

This is an Accepted Manuscript of an article published by Taylor & Francis in Third World Quarterly on January 2019, available

online: [https://www.tandfonline.com/doi/full/10.1080/01436597.2018.](https://www.tandfonline.com/doi/full/10.1080/01436597.2018.1535893)

[1535893](https://www.tandfonline.com/doi/full/10.1080/01436597.2018.1535893)

Money, people or mission? Accountability in local and non-local NGOs

Little is known about how ownership affects accountability in non-governmental organisations (NGOs). This article explores differences between locally and non-locally owned NGOs in South Africa. Our data suggest that locally-owned NGOs more often claim to implement downward and internal accountability mechanisms, while non-local NGOs more often state to implement upward accountability mechanisms. Bigger NGOs also perform better at downward and upward accountability mechanisms than smaller ones. The data suggest there is much these organisations can learn from each other to strengthen their accountability mechanisms. Furthermore, assuming there is a positive relationship between local ownership and development effectiveness these findings may have important implications in furthering effective development interventions.

Keywords: upward accountability, downward accountability, internal accountability, non-governmental organisations, South Africa, local vs non-local

Introduction

Despite many calls for greater non-governmental organisations' (NGOs) accountability, little research is done on accountability issues within specific NGO settings.¹

Specifically, there is a lack of empirical research done with regard to accountability mechanisms in local or indigenous NGOs.² We contribute to extant literature by showing there are differences in the accountability mechanisms implemented by locally- and non-locally owned NGOs in South Africa. Our data suggest that non-local NGOs claim to focus significantly more on upward accountability mechanisms and that

local NGOs claim to focus significantly more on downward and internal accountability.

The notion of ownership has emerged as a central condition to the aid effectiveness agenda and the Sustainable Development Goals.³ This is based on the assumption that a positive correlation exists between ownership and aid effectiveness. This twin emphasis on ownership and effectiveness in the global aid agenda entails calls for more controlled and managed processes, and thus increased accountability to those for whom development is meant.⁴

Local ownership, in this article, refers to the idea that the people who are faced with development challenges should be the people who conceive, plan, design and implement development activities to address these challenges. In this study, a locally-owned NGO is defined as an organisation that is managed by locals, i.e. people from the population or community the organisation serves and focuses on alleviating developmental challenges faced by the community.

In contrast to many other African countries, the third sector in South Africa is relatively well developed. One of the consequences of apartheid was that the international donor community preferred to channel aid through NGOs rather than through the government.⁵ The gradual political liberalization in the 1980s together with increased external funding resulted in the mushrooming of NGOs in South Africa. This meant that in comparison to other African nations the number of local NGOs is relatively high. That these NGOs should be subject to different degrees of local ownership is to be expected considering the makeup of the multicultural nation that South Africa is. Such an environment proves valuable for exploring accountability mechanisms implemented by locally and non-locally owned NGOs.

The contribution of the present article lies in furthering our knowledge and understanding of how local and non-local NGOs might implement different

accountability mechanisms: is accountability driven by money (upwards to donors), people (downwards to beneficiaries) or its mission (internal accountability)? The insights gained from the present study could inform the strategies of NGOs and the way they operate and structure themselves.

After this introduction, we provide an overview of the relevant literature. We look at three distinct categories of accountability: upwards to patrons, downwards to beneficiaries/clients and internally to themselves, their mission and purpose. This is followed by the hypotheses. The next section describes the data and the methodology used before presenting our findings. We end the article with a discussion of our results and in the conclusion we point at some implications, and some avenues for further research.

Accountable to whom?

Accountability remains a contested concept.⁶ In this article we draw on Bovens'⁷ constructivist notion of accountability as a mechanism that is understood as “an institutional relation or arrangement in which an actor can be held to account by a forum”. Accountability in this perspective is a process in which information is shared between an actor and a forum by providing various types of data on performance, outcomes, or procedures to demonstrate that and how relationship-defining standards were respected.⁸ Formal or informal relations qualify as accountability mechanisms if the forum is informed, can debate and if the NGO can face explicit or implicit consequences. Within this approach, explanations and debates are made vis-à-vis a significant other as Bovens put it. Our subsequent forms of accountability are hence defined based on whom information is provided to. Najam⁹ discerns three distinct categories of accountability: upwards to patrons, downwards to clients, and internally to themselves and, their goals and aspirations. In the next paragraphs, we will discuss

these further.

Upward accountability

Upward accountability entails accountability to various patrons in the guise of different levels of government, foundations, local and international private donors and other partner NGOs. Accountability between donors and NGOs can be understood as a mechanism of control.¹⁰ It is mostly about showing how resources were used with a main focus on financial accountability to demonstrate that resources were implemented as proposed. As such, it is a mechanism of control for donors to ensure their policy agenda is adopted by NGOs and for holding them accountable to that agenda.¹¹ As feedback is often complicated due to a variety of factors, donors use proxies which they believe represent NGO characteristics that are correlated with ensuring and/or increasing aid effectiveness. This translates, Christensen and Ebrahim¹² point out, in a growing attention in the sector toward increased reporting, auditing, and monitoring activities.

