A top-down approach of informing beneficiaries of the projects being delivered can also be called participation but has hardly anything to do with local ownership of the proposed projects by those facing the developmental challenge. The correlation drawn between downward accountability or participation and effectiveness of aid delivery is only relevant in cases where such participation implies true local ownership of at least a certain chunk of the development strategies intended to address the development challenges. Bendell (2006) warns against negative practices such as co-opting and colluding in cases where participation is instigated with false intentions.

Downward accountability can also be viewed in terms of power relations. Ebrahim (2003a) explains that as the donor has power over the NGO through asymmetries in resources, so the NGO has power over the beneficiary. Should the NGO provide a service and subsequently threaten to withdraw that service, there is not much the client can do about it. Downward

accountability happens when those with more power stand down and allow those with less power to participate. They choose to open themselves to the less powerful and thereby relinquish some of their power, despite feeling anxious about losing control (Jacobs & Wilford, 2010).

This is seen by some observers (Kilby, 2006; O'Dwyer & Unerman, 2010), as a form of empowerment. Jacobs and Wilford (2010, p. 799) describe empowerment as when those with little power engage more effectively with those with more power in a way that grants those with less power increased influence in decisions that affect their own lives (see also Nikkhah & Redzuan, 2009). To hand over decision-making power to the beneficiaries and to respect their priorities instead, will empower beneficiaries to the point where they are able to hold 'the powerful' to account (Jacobs & Wilford, 2008). Good leadership and managerial support to field workers is key.

Looking at empowerment and downward accountability from a rights-based approach instead of the consequences of power relations allows NGOs to adopt duty-bearer roles and to approach beneficiaries in accordance with the rights they hold, not from a position of authority. In this conception, their responsibility is "to facilitate the embedded promise of self-determination within the rights-based approach" (O'Leary, in press, p. 1) by empowering beneficiaries to claim these rights (O'Dwyer & Unerman, 2010). Echoing the capability approach (Nussbaum, 2000; Sen, 2000), Kilby (2006) sees empowerment as an expansion of choice, influence and action and that NGO accountability is empowering when it opens the NGO up for inspection and some control by its beneficiaries. Agyemang et al. (2009) see this as a dialogue between field workers and beneficiaries and incorporating information generated from that dialogue into aid delivery.

O'Dwyer and Unerman (2007, 2010) mention the building of local institutions, interaction and mutual learning with beneficiaries to ensure they play a meaningful role in their development. In its most extreme form, Jacobs and Wilford (2007) argue that the relationship between NGO and beneficiary is inversed when the NGO participates in the development activities led and carried out by those facing the development challenge.

While Burger (2012) is sceptical on the matter, others suggest that when downward accountability is implemented in accordance with a rights-based approach —where the rights of beneficiaries are associated with them owning their development— there is a correlation between downward accountability and aid effectiveness.

Downward accountability is further associated with a greater focus on NGOs' mission, goals and vision, as well as learning. Agyemang et al. (2009), Ebrahim (2005) as well as O'Dwyer and Unerman (2007) assert that a narrowly focused accountability framework which ignores beneficiaries, prevents NGOs from realising their purpose. This implies that there is a close relationship between NGOs being accountable to themselves and downward accountability. Such accountability is therefore driven by the same internal forces founded in the NGO's vision and values. That downward accountability is more internally induced is also the reason why it is a weaker form of accountability and has less structure and existing mechanisms for its implementation. It's mostly left to the discretion of the project manager (Jacobs & Wilford, 2010) and implemented with a top-down approach (O'Dwyer & Unerman, 2010).

Accountable for what?

When trying to answer the question "What should NGOs be accountable for?", resources and especially financial resources are usually one of the first items to be added to this list (Anderson, 2009; Bendell, 2006; Burger & Owens, 2010; Candler & Dumont, 2010; Jordan & van Tuijl, 2006). Many stress the importance of accounting for financial resources in the light of corruption, fraud and abuse. Candler and Dumont (2010) also add volunteer resources as an input NGOs have to account for. A resource which many neglect to mention is physical goods that are donated to an NGO.

A second consideration on this list is how the resources were spent, what the direct impact was, and what programme outputs and objectives were achieved by using the resources (Burger & Owens, 2013; Ebrahim, 2003b; Kilby, 2006; O'Dwyer & Unerman, 2007). Candler and Dumont (2010) call this accountability for goods and services and see it as the major output that needs to be accounted for.

