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### Enhancing the role of accountability in promoting the rights of beneficiaries of development NGOs

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# Enhancing the role of accountability in promoting the rights of beneficiaries of development NGOs

Brendan O'Dwyer and Jeffrey Unerman\*

**Abstract** – This paper identifies and assesses the extent to which downward accountability mechanisms in non-governmental development organisations (NGDOs) have had the potential in practice to contribute to the effectiveness of rights-based approaches to development. The paper draws on evidence gathered from a detailed documentary analysis and a series of in-depth interviews undertaken with senior individuals working in the Irish NGDO sector. The analysis indicates variations in practice with regard to the substantive implementation of key downward accountability mechanisms. The accountability-in-practice revealed suggests that challenges to substantive implementation have arisen due to: insufficient Irish NGDO attention to oversight of downward accountability within locally based partner NGDOs; a reluctance and/or inability to transfer influence to locally based partner NGDOs by allowing them some influence on Irish NGDO governance and strategy; the perceived control of locally based partner NGDOs by local elites who may be distant from, and unrepresentative of, local communities; and a perception that locally based partner NGDOs may not require downward accountability. Drawing on these findings, the paper makes some suggestions aimed at helping to transform the rhetorical NGDO commitment to downward accountability into real practices that can contribute substantively to the realisation of the key elements of the rights-based approach to development.

**Keywords:** accountability; downward accountability; non-governmental organisations (NGOs); development aid; rights-based approach to development

## 1. Introduction

Many governments and citizens of developed nations are committed to spending large and increasing amounts on development aid to less developed nations, with a key aim of lifting as many people as possible in these countries out of extreme poverty.<sup>1</sup> A proportion of this multi-billion dollar aid is channelled through the medium of non-governmental development organisations (NGDOs). Given the sizeable funds provided to NGDOs, increasing attention has been paid to ensuring that NGDOs are accountable for how they raise and spend this money. Academic and practitioner interest in NGDO accountability has tended to focus on mechanisms for formal reporting by NGDOs upwards to donors. However, there is

growing recognition that these formal upward accountability mechanisms do not necessarily lead to, and sometimes hinder, the most effective deployment of aid funding in terms of raising as many people as possible out of poverty. Proponents of this view argue that the effectiveness of aid delivery (for every \$, € or £ of aid) can be enhanced when NGDOs engage in accountability dialogues with their beneficiaries so they can better identify, and assess how responsive they are to, the core needs of these beneficiaries (Agyemang et al., 2009; Edwards and Fowler, 2002; Ebrahim, 2003a, 2003b, 2005; Kilby, 2006).

This form of accountability, interacting and mutually learning with beneficiaries, is often referred to as downward accountability. It emphasises the use of participatory approaches to assessing NGDO effectiveness that centrally involve beneficiaries, and/or their representatives, in determining NGDO priorities and assessing the outcomes of NGDO activities from the perspective of beneficiaries. This can involve annual participatory

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<sup>1</sup> For example, in 2005 the European Union (EU) set a target for *Official Development Assistance* (ODA) by governments to rise to 0.56% of overall EU Gross National Income (GNI) by 2010 and then to 0.70% by 2015 (in line with EU commitments to the United Nation's *Millennium Development Goals*). In 2008 OECD member governments and multilateral agencies spent US\$134.8bn on ODA, including over US\$70bn from EU countries (OECD, 2009).

reviews of NGDO actions undertaken in conjunction with beneficiaries as well as social accounting (and auditing) methods which prioritise, inter alia: beneficiary-developed needs; ongoing consultation with beneficiaries throughout aid projects; the development and monitoring of beneficiary-focused complaint and response mechanisms; and the dissemination of findings to beneficiaries. Some large international NGDOs have developed innovative downward accountability mechanisms using techniques such as storytelling, theatre, people's art and song focused on improving transparency, critical learning, and reflection in their development work (Agyemang et al., 2009; O'Dwyer and Unerman, 2008).

Downward accountability forms an integral part of the rights-based approach to development – an approach increasingly being promoted by both NGDOs and some governments as a way to enhance the effectiveness of aid delivery (Cornwall and Nyamu-Musembi, 2004; Nelson and Dorsey, 2003; Filmer-Wilson, 2005; Jordan and van Tuijl, 2006). The rights-based approach focuses explicitly on defining people's rights in relation to various state and non-state actors (such as NGDOs) as laid down in international conventions and then empowering them to claim these rights. It places particular attention on identifying who has rights, what these rights involve and who is obliged to ensure that these rights are met. Empowering beneficiaries (particularly those deemed most vulnerable) to be the directors of their own development, through substantive participation and partnerships with NGDOs in development efforts, comprises a core objective of this development approach which tends to be justified in normative, pragmatic and ethical terms (Cornwall and Nyamu-Musembi, 2004). At a normative level the grounding of the approach in human rights legislation is seen as politicising certain areas of development work, particularly efforts to enhance participation by beneficiaries in their own development. Pragmatically, it is often seen as a way of placing greater emphasis on the accountability of policy makers and other actors whose actions impact on the rights of people, such as donors, international NGDOs and transnational corporations. Ethically, the approach draws attention to the power dynamics in development aid, highlighting the obligations of those involved therein. Some scholars claim that this allows for greater critical consideration of often proclaimed links between participation and accountability (Cornwall and Nyamu-Musembi, 2004) and provides 'a frame within which to signal a move towards a more genuinely inclusive and democratic

process of popular involvement in decision making over the resources and institutions that affect people's lives' (Cornwall and Nyamu-Musembi, 2004: 1424). NGDO downward accountability to beneficiaries within rights-based approaches involves NGDOs recognising beneficiaries' rights within NGDO-beneficiary relationships. It also entails NGDOs designing accountability mechanisms emphasising aforementioned participatory, partnership approaches to development aimed at enabling beneficiaries to have a meaningful role in NGDO development projects that affect them.

Through analysing the experiences of a sample of Irish NGDO-sector officials in implementing a government initiative to foster greater NGDO downward accountability, the aim of this paper is to identify and assess the extent to which downward accountability mechanisms are perceived to be realising their potential in practice to contribute to the effectiveness of rights-based approaches to development. In addressing this aim, the paper advances insights from prior research that has examined NGO accountability in both the social accountability and development studies fields. In the social accountability literature, there is no research that traces and evaluates the perceived impact in practice of funder-initiated attempts at fostering greater NGDO use of downward accountability mechanisms, in particular in the context of their potential contribution towards the effectiveness of rights-based approaches to development. This paper addresses this research gap and offers, on the basis of its findings, some reflections on facilitating the development of public NGDO funding policy in a manner that may foster more effective deployment of aid through the rights-based approach. More specifically, the paper extends and advances the work of O'Dwyer and Unerman (2007) that examined attempts to develop a mutual accountability relationship between the Irish government development aid funding body, Irish Aid, and the NGDOs they fund (termed Irish donor NGDOs), and which focused especially on the upward accountability relationship between Irish Aid and Irish donor NGDOs. This study, in contrast, places its analytical emphasis on the accountability relationship between Irish donor NGDOs and their beneficiaries, thereby focusing on the perceived enactment of downward accountability.

In the development studies literature researchers have primarily engaged in theorising about a perceived lack of substantive NGDO downward accountability by NGDOs, particularly in the context of partnership arrangements between

donor NGOs in developed countries and locally based NGOs directly serving beneficiaries in developing countries. What little empirical work exists questions the substantive practical implementation of downward accountability while contending that active donor resistance or indifference to the substantive implementation of downward accountability is a key reason for this limited enactment. In contrast, this study empirically examines perceptions of the practical implementation of downward accountability in a context where the key NGO donor, Irish Aid, actually required and promoted the adoption of downward accountability by NGOs as a precondition for receiving medium-term funding.

The sample of NGO-sector officials interviewed for this study comprises senior individuals working in the Irish NGO sector. The Irish NGO context is a significant one in which to investigate aspects of NGO accountability and the rights-based approach. Irish humanitarian aid delivery is highly rated internationally (Altinger et al., 2007: 27). Ireland ranked 6<sup>th</sup> in the recent worldwide index of humanitarian donors as a percentage of GNP, well ahead of countries like the UK (9<sup>th</sup>) and the US (16<sup>th</sup>) (Altinger et al., 2007). Government funding levels have also risen rapidly in the past decade from €157m in 1997 to €891m in 2009. This funding was initially forecast to rise to €1.5bn per annum by 2012 (Irish Aid, 2007), equivalent to 0.7% of forecasted GNP.<sup>2</sup> About 20% of this funding is channelled through Irish NGOs (White Paper on Irish Aid, 2005), the focus of this study. These NGOs also receive a significant amount of donations (approximately 70% of total operating income) from the public. In recent years, the Irish government, through a funding scheme entitled MAPS (the Multi-Annual Programme Scheme), have sought to make continued medium-term funding of NGOs partly conditional upon these NGOs developing downward accountability mechanisms that have the potential to contribute to the effectiveness of rights-based approaches to development.