The heavy focus on upward accountability as the main practice of NGO accountability¹³ has attracted criticism as it often neglects¹⁴ or even may negatively impact other forms of accountability.¹⁵ For example, it may cause NGOs to perform ceremonial acts of self-justification based on short-term outputs instead of being focused on long-term outcomes.¹⁶ In addition, there is a real danger of mission drift when NGOs tailor their activities to donors' agendas in order to secure funding,¹⁷ which, in turn, may result in a loss of local credibility or even legitimacy.¹⁸

Gray, Bebbington and Collison¹⁹ contend that donors, unlike beneficiaries, enjoy a direct means of imposing accountability requirements on NGOs. As a result, many larger (and international) NGOs have focused primarily on meeting the upward accountability requirements of their patrons.²⁰ As Jordan and van Tuijl²¹ indicate larger

NGOs tend to show more rigid and centralised bureaucratic systems that are designed to meet the upward accountability demands of donors and may thus lose contact with their target group.²² Ebrahim²³ indicates NGO size and capacity should be key factors in determining the scale of an appraisal as upward accountability mechanisms imposed by donors can overwhelm small organisations (and even large ones at times). In this regard, Schmitz et al.²⁴ suggest that smaller, locally based NGOs are disadvantaged by the emphasis on upward accountability and financial efficiency. Mir and Bala²⁵ add that NGOs that depend on foreign funding spend more time and resources on upward accountabilities compared to NGOs which are funded from their own sources.

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.²⁶ In the next section, we turn to this issue of downward accountability.

Downward accountability

Downward accountability refers to the NGO's accountability towards its final beneficiaries. It is a mechanism through which it can identify the needs of intended beneficiaries and assess how well it addresses these needs.²⁷ Empirical research on downward accountability remains scarce.²⁸ Most NGOs will agree about its importance but at the same time research has reported on the difficulty of its effective implementation.²⁹ This may not only be due to a lack of interest by the final beneficiaries, but also due to differences in cultural norms between them and NGO staff,³⁰ especially if the intervention is being implemented by an international NGO. In

this regard, local NGOs might be in a stronger position to negotiate cultural differences—such as in a context of the many different cultures co-existing in South Africa—as they are not hindered by cultural distance to the beneficiaries. Unerman and O’Dwyer³¹ suggest that small local NGOs have a good chance of direct, day-to-day contact with the beneficiaries of their services. Furthermore, they continue, such close contact between a small local NGO and its key stakeholders necessitates less formal accountability mechanisms than are required where there is a greater distance between those running the organisation and their main beneficiaries. However, as Schmitz et al.³² indicate there exists a gap between the rhetorical commitment to downward accountability and a persistent emphasis on upward accountability. Furthermore, this gap seems to be more pronounced among smaller organisations, whereas larger NGOs are more likely to adopt innovative accountability practices such as interactive web-based technology to improve disclosure practices to achieve downward accountability and include the final beneficiaries.

Jacobs and Wilford³³ found that larger NGOs tend to struggle more with downward accountability as they are less flexible and overemphasise upward accountability. Similarly, Kilby³⁴ argues that larger NGO by virtue of their structure, visibility, and more complex sets of accountabilities, may be less flexible in how they can respond to their constituency. Also Burger and Owens³⁵ show that financially supported NGOs are larger, older and understand the bureaucracy of development and the proxies associated with it better.

NGO accountability toward community beneficiaries requires attention as it is important in identifying communities’ needs and how well these needs are being met.³⁶ Furthermore, these communities are often dependent on NGOs who deliver much needed services to them, but remain voiceless and powerless if they are not included in

the dialogue.³⁷ Hence, as we will develop below, participation is a key aspect of downward accountability.³⁸ In this regard, based on evidence from indigenous NGOs in Lebanon, AbouAssi and Trent³⁹ contend that the stronger the downward accountability practices in place, the more able the NGO is to use connections with local communities. At the same time, they continue, the more an NGO secures funding without altering its activities, the more likely the organisation is to uphold community interests and, consequently, to reinforce its downward accountability.

As Brett⁴⁰ argues, accountability does imply some sort of participation—be it strong or weak. 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.⁴¹ For instance, Mercelis and colleagues⁴² found that beneficiary participation has a positive effect on the perceived effectiveness of NGOs. However, others caution that beneficiaries' participation is often not genuine participation in deciding what interventions the organisation does and how it is done and may thus not generate genuine downward accountability.⁴³

Downward accountability is seen by some⁴⁴ as a form of empowerment. 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.⁴⁵ According to Lloyd⁴⁶ this unlocks accountability's potential as an agent for organisational change—through feedback loops—and a force for social change. O'Dwyer and Unerman⁴⁷ further mention the building of local institutions, interaction and mutual learning with beneficiaries to ensure they play a meaningful role in their development.

As Najam⁴⁸ indicates NGOs are not only accountable to patrons as well as to clients or beneficiaries, but are also internally accountable to their staff, values and mission. We turn to this in the following section.

Internal accountability

In addition to the external dimensions of accountability discussed above, an internal dimension “motivated by ‘felt responsibility’ as expressed through individual action and organizational mission”⁴⁹ can be identified. This internal accountability refers to the organisation’s responsibility to its mission and staff.

While sometimes conflated with horizontal accountability —to peers, i.e., other NGOs/the sector— in this research, internal accountability refers only to the responsibility NGOs have to their values, mission and their staff (including volunteers and board). As NGOs work in a field that views itself as largely mission- and value-driven and where self-definition is important for one’s efficacy, internal accountability is crucial in order to build and maintain trust and legitimacy among its staff.⁵⁰

Academic research on this topic is scarce and the few articles published on internal accountability seem to be primarily conceptual in nature. We will proceed here with an overview of this scarce literature in the following paragraphs.

