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Abstract

A recurring theme in modern development discourse is the role that Non-Governmental Organizations (NGOs) play in providing mechanisms for strengthening civil society and with it local governance to lift marginalised communities in developing countries out of poverty through empowerment. Empowerment can result in the greater participation of the poor and marginalised in the economic, social, and civic domains within their communities.

NGOs are seen to be ideally placed to perform this task, given their relatively closer proximity to the poor communities they serve however their accountability, particularly the 'downward' accountability to their constituents - the beneficiaries of their work can affect their role as empowerment.

The dilemma that NGOs face is that first, they are generally not required by law or under their governance rules to be accountable to their constituents, and as a consequence there is a risk that any processes of accountability they adopt would not provide their constituency the necessary control that is required for genuine accountability.

Second, the 'required' accountability the NGO has to other stakeholders such as Government and supporters affects the 'strength' of the accountability relationship they can have with their constituents. Generally NGOs are guided by staff and self-appointed Boards, and see their role as promoting their values in advancing what they see as a broader community interests.

A weakness of NGOs' and their public benefit role is that they lack a defined accountability path to their constituency that a representative structure would provide. That is, while NGOs purport to represent the interests of their constituency, at a broader level there is no clearly defined path by which they can be held to account by that constituency in representing those interests.

The first part of the paper looks at the accountability of NGOs, and the second part will look at the evidence from a number of case studies from NGO programs with poor women in India. Finally the paper identifies ways in which NGOs can strengthen their 'downward accountability' to their constituents and therefore improve their empowerment outcomes with poor and marginalised groups.

Working Paper

ACCOUNTABILITY FOR EMPOWERMENT: DILEMMAS FACING NON-GOVERNMENTAL ORGANISATIONS

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Introduction

A recurring theme in modern development discourse is the role that Non-Governmental Organizations (NGOs) play in providing mechanisms for strengthening civil society and with it local governance to lift marginalised communities in developing countries out of poverty (World Bank, 1996; White, 1999; Jorgensen, 1996; Nelson, 1995; and Krut, 1997). This process involves ‘empowering’ marginalised communities, to not only alleviate material poverty, but also to overcome the structural disadvantage that marginalization brings. Empowerment, so the argument goes, results in the greater participation of the poor and marginalised in the economic, social, and civic domains within their communities (AusAID, 2001; Narayan, 1999). Through this process the poor and marginalised hope to gain improved access to government and community resources to which they previously had limited access. NGOs are seen to be ideally placed to perform this task, given their relatively closer proximity to the poor communities they serve (Tandon, 2001; Korten, 1981; Najam, 1999). This paper focuses on the role that NGOs’ accountability, particularly the ‘downward’ accountability to their constituents - the beneficiaries of their work - may affect their role as empowerment.¹ The first part of the paper looks at the theoretical literature on accountability of NGOs, to identify how issues of accountability may affect NGO empowerment work; while the second part will look at the evidence from a number of case studies from NGO programs with poor women in India.

The reason for focusing on accountability lies in the proposition that for an NGO to be effective at empowerment it should have some level of formal or semi-formal accountability to those it wishes to see empowered - its constituents (Kilby, 2003; Kilby, 2004; Smith Sreen, 1995; Couto 1998). The dilemma that NGOs face is that first, they are generally not required by law or under their governance rules to be accountable to their constituents, and as a consequence there is a risk that any processes of accountability they adopt would not provide their constituency the necessary control that is required for genuine accountability (Mulgan, 2003; Keohane, 2002). Second, the ‘required’ accountability the NGO has to other stakeholders such as Government and supporters affects the ‘strength’ of the accountability relationship they can have with their constituents.

While most NGOs that work in development will argue that they are part of civil society and can play both an empowering and representative role (Abramson, 1999; Nelson, 1995; and Gaventa, 1999), they generally are not membership based, governed, or financed (Fowler 2000a). Rather, these NGOs are largely guided and driven by staff, self-appointed Boards, or very small numbers of formal members; seeing their role as promoting their values in advancing what they see as a broader community interests - that is, they are *public benefit*

¹ The working definition of empowerment used in this paper is an expansions of choices available to an individual and their enhanced capacity to act on those choices.

organisations.² For development NGOs their public benefits they pursue include *inter alia* alleviating poverty, addressing marginalization, achieving social justice, and advancing human rights - which are of concern to a broader community of interests than those of a narrow membership.