The remainder of this paper is organised as follows. Drawing on the academic literature related to NGO accountability, Section 2 explains the

concepts of upward and downward accountability and the potential role of downward accountability in fostering effective rights-based approaches to development. To provide a necessary contextual understanding of the setting within which the empirical NGO accountability issues addressed in this paper have taken place, Section 3 explains key aspects of the Irish NGO and development aid sector. Prior to the presentation, interpretation and analysis of the empirical data, Section 4 briefly explains the main research methods used to collect and analyse the data in this paper. The findings are then presented in Section 5 in the form of a case narrative tracing key aspects of the evolution of NGO downward accountability, partly in the context of the Irish government MAPS initiative to encourage greater downward accountability as part of an effort to promote effective rights-based approaches to development. Section 6 draws together the key insights from the interpretive empirical analysis, suggests possible implications for governmental NGO funding policy, and indicates directions for future research arising from this study.

## **2. The role of NGO accountability mechanisms in fostering the rights-based approach to development**

Most organisations have to deal with conflicting demands from different sets of stakeholders. NGOs, however, tend to experience these demands more acutely and regularly than private sector organisations (Ebrahim, 2003a, 2005). NGOs are upwardly accountable to constituencies such as donors, foundations, governments and other partner NGOs — collectively known as patrons (Fowler, 1996; Najam, 1996). They are also downwardly accountable to clients/beneficiaries — groups to whom NGOs provide services and/or advocate on behalf of, including communities indirectly impacted by NGO activities (Ebrahim 2003a). As NGOs have become established organisations in development policy and practice worldwide, more questions have been asked about their accountability.

A key focus of increased accountability demands in practice has been on upward accountability to patrons, in particular to donors such as governments and foundations. This has placed a primary focus on accountability for resources, resource use and immediate impacts, measuring the efficient as opposed to the effective use of funds. However in recent years the academic literature on NGO accountability (Edwards and Fowler, 2002; Ebrahim, 2003b, 2005; Kilby, 2006), in keeping

<sup>2</sup> However, in early 2009, the Irish government cut funding for overseas development aid for the fourth time in 12 months in response to a severe downturn in the country's finances partly resulting from the global economic crisis. A cumulative reduction of €222m on the 2009 aid budget of €891m was implemented. Irish NGOs have been campaigning heavily against these cuts arguing that they target some of the most vulnerable people in the world and threaten Ireland's reputation as an international leader in development aid.

with many individual NGOs and some donors, has argued that focusing on ensuring accountability for the effectiveness of aid delivery should take priority. A key part of this focus should, it is often argued, require NGOs to engage in downward accountability processes with their beneficiaries so that they can become aware of, and assess how responsive they are to, the core needs of these beneficiaries.

Recent trends in the nature of development work reinforce a need to shift towards greater use of downward accountability practices. While the development efforts of many NGOs based in developed nations, who raise and channel aid funding to NGOs based in developing nations, have traditionally focused on development as a need and development work as a gift, recent changes in development frameworks identify development more commonly as a right with 'the goal of development assistance involving an obligation to assist in [the] fulfilment of individual entitlements' (Nelson and Dorsey, 2003: 2104). This rights-based approach to development represents a broad conceptual framework for the process of human development, focusing explicitly on defining people's rights (as laid down in international conventions) and empowering them to claim those rights. While there is no single rights-based approach to development, and some authors have complained about its theoretical and practical ambiguity (Cornwall and Nyamu-Musembi, 2004; Filmer-Wilson, 2005), the United Nations claims that most rights-based frameworks embrace the following key elements: an express linkage to rights; a focus on accountability by identifying claim-holders (and their entitlements) and corresponding duty-bearers (and their obligations); empowerment where beneficiaries (claim-holders) become the directors of development; participation which is active, free and meaningful – in which so-called 'ceremonial' contacts with beneficiaries are deemed insufficient; and non-discrimination and attention to vulnerable groups.<sup>3</sup>

From an accountability perspective, an effective rights-based approach to development aims to empower beneficiaries to assert their rights in relation to various state and non-state actors (often termed duty bearers) including the NGOs who assist them to assert these rights. The rights-based approach emphasises the accountability of all actors whose actions impact on the development process. From this perspective, bilateral and multilateral donors, NGOs and private contractors are seen as

having a duty to ensure that they respect and protect human rights in their work. They are also required to ensure that their programmes are locally accountable – in other words downwardly accountable.

Accountability is therefore seen as central to improved effectiveness and transparency of action; facilitating monitoring of programmes and inducing duty-bearers such as NGOs to act. As such, accountability is viewed as offering the potential 'added value' of applying rights-based approaches to development practices (Filmer-Wilson, 2005). The complementary concepts of accountability, empowerment and participation central to rights-based approaches to development are all key features of downward accountability, thereby placing it at the core of the rights-based framework (Fowler, 2002; Hilhorst, 2002; Nelson and Dorsey, 2003).<sup>4</sup> By committing to rights-based approaches to development, NGOs accept a two-fold responsibility. The first is to help beneficiaries pursue their rights as claim-holders in relation to non-NGO constituencies (or duty bearers). The second involves NGOs recognising beneficiary rights to hold NGOs accountable for the nature of their activities and NGOs' acceptance of their duty-bearer role in relation to beneficiaries. Embracing downward accountability mechanisms focused on minimising, as far as possible, power differentials and establishing participatory partnership arrangements with local NGOs and their beneficiaries is central to the fulfilment of this duty. Ideally, this should enable beneficiaries to design, develop and implement programmes and projects in conjunction with NGOs whereby they are heavily involved in identifying their own development objectives.

Certain issues relevant to the above trends in NGO accountability have been addressed at both a theoretical and an empirical level in the social accountability and development studies literatures. The social accountability literature has examined the emergence and impact of accountability mechanisms in various individual NGO settings (Dixon et al., 2006; Goddard and Assad, 2006; O'Dwyer and Unerman, 2008) and certain aspects of the nature of the accountability relationships between funders and NGOs (Dixon et al., 2006; O'Dwyer and Unerman, 2007). Some work has also theorised the extent to which NGOs should be held

<sup>3</sup> See, [www.unhcr.ch/development/approaches-04.html](http://www.unhcr.ch/development/approaches-04.html).

<sup>4</sup> Since the 1990s, the rights-based approach has been adopted or espoused by The World Bank and The United Nations, bilateral agencies such as the Swedish International Development Cooperation agency (SIDA), and the UK Department for International Development (DFID). Numerous development NGOs such as Oxfam and ActionAid International have also adopted the approach (Bradley, 2007).

accountable for their actions (Unerman and O'Dwyer, 2006). Much of this research highlights a focus in NGDO accountability discourse, practice and research on narrow, financially oriented accountability to donors which, it is argued, often comes at the expense of the potential to learn through downward accountability to beneficiaries. There is, however, an absence of research seeking to trace and evaluate the perceived impact in practice of attempts to foster greater NGDO use of downward accountability mechanisms, in particular in the context of their potential contribution towards the effectiveness of rights-based approaches to development. This paper addresses this research gap.

The development studies literature has been more explicitly exercised by the issue of downward accountability implementation, albeit rarely in the context of implementing rights-based approaches to development and with a primarily theoretical as opposed to empirical focus (see Atack, 1999; Kamat, 2004). Much of this work supports the call by Kilby (2006) for careful evaluation of the effective implementation of downward accountability given suspicions that actual downward accountability practices may often be at variance with downward accountability ideals. For example, the theoretical work of Kamat (2004) on the role of NGOs in the democratisation of civil society has highlighted concerns at perceived shifts on the ground away from idealised participatory partnership and empowerment programmes consistent with downward accountability ideals towards more managerial, technical assessments of the needs and capacities of aid beneficiaries. This, he argues, is partly due to a trend in local community-based NGDOs where professionally trained staff drawn from established sectors of local societies have replaced those 'who identified closely with the poor, were committed to social justice work at the grassroots . . . [and] . . . were conscious of the need to deprofessionalise in order to build relations with the poor' (Kamat, 2004: 168). Kamat (2004: 167–168) attributes this trend to World Bank assessments that NGDOs would only make viable partners for their donor agencies if they enhanced their managerial and technical capabilities.