As Smillie⁵¹ already pointed out over three decades ago, internal accountability remains an area of particular weakness for many NGOs. Some insights from the broader literature on internal marketing⁵² might be of use here. Sargeant⁵³ suggests that to enhance cooperation within an organisation as well as employee satisfaction, the same marketing tools could be used within that organisation as are used with customers outside the organisation with the view to inculcate motivation, vision and mission to the

workforce. Sargeant et al.⁵⁴ suggest performance is enhanced if the stated missions are clear and shared by key stakeholders.

Boomsma and O'Dwyer⁵⁵ argue that “a preoccupation with managing upward accountability to donors, may have resulted in a situation where NGOs are losing touch with their original mission and traditional added value”. The need of NGOs, and especially of the smaller local NGOs, to secure funding may lead to a prioritization of upward accountability over other forms of accountability, including the accountability to their core values and mission.⁵⁶ Kilby⁵⁷ suggests that it is the very large and the very small NGOs which are most vulnerable to erosion of values. The very large NGOs, he explains, because of the complex web of relationships within and outside the organisation, can result in ‘values compromise’. The very small, he continues, are even more vulnerable because they can draw on less support and resources.

Conversely, AbouAssi⁵⁸ and AbouAssi and Trent⁵⁹ argue that the stronger the internal accountability to values and mission, the more likely an NGO is to resist any changes due to donor funding. While ideally, NGOs should indeed remain attentive to their vision and mission—whatever pressure they may face from patrons to (over)emphasise upward accountability—as it may not be easy for NGOs to challenge their donors out of fear of alienating them and potentially lose the funding they need in order to be able to provide goods and services to their beneficiaries.⁶⁰

Hypotheses

As discussed above, much of the literature on NGO accountability has focussed on accountability in either local or non-local/international NGOs. To our knowledge, none has attempted to compare them in terms of the accountability mechanisms they deploy. This suggests a need for greater attention to accountability practices differentiated by

the type of stakeholder identified as well as a developing guidance regarding the relative importance and prioritization of stakeholder demands.⁶¹ While it remains unexplored the literature suggests there might be differences in accountability mechanisms privileged by local or non-local NGOs. As local NGOs are seen to be closer to the final beneficiaries, this would suggest they would be more attentive to downward accountability. Conversely, where there is greater distance between those running an NGO and its key stakeholders, issues often arise in relation to the direction of accountability. Often, in practice, accountability mechanisms seem to focus on upward accountability to funders, and tend to disregard downward accountability to the recipients of NGOs' services.⁶² As Newell and Bellour⁶³ suggest, for many NGOs, a felt responsibility is for the organisation to be accountable to the needs of the beneficiaries as expressed by most mission statements. Strong internal accountability should encourage downward accountability. From the above discussion, we deduce the following hypotheses that we wish to test:

- Local and non-local NGOs implement different accountability mechanisms due to the different degree of emphasis on local participation even when correcting for size and other NGOs characteristics;
- Local NGOs fair better at downward and internal accountability and non-local NGOs at upward accountability.

The hypotheses will be tested based on an original database collected in South Africa. A cross-sectional approach is deemed best for this because we want to make inferences about possible relationships between the local character of the NGO and its chosen accountability mechanisms. Indeed, this allows us to control for other NGO characteristics (such as the number of employees, the seniority or the sector of activity

for instance). The empirical strategy is described as well as the database in Section 3.

Methods and data

This section describes the methodology used for the data collection, how the variables were constructed and shows some descriptive statistics.

Data collection

As a robustness check for the questionnaire, twelve semi-structured interviews were conducted in July 2015 with six local and six non-local NGOs in the OR-Tambo Municipal district of the Eastern Cape province before administering the survey. It generated an ample understanding of the local NGO members' opinions on accountability and their internal operations. Considering the complexity of accountability and the unfamiliarity its contemporary structures have for deep rural community-based NGOs, this was a valuable exercise. Additions and changes were made based on interviewee responses and feedback on question limitations and questions that were misunderstood. This study only reports the findings from the survey.

A challenge and known bias is that NGOs tend to want to make their organisations look better if they view the survey as a form of evaluation. To mitigate this concern, firstly NGOs were given assurances it was not an evaluation of their performance but an academic research project. Secondly, the survey questionnaire was structured in such a way as to counter bias. Questions ask to rank accountability mechanisms according to the degree to which they are implemented by the organisation

on a 1 to 5 scale (1 strongest, 5 weakest). To check consistency, symmetric questions ask the respondent to rate how well the organisation implements each of the accountability mechanisms. By cross-referencing elements and giving different dimensions of accountability, the mean score should give a more robust indicator of accountability. Besides the score given depends on the rank. The highest rank corresponds to an index of 100 and the lowest to an index of 0. This was done in line with the research conducted by Burger and Owens⁶⁴ on the availability and reliability of self-reported data. In addition, Fabbris⁶⁵ argues that including some ranking-based questions in a survey may induce the respondents to adopt comparative response logics that they generalise to the rating-based questions. This may attenuate the effect of anchoring responses to the scale extremes. It is also in line with McCarty and Shrum⁶⁶ who suggest that rank-and-rate represent an improvement over simple rating technique.