Thirdly, accountability for the organisation's legal status is considered important (Anderson, 2009; Bendell, 2006; Burger & Owens, 2010; Candler & Dumont, 2010; Ebrahim, 2003b; Jordan & van Tuijl, 2006). This could differ from state to state, but it remains paramount for an NGO to comply with its country's legal regulations to maintain its non-profit and tax status. Being accountable for a tax status implies being accountable for public ethics (Candler & Dumont, 2010; Kilby, 2006). In this regard, Jordan & van Tuijl (2006) draw attention to international legal standards and professional agency and interagency regulations laid down by umbrella organisations performing self-regulatory functions.

Fourth on the list is what Candler and Dumont (2010) call accountability for social capital and refers back to our discussion above on downward accountability about being accountable in a way that respects the rights of those faced with the development challenge and thereby facilitating as far as possible a process by which they can own the developmental process (Assad & Goddard, 2010; Ebrahim, 2003b; Jacobs & Wilford, 2010; Kilby, 2006; O'Dwyer & Unerman, 2007, 2010; Schmitz et al., 2012). Such an approach would stimulate a relationship of trust between the NGO and those it is assisting.

Fifth on the list of what NGOs are accountable for is their values ,which they translate into their vision and mission (Candler & Dumont, 2010; Jordan & van Tuijl, 2006; Kilby, 2006). Ebrahim and Weisband (2007) see accountability for values and mission as a condition for organisational stability. To whom the NGO is accountable plays a role in what an NGO is accountable for. If it's to donors then accountability is usually more focused on short-term goals and how efficiently money was spent. If the NGO is accountable to its beneficiaries and the organisation's own mission, then accountability is focused on more long-term goals and social change (Ebrahim, 2005). Ebrahim (2005) as well as Candler and Dumont (2010) also mention that NGOs should be accountable for the organisation's learning, reputational capital and policy impact.

Challenges of NGO accountability

While much of what we discuss in this section is implicitly found in the lines above, this section provides a brief reminder of some of the more prominent issues. Considering the recent relatively negative image of NGOs as a result of corruption and exaggeration of achievements,

some are concerned that the subsequent focus on accountability could lead to too much emphasis being put on the implementation of adequate accountability mechanisms, which may cause the neglect of other responsibilities (Ebrahim, 2003b). The necessity for both upward and downward accountability of both the efficiency and effectiveness of aid delivery places a lot of strain on the governing bodies of these organisations (Agyemang et al., 2009; Burger, 2012; Candler & Dumont, 2010; Gugerty & Prakash, 2008; Jacobs & Wilford, 2010; Jordan & van Tuijl, 2006; Schmitz et al., 2012). Lack of managerial oversight might impede the efficient implementation of accountability mechanisms (Bendell, 2006; O'Dwyer & Unerman, 2010). Kovach, Neligan and Burall (2003) point out that the implementation of various accountability strategies may slow down decision-making, take time and increase operational costs. The requirements laid out by oversight agencies may make accountability mechanisms too structured and rigid, thus reducing experimentation and innovation (Ebrahim, 2003b; Kovach et al., 2003). This may be further exacerbated when trying to implement accountability mechanisms that originated from other sectors like business or government within the NGO sector (Bendell, 2006; Jordan & van Tuijl, 2006).

African NGOs face even more challenges due to their reliance on international donors who are more often than not from different cultures. Even without these cultural differences at play, differences between how accountability is conceptualised and how it is eventually practiced (Ebrahim & Weisband, 2007) may pose additional challenges. For instance, the way an NGO perceives its downward accountability or would like to imagine may be different from what it actually can do within a given institutional and cultural context (Chew & Greer, 1997). Not only are there the cross-cultural differences to understand and manage, most African countries are

poverty stricken, which makes NGOs attractive as vessels for creating employment or offering

personal gain. Furthermore, control of local based partners by an elite who are distant from local

community may also hamper attempts at implementing or improving accountability mechanisms

(O'Dwyer & Unerman, 2010). This, in turn, may translate into higher upward accountability

demands from international donors. Upward accountability affects the possible strength of

downward accountability. Requirements of the state can take focus away from beneficiaries.

Survival of the NGO depends on being able to implement a set programme (Ebrahim, 2003b;

Kilby, 2006). In addition, many African governments are easily sensitised to view NGOs as

political opposition thereby creating many regulatory and political challenges for African NGOs

(Gugerty, 2009).

Accountability mechanisms are not politically neutral and can favour certain groups above

others. Special care should be taken when having to be accountable for reaching out to

marginalised groups (Jacobs & Wilford, 2010). The role of power obtained through resource

asymmetries becomes problematic in that it is seen to be political (Ebrahim & Weisband, 2007).