A weakness of NGOs' and their public benefit role is that they lack a defined accountability path to their constituency that a representative structure would provide (Najam, 1996; Salamon *et al.*, 2000; and Mulgan, 2003). This leads to what Salamon *et al.* 2000, p. 9) refer to as an 'accountability gap', with accountability mechanisms being largely voluntary and so effectively amounts to little more than 'grace or favor' (Mulgan, 2003, p. 137). That is, while NGOs purport to represent the interests of their constituency, at a broader level there is no clearly defined path by which they can be held to account by that constituency in representing those interests. For example, while an NGO might see itself as advancing the cause of the poor and oppressed, in practice that NGO cannot be held to account by that group in how it advances or even defines the cause. In effect, the poor and oppressed, who generally have few alternative options for the services the NGO provides, have little power in the relationship (Najam, 1996). This paradox is a defining feature of NGOs as public benefit organisations that has implications for NGOs empowerment work.

Non-Governmental Organizations

The term NGO while encompassing a very wide range of organizational forms; in development it is generally used to refer to those organisations that provide some form of community service and are not in the government or commercial sphere (Vakil, 1997; Fisher, 1997), with the key defining character being their governance (Salamon and Anheier, 1999; Salamon *et al.*, 2000). NGOs are self-governing independent bodies, voluntary in nature, and tend to engage both their supporters and constituency on the basis of values or some shared interest or concern. They have a public benefit purpose, are in some way formally registered by the state (Salamon and Anheier, 1999), and adopt non-violent approaches to their work (Martins, 2002). More specifically, the World Bank Handbook on NGO Laws defines an NGO as:

... an association, society, foundation, charitable trust, non-profit corporation, or other juridical person that is not regarded under the particular legal system as part of the governmental sector and that is not operated for profit -- viz., if any profits are earned, they are not and cannot be distributed as such. It does not include trade unions, political parties, profit-distributing cooperatives, or churches. (International Center for Not-for-profit Law, 1997, p. 19).

From this broader typology of NGOs, this paper is concerned with those NGOs based in developing countries that see themselves involved, at least in part, in the 'empowerment' of the poor as an approach to poverty alleviation and development. This group of NGOs works directly with the poorer or marginalised communities to advance their social, political and/or economic needs (Vakil, 1997), and regards empowerment as a key strategy in advancing those needs (Rajasekhar, 2000; Elliot, 1987). This is not a small subset of development NGOs, but rather it is an increasing number of NGOs in developing countries.

² These are different to *mutual benefit organisations*, which are driven and guided by a broader membership and the members own direct interests. Mutual benefit organisations include trade unions, cooperatives, sporting clubs and the like.

Public Benefit Organizations

The public benefit purpose of development NGOs has distinct advantages to aid donors and governments seeking to provide services to the most marginalised groups in society; these NGOs are able to reach a wider, and possibly more diverse constituency, than a mutual benefit organization. Public benefit organisations are also seen to be inclusive rather than exclusive in their approach to constituency, which gives them some legitimacy (Scurrah, 1996; International Center for Non-profit Law, 1997). The disadvantage, however, of using public benefit organisations for certain types of development work, such as empowerment and social change (as touched on above), is that they have more limited requirements for formal accountability mechanisms to the local constituency compared to a membership organization like a cooperative or union would provide (Carroll *et al.*, 1996; Mulgan, 2003). As a consequence there are limited opportunities for a formal say by the constituency in the work of the NGO. This limitation on feedback mechanisms can have an impact on the effectiveness of the work (Couto, 1998; Kilby, 2003; Smith Sreen, 1995).

The Boards of NGOs generally see themselves playing this role to some extent in that they take on a trusteeship role for the NGO constituency (for development NGOs the constituency is usually a subset of the poor and marginalised [Kaushik, 1997]). The problem is, however, that NGO Board members are often from a different group in society (often elites) to their constituents, and so they may not share the same perspective on social change and empowerment (Couto, 1998; Carrol, *et al.* 1996). The perspective of the Board and management of NGOs is often derived from a values-set that has its genesis in a welfare ethic of providing a service.³

Values Base of NGOs

The driving force for NGOs as public benefit organisations is their values, which generally are about a desire for a 'better world' (Gerard, 1983; Lissner, 1977; Fowler, 1996; and, Edwards and Sen, 2000). It is the values-base that enables NGOs to pursue public benefit objectives rather than for a profit, or a social or political benefit for the members of a mutual benefit organization. The language of values is strong the NGO literature, for example: '... [NGOs are] the heartland of the social economy since they are marked by distinctive value systems ...' (Paton, 1993, p. 6); 'NGOs are values-base participants representing the concrete interests of marginalised groups' (Nelson, 1995, p. 41); '... [NGOs] expand moral space' (Edwards and Sen, 2000, p. 614).