The final questionnaire was distributed online through Survey Monkey to over 9,000 NGOs (about 15% of the mails came back as undeliverable) in the Eastern Cape and KwaZulu Natal. This area offers access to many local NGOs since it forms part of a previous homeland area of the apartheid era. There were 485 responses in total. Through the online survey programme it was possible to ensure that all questions and their options were addressed before the survey response could be submitted. The response rate is typical of that type of survey. For a population size of 10,000 and an accepted margin error of 5%, the sample size should be at least equal to 370, which is the case here with 485 responses.

Variable construction

The dependant variable is the implemented accountability mechanism and the main independent variable is the ownership type, i.e. local or non-local. In this article,

we define accountability mechanism as a process in which the NGO shares information with a forum or a significant other. With this objective, the questions inquire about organizational activities and the NGO's values or attitudes. For the former, we seek how often NGOs implement different forms of accountability mechanisms (respondent can choose from not applicable to always). Questions evaluate to what extent the NGO offers a forum for information (for example, updating information on website or posters; having meetings to provide project updates or sending reports) and for debates (with separate questions about meetings with beneficiaries, staff and board members). We inquire about the importance given to each stakeholder (board, staff, government, donors, community and beneficiaries). We also ask about the importance given to different aspects of the NGO activity (monitoring project output, evaluating the successfulness of a project, financial accountability, organizational values, community and beneficiary participation in and ownership of the development process). The indicators of accountability are constructed based on these different attitudes and activities. We did not restrict ourselves to indicators of activities only. The underlying assumption is that an NGO that has implemented both activities to inform and debates with a forum or significant other and pays particular attention to that forum or significant other is likely to implement well and in depth that mechanism. However, we also checked whether results were robust when defining accountability mechanisms with just the *activities*. They are. Our conclusions still hold.

Local versus non-local

In order to test the main hypothesis —that local and non-local NGOs implement different accountability mechanisms— it is necessary to define the 'ownership variable'. Five questions in the questionnaire were used for this purpose. Local NGOs are defined as NGOs employing locals in all positions (board members, decision

makers, managers and employees) and that are not funded by international organisations or companies. The non-local NGOs are not defined as strictly. Employees can be locals as long as the people responsible for the management of the organisation are majorly non-locals or that the ONG receives funding of international organisations or companies and that at least some board members and main decision makers are non-locals. The response sample then was 208 local NGOs and 50 non-local NGOs. By defining non-local NGOs strictly as an NGO employing only non-locals and receiving international funds, 12 NGOs came up. For this reason we have defined the non-local NGOs more broadly as NGOs whose main managers are non-locals or who receive international funds and have non-local board members and decision makers.

Downward accountability

Six questions were used to construct the downward accountability variable. The first three invite the respondent to rank the amount of attention paid to community, beneficiaries and their participation in and ownership of the development process. The last three ask them how well they perform on meeting the community to contribute to project design, evaluating in staff meetings the community participation in the development process and meeting with beneficiaries to obtain their opinion about a project. A score was imputed to each answer from 0 least attention or poor performance to 100 for most attention or excellent performance. Then the average score over the six questions was calculated. The variable downward accountability is therefore by construction a continuous variable between 0 and 100.

Upward and internal accountability

The construction of the upward accountability variable is done in a similar way. Five

questions were used to construct the upward accountability variable. The first four invite the respondent to rank the amount of attention paid to government, donor, financial accountability and sending reports to donors. The last one asks them how often the organisation sends reports to donors of how projects are progressing. A score was imputed to each answer from 0 least attention or poor performance to 100 for most attention or excellent performance. For the ‘how often’ question, a score varies between 0 for never to 100 for always. Here “always sending reports” refers to the commitment to share information on activity milestones and therefore a commitment to transparency and accountability. Then the average score on the five questions was calculated. Finally, for the internal accountability, seven questions were used. Two of them evaluate the importance paid to the organisational values or their evaluation. The others assess how important the board and staff are and whether project progress or implementation of tasks are discussed at board meetings or with staff. The resulting score for internal accountability is the average of the score of the seven questions.

In sum, for each accountability mechanism, a variety of questions has been used to cover the breadth of each accountability mechanism. Following the literature, the following characteristics of NGOs known to play a role are included here as control variables: age, funding, size, location, gender of decision-maker and sector of activity.

Descriptive statistics

Local NGOs differ from non-local NGOs. Descriptive statistics and test of significance are presented in Table 1.

[insert Table 1 here]

There is no significant difference for the location (rural/urban) between the local and non-local NGOs. However, local NGOs are significantly younger than non-local ones (50% of local NGOs have less than 3 years of existence compared to 24% for non-local NGOs). Local and non-local NGOs differ significantly as far as the amount of funding they have received in the last three years is concerned. Local NGOs have much fewer resources than non-local NGOs with 67.3% having received less than R100,000 (at the time of writing this corresponds approximately to 7700 USD or 6900 EUR) over the last three years. Only 34% of non-local NGOs had received up to R100,000 over the last three years whilst 16% had received between 1 and 2.5 million Rand (second highest category). There is no significant difference in size as measured by the number of employees. Main decision makers are for approximately half of them both males and females and then for roughly one third women. The differences are not significant between local and non-local NGOs. In South Africa, and in the Eastern Cape and KwaZulu Natal provinces, which are the areas of study of this research, the most represented sector of NGOs is social services with approximately 40%. With respect to the sector of activity, the sample of this research is representative. It is not possible to check with respect to the other variables by lack of information on the other dimensions for registered NGOs. When splitting between local and non-local NGOs it appears that the second most represented sector is culture and recreation for local NGOs whereas it is education and research for non-local ones.