Kilby (2006) studied 15 local Indian NGOs focusing on empowerment outcomes for poor women as a result of NGDO engagements and the role that NGDO values and downward accountability played in these outcomes. He discovered that while the NGOs studied felt that downward accountability was a potentially important part of measuring programme effectiveness, it was not a

central feature of their accountability in practice as they were wary of becoming 'beholden to a particular, and arguably, narrow constituency' (Kilby, 2006: 957). Within local partnership arrangements, Kilby (2006) found that while Northern donor NGDOs allowed beneficiaries some level of participation this failed to translate into "'representation" in a strict accountability sense' (p. 957) with most accountability mechanisms being entirely informal thereby, according to Kilby (2006), failing to establish rights for beneficiaries as part of the accountability process. In Kilby's (2006) case, while key donors did not actively deter NGDOs from focusing on downward accountability in the form of partnership arrangements, they explicitly prioritised financial accountability focused on efficiency. A further case study by Lister (2000), while not directly examining downward accountability, found that strict funding requirements imposed by a funder in a primary health project allied to a lack of perceived local NGDO expertise led to a donor NGDO ignoring local partners in the design and implementation of the project despite initially committing to doing so; while a broad analysis of the impact of government funding on NGDOs' accountability by Edwards and Hulme (1996) also stressed a tendency for donor funding requirements to reorient accountability away from local NGDO partners.

A number of key issues emerge from the prior development studies literature. First, the implementation of downward accountability mechanisms, while now widely espoused, has not been subject to much study at an empirical level and, in the rare instances where studies of this nature have been attempted, downward accountability has not been examined in the context of its role in the implementation of rights-based approaches to development. Second, the limited empirical work that exists supports theoretical suspicions questioning the extent of the implementation of downward accountability. Third, donor/funder resistance or indifference to downward accountability in their own accountability requirements is offered as a key factor limiting the practical realisation of downward accountability. This study is unique in that it empirically examines perceptions of the practical implementation of downward accountability as part of a rights-based approach to development in a context where the key NGDO donor/funder actually required and promoted the adoption of downward accountability by funded NGDOs. This is distinct from the development studies literature reviewed above which mainly engages in theorising as opposed to empirically examining how downward

**Table 1**  
**Members of Dóchas**

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ActionAid Ireland
Afri
Aidlink
Amnesty International – Irish Section
Bóthar
Centre for Global Education
ChildFund Ireland
Children in Crossfire
Christian Aid Ireland
Church Mission Society Ireland (CMSI)
Comhlámh
Concern Worldwide
Galway One World Centre
Gorta
Irish League of Credit Unions – International Development Foundation
Irish Commission for Justice and Social Affairs (ICJSA)
Irish Council for International Students (ICOS)
Irish Family Planning Association (IFPA)
Irish Foundation for Cooperative Development (IFCD)
Irish Missionary Union (IMU)
Irish Red Cross
Kerry Action for Development Education (KADE)
Oxfam-Ireland
Plan Ireland
Self Help Development International
Skillshare International Ireland
SUAS Educational Development
The Hope Foundation
Trócaire
Vita (formerly Refugee Trust International)
Voluntary Service International (VSI)
Voluntary Service Overseas (Ireland)
Volunteer Missionary Movement (VMM)
War on Want NI
Wingspread International
World Vision Ireland

accountability operates, or addresses the issue of downward accountability, often as a peripheral part of broader studies, in contexts where there is active donor/funder resistance or indifference to its substantive implementation. This Irish context of the study in this paper therefore differs substantively from the contexts within which the small number of prior empirical studies into the implementation of downward accountability have been conducted.

### 3. The Irish NGDO context

Within the Irish context, Irish Aid is the government of Ireland's programme of assistance to developing countries. The programme's main objective is the reduction of poverty, inequality and exclusion in developing countries. Irish Aid works in co-operation with governments in other countries, other donors, NGDOs and international organisations as

part of the global effort to achieve the Millennium Development Goals.<sup>5</sup> The Irish NGDO sector is dominated by three large NGDOs who broadly concentrate on improving the plight of the poor in so-called developing nations. They comprise Concern Worldwide with total income of €116m in 2007 (Concern, 2008), Trócaire, which is the overseas development agency of the Catholic

<sup>5</sup> The *Millennium Development Goals* targets, agreed by the UN at a series of international summit meetings, identify some of the main causes of extreme poverty in today's world and underpin the poverty reduction policies and activities of Irish Aid. The *Millennium Development Goals* require the international community to: eradicate extreme poverty and hunger; achieve universal primary education; promote gender equality and empower women; reduce child mortality; improve maternal health; combat HIV/AIDS, malaria and other diseases; ensure environmental sustainability; and develop a global partnership for development.

Church, with total income of €60m in 2007–2008 (Trócaire, 2008a), and GOAL with total income of €59m in 2006 (GOAL, 2007). Both Trócaire and Concern have traditionally been less focused on emergency relief than GOAL. The next level of medium-sized NGOs operate on annual incomes of around €5m to €17m. These include Oxfam Ireland with total 2007–2008 income €17m (Oxfam Ireland, 2008), World Vision Ireland with total 2006–2007 income €8.2m (World Vision, 2008) and Christian Aid Ireland; while a large cluster of smaller NGOs operate on annual incomes of €0.5m to €2m.

The Irish NGO sector is represented by an umbrella body called Dóchas, which provides a forum for consultation and co-operation between its NGO members (see Table 1). It is not a funding agency and does not participate in overseas projects. Nine NGOs make up Dóchas' board including representatives from two of the three large NGOs (Trócaire and Concern).<sup>6</sup> Dóchas' key aim is to develop strategic alliances in order to combat poverty and global injustice. A strategic relationship with Irish Aid is central to this objective. This relationship is governed by the terms of a three-year Memorandum of Understanding (covering 2006 to 2009) which seeks to 'develop and mould a genuine partnership relationship, which facilitates a frank, appropriately balanced and mutually respectful relationship between Dóchas and Irish Aid'. (Dóchas, 2007: 5). As part of the three-year partnership agreement, Irish Aid provides Dóchas with financial support, amounting to 65% of Dóchas' income in 2008 (Dóchas, 2008), and works with Dóchas to shape the mechanisms for policy dialogue between Irish Aid and the NGO community. One of the key areas in this dialogue has been the nature of accountability relationships between NGOs, Irish Aid (as a funder of the NGOs), and the beneficiaries of NGO services – with an aim of fostering, and realising the benefits of, greater downward accountability. Among the envisaged benefits is the potential for more effective realisation of rights-based approaches to development.

In 2003 Irish Aid launched a major initiative (denoted MAPS – the Multi-Annual Programme Scheme) linking large-scale, medium-term NGO funding from the Irish government to the adoption of forms of downward accountability focused on assessing the extent to which NGOs deliver benefits to their ultimate beneficiaries. This initiative promoted a partnership approach to the delivery

of overseas development aid at two distinct levels. At one level it promoted a partnership relationship to aid delivery between Irish Aid and funded NGOs which focused on mutual learning and dialogue. This formed the key focus of prior academic work by O'Dwyer and Unerman (2007) whose findings suggested that this initiative, albeit in its early stages, had largely failed to establish this hoped-for partnership relationship. At the other level, the initiative promoted the development of 'local' partnership relationships between funded NGOs and locally based NGOs and beneficiaries in developing nations. This part of the initiative emphasised the development of strong downward accountability relationships as an element of its rights-based focus on 'strengthening the capacity of people in the developing world to pursue their human, economic and social rights' (Irish Aid, 2008). This study places its analytical emphasis on this aspect of 'local' partnership relationships promoted within MAPS, focusing on how the nature and extent of its adoption has facilitated downward accountability as part of the rights-based approach.

#### 4. Research methods

The main source of evidence in this paper derives from 12 in-depth semi-structured interviews held over a six-month period with key senior individuals working within the Irish NGO sector (see Table 2) and an extensive analysis of several documentary sources.<sup>7</sup> The documents analysed included individual NGO and Dóchas annual reports from 2004 to 2008, NGO, Irish Aid and Dóchas strategy and policy documents, Irish government publications on development aid, print media coverage and press releases of Irish Aid, Dóchas and the interviewee NGOs from January 2004 to August 2008, and external consultant evaluations of MAPS.

Eight of the 12 interviews were held with senior 'executives' in NGOs. The interviewees included individuals from all three of the largest NGOs, three from the medium-sized NGOs, and two from smaller NGOs. Seven of the eight NGOs represented by interviewees were on the board of Dóchas (on which nine NGOs sit in total). The remaining interviews were conducted with: senior members of Irish Aid and Dóchas, a senior official in the main Irish support organisation for develop-

<sup>6</sup> The third large NGO, GOAL, is not a member of Dóchas.

<sup>7</sup> The interviewees were guaranteed, as far as possible, anonymity in the writing up process. Hence, separate interviewees are denoted by the letters A to L throughout the narrative in the next section, rather than being identified by name or organisation.



**Table 2**  
**Interviewees**

NGDO size	Number of interviewees and designation
Large	3 interviewees (designated A, B and C)
Medium	3 interviewees (designated D, E and F)
Small	2 interviewees (designated G and H)
Other primary players in Irish NGDO sector	Number of interviewees and designation
Dóchas; Irish Aid; 'Thought leader' in Irish development education (termed 'education leader'); Head of development aid workers' support organisation	4 interviewees (designated I, J, K and L)

ment aid workers, and a thought leader in Irish development education (termed 'the education leader' in the case narrative). The thought leader led one of the main education programmes in development studies in Ireland and had written on issues surrounding NGO accountability just prior to her interview. Given her knowledge and extensive experience within the development aid sector she was deemed an essential, informed source of insights on the issues we wished to investigate.