So what are these NGO values? Salamon and Anheier refer to the values simply as areas of 'common interest or concern' (1999, p. 69), Najam (1996, p. 348) talks about 'goals and aspirations', while Lissner (1977, p. 74) describes NGO values in much more detail as:

...the basis on which agency policy makers interpret trends and events. It emanates from religious beliefs, historical traditions, prevailing social norms, personal experiences, and similar basic sources if human attitudes ... [they] cannot be directly translated into concrete action because of their degree of abstraction ... yet they are still sufficiently clear for the policy makers to take their bearings from them when deciding on the fundamental direction of their agency.

Lissner's discussion of values is important because he relates them quite closely to the notion of ideology which moves them away from behavioral characteristics to that of promoting a

³ Many NGOs, however, are aware of the limitations in their accountability structure, and some actively promote membership organisations as part of their interventions with a view to the membership organisations taking over the programs and their ongoing management (Howes, 1997; Fernandez, 1998), or build more regular formal consultative arrangements with their constituents in their rules and daily practice (Kilby, 2003).

certain world view. He refers to this as *Weltanschauung* (p. 74) and distinguishes it from other sources of values: supporter interests, third world or recipient interests, and internal policy maker interests. For this discussion, while the intersection of the five elements are important, it is the notion of values that is closer to the notion of a political ideology or *Weltanschauung* that is unique to NGOs, and what I will focus on in this paper.

The discussion of NGOs as values-based organisations is important because it raises a number of issues around NGOs' accountability processes, the role of the constituency in their work, and ultimately their autonomy as non-governmental agents. Fowler argues that regardless of the source of the values, whether they emerge from religious traditions, paternal leadership, or other traditions, it is the values that 'condition the rules of the game' (1996, p. 17). This approach to values is important in accountability terms, as Fowler seems to be implying that the accountability (or being true to) to values is a primary concern for NGOs. I use the term being accountable 'to values' rather than being accountable 'for values' to recognize that values in this context is more than internal behaviors, but rather are actively promoted with the constituency as an NGO's 'core business'.

The danger that Tvedt (2002, p. 366) identifies is that the values discourse can provide what he calls an 'egalitarian justification' for 'hierarchical behavior', implying that values can weaken, rather than strengthen, NGOs' accountability to their constituencies. It seems that the values argument can be used to either drive or avoid accountability to the constituency. Many prefer to use the term 'trust' rather than accountability as being the primary driver of constituent relationships (Riddel, 1999; Mulgan, 2003; Kenall and Knapp, 1999). Swift (2001, p. 24) does argue however that trust itself based on 'mutual vulnerability and dialogue' leads to interdependencies that involve some level of accountability. The whole notion of being accountable to values that are based on trust, however, is problematic: first values are internal to an NGO; and second, values are more nebulous (and less measurable) than, say, the work of an NGO such as social change. In the next section I will argue that despite these weaknesses in the notion of accountability to values, it cannot be ignored in the NGO discourse.

Accountability

Accountability is about the conduct and performance of an individual, a group or an organization, and the criteria used for assessing these (Day and Klein, 1987; Jenkins and Goetz, 1999; and Mulgan, 2003). Accountability in this framework is not a simple matter of reports and accounts, but rather it is as much about power, authority, and ownership (Day and Klein, 1987; Conger and Kanungo, 1988; Mulgan, 2003, and Gray *et al.* 1997).

Accountability generally:

- identifies shared expectations;
- provides a common currency for justification;
- puts agreements into context (Day and Klein, 1987, p. 5) and,
- provides a sense of obligation, or a right to be called to account (Gray *et al.*, 1997, p. 329); and
- has three interrelated elements – information, discussion, and rectification (Mulgan, 2003, p. 30)

Day and Klein (1987) argue that accountability defines the relationship between actors through identifying who can call who to account, and who owes a duty of explanation - in other words is empowering to the party who can call the other to account. Accountability establishes a power relationship, and the roles, forms, and direction of accountability define the distribution and locus of authority.