The empirical exercise is pursued with a multivariate analysis and by looking at differences between local and non-local NGOs with respect to the accountability mechanisms used.

Findings

Firstly, statistical tests are performed to analyse the overall differences of implemented accountability mechanisms between local and non-local NGOs. Secondly, econometric regressions are performed in order to control for all NGOs characteristics (such as their size or activity sector).

Differences of implementation of accountability between local and non-local organizations

As shown in Table 2, at 5%, local NGOs have a significantly higher mean for the implementation of downward and internal accountability mechanisms than non-local NGOs. But they have a significantly lower mean for the implementation of upward accountability than non-local NGOs.

[insert Table 2 here]

Differences of accountability mechanisms based on all the differences between the NGOs

The multivariate analysis is performed using seemingly unrelated regressions (SUR).⁶⁷ This method is used when the researchers suspect that the errors of the three equations can be correlated. Here, it is possible that the three types of accountability move simultaneously in response to exogenous shocks. For example, following a scandal involving corruption, the public opinion could call for greater accountability. NGOs may improve accountability mechanisms both towards the donors, the recipients and to themselves (there is then a positive correlation between errors terms). The correlation is

not imposed but just allowed.

The three equations consist of downward, upward and internal accountability scores as dependent variables. The independent variables in each equation are: binary variables for local NGOs, urban and rural locations respectively, male and female decision-makers, culture and recreation, education and research and social services for the activity sector. The centre of each class is used for the age of the NGO, its size and funding level.⁶⁸ Results are presented in the next three Tables.

The system of equations is estimated on 258 observations. Eleven independent variables plus an intercept are used in each equation. A Fisher test indicates that for each equation the variables are jointly significant. See Table 3.

[insert Table 3 here]

[insert Table 4 here]

The residuals of the three equations are positively correlated. It means that the three types of accountability mechanisms move together in response to exogenous shocks.

Based on the regression, Table 5 shows that at a confidence level of 5%, local and bigger NGOs claim to implement more downward accountability mechanisms than non-local and smaller NGOs. In other words, despite being smaller, local NGOs state to be more committed to downward accountability (based on the significance of the variable “local”).

[insert Table 5 here]

[insert Table 6 here]

However, Table 6 shows that local NGOs do not claim to implement more or less upward accountability than non-local ones when correcting for the size, the gender of the decision-maker and the sector of activity of the organisation. Indeed, the coefficients of the regression show that bigger NGOs, whose main decision makers are female claim to implement more upward accountability.

Local ownership encourages internal accountability even when correcting for other factors. The sector of activity also plays a role: a negative one for culture and recreation and a positive one for social services. Contrary to the two other types of accountability, size is not a factor contributing to internal accountability per se.

When looking at the intercepts of the three equations, internal accountability appears as being the most practised form of accountability followed by upward accountability and finally by downward accountability.

[insert Table 7 here]

The multivariate analysis disentangles different forces already analysed in the literature. The local character of NGOs is a key factor in accountability mechanisms despite the other characteristics such as their size, sector of activity or the gender of the decision makers, for example. Local NGOs implement not only more internal but also downward accountability. It is clear that local NGOs tend to prioritize some forms of accountability compared to non-local ones. Local NGOs might be in a stronger position to be attentive to local needs and participation and to negotiate cultural differences better than other NGOs as they are not hindered by cultural distance to the beneficiaries.

To investigate further this question, we run additional multivariate analyses. All-foreign NGOs are the worst performers of downward accountability. Defined very strictly as NGOs with non-local members at all position, and not receiving any local funds, the NGOs who respond to that criteria have a much lower score of 33.97 (see Table 2 for a comparison with all-locals or NGOs run by non-local managers). To disentangle the dimensions, which contribute most to downward accountability, we run another estimation on the entire sample of 485 observations by distinguishing each dimension of localness (only local employees, only local members in the board, local managers, local decision makers and local funds). The aspects, which contribute most to implement downward accountability are having local managers and receiving local funding. Employing both local and non-local employees would on the contrary tend to improve downward accountability mechanisms. The composition of the board does not appear to make a difference with respect to downward accountability when controlling for other NGO characteristics. Therefore, these results suggest that local managers may establish more easily credibility compared to non-locals. They face less cultural differences with local stakeholders. Finally, they may benefit from stronger local connections. Receiving local funding is another motivation for downward accountability.

To further the discussion, the different results are re-examined by going back to the original survey questions.

Discussion

Our findings seem to suggest that local and non-local NGOs prioritise different accountability mechanisms and are better at implementing different accountability mechanisms in a statistically significant way. Local NGOs claim to be better at

implementing downward accountability and to afford them more attention, whilst non-local NGOs claim to perform better with upward accountability mechanisms.

As discussed above, Jacobs and Wilford⁶⁹ and Kilby⁷⁰ found that larger NGOs tend to struggle more with downward accountability as they are less flexible and tend to overemphasise upward accountability. When taking into account all parameters, we tend to disagree with this conjecture. Indeed, local NGOs tend to perform better at downward accountability and they are usually smaller. However, the regression shows that bigger NGOs tend actually to perform better both at downward and upward accountability, everything else being equal. Small NGOs may not need to rely as much on formal accountability mechanisms and may be less equipped for dealing with bureaucracy as already documented in the literature review.⁷¹ A key contribution of this research is to differentiate between local and non-local ownership of NGOs. Local NGOs in our sample are likely to have less access to human resources than non-local NGOs. However, their size and resources tend to encourage downward accountability rather than hindering it. The research also revealed that local NGOs claim to be better at implementing downward and internal accountability and more frequently than non-local NGOs. These findings seem to confirm the hypothesis advanced above.