In advance of their interview, all interviewees were sent an outline of issues surrounding NGDO accountability which were to be discussed. Each interview lasted between 45 minutes and 90 minutes and was tape-recorded and fully transcribed. The interviews aimed to initiate a discussion about how interviewees perceived the evolution of accountability in the Irish NGDO sector, and why they felt it was developing in the manner they perceived (King, 1999; Lillis, 1999; Patton, 2002; Denzin and Lincoln, 2003).

Post-interview analysis focused on organising the interview evidence into an initial thick description of the findings. The initial themes were developed by one author and grouped under a number of overarching themes (sometimes called 'axial' codes (Parker and Roffey, 1997: 228)) depicting relationships among the initial themes ('open' codes) identified in the thick description (O'Dwyer, 2004). Links and inconsistencies between these overarching themes were then identified to flesh out a broad initial 'story'.<sup>8</sup> While this initial analysis of themes was conducted by one

author in conjunction with the analysis of documentary evidence, it was refined and re-focused several times through several re-analyses of the overall data set undertaken independently by both authors. This uncovered further more refined themes which were agreed among the authors and were used to structure a narrative from the data for this paper.<sup>9</sup> This narrative traces the practical development of greater downward accountability within NGDOs as part of a commitment to implementing the rights-based approach to development. It also highlights the appreciation by these NGDOs of the importance of greater downward accountability for the realisation of more effective aid delivery through rights-based approaches to development and considers the extent to which this importance is perceived to have been reflected in NGDO practice. This forms the key focus of the case analysis presented in the next section.

## 5. Case analysis

This section presents, interprets and analyses the empirical interview and documentary data. The analysis initially reveals how attention to the effectiveness of aid delivery has emerged from

primarily from analysing documentary data not directly relevant to this paper. While the interviews forming part of the data analysed for this paper also formed part of the data analysed for the O'Dwyer and Unerman (2007) study they comprised a relatively minor part of the data analysed in the latter study compared to this study where they comprise a significant core of the data analysed.

<sup>9</sup>This refined focus was also influenced by reviewers of this paper who made several helpful suggestions as to how we should focus and re-frame our analysis. This meant revisiting the original narrative we drew from our initial themes, re-organising and re-interrogating these themes and re-interpreting their significance. This involved re-examining all of the initial data analysis and the individual interview transcripts underpinning this analysis several times.

<sup>8</sup>The NGDO-Irish Aid accountability relationship, which is the focus of the aforementioned study by O'Dwyer and Unerman (2007) evolved as a second key 'story' from elements of the data analysed for this study. However, the narrative and focus of the O'Dwyer and Unerman (2007) paper evolved

several sources – including the Irish government, the print media and the aforementioned MAPS guidelines. It proceeds to examine how widespread NGDO commitments to the rights-based approach to development, in response to this concern for effectiveness, have been coupled with commitments to adopt downward accountability mechanisms – a central feature of MAPS. The downward accountability promise promoted within the rights-based approach, particularly the enactment of ‘local’ partnerships between Irish donor NGDOs and local NGDOs, is then further scrutinised and shown to be struggling in places to fully realise its perceived potential. The perceived reasons for these apparent struggles are subsequently explored.

### *5.1. The emergence of a focus on accountability for effectiveness*

A combination of an Irish government White Paper on Irish Aid, Irish Aid’s MAPS process (as explored in O’Dwyer and Unerman, 2007), greater media debate, public uncertainty about the effectiveness of development assistance,<sup>10</sup> and an Irish government Public Accounts Committee Interim Report assessing expenditure on Irish Aid (see: Cullen, 2005; Committee of Public Accounts, 2008) have prioritised assessing the effectiveness of aid delivery by Irish-funded NGDOs. This has forced NGDOs to embrace accountability for effectiveness more explicitly, with the Dóchas director, for example, publicly encouraging greater scrutiny of effectiveness. Moreover, both he and senior directors in Trócaire have engaged in a highly public and sometimes rancorous debate with the Director of GOAL over the ideal way to deliver aid to ensure what they term ‘maximum accountability’ for its effectiveness is achieved (see, Meehan, 2008; O’Shea, 2008).

These debates also involved the then Irish Minister of State for Development Co-operation and Human Rights writing publicly in response to the issues discussed, particularly in defence of Irish Aid’s strategy of channelling aid in co-operation with foreign governments. Trócaire were also publicly critical of progress on the Paris Declaration<sup>11</sup> principles of ownership and accountability bemoaning, inter alia, the Declaration’s

<sup>10</sup> A 2005 survey by Irish Aid found that 20% of Irish people did not know if development assistance was making a difference (White Paper on Irish Aid, 2005).

<sup>11</sup> The Paris Declaration is a major international agreement aimed at increasing efforts to harmonise, align and manage aid for more effective results. It established a set of monitorable actions and indicators to which over 100 Ministers, Heads of Agencies and other Senior Officials adhered and committed their countries and organisations to (see High Level Forum on

apparent prioritisation of the efficiency of aid delivery over its effectiveness (Trocaire, 2007: 3).

Several of the interviewees in this study argued that downward accountability needed to be embraced and encouraged by Irish NGDOs if the benefits of rights-based approaches were to be fully realised in terms of improved effectiveness of aid delivery. The case narrative that follows critically analyses how two central complementary characteristics of the Irish NGDO environment, the conceptual commitment to downward accountability within the rights-based approach and the adoption of local partnership models of aid delivery by individual NGDOs have been instrumental in supporting claims of Irish NGDOs to embrace downward accountability as part of the rights-based approach.

The next subsection examines the way in which apparent allegiances to a rights-based approach to development at a macro level, and to a complementary local partnership approach to aid delivery at a micro level, as promoted within MAPS, have been perceived as requiring a demonstrable commitment to downward accountability. The succeeding subsection reveals perspectives examining the extent to which the rhetoric employed in promoting these local partnership and rights-based approaches is translating into actual downward accountability practice.

### *5.2. Debating the role of downward accountability within rights-based approaches to development*

As a focus on effectiveness of aid delivery has developed, increased debates about the importance of downward accountability for a successful rights-based approach have emerged – both within Irish Aid as part of the MAPS funding requirements, and among Irish donor NGDOs themselves. In the early 2000s, in common with international trends (Nelson and Dorsey, 2003), Dóchas commenced actively promoting a rights-based approach to development among its members, organising a number of seminars and publishing a report mapping members’ engagement with the rights-based approach (Kenny, 2004). It also issued a paper on NGO accountability (Leen, 2006) highlighting the need to pay greater attention to downward accountability. Furthermore, it established a working group to examine experiences of downward accountability

Aid Effectiveness, 2005). The declaration was endorsed on 2 March 2005 and lays down a roadmap aimed at improving the quality of aid and its impact on development. The 56 partnership commitments are organised around five key principles of: ownership; alignment; harmonization; managing for results; and mutual accountability.

elsewhere, to inform the Dóchas membership and Dóchas' ongoing consultations with Irish Aid.

The emergence of this focus on downward accountability was perceived by several interviewees as necessary if the adoption of the rights-based approach by many Dóchas members in the mid-2000s was to have been as effective as possible. Interviewees from NGOs of all sizes pointed to adoption of the rights-based approach as a key catalyst for NGO accountability focusing more now on beneficiaries, as it apparently helped beneficiaries to 'campaign and advocate for their own rights' (D) thereby increasing NGO 'field-work effectiveness' (D).

According to the Dóchas interviewee, the rights-based approach addressed the root causes of poverty revolving around power relationships, thereby inevitably prioritising beneficiary perspectives and needs in NGO accountability. While he accepted that 'there [wa]s often a clear power relationship in favour of aid workers relative to beneficiaries' (J), he argued that attention to the rights-based approach, where NGOs raised awareness of beneficiary rights and used rights-based language as an integral part of their projects or programmes, was a key means to erode this power imbalance. It could also facilitate the downward accountability that was necessary for an effective rights-based approach by encouraging local communities to hold NGOs (as well as others) to account.

While Dóchas' public commitments to downward accountability as part of the rights-based approach provided an impression of unity in NGO perspectives, there were several inter-NGDO tensions belying this apparent consensus. First, leaders of some smaller NGOs, and the education leader, while sympathetic to the broad aims of the rights-based approach, questioned what they perceived as a rather naïve view of the power relationships between NGOs and beneficiaries promoted within the approach as conceptualised by the Dóchas interviewee. They felt that Dóchas and Irish Aid were guilty of appropriating concepts central to the rights-based approach, such as participation and empowerment, and sanitising them somewhat 'in order to give them [Dóchas and Irish Aid] some simple criteria upon which to base their work thereby giving them leverage when they [we]re looking for increased government funding' (L).