Finally, NGOs' reported accountability cannot always be trusted. They tend to make themselves

look good in the hope of gaining trust and access to resources (Burger & Owens, 2010; Ebrahim,

2003b; Kovach et al., 2003). They produce overly positive reports, are not as transparent as they

claim to be and over exaggerate their downward accountability efforts (Burger & Owens, 2010).

Conclusion

In this paper we provided a short and selective overview of where we stand with regard to NGO accountability. In this conclusion, we want to highlight one issue that has remained under-researched. NGOs are a tool of development aid. They directly address inequality by being mediators between the 'haves' and 'have nots'. Earlier research suggests that the better NGOs can facilitate local ownership within the development process, the more effective their delivery of aid will be. Downward accountability is a tool for facilitating local ownership but most NGOs find its implementation very challenging.

Most previous research on NGO accountability is focused on international NGOs, 'outside NGOs' and donor/NGO partnerships (Burger, 2012; Goddard & Assad, 2006; O'Dwyer & Unerman, 2007; Schmitz et al., 2012) implementing aid projects for beneficiaries who are a people of a different ethnicity, culture and background to themselves (Barber & Bowie, 2008). While upward accountability remains dominant in both theory and practice (Assad & Goddard, 2010; Ebrahim, 2003a, 2003b, 2005; O'Dwyer & Unerman, 2010) recent research —as we indicated earlier— suggests a positive correlation between ownership of the development process by the beneficiaries and aid effectiveness (Agyemang et al., 2009; Ebrahim, 2003a; Jacobs & Wilford, 2010; O'Dwyer & Unerman, 2010; Schmitz et al., 2012). Hence, downward accountability is seen as one prominent way of stimulating such local ownership (Ellerman, 2007; Jacobs & Wilford, 2010; Kilby, 2006) and in the process a more effective way of aid delivery. Much of the downward accountability research promotes further exploration of the beneficiaries' perspectives of downward accountability and how beneficiaries could participate in accountability implementation (Brett, 2003; Mercelis, Wellens, & Jegers, 2016; Nikkhah &

Redzuan, 2009; Walsh, 2016; Wellens & Jegers, 2014).While such an emphasis on downward

accountability, and especially participation of beneficiaries, is laudable, a major omission in

current research on accountability is a focus on accountability mechanisms in locally-owned

NGOs (as opposed to non-locally-owned NGOs).

As we just mentioned, it has been suggested that local ownership of the developmental process

and aid effectiveness go hand in hand. A locally-owned NGO can be defined as an NGO whose

developmental activities are directed by the people who are facing the developmental challenges

that the NGO is addressing and who are living in the area where these developmental challenges

exist. It correlates with Lewis' (2014) community-based organisations and people's

organisations. Due to their proximity, to a certain extent, a locally-owned NGO eliminates the

need for the NGO to be in a mediator role as it offers the opportunity for direct relations between

donors and beneficiaries.

Especially in the African context, where colonial powers have drawn borders without

consideration of the tribal constellations on the ground a focus on locally-owned organisations

seems extremely relevant in light of the great diversity present in many African countries.

Considering that the members of locally-owned NGOs come from the same culture and area as

the beneficiaries they serve, it is possible that local NGOs are more closely related to their

beneficiaries than non-local NGOs. If this is so, understanding how local NGOs' implementation

of accountability differs from contemporary accountability practice (non-local implementation)

would shed light on how to secure the trust of the beneficiaries. Such knowledge would assist

NGOs globally to overcome the challenges of downward accountability and to enhance aid

delivery. Furthermore, those facing development challenges are geographically and culturally distant from those who are able to assist and provide resources. A lack of cultural understanding may have a negative impact on the direct provision of resources to those faced with development challenges. One way to overcome distrust is by means of appropriate accountability mechanisms. Very little is known about the accountability strategies implemented by local NGOs or community-based organisations. Contemporary accountability mechanisms may tend to favour non-local NGOs above local NGOs, especially if they are run by foreigners. Researching the differences in the implementation of accountability mechanisms by locally and non-locally owned NGOs, would reveal the level of responsibility assumed by the local NGOs and their capacity to implement contemporary accountability mechanisms, and more particularly downward accountability mechanisms. If local NGOs' accountability practice could satisfy donor expectations it could stimulate the provision of resources more directly to those faced with the development challenge. This process would encourage local ownership of the development process and thereby more effective aid delivery.

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