Bendell⁷² warns that downward accountability could be a façade when NGOs claim to empower their beneficiaries, whereas they do not allow for real ownership of the development process. It does not seem to be simple façade for the studied NGOs since they prioritise downward accountability to the deepest level. As a matter of fact, local organisations give most often than non-local organisations, in a significant way, the most attention to meeting with community to allow them to contribute (16.83% of local versus 2.13% for non-local). The same is true for giving most attention to meeting with beneficiaries to obtain their opinion (22.12% of local NGOs compared to 6.38%

for non-local ones). Since local NGOs are more in line with what Ebrahim⁷³ calls ‘membership organisations’ whose members are those whom the NGO serves, these findings confirm they tend to account more sincerely to their beneficiaries.

Non-local NGOs, on the other hand, seem to perform better at those mechanisms which are more superficial like giving project updates at community meetings and seem not so good at the more in-depth mechanisms like allowing community participation in project design. Previous research has confirmed this tendency amongst NGOs.⁷⁴

Various authors⁷⁵ show that there are different stakeholders that influence NGOs and that such influence has an impact on how the NGO is accountable. The present research has confirmed this finding in that local NGOs are more influenced by the ‘community’ and non-local NGOs by the ‘donors’ and they have adapted their accountability practices to fit this influence.

The results show that local NGOs rate organisational values higher than do non-local NGOs, at a significance level of 10%. Previous research,⁷⁶ predicts this scenario in suggesting that those NGOs who are more focused on their internal values would also be better at internal accountability. Bendell⁷⁷ also found that the majority of NGOs tend to rate the internal values of their organisation highest and as the most important determinant for how they are accountable. Our research has shown that out of five accountability aspects, local NGOs rated ‘organisational values’ second highest. Only ‘financial accountability’ was ranked higher. For non-local NGOs it was ranked last in the five items proposed. It can therefore be deduced that ‘organisational values’ play an important role in local NGO activities and that local NGOs may be internally oriented.

Non-local NGOs are more oriented towards results. Nearly half of them (44%) state they pay the most attention to ‘financial accountability’, followed by ‘Monitoring project output’ (it is the highest ranked item for 18% of the NGOs) and ‘Evaluation of

the successfulness of a project to solve a development problem' (which is the highest priority for 14% of the NGOs). It explains why they come up as implementing more mechanisms of upward accountability with our overall score of upward accountability.

The most important contribution of this article lies in its differentiation of three types of accountability mechanisms and local versus non-local NGOs. This research reveals that local NGOs claim to be better at implementing downward accountability mechanisms more frequently than non-local NGOs, whilst claiming to be worse at upward accountability than non-local NGOs. Local NGOs also seem to be more committed to internal accountability. These findings seem to confirm the hypothesis advanced in the literature review.

Conclusion

This research has shown and confirmed that non-local NGOs are significantly bigger, older and richer than local NGOs. It has confirmed that non-local NGOs claim to focus significantly more on upward accountability mechanisms and that local NGOs claim to focus significantly more on downward and internal accountability. Local NGOs are more closely related to the communities they serve (inclusive to the definition of being a local NGO) and therefore could be more sensitive to the opinions of those they serve and more likely to understand and be attentive to their needs. Hence, a focus on downward accountability. Internal accountability may also reinforce downward accountability.

By introducing how local NGOs implement accountability mechanisms in a significantly different way to non-local NGOs, this research has opened up new avenues for the exploration of more efficient and effective mechanisms of NGO accountability. The most significant contribution of this research has to do with its identification of the

contrasting shortcomings and achievements of local and non-local NGO accountability strategies. In a statistically significant way, those accountability mechanisms, which local NGOs claim to be good at implementing, non-local NGOs claim to be less good at implementing and vice versa. It thus becomes obvious that these two types of NGOs have a lot to learn from each other and that major development aid challenges could be addressed through such learning. For instance, local NGOs seem to be implementing more meetings with the community and providing them with more project updates than non-local NGOs. In contrast, non-local NGOs seem more proficient at using social media as an accountability mechanism. This is but one area where they could learn from each other.

The size of the NGO (and the available human resources) far from hindering downward and upward accountability, seems in contrast to encourage implementing these. Indeed, the multivariate analysis (using SURE regressions) confirmed local *and* bigger NGOs tend to perform better at downward accountability. Perhaps an equally owned local and non-local NGO would offer the most efficient and effective accountability strategies promoting optimal aid effectiveness and being the ultimate mediator between the ‘haves’ and the ‘have nots’. Indeed, NGOs whose main decision makers are equally both local and non-local score high on the three types of accountability. More research is however needed to confirm this hypothesis. If confirmed by other studies, it could inform the strategies of international NGOs in their international development. It could also change the accountability indicators requested by stakeholders from NGOs.