These interviewees argued that the rights-based approach could not foster the necessary downward accountability unless it moved away from its reformist roots and embraced more radical forms of aid delivery which, among other things, challenged corrupt governments – something they felt

larger NGOs, MAPS funded NGOs and Dóchas were reluctant to embrace. The notion in the rights-based approach that NGOs could bestow power on those without power was seen as particularly naïve and akin to a fundamental paradox as it was a clear display of power itself. In response to probing, these interviewees acknowledged that their views had an explicitly ideological focus in that they were often frustrated that 'Dóchas was moving too much towards a situation [where it was] largely [a] service contractor for the [Irish] state' (L) which they felt prevented a more radical discussion of the role and accountability of NGOs in civil society. However, while expressing these strongly felt views they explicitly acknowledged that the adoption of the rights-based approach, albeit in what they viewed as an overly reformist manner, did represent a more beneficiary-focused perspective which potentially moved attention away from highly paternalistic 'charity model[s]' (K) of aid delivery.

Second, the apparent unity of commitment and interpretation implied by Dóchas' pronouncements on the rights-based approach clouded some tensions between larger and other NGOs within the Dóchas structure. For example, while the Dóchas director has commented on issues surrounding NGO accountability on behalf of Dóchas members in the print media, the director of Trócaire, itself a member of and a key funder within Dóchas, has a much higher public profile and is found more commonly speaking out publicly on similar issues, sometimes from a different perspective. A perceived 'control of the airwaves' (K) by top-tier NGO leaders visibly annoyed our two smaller NGO interviewees as they felt it potentially undermined Dóchas-led positions on issues, however flawed. Moreover, two of our top-tier interviewees appeared indifferent about the role of Dóchas.

One interviewee indicated that his NGO was only a member of Dóchas 'to show broad solidarity with them' (C) and proceeded to claim that 'in some cases we will go in to influence Dóchas policy ... [but] the feeling I have is that Dóchas is not a particularly effective body' (C). Another top-tier interviewee indicated, in contrast, that he was conscious that his NGO was a major financial contributor to Dóchas which meant that his NGO was careful not to be too opinionated within Dóchas, while working in other fora to obtain influence. These perspectives questioned, at least to some extent, the nature of larger NGOs' commitment to unified Dóchas-led positions on issues such as the role of downward accountability within the rights-based approach.

The Dóchas interviewee was keen to challenge the two smaller NGDO and education leaders' claims about the ubiquity of the power imbalance between NGDOs and beneficiaries within the rights-based approach. In his work with a number of international and Irish NGDOs, he claimed that power relationships were much more complex and that power could often rest with local communities. He recounted his experience of a village in India where villagers had numerous NGDOs working on their behalf and competing with each other to provide assistance to the villagers. The villagers set up quasi-committees which targeted NGDOs that they knew had to distribute aid, thereby maximising the amount of aid they could attain:

'I think local communities are clever enough to know that if they want money out of the NGO system they know how to milk it. They know that there are a million NGOs out there and if the NGOs don't satisfy the communities' wishes they can go to another NGO. In fact there may be too many NGOs, which actually challenges who really possesses the power in many circumstances.' (J)

He also acknowledged that while there were some unavoidably differing views between larger and smaller NGDOs within the Dóchas structure on the empowerment possibilities of downward accountability, these were far from unique to the Irish context and merely required careful consensus-based management.

In summary, the potential contribution and role of downward accountability as a central feature of the rights-based approach to development was broadly supported by all interviewees. However, some interviewees felt that the overly reformist conceptualisations emanating from Dóchas and Irish Aid were somewhat simplistic and needed greater focus on changing structures in developing countries if they were to empower beneficiaries. Moreover, the unified front presented by Dóchas on this issue in particular betrayed some tensions between large and small NGDOs within the Dóchas structure which questioned larger NGDOs' substantive commitment to *Dóchas' perspective* on downward accountability within the rights-based approach. Despite these differences, which were primarily influenced by ideological and organisation-specific concerns, Dóchas, the Irish Aid MAPS requirements, and all of our interviewees endorsed (albeit to varying degrees) the potential contribution of downward accountability within the rights-based approach. A central feature of these macro-level perspectives was an explicit recognition of the need to partner

with local NGDOs on projects and programmes, something all NGDO leaders interviewed claimed to be committed to. This issue of local partnerships, also central to the MAPS requirements, and its implications for downward accountability within the rights-based approach, is now discussed in order to assess the extent to which the above commitments and accompanying concerns are perceived to have been reflected within NGDO practice.

### *5.3 Local partnership models in the rights-based approach – the role of downward accountability*

While the adoption of the rights-based approach was widely, although not universally, seen as contributing to and requiring the furthering of downward accountability at a strategic level, at the micro-operational level Irish NGDO partnership arrangements with local NGDOs and beneficiaries (where possible) were seen as facilitating the transformation of the key strategic level elements of the rights-based approach, such as accountability and empowerment, into practice.

Consistent with the MAPS requirements, all large and several medium-sized and small Irish NGDOs at the time of this study claimed to have moved to operate through local partnership approaches embracing key aspects of rights-based approaches to development. These moves involved partnering with locally based NGDOs in developing countries to deliver aid. For example, Trócaire emphasises how its local NGDO partners 'work with [local] communities to identify their needs and ... help them devise solutions to th[eir] difficulties' (Trócaire, 2008b). However, analysis of the data in this study suggests that the structure and enactment of local partnership relationships by many Irish NGDOs varies, and affords different levels of attention to downward accountability. A number of perceived reasons for this were uncovered. These included: insufficient Irish NGDO attention to oversight of downward accountability within locally based NGDOs; a reluctance and/or inability to transfer influence to locally based NGDOs by allowing them some influence on Irish NGDO governance and strategy; the control of local partner NGDOs by local elites who could sometimes be distant from, and unrepresentative of, local communities; and a perception that local partner NGDOs did not require downward accountability. These reasons are discussed in more depth in the following four subsections.

#### *5.3.1. Insufficient local NGDO oversight*

Despite the macro-strategic level commitments explained above, and an acceptance that 'local'

partner models could possibly promote connectedness with local communities and recognition of beneficiary rights, there was some concern that these local partner models were often in practice operating at too much of a distance. This was perceived to be especially problematic in terms of how local communities could hold both local partner NGOs and the Irish donor NGOs accountable, and was linked to the aforementioned concerns of three interviewees about the naïve view of power embraced in the rights-based approach promoted by Dóchas. It was claimed that not enough pressure was placed on local NGO partners to demonstrate accountability to communities and that downward accountability on the part of local NGOs was often presumed or simply not addressed by many Irish donor NGOs. Most large and medium-sized NGO leaders acknowledged that direct oversight of local partners with respect to downward accountability in the rights-based approach was lacking, but some defended their relatively distanced approach on the grounds of its impracticality. Others claimed that their approach, while far from perfect, was more engaged with local partners than might initially be apparent, and provided examples to support this.

Exemplifying the former perspective, an interviewee (D) from a medium-sized NGO admitted that while his NGO worked primarily through local NGO partners, its beneficiary-focused accountability was poorly developed and needed improvement as his NGO did not press local NGO partners on this issue. Another MAPS-funded interviewee from a medium-sized NGO acknowledged that while his NGO 'presumed to act on behalf of what [they] call[ed] [their] "partners" in the Third World', their 'downstream accountability' (F) through their local NGO partners was significantly underdeveloped. Apparently, little thought had been given to this 'as the risks of losing funding' (F) as a consequence seemed remote despite the MAPS requirements. However, he felt strongly that his NGO needed to focus much more on ensuring that 'those whose lives we are affecting [have] . . . a proper say and a proper sense of ownership in [the NGO's] work' (F).

The Irish Aid interviewee also recounted that while working as an aid worker in India for a donor NGO she had to constantly cajole local partner NGOs to develop deeper relationships with communities to ensure that the communities could influence how resources were being used and were satisfied with their usage:

'I know when I worked in India, I worked with

[name of large NGO] at the time and I remember distinctly saying that to the NGO partners, you should absolutely be able to go in and say "this is the kind of money that we have and this is what we are spending it on" and see if that is what they would spend it on, what do they have to say about that, enter into negotiation around it. It is not simply a case that whatever the community says goes but at least you should enter into a debate with them and provide the rationale for why you are allocating resources in this way or that way, particularly when you get those resources on their behalf.' (K)

However, she admitted that this form of oversight of local NGOs was not commonly practised among her then peers. When probed as to the possible reasons for this neglect, she indicated that some Irish donor NGOs may have been wary of their legitimacy in the eyes of local NGOs given that these donor NGOs were often not directly engaged with their supposed key constituency, the beneficiary. This, she argued, made them cautious about pressing local NGOs on their own downward accountability, especially as many local NGOs were beginning to challenge donor NGOs with regard to the focus they imposed on local NGOs without in-depth knowledge of local conditions:

'There is pressure coming on donor NGOs from local NGOs who are questioning why Northern NGOs should come in with resources and use those resources on expensive expatriate personnel or on structures or systems that are not necessarily appropriate to the local situation.' (K)

For some leaders of large and medium-sized NGOs, this issue of weak local NGO oversight did not appear to be a fundamental concern. For example, when probed on this issue, a leader of a medium-sized NGO countered that his NGOs' local partner NGOs were often local community groups and were therefore about as close as you could possibly get to beneficiaries. He claimed that his NGO had a legal contract with these local partners through which he could be at least somewhat satisfied that consideration of beneficiary perspectives was addressed:

'Every partner we have, we have a legal contract with them that defines the relationship, which defines what we will do and they will do and also defines a programme of monitoring, reporting etc. both in terms of financial accounting and also general evaluation with respect to beneficiaries. We are comfortable with that and we require our

partners to be externally audited annually as well. In [name of African country] where we have a good chunk of our programme, for example, there is a local legal system of registration of NGOs. In fact, about 18 months ago, we actually opened a little office in [name of African country] to get closer to our partners there.’ (E)

He acknowledged that ideally his NGDO could get closer to beneficiaries but argued that what they were currently doing was sufficient.