...the notion of authority as the right to call people to account needs to be complemented by the notion of power as the ability to call people to account ... effective power whether legitimate or not in turn requires effective control for accountability. (p. 9)

In a practical sense, defining the lines and directions of accountability defines the distribution of power. Day and Klein argue that, on the one hand, a lack of access to accountability by others is synonymous with a lack of power, and on the other, to be unaccountable to others is to be all-powerful. In this respect, being accountable is more than providing access to information, it also implies a capacity of those to whom one is accountable to be able to effect change in the actions of the other party – what Mulgan (2003, p. 30) refers to as ‘rectification’, and Keohane (2002, p. 479) calls ‘the ability to impose a cost’. This is one area in which the very poor often lack capacity in their own right and so depend to some extent on the actions and approaches of the NGO (Jenkins and Goetz, 1999). This paper argues that given this, the nature of the ‘downward’ accountability of an NGO to its constituency is central to the empowerment process as it determines the distribution of power between the NGO and its constituency.⁴

NGOs Accountability, and Empowerment

NGO accountability is empowering when it opens them up to scrutiny and some degree of control by their members, constituents, or beneficiaries (Peters and Pierre, 2000; Murthy, 2001; and Conger and Kanungo, 1988). Titi and Singh (1995, p. 13) relate empowerment to ‘...inclusiveness, transparency, accountability and ... legitimacy [through] collective decision-making, collective action and popular participation’. The problem for NGOs is that the accountabilities that they have to respond to are complex, diffuse, and multiple to the extent that to some they may seem to be non-existent (McDonald, 1999), and the tools of enforcement (particularly for their work) are limited, simply because NGOs by definition lack a formal membership who they are required to open up to (Ferejohn, 1999). This means that the relationships that do exist with beneficiaries or constituents are not matters of civic entitlement but rather can be regarded as being more in the realm of what Mulgan (2003) refers to as ‘grace and favor’.

Tandon (1995) identifies three core accountabilities that NGOs have to meet: to their values and mission; to their performance in relation to the mission; and to their role as civil society actors. The problem here is that these are normative and so are not easily measured let alone quantified, or have clear processes for rectification. Edwards and Hulme (1995), on the other hand, break down accountability down into ‘functional’, which is to do with probity, and can be in multiple directions; and ‘strategic’ accountability, which is related to its performance, and likewise this can be in several directions, and thus they avoid the issue of values altogether. Generally, however, the view is that NGOs’ accountabilities are, or rather should be, to their constituents (the people they are serving), donors and supporters, and the state (Edwards and Hulme 1995, Tandon 1995), as well as to their values (Tandon 1995, Edwards 1999, and McDonald 1999). Najam (1996, p. 341) summarizes these groups simply as ‘patrons, clients, and themselves’.

The problem for NGOs is how to privilege accountability to their constituents in this multi-directional accountability environment. If, as discussed above, empowerment is related to the accountability to the constituency, then the accountability to donors and the state

⁴ Mulgan (2003), however cautions that the use of the term ‘downward’ accountability can exaggerate the weakness of the beneficiary or client and so suppress the essential ingredient of authority inherent in the accountability relationship.

(through the required practice or regulation) can undermine this accountability (Edwards and Hulme, 1995; Keohane, 2002). On the other hand Desai and Howes (1995) argue that strong 'downward' accountability pressures can hinder NGO expansion and other strategic initiatives, as the people with whom they are working will seek to keep the NGO programs to themselves rather than promote an expansion to a broader constituency. That is the constituency will want the NGO to be more like a membership organization and restrict the benefits of the NGO work to themselves, rather than support the NGO to be flexible in who it chooses to serve or respond to, in providing a wider public benefit. Clearly any approach will require compromises in how processes are developed so that the constituents have some way to hold NGOs to account while not limiting NGOs in their public benefit role.

The question this paper is concerned with, is whether at a local level an NGO can be effective in empowerment if it does not have adequate internal mechanisms to promote accountability to their constituents? Smith-Sreen (1995) argues that if empowerment is the objective then the accountability structure *has* to be towards the community with which the NGO is working, and the social change objectives have to remain foremost. Slim (1997) makes a similar argument in the context of humanitarian relief programs. The question that Edwards and Hulme (1995) raise is how should an NGO prioritize accountability to the constituency, as there is no simple model and there are competing accountability forces that it faces:

... although they usually lack formal institutional accountability mechanisms their [NGOs] dependence on maintaining at least the appearance of consistency between theory and practice creates informal, inconsistent, but often powerful accountability pressures (Fox and Brown 1998, p. 21).