Notes

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- ¹ O'Dwyer and Unerman, 'The Paradox of Greater NGO Accountability'.
- ² Some notable exception include: Bebbington, 'Donor-NGO Relations and Representations of Livelihood in Nongovernmental Aid Chains'; Fruttero and Gauri, 'The Strategic Choices of NGOs'; Khan, 'Accountability of NGOs in Bangladesh A Critical Overview'; Igoe, 'Scaling up Civil Society'.
- ³ Graham, 'Toward a Conceptual Expansion of Ownership and Post-2015 Global Development Policy'; Aid effectiveness is concerned with improving the quality of aid and its impact on development; cf. OECD/DAC, 'The Paris Declaration on Aid Effectiveness and the Accra Agenda for Action'.
- ⁴ Arensman, Wessel, and Hilhorst, 'Does Local Ownership Bring about Effectiveness?'
- ⁵ Habib and Taylor, 'South Africa. Anti-Apartheid NGOs in Transition'.
- ⁶ Pallas and Guidero, 'Reforming NGO Accountability'; Berghmans, Simons, and Vandenabeele, 'What Is Negotiated in Negotiated Accountability?'; O'Dwyer and Boomsma, 'The Co-Construction of NGO Accountability'.
- ⁷ Bovens, 'Two Concepts of Accountability: Accountability as a Virtue and as a Mechanism', 946.
- ⁸ Berghmans, Simons, and Vandenabeele, 'What Is Negotiated in Negotiated Accountability?'; Bovens, 'Two Concepts of Accountability: Accountability as a Virtue and as a Mechanism'.
- ⁹ Najam, 'NGO Accountability'.
- ¹⁰ Bovens, 'Two Concepts of Accountability: Accountability as a Virtue and as a Mechanism'.
- ¹¹ Najam, 'NGO Accountability'.
- ¹² Christensen and Ebrahim, 'How Does Accountability Affect Mission?'
- ¹³ Ebrahim, 'Accountability in Practice'; Murtaza, 'Putting the Lasts First'.
- ¹⁴ Ebrahim, 'Placing the Normative Logics of Accountability in "Thick" Perspective'.
- ¹⁵ Brown and Moore, 'Accountability, Strategy, and International Nongovernmental Organizations'; Ebrahim, 'Accountability in Practice'; Christensen and Ebrahim, 'How Does Accountability Affect Mission?'

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- ¹⁶ Fowler, 'NGO Futures'; Lang, *NGOs, Civil Society, and the Public Sphere*; Mohan, 'The Disappointments of Civil Society'.
- ¹⁷ AbouAssi, 'Hands in the Pockets of Mercurial Donors'; Christensen and Ebrahim, 'How Does Accountability Affect Mission?'
- ¹⁸ Najam, 'NGO Accountability'.
- ¹⁹ Gray, Bebbington, and Collison, 'NGOs, Civil Society and Accountability'.
- ²⁰ Ebrahim, 'Accountability in Practice'.
- ²¹ Jordan and van Tuijl, *NGO Accountability*.
- ²² Lewis and Madon, 'Information Systems and Nongovernmental Development Organizations'.
- ²³ Ebrahim, 'Information Struggles'.
- ²⁴ Schmitz, Raggio, and Bruno-van Vijfeijken, 'Accountability of Transnational NGOs'.
- ²⁵ Mir and Bala, 'NGO Accountability in Bangladesh'.
- ²⁶ Agyemang et al., 'NGO Accountability and Aid Delivery'; Edwards and Fowler, *The Earthscan Reader on NGO Management*; Kilby, 'Accountability for Empowerment'; O'Dwyer and Unerman, 'Enhancing the Role of Accountability in Promoting the Rights of Beneficiaries of Development NGOs'.
- ²⁷ Boomsma and O'Dwyer, 'The Nature of NGO Accountability: Conceptions, Motives, Forms and Mechanisms'.
- ²⁸ Mercelis, Wellens, and Jegers, 'Beneficiary Participation in Non-Governmental Development Organisations'; Wellens and Jegers, 'Beneficiaries' Participation in Development Organizations through Local Partners'; Wellens and Jegers, 'Beneficiary Participation as an Instrument of Downward Accountability'.
- ²⁹ Assad and Goddard, 'Stakeholder Salience and Accounting Practices in Tanzanian NGOs'; Bawole and Langnel, 'Downward Accountability of NGOs in Community Project Planning in Ghana'; O'Dwyer and Unerman, 'The Paradox of Greater NGO Accountability'; Walsh, 'Obstacles to NGOs' Accountability to Intended Beneficiaries'; Wellens and Jegers, 'Beneficiaries' Participation in Development Organizations through Local Partners'.
- ³⁰ Jacobs and Wilford, 'Listen First', 1 September 2010.
- ³¹ Unerman and O'Dwyer, 'On James Bond and the Importance of NGO Accountability'.
- ³² Schmitz, Raggio, and Bruno-van Vijfeijken, 'Accountability of Transnational NGOs'.
- ³³ Jacobs and Wilford, 'Listen First', 1 September 2010.
- ³⁴ Kilby, 'Accountability for Empowerment'.
- ³⁵ Burger and Owens, 'Receive Grants or Perish?'