An interviewee from a large NGDO, while acknowledging that his NGDO could ideally address beneficiaries more directly, was dismissive of suggestions of a lack of oversight of local NGDOs in their downward accountability. He staunchly defended his NGDO by referring to their ‘model built up over thirty-one years’ (A) which had ‘a network of local partners working with communities who developed project proposals within these communities which they assessed and then funded’ (A). He contended that they could place complete faith in this model and trust in their partners without the need to actively check the extent of local partners’ engagement with ultimate beneficiaries. He appeared somewhat sensitive to probing on this issue as prior to discussing it he had recounted how his NGDO had previously been publicly accused, in a report written by one of our smaller NGDO interviewees, of not having written policies on beneficiary participation in place that allowed his NGDO to assess, *inter alia*, the real extent of beneficiary influence over the local NGDO projects his NGDO funded.

A leader of a medium-sized NGDO explained that a contributing factor to his NGDO’s lack of detailed local partner oversight was the fact that while many local NGDOs are termed partners by donor NGDOs, these local NGDOs did not actually see themselves as partners. They often received funding from six or seven other donor NGDOs and merely viewed a particular donor NGDO as one of many funders. Hence, he claimed that his NGDO did not expend significant effort on assessing the local NGDOs’ accountability to beneficiaries as it would prove difficult to analyse and would likely be resisted by local NGDOs who were often not heavily dependent on them for funding:

‘He [a local NGDO leader] didn’t refer to us as partners because for him in reality he has about six or seven funders and we are just one of them. We see him as our partner and they [the local NGDO] are happy to go along with that language and we don’t intrude too much and they are [also]

happy to have it to the extent that it works for them.’ (D)

While critical of larger NGDOs’ oversight of local NGDOs, one leader of a small NGDO admitted that being small possibly meant that relative to larger NGDOs her NGDO could more easily ‘keep a close eye on everything and know better the extent to which local communities were involved in project design and delivery’ (H) with local NGDOs:

‘The truth is, and this is dreadful, I don’t know if we were ten times the size we are now, would we be able to do what we do? One of the beauties about being small is that you can keep an eye on everything, you know where stuff is coming and going and how beneficiaries are involved with local partners. You can talk to your donors – your private donors and your public donors with absolute confidence on that issue. It is easy to keep an eye on ten projects, you know what I mean?’ (H)

This point was partly reiterated by another leader from a medium-sized NGDO who indicated how, while his NGDO struggled at times to ensure direct beneficiary involvement, they were still small enough to attempt to get directly involved with local communities by working on the ground with their local partners where possible. He emphasised the control they tried to ensure that local communities had over all aspects of the local NGDO work they funded, from design through to ultimate assessment of impacts which gave them ‘a complete sense of ownership of projects’ (E) which local partner NGDOs fully respected.

In summary, most NGDOs appeared to perform somewhat distant oversight over the engagement of local partner NGDOs with their beneficiaries, albeit to varying degrees. While some larger NGDO leaders questioned whether this was a significant problem given their long established partnership models, other interviewees acknowledged that more attention could be given to the issue but highlighted the practical difficulties of doing so. Moreover, it was stressed that local NGDOs who were not especially dependent on donor NGDOs for funding might also not welcome greater oversight of this nature from donor funders.

### 5.3.2. *Resistance to transferring influence over governance to locally based NGDOs*

While the previous subsection reveals varying, although often quite limited, levels of direct donor NGDO oversight over local NGDO beneficiary

engagement, some large and medium-sized NGOs, despite much public rhetoric, also appeared quite reluctant to allow local partner NGOs significant influence in their governance, focus and decision-making. For example, the documentary analysis undertaken as part of this study uncovered no evidence of substantive local NGO partner involvement in the governance structures of any of the NGOs interviewed. Interviewees from medium-sized and top-tier NGOs also referred to explicit reluctance within their organisations to embracing participation aimed at giving local NGO partners or beneficiaries an input into their NGO's focus and activities as part of their local partner models. Some regretted this, while others were adamant that given other more pressing governance concerns 'this level of complication in governance was simply not necessary' (D).

One of the interviewees from a medium-sized NGO was initially quite concerned about this issue when he commenced working at his NGO. He recounted asking his international director at his induction meeting how local NGO partners could have a more direct role in the NGO's governance structure. The director responded that it would happen 'over [his] dead body' (F) as he felt it was not what local partner NGOs or ultimate beneficiaries 'needed or wanted' (F). The interviewee felt that his director privileged 'the rootedness of [the NGO] in Ireland' (F) and that the director perceived several practical difficulties especially as there might have been:

'... a conflict of interest in putting one particular beneficiary from some country on our board. How would they be chosen? Do we just decide on a few tame ones that we like?' (F)

Another interviewee from a medium-sized NGO insisted that there was little to be learned from local NGO partners and that they should merely do the work they were instructed to do – in complete contrast to the local partner rhetoric promoted in his NGO's public proclamations. He elaborated that 'it [wa]s fine to develop intellectual constructs around idealised forms of partner inclusive governance but you can have all the inclusive governance systems you want, if they are not executable, they are pointless' (D). For him, local NGO partners worked with and on behalf of his NGO at an operational level but the strategic direction of the donor NGO was his and the NGO board's responsibility alone. While he recognised some potential in the ideal local partner-influenced governance scenario, he was

adamant that implementing it would lead to 'a potential mess in governance' (D) that could not be countenanced.

Leaders of top-tier NGOs were also rather defensive when addressing this issue. For example, one such leader explained that he had enough problems trying to develop an effective governance structure as it was, without complicating matters further by embracing local NGO partner representation. He indicated that he had recently been trying to 'cull the involvement or co-option of people [on the NGO board] who were strongly emotionally committed to the organisation but actually had no effective governance role' (C). This had been widely resisted by 'older hands' (C) within his NGO and attempting to embrace local partner NGO representation in this already heated context was 'not something [he had] the stomach for' (C) nor was he convinced it was really necessary as he 'wanted to move to what you might call a more professional or less emotional type approach to governance' (C). He also saw little necessity for this shift in his NGO given that their 'monitoring and evaluation committee' evaluated projects undertaken by local partners using what he termed 'a series of well recognised criteria that are known in the international aid community, including USAID and the European Union' (C). This, he contended, was sufficient for him without complicating his life further by bringing local NGOs into the governance structure.

Another leader of a top-tier NGO indicated that as his NGO was effectively 'owned' by a large religious organisation, its ultimate governance came from this religious authority. This meant that their governance was heavily influenced by the religion's social teaching which, while rarely restricting staff in their work, complicated the issue of bringing local NGO partners into its governance – especially as many might not share the organisation's religious ethos. While he did not wish to present this as a highly significant barrier, he claimed that it did make embracing local NGO partner representation in the overall governance somewhat problematic.