While there is not a single rule for accountability of NGOs, however there are some guides in the form of codes of conduct and donor contracts that usually prescribe the accountability processes in the direction of either the private or public donor, or the government as regulator. Ebrahim (2003) distinguishes between the tools and the processes for accountability. Tools for accountability may include audit guidelines, codes of conduct, report formats and the like while the processes may include evaluations, consultations, annual meetings etc. Whatever tools or processes are used the main issue is the degree of 'rectification' that can be claimed; but it is rare, however, that there are requirements in either the tools or processes for an NGO to use, or how 'rectification' should occur.

The literature on this conundrum of NGO accountability is equivocal. Edwards sees legitimacy and the direction of accountability for NGOs as 'involving judgment and choices, struggles and negotiations' (1997, p. 250). This struggle within NGOs reflects the natural tension of: adherence to values; the desire to survive and expand; avoiding 'biting the hand that feeds' (often the state); and maximizing income (Edwards, 1997; Lissner, 1977). What emerges is that the ideal notion of accountability of NGOs to their constituents is continually under pressure from donors, the state, and the organization's own leadership structures, and values. From this a framework of NGO accountability can be developed (Figure 1), which shows four accountabilities that an NGO manages: that is to its values, constituency, donors, and government.

Figure 1: NGO Accountabilities

The top half of the table (especially when referring to empowerment NGOs) concerns the mission of the NGO and its work, while the bottom half is more instrumental, concerned with the continued existence of and flow of resources to the NGO. The conclusion from the literature suggests is that there is a tension between the ‘top half’ - values and constituency - and the ‘bottom half’ – donors and government, the source of resources and regulation. It is way that NGOs manage this tension that drives the effectiveness of NGOs in their work on empowerment.

Accountability to Values and Constituency

In this paper I have chosen to place accountability to values and constituency under the same heading because for NGOs, as discussed above, it is the values that are the principal driver for accountability to constituency, and both are related to the mission and the work of the NGO. However, there are no requirements in NGO registration (in many cases it is discouraged), and limited requirements in funding contracts for ‘downward’ accountability. If the agency has values that foster participation and local control of activities then accountability mechanisms may be put in place to ensure those values are adhered to, but this at the NGO’s discretion.

By the same token the values can constrain an NGOs discretion in the strength and degree of ‘downward’ accountability, particularly when there is a values conflict between the constituency and the NGO. The NGO values will always predominate by definition – that is the purpose of an NGO is to promote its values for the public benefit. Joshi and Moore (2000) argue that this, in fact, presents a serious moral hazard for NGOs - when NGOs start presenting their own values as being the values of their constituents (a major source of criticism of NGOs).

The mechanisms used by NGOs to mediate accountability to values are largely internal and can be both formal and informal. Examples, include the staff procedures such as selection staff appraisal criteria. NGO activities can be appraised against criteria indicators that reflect the NGO’s values. For example World Vision in staff appointments procedures and program appraisals seeks to combine development knowledge and Christian Witness (World Vision,

2003). Other examples can be found on values such as gender equity, environment protection, respect for human rights etc. While Keohane (2002) argues there are no entities to whom the NGO can be held to account with respect to values, but I would argue that the NGO Board is the final arbiter of an NGOs adherence to its values; and generally an understanding of the congruence of values is a key criterion for Board selection in NGOs.

In the area of accountability to constituency, while there is a vast literature on participation in development in general, and NGOs in particular, which imply levels of accountability and control, there is much less work on the actual processes of 'downward accountability' that NGOs may adopt. Likewise the notion of participation itself is a very poor proxy for accountability as Arnstein pointed out as far back as 1969 when she developed her celebrated 'ladder of participation' in which she showed that the use of the term 'participation' was used for everything ranging from propaganda to full delegated control (Arnstein 1969). I would argue that the term accountability can only validly be applied to Arnstein's higher order levels of participation of such as 'partnership' and 'control' and the like. Najam (1996) argues participation often means little more than allowing an NGO to do what it was going to anyway – a 'feel good' exercise in which the 'sham of participation leads to a sham of accountability', or 'aspiration manipulation' (p. 345).

The way NGOs are accountable to their constituency varies in part due to the values of the NGOs, and also to the size of the NGO. Because there are no requirements for 'downward' accountability, NGOs can put a range of accountability mechanisms in place. In my study of NGOs in India (Kilby, 2003) I developed a model of downward accountability for NGOs based on what I referred to as the 'depth of accountability' and the 'level of formality' of the processes adopted. 'Depth of Accountability' refers to the feedback arrangements the NGO has to its constituency, both in terms of frequency and the range of topics discussed, and the extent to which the constituency selects those topics. While this notion of 'depth of accountability' does not assure 'rectification' or impose a direct cost on the NGO, it should be an indicator of the likelihood of it occurring. Examples of indicators of the depth of accountability include: the degree to which groups' members had access to NGO management; what knowledge they had of the NGO; and what topics were typically discussed. Measuring these processes for comparative purposes in by its nature imprecise and involves some level of judgment, but nevertheless comparisons can be validly made.

The 'level of formality' has been chosen as higher levels of formality can imply rights of access (and rectification?) and some level of ownership (Joshi and Moore, 2000). Examples may include: the regularity of the meetings; the extent to which the views of the constituency were more formally aired; and responses from the NGO made. In more formal arrangements the expectations of 'rectification' is higher but still not assured, so in this respect this model of accountability still depends to some extent on the 'grace and favor' of the NGO and so is still relatively weak when compared with the processes for corporations and membership based organisations. The extent to which a formal accountability process occurs is related to both the values of the NGO, and to a lesser extent the size of the NGO. Uvin et al., (2000) argue that larger NGOs see the most important accountability as being to donors and the state and to a lesser extent to their employees, and less so to the people with whom they are working. They see themselves as more of a service provider to the people they are working with as clients rather than constituents, and the services they provide are on a take-it-or-leave-it basis. But this is not so simple; in most cases Najam (1996) argues that there is no real exit option or alternative choices – where an exit option may appear it is at best what he refers to as a 'cruel option' (p. 347).

This attitude towards accountability, however, is not universal and many of the larger NGOs look to mechanisms for maintaining links with communities and ‘acting small’, as the Edwards (1999b) study from India found. Smaller NGOs on the other hand are seen to have much closer contact with, and with it the argument goes accountability to, the communities with whom they work, by virtue of the proximity of the leadership (Quinn, 1997). While smaller NGOs are localized in their reach and work, in terms of empowerment, their closer links and more flexible operational styles may mean that how they can be accountable is likely to be stronger, even if the number of people reached is fewer than for larger NGOs.

Accountability to the State and Donors

The state is another source of NGO legitimacy, and it demands NGO accountability both via formal legal sanction and through registration processes (Najam, 1996). Not only this but the state is often a donor, providing NGOs resources either as direct grants or tax concessions. The requirements of the state have the effect of moving the locus of accountability away from the constituency (Edwards and Hulme, 1996; Foley and Edwards, 1998). From the state’s point of view, social mobilization is at best a lesser priority, with NGO performance increasingly measured according to the managerial and market values of efficiency and effectiveness in service delivery (Sen, 1999). This emphasis has implications for how power and authority are exercised inside organisations (Edwards, 1999) and with the communities they serve (Goetz, 1996). The possibility is that even for those NGOs who have a strong ethos of downward accountability the accountability to their values and constituency becomes less important (Edwards, 1999), with the primary locus of accountability being to the resource providers and regulators (Baig, 1999). What emerges from the literature is that the NGOs’ perceived dependency on donors manifests itself in various power relationships. These are between themselves and their constituency on the one hand, and their source of financial support on the other (Edwards and Hulme, 1996; Fisher, 1994; Fox and Brown, 1998; and Zaidi, 1999). The requirements of the donors and the state imply certain types of accountability, which are not only privileged over accountability to the constituency, but in some cases militates against it (Elliot, 1987; Robinson, 1995). Najam (1996, p. 344) warns that this can lead to a situation where patrons abuse their ‘power of punishment’, and so weaken NGOs.

NGOs as Agents for Empowerment

While empowerment is from within an individual or group and cannot, by definition, be imposed or dispensed (Asthana, 1996; Karl, 1995; Weissberg, 2000; and Couto, 1998), NGO literature emphasizes the role that NGOs can have in facilitating empowerment processes (Korten, 1981; Tandon 1995; Calman 1992; Purushothaman, 1998; and Page and Szuba, 1999). The danger that NGOs face in facilitating empowerment, however, is that they may exert their power and influence to prescribe what they believe is empowering. Figure 2 illustrates shows this paradox as a two-way flow of power between NGOs and their constituency.

Figure 1. NGOs as Empowerment Agents

Much of the NGO rhetoric on empowerment seems to imply actions of an external agency with a ‘top down’ approach in which the NGO is either creating an ‘enabling environment’ or providing ‘leadership’ (McLelland, 1970; Calman 1992; and Tandon, 1995). The relationship between an NGO and its constituency in those transactions (power being ‘bestowed to those without power’) is argued to be a fundamental paradox and a display of power itself (Rissell, 1994, Tandon 1995). At a practical level, it is very hard for the survival of an NGO in its intended form, as a public benefit organization, if it were to cede too much power to its constituency. Joshi and Moore (2000, p. 49), for example, are, ‘... skeptical of the capacity or willingness of any but the most exceptional organisations to encourage or even tolerate the autonomous and potentially antagonistic mobilization of their own client groups.’

This discussion highlights a paradox that NGOs face in their work; their interaction with the community is both empowering of that community at a certain level - but the interaction can also lead to a dependency, which at another level is disempowering of that community (see Figure 1). This paper argues that there are steps that NGOs can take that go some way to meet many of the ideals of empowerment, both at an individual level and a collective level, in marginalised communities. These steps can mitigate some of the disempowering processes that the relationships between NGOs and their constituency can foster. The next section examines in more detail, the relationships between NGOs and the people they seek to serve, and some field evidence on how NGOs managed the empowerment accountability tensions.

Part 2: Case Studies on NGO Accountability

The field research was conducted in India and involved surveying 15 NGOs and a sample of the women’s self-help groups⁵ they support in the Kolar and Dharwad District in Karnataka India, Pune and Nalgur cities and Raigad District in Maharashtra.⁶ The staff of the NGOs, as well as a sample of the women’s groups the NGOs were working with, were interviewed – a total of 77 women’s groups were surveyed. There were fifteen NGO involved in the research

⁵ The self help groups is a model of social organising used by NGOs, which is common across India and involves semi autonomous groups of between 15 and 20 women. It was pioneered by the NGO, Myrada, in the 1970s.

⁶ In Karnataka the study looked at four NGOs; Gram Vikas, Myrada, RORES, and Prakruthi, Chinyard, BGSS, KIDS, Good News, Indian Development Society, and Jagruti. In Maharashtra the NGOs studied were SNTD, Disha Kendra, YUVA, Maharashtra Gram Vikas, and Timbaktu Collective.

of which ten were interviewed in depth regarding the various accountability relationships they faced.

Accountability in this research was measured by a scoring system (ranking 0-5) based on the responses to interviews with both the NGO and the groups concerned. The lower scores (0-1) were given where there were informal processes in which NGO management occasionally met with group leaders and there was little flexibility or responsiveness in program work. A higher score (2) was given if there were regular meetings of NGO management with the groups and staff provided feedback with some flexibility to change activities and programs. A score of 2-3 was assigned if constituents were invited to and participated in the annual general meetings. The higher scores (4) levels were given for more formal mechanisms of shared control by constituents by which there were regular management meetings in which the constituents could clearly set direction and question actions by the NGO. At the highest level (a score of 5) there was full control/ownership by constituents, which strictly speaking is not possible by definition for NGOs, but it is possible to come close to that situation, where there s very high levels of control by constituents and some level of autonomy for the NGO to work with new groups and be able to broaden its constituency.

When these results were statistically analyzed the results of the research show that NGO 'downward' accountability is a significant factor in strong empowerment outcomes for poor women in India.⁷ The implication being that strengthened accountability mechanisms to the constituency will lead to better empowerment outcomes in NGO practice. Given that 'downward' accountability plays a role in strong empowerment outcomes, the second step of the research was to examine the factors that may have had a bearing on the 'downward' accountability of the NGOs to their constituency. This was done by a follow up interview with the NGOs concerned. This was largely focused to the four broad area of accountability that NGOs face – values, constituency, donors, and the state – as discussed above.

Accountability to Values

The majority of the NGOs surveyed placed the accountability to their values as the most important accountability they had and none of the NGOs surveyed saw themselves as being driven solely by donor contracts. The values that drove the various NGOs, while being similar, had some clear differences, and were expressed in different ways. Generally, it can be said the origins of the values for these NGOs came from a moral, or sometimes a religiously based ethic, and altruistic notions of 'what is right'. The respondents generally did not see service provision as an end in itself, but as a way of achieving or meeting the aims of their values. These values were generally expressed in terms of either the work the NGO or the constituency, that is, who the work is for, and less in terms of what we may call abstract concepts whether they be morals, politics, or religious - in a narrow sense. The common value was altruism though not expressed as such, and in all cases there was a vision of what was good for the constituency. However, it was only in a couple of cases that the constituency had a substantial say in what that vision was, and how it should be interpreted in the NGO's programs.

For example, IDS's values were 'responsibility and integrity' in the way staff work with poor rural women agricultural laborers in Karnataka. The Development Academy saw its values as being linked to the rights of the tribal people in Maharashtra - the people they were

⁷ The data was analysed using a two-stage-least-squares estimation, in which leadership and accountability were found to be significant in determining the empowerment of group members (Kilby, 2003).

assisting. For DA and others the value was articulated in the outcome being sought was empowerment and self-reliance for their constituents. KIDS and Jagruti described their values as being realized through the constituency and their work - KIDS as anti-exploitation and women's rights, and Jagruti 'the poorer sections' of society.

A number of respondents were at pains to point out that the personal values of staff was very important and should reflect the organization's values. This generally was described, not in instrumental terms, but rather in the relationship with the constituency – with terms like 'partnership' or 'solidarity', and the 'integrity' and 'sincerity' in how the work is undertaken, and that these values should be imparted to the constituency. Some NGOs such as SNTD and IDS indicated that they had particular staff selection, development, and support programs to ensure the staff reflected the values.

Few NGOs, however, had specific mechanisms for being accountable to their values. IDS described their values-accountability in terms of programming decisions. For example, if a program evolves in a direction not consistent with the organization's values of working with the poor the staff should respond and make program changes. Secondly for IDS was how the constituency responded to the NGO in terms of their support and involvement in the work. Finally, IDS looked to other stakeholders who might be described as their enemies, such as a wealthier group in the community who complained to a donor that they were being excluded from the program on the grounds that it was favoring marginalised groups in the community. This type of response was seen as a positive indication that the work was effective and they were being accountable to values. While technically it is the NGO Board's job to ensure that the agency is adhering to its values, IDS saw these other three mechanisms as being particularly important as they reflect more closely the work on the ground.

Some NGOs saw an indicator of their accountability to the values in terms of their relationship with their constituency, as well as in terms of how they developed the relationship with the donors. DA had rejected generous offers from donors for programs, which, on closer analysis, were not in line with their values. In all, around half of the NGOs surveyed had either ceased relationships with donors, or declined offers from donors, on the grounds that the proposals from donors were not consistent with their agency's values.

SNTD who had the clearest articulation of their values described them in terms of 'justice and equality' for their constituency, which has implications for the organization and it is staff behavior in relation to that constituency. These were the most marginalised *dalit* women ragpickers whose livelihood was from scavenging on the streets – they became unionized and gained legitimacy in the municipal waste management as a result of their own interventions with the help of the NGO. SNTD described their approach in terms of rejecting the notion of the NGO as being an 'outsider'. For SNTD these values reflected the notion of equality with the constituency - the staff '... cannot talk of doing the work for the people; they do it for themselves'. This formulation of the staff motivation moves away from the notion of altruism towards one of solidarity. As this is the core value of the organization then accountability to SNTD's values is inexorably tied up with accountability to the constituency and how that is exercised. As a consequence SNTD has a very strong and formal accountability mechanisms to the constituency.

For most of the NGOs surveyed, however, the notion of accountability to their values was less clear. They saw their values being reflected in the work and less of a driving force *per se*, with accountability to values being generally framed, in terms of their constituency. Nevertheless, while few had formal mechanisms to hold themselves to account to their values, the majority could give clear instances where decisions were directed on the basis of these values, and choices appraised against them. They saw themselves as having set objectives for

themselves out of which a series of complex relationships emerged with donors, constituents and government in which each tried to influence the other in terms of priorities and values. In all cases these relationships were negotiated, rather than their being a strict client-patron relationship.

YUVA raised the point that the values can get eroded over time as an organization grows, staff change, or donor preferences change – a point also made by Najam (1996). The question that arises then is how an agency maintains a focus on its values and ensures that they are relevant and that the work continues to be accountable to them, and through the values to the constituency. A number of respondents, particularly from smaller NGOs, such as KIDS gave the example of donor preference as a particular concern when trying to maintain a focus on their values, and how they are to be met.

Overall most respondents indicated that it is the adherence to values, which provided the basis for accountability to the constituency, and a focus on empowerment. The findings also indicated however that the values-base of an organization is not something which is a given, but is something which must be worked on and activities appraised against them. From the discussion these NGOs it seemed that time, growth, and external influences can result in some erosion of values, but nevertheless they had not disappeared. It can be argued that it is the very large and the very small NGOs who