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- ³⁶ Agyemang et al., 'NGO Accountability and Aid Delivery'; O'Dwyer and Unerman, 'The Paradox of Greater NGO Accountability'.
- ³⁷ Burger and Seabe, 'NGO Accountability in Africa'.
- ³⁸ O'Dwyer and Unerman, 'The Paradox of Greater NGO Accountability'.
- ³⁹ AbouAssi and Trent, 'NGO Accountability from an NGO Perspective'.
- ⁴⁰ Brett, 'Participation and Accountability in Development Management'.
- ⁴¹ Ellerman, 'Helping Self-Help'; Jacobs and Wilford, 'Listen First', 1 September 2010; Kilby, 'Accountability for Empowerment'; Mercelis, Wellens, and Jegers, 'Beneficiary Participation in Non-Governmental Development Organisations'; O'Dwyer and Unerman, 'From Functional to Social Accountability'.
- ⁴² Mercelis, Wellens, and Jegers, 'Beneficiary Participation in Non-Governmental Development Organisations'.
- ⁴³ Wellens and Jegers, 'Beneficiaries' Participation in Development Organizations through Local Partners'; Murtaza, 'Putting the Lasts First'; Najam, 'NGO Accountability'; see also Cooke and Kothari, *Participation* for a critique of participatory approaches in development.
- ⁴⁴ Banks, Hulme, and Edwards, 'NGOs, States, and Donors Revisited'; Kilby, 'Accountability for Empowerment'; O'Dwyer and Unerman, 'Enhancing the Role of Accountability in Promoting the Rights of Beneficiaries of Development NGOs'.
- ⁴⁵ Jacobs and Wilford, 'Listen First', 2008.
- ⁴⁶ Lloyd, 'The Role of NGO Self-Regulation in Increasing Stakeholder Accountability'.
- ⁴⁷ O'Dwyer and Unerman, 'From Functional to Social Accountability'; O'Dwyer and Unerman, 'Enhancing the Role of Accountability in Promoting the Rights of Beneficiaries of Development NGOs'.
- ⁴⁸ Najam, 'NGO Accountability'.
- ⁴⁹ Ebrahim, 'Accountability in Practice', 814.
- ⁵⁰ Boomsma and O'Dwyer, 'The Nature of NGO Accountability: Conceptions, Motives, Forms and Mechanisms'.
- ⁵¹ Smillie, *The Alms Bazaar*.
- ⁵² Foreman and Money, 'Internal Marketing'; Piercy and Morgan, 'Internal Marketing—The Missing Half of the Marketing Programme'; Rafiq and Ahmed, 'Advances in the Internal Marketing Concept'.
- ⁵³ Sargeant, *Marketing Management for Nonprofit Organizations*.
- ⁵⁴ Sargeant, Foreman, and Liao, 'Operationalizing the Marketing Concept in the Nonprofit Sector'.

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- ⁵⁵ Boomsma and O'Dwyer, 'The Nature of NGO Accountability: Conceptions, Motives, Forms and Mechanisms', 171.
- ⁵⁶ Boomsma and O'Dwyer, 'The Nature of NGO Accountability: Conceptions, Motives, Forms and Mechanisms'.
- ⁵⁷ Kilby, 'Accountability for Empowerment'.
- ⁵⁸ AbouAssi, 'Hands in the Pockets of Mercurial Donors'.
- ⁵⁹ AbouAssi and Trent, 'NGO Accountability from an NGO Perspective'.
- ⁶⁰ Brown and Moore, 'Accountability, Strategy, and International Nongovernmental Organizations'.
- ⁶¹ Schmitz, Raggo, and Bruno-van Vijfeijken, 'Accountability of Transnational NGOs'.
- ⁶² Unerman and O'Dwyer, 'On James Bond and the Importance of NGO Accountability'; Ebrahim, 'Accountability Myopia'.
- ⁶³ Newell and Bellour, 'Mapping Accountability'.
- ⁶⁴ Burger and Owens, 'Promoting Transparency in the NGO Sector'.
- ⁶⁵ Fabbris, 'Measurement Scales for Scoring or Ranking Sets of Interrelated Items'.
- ⁶⁶ Mccarty and Shrum, 'The Measurement of Personal Values in Survey Research'.
- ⁶⁷ Zellner, 'An Efficient Method of Estimating Seemingly Unrelated Regressions and Tests for Aggregation Bias'.
- ⁶⁸ Continuous variables are represented by the centre of their class. For the last class, the lower bound was used. For example, for NGOs 50 years or older, 50 was chosen. The results are robust to the different specifications tested for the last class. We are therefore confident that choosing the lower band of the last class rather than a higher number does not affect the results.
- ⁶⁹ Jacobs and Wilford, 'Listen First', 1 September 2010.
- ⁷⁰ Kilby, 'Accountability for Empowerment'.
- ⁷¹ Burger and Owens, 'Receive Grants or Perish?'; Unerman and O'Dwyer, 'Theorising Accountability for NGO Advocacy'.
- ⁷² Bendell, *Debating NGO Accountability*.
- ⁷³ Ebrahim, 'Accountability in Practice'.
- ⁷⁴ Ebrahim.
- ⁷⁵ Assad and Goddard, 'Stakeholder Saliency and Accounting Practices in Tanzanian NGOs'; Ebrahim, 'Accountability in Practice'; Gugerty, 'The Emergence of Nonprofit Self-

Regulation in Africa'; Jordan and van Tuijl, *NGO Accountability*; Kilby, 'Accountability for Empowerment'.

⁷⁶ Agyemang et al., 'NGO Accountability and Aid Delivery'; Ebrahim, 'Accountability Myopia'; O'Dwyer and Unerman, 'From Functional to Social Accountability'.

⁷⁷ Bendell, *Debating NGO Accountability*.

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