### 5.3.3. *The composition of locally based NGOs*

Reinforcing the above challenges of insufficient donor NGO encouragement for local NGOs to engage in accountability dialogues with beneficiaries, coupled with a reluctance or perceived inability by some NGOs to transfer governance influence to local NGOs, there was a perception that many of the personnel in the local NGOs might have problems effectively 'connecting' with their bene-

ficiaries in any attempted accountability dialogues. The need to speak the rights-based approach language, and the financial (upward) accountability pressures placed by Irish NGDOs on their local NGDO partners (a demand which was particularly acute in Concern Worldwide (INTRAC, 2005: 30), has led to many of the local NGDOs being staffed by local, highly educated, literate individuals who are capable of interacting easily with Irish donor NGDOs:

‘They have to show that they can financially account, so they need to build certain kinds of systems, to employ certain types of people that are able to produce reports, both narrative and financial, of a standard that would be required by donors.’ (K)

According to the Irish Aid interviewee (who had previously worked for a large NGDO) and the interviewees from all the medium-sized and small NGDOs, the rights-based approach trend favoured local partner NGDOs who were staffed by members of the so-called ‘elite’ within a local society and ‘were able to speak English, interface with donors, [and] speak the donor language’ (K). A key concern of these interviewees was how connected this made these individuals to the people on whose behalf they were supposed to be working – the beneficiaries. They were worried that this could lead to a lack of beneficiary representativeness within many local partner NGDOs. Given these perceived trends, the Irish Aid interviewee asked:

‘What about their [locally based NGDOs’] actual connectiveness to those on whose behalf they are supposed to be working, who are marginalised, who are living in poverty, who are often illiterate? That for me is a huge question and I am not sure we as donors are doing an awful lot to try and help people find solutions to that ... We need to create mechanisms for local NGDOs to incentivise them to develop and structure downward accountability relationships.’ (K)

Even where some ‘connectiveness’ existed between local NGDOs and beneficiaries, the Dóchas interviewee expressed concern that this connection was often framed in the context of what local elites determined was good for their fellow citizens, regardless of the citizens’ views. He recalled working with local NGDO leaders in Chad ‘who ... developed a number of concepts about how Chadian civil society should develop and the rights individuals should claim’ (J) with little local consultation. He recounted that:

‘... at the time I was uneasy about us implanting these concepts and views of how locals should develop without clear consultation as we were sort of forcing them on [the] beneficiaries. There was an attitude of ‘we are educated, we know best and we will determine what your needs and rights are as we are qualified to do so’. It was difficult to try to get these individuals in the local NGDO to connect with and be willing to recognise that local beneficiaries should have some say in what was to be done.’ (J).

A leader of a large NGDO defended his NGDO’s reliance on so-called local elites. He claimed that this was almost always necessary given the need for expertise in aid delivery and that it did not necessarily lead to less ‘success’ or accountability to beneficiaries. He offered some examples of situations whereby his NGDO and some influential local leaders had targeted and trained local people thereby directly supporting their development. The need for well educated, literate individuals to help educate and guide local communities who were often lacking in basic skills and knowledge about their fundamental rights was, in his view, often unavoidable. Given their training they could actually aid as opposed to hinder beneficiary-led development:

‘We have had this hugely successful reforestation programme in Central Cambodia that had been carpet bombed by the Americans during the Vietnam War and was lying fallow and unused for years. With funding from the EU and from the Danish government we reforested that whole area with the help of locals. We then trained the local NGDO leaders, and through them we trained all the villagers and they are now managing it themselves. We have now been asked to do a similar project. We have been approached to do it in North Korea where we are one of the few international NGOs operating.’ (C)

A leader of a small NGDO (G) tempered his largely negative perspectives on the use of local elites. He indicated that while he had seen first hand the potentially detrimental effects of an overt reliance on local ‘disconnected’ elites while previously working for a medium-sized NGDO, he had to acknowledge that they could also positively benefit communities, especially when technically trained. He gave an example of the use of well-educated, technically trained local people in a community in Zambia who worked within the community developing a water pumping system suited to the community’s specific needs. These



technical people used their expertise to develop and implement the system but they also made extensive use of local knowledge to ascertain where the best place to install the pumps was. He indicated that 'huge amounts of local energy' (G) went into these projects which complemented the educated local NGDO contribution.

#### 5.3.4. *A lack of demand from local NGDOs and beneficiaries*

Even if the apparent challenges for effective downward accountability revealed in the previous three subsections were to be overcome, there was a further perceived challenge – of a very different nature – in implementing effective downward accountability practices, and this is a perceived lack of demand from local NGDOs and from their beneficiaries for engaging in downward accountability dialogues.

Concern Worldwide, for example, in its initial attempts at partnership with locally based NGDOs, failed to include local partners in its governance structure and management decision processes due to claimed concerns that it might overly impose on its local partners (see INTRAC, 2005: 29). Some interviewees defended their lack of willingness to include local NGDOs and beneficiaries in their governance and decision-making structures by referring to the risk that this could overly impose on already stretched local NGDO partners, who therefore had little interest in being involved in governance issues. An interviewee from a small NGDO claimed that the local partner model in her NGDO risked 'overwhelming partners and beneficiaries' (H) while two other interviewees (one from a large and one from a medium-sized NGDO) doubted whether beneficiaries or local partner NGDOs (representing beneficiaries) in developing countries really wanted more accountability – or if it was even 'appropriate' (B) for them to expect this, especially given that among many local NGDO partners and their beneficiaries, expertise and 'modern' knowledge on development was not well developed:

'We are dealing with social change, we are dealing with people who are ill-equipped and whose mentality and culture and entire ethos is non-modern in many respects ... How are they to join the modern world of our governance and on what terms?' (D)

An interviewee from a small NGDO claimed that local partner NGDOs were often primarily interested in receiving money to spend on basic activities. He maintained that they 'had got used

to dealing with donor NGOs' (G) and merely went through the motions of reporting back on what was spent and where it was spent. They had little interest in more developed relationships. However, he emphasised that this was partly a result of donor NGDOs not pushing them more on the level of their representativeness of local communities.

Moreover, a large NGDO leader indicated that the extent of civil society development had a significant influence on the willingness of local NGDOs to express any interest in involvement in donor NGDO governance. In more developed civil society contexts such as Central America he claimed there was greater openness to involvement, but in less developed contexts on the African continent where most of the NGDO interviewees worked, he claimed there was little interest in, or confidence among local NGDOs in participating in this manner:

'It depends really where you are. There are some of the areas we are working in where they would have quite a highly developed civil society. In Central America for example, there is a great deal of participation generally anyway, so to get people involved in thinking and planning in our governance is not a difficulty there. [However], if you go somewhere like DRC [Democratic Republic of Congo] it is the completely opposite end of the spectrum where the idea of participation and people getting involved is low. It doesn't mean they are being discouraged, dismissed and all the rest of it, their willingness or their confidence to participate in governance just isn't there.' (B)

The task of finding a balance between enabling more meaningful local NGDO and beneficiary participation in decision-making as part of a rights-based approach without overburdening local NGDOs was one an interviewee from a medium-sized NGDO felt was the crucial next step for Irish donor NGDOs:

'I think ... the real moral challenge for this century is moving beyond the charity model in our relations with those we are working with in the South. The real challenge is to find a way of working that is genuinely equal, is genuinely empowering, without being overburdening by asking them to come to 95 meetings – national, international etc.' (D)

## 6. Discussion and conclusions

The efficacy with which the large and growing amounts of development aid funding, flowing from

richer to poorer countries, are used has a very real impact on the basic quality of the lives (and, indeed, the life expectancy) of large numbers of very poor people in the developing world. It has been recognised by some NGOs and funders of development aid (and in the academic literature) that downward accountability to beneficiaries has the potential to be an important tool in the quest to improve the effectiveness with which finite development aid is deployed (see, for example, Ebrahim, 2003a, 2003b; 2005). As such, it has been claimed that downward accountability can play a key role in the development and implementation of effective rights-based approaches to development that are currently being strongly promoted by donor governments and NGOs. In this role, appropriate downward accountability mechanisms should help NGOs become learning organisations, interacting and mutually learning with their beneficiaries (in addition to other stakeholders) and thereby developing deeper understandings of the aid delivery solutions that are likely to be most effective in practice in each aid situation.

While there has been recognition of the desirability and potentially beneficial impact on the rights-based approach of forms of downward accountability, there has been a lack of academic study into the outcomes of attempts by development aid funders to encourage NGOs to develop these forms of accountability. The main aim of this paper has been to address this gap in the literature by identifying and assessing the extent to which these downward accountability mechanisms in NGOs have had the potential in practice to contribute to the effectiveness of rights-based approaches to development. Addressing this objective has advanced prior research examining NGO accountability in the social accountability field, where no research exists which attempts to trace and evaluate the perceived impact in practice of funder-initiated attempts at fostering greater NGO use of downward accountability mechanisms. In particular, the paper has advanced O'Dwyer and Unerman's (2007) work that examined efforts to establish a mutual accountability relationship between Irish Aid and the NGOs they fund, and which placed its primary analytical emphasis on the upward accountability relationship between Irish donor NGOs and Irish Aid. This study, in contrast, has examined the accountability relationship between Irish donor NGOs and their beneficiaries, thereby focusing exclusively on the perceived enactment of downward accountability in these relationships. The study has also added empirically to prior research on NGO accountability in the development studies

literature, which mainly theorises the enactment of downward accountability processes (see, Atack, 1999; Kamat, 2004). Moreover, while the limited empirical work in this field primarily examines contexts where key funders are perceived as discouraging or remaining indifferent to downward accountability (see, Kilby, 2006; Lister, 2000), this study has examined perceptions of the practical implementation of downward accountability in a context where a key NGO donor actually promoted the adoption of downward accountability.

Contrary to some of the key elements of the rights-based approach that require the embracing of active, meaningful participation and beneficiary direction in development programmes, analysis of the empirical evidence in this paper did not discover widespread evidence of consistent, substantive operationalisation of ideal rights-based local partnership working relationships. This was despite the increasing rhetoric surrounding these approaches in Ireland, and their prioritisation as part of the MAPS funding requirements. The impression imparted was that the local partner models, while varying in the extent of their application among different NGOs, sometimes struggled, often for a variety of NGO-specific reasons, to facilitate the scope to significantly challenge the status quo of the Irish donor NGOs' operations. Consequently, a key feature of downward accountability that is needed to support the effectiveness of the rights-based approach – the ability of beneficiaries to effect change in the actions of NGOs – while considered carefully by some NGOs – was rarely prioritised when assessing programme effectiveness. This was especially evident within larger NGOs who appeared somewhat wary of becoming beholden to potentially narrow constituencies.

The level of direct formal local NGO oversight varied between NGOs, and was of mixed concern for NGO leaders. For example, leaders of large NGOs seemed to presume that as long as they had established broad procedures for assessing local NGOs as to their suitability to deliver aid effectively, there was no need for detailed oversight on the ground with regard to local NGOs' direct accountability to beneficiaries. The practicalities and desirability of detailed local NGO oversight were questioned, especially as they could pose resource problems for larger NGOs, an issue that did not seem to overly concern leaders of smaller NGOs. Moreover, there was a perception among larger and medium-sized NGO interviewees that there already existed numerous complicated governance issues within their organisational structures that needed addressing, and these took precedence

over any concerns, where they existed, to embrace local NGDO involvement in governance. Among some of these larger NGDO leaders, there was a subtle tendency to discount the place and potential of local NGDOs within donor NGDO governance. While these governance issues did not appear to explicitly concern smaller donor NGDOs as they could often more easily engage directly with local NGDOs, we also found no evidence of formal local NGDO involvement in their governance. It is this lack of formality that Kilby (2006) claims fails to substantively secure rights for beneficiaries as part of NGDO accountability processes.

Our findings also suggest that prior research has often neglected consideration of the possibility that local NGDOs and beneficiaries may have little interest in being more directly involved in donor NGDO decision-making. The presumption that donor NGDOs possess most of the power in their relationships with local NGDOs was not universally held, with some interviewees suggesting that local NGDOs could often choose from numerous competing donor NGDOs and, hence, had little need or desire to establish more formal partnership relationships – especially if these risked overburdening them. This lack of concern with relative donor NGDO – local NGDO power was, however, treated sceptically by interviewees from smaller NGDOs, who regarded it as a convenient view of power relations consistent with a desire among some larger NGDOs to only commit limited resources to ensuring beneficiaries were actively involved in guiding and assessing NGDO activity.

With respect to the issue of local NGDO-beneficiary relations, so-called local elites were sometimes perceived to be distant from and unrepresentative of beneficiary groups. While these perceptions largely chime with the contentions of Kamat (2004) and Atack (1999), our analysis suggests that they must be considered in light of the on-the-ground realities often facing local NGDOs, whereby they may have little choice but to locate and actively use more educated members of communities in their attempts to deliver aid effectively. However, it appears that unless there are increased attempts at more direct oversight of local NGDOs' relations with beneficiaries, then limited consultation and representativeness among local elites, where it exists, may go unchecked and possibly restrict beneficiaries from driving the focus of development efforts more directly.

The insights above have the potential to inform the development of more effective downward accountability practices and thereby more effective rights-based approaches in the NGDO sector. This

is because advance awareness of the impediments and resistance to greater downward accountability can be an important factor in overcoming these obstacles to more effective rights-based approaches to aid delivery aiming to improve the quality of life (including life expectancy) of many people. In particular, public funding policy needs to develop to both further embed the growing strategic commitment to greater downward accountability as part of the rights-based approach to development by NGDOs in donor nations, and to help transform this commitment from its sometimes rhetorical state to becoming more fully and consistently realised in operational practices. As the NGDOs in this study largely embraced the principles of the rights-based approach to development, and rhetorically recognised the need for effective downward accountability mechanisms as part of the rights-based approach, the combination of pressures on NGDOs outlined in this paper seem to have been effective in developing strategic commitments to downward accountability. Although these pressures have been effective specifically in the Irish context, policy makers in other countries could look to the combination of direct governmental pressure on NGDOs (in this study, through the White Paper on Irish Aid, a government report on aid expenditure, and the MAPS process) along with fostering greater media debate and greater public scrutiny of the effectiveness of aid delivery – tailored to the circumstances of each country – to put effective pressure on NGDOs to develop commitments to downward accountability as a key element in seeking to embed the rights-based approach to development at a strategic level.

However, transforming these (often apparently rhetorical) commitments at the macro strategic level into practice at the micro operational level appears, from the evidence in this study, to pose additional problems which vary among different NGDOs. In particular, policy on governmental funding requirements needs to be much more focused on actively incentivising more effective accountability mechanisms both between donor NGDOs and their partner NGDOs at the local level in developing nations, and between these local NGDOs and their beneficiaries.

While the extent of current local NGDO oversight varies among NGDOs, funding requirements and mechanisms need to provide more detailed guidance than there is within the Irish MAPS programme about the nature of local NGDO oversight required from donor NGDOs, and the consequences for donor NGDOs of not undertaking this. Examples of possible, albeit flexible, mechan-

isms tailored to specific NGDO contexts based on best international practice (see, for example, ActionAid International, 2004; The Humanitarian Accountability Project (HAP)) could be included in governmental funding requirements (such as the MAPS guidance) to make more direct oversight less problematic at a practical operational level.<sup>12</sup> A specific amount of funding could also be allocated for this oversight purpose to counter NGDO complaints about possible resource constraints. Funded NGDOs could then be publicly assessed by governmental funding agencies (such as Irish Aid) as to their level of direct engagement with and knowledge of local NGDO downward accountability processes. These more explicit funding proposals would make downward accountability more central to assessments of effectiveness. It needs to be recognised, however, that this suggestion is fraught with practical challenges. For example, in the Irish context: a perceived lack of expertise in Irish Aid identified by O'Dwyer and Unerman (2007); reduced funding levels as a result of the ongoing credit crisis; the apparent attachment of some established NGDOs to their own local partner models; and the aforementioned lack of legitimacy some donor NGDOs seem to possess among local partner NGDOs. However, unless the operationalisation of downward accountability is prioritised more explicitly by funding agencies such as Irish Aid in their assessments of NGDO operations, and more explicit, albeit flexible, assessment mechanisms are clearly communicated to donor NGDOs, then the enactment of downward accountability on the ground may vary considerably. Moreover, now that a cultural change more focused on downward accountability has emerged in the Irish context, more explicit funding requirements along with assessments using clearer, tailored guidance should encourage funded NGDOs to reflect more critically on how their practices are realising aspects of the downward accountability ideal.

As this study has revealed, despite more explicit guidance and incentives that governmental aid funding agencies such as Irish Aid might provide, there remain numerous practical obstacles to achieving the downward accountability ideal within the rights-based approach for which there are no

simple public policy solutions. Where donor NGDOs suffer from a lack of legitimacy among local NGDOs, they need to be actively incentivised to become more embedded in local contexts, especially in the initial stages of projects. While some of our interviewees indicated that this process was too time-consuming and resource-intensive, greater interaction with local NGDOs (at least in the initial stages of projects) should be required and assessed by governmental funding agencies as part of their funding requirements to help ensure that these perceived issues of legitimacy are dampened and do not act to discourage donor NGDOs from being more insistent about downward accountability among local NGDOs. Furthermore, while the representative nature of local elites is contested, their work as part of local NGDOs could also be more formally assessed and evaluated by funding agencies such as Irish Aid. As long as their level of representation is carefully assessed, they should have less opportunity to operate at variance with beneficiary requirements (should they be inclined to do so). We accept, however, that this suggestion is complicated by the possibility that, in situations where local NGDOs can choose among different donor NGDOs, they may simply select those who are less committed to these forms of assessment. Attaining some consistency among international development agencies on this issue therefore becomes crucial, through, for example, fora such as the High Level Forum on Aid Effectiveness which produced the Paris Declaration.

To conclude, we would encourage other researchers to examine shifts in accountability in other NGDO 'sectors' and contexts as it is only through studies of this nature that we can come to better understand the complexities involved in trying to give voice to broader groups of stakeholders. These issues are of importance, as if they can inform the practical transformation of NGDO accountability through their input into public policy debates, then they have the potential to help foster greater responsiveness by NGDOs to the needs of their beneficiaries, and thus help to improve the efficacy of aid delivery.

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<sup>12</sup> The Humanitarian Accountability Project (HAP) is a partnership of member agencies committed to making humanitarian action accountable to its intended beneficiaries which has produced guidance enabling NGO accountability to beneficiaries and communities. The guidance offers advice on prioritising stakeholder needs, consulting with beneficiaries, developing and monitoring complaint and response mechanisms, and disseminating findings to beneficiaries (HAP International, 2007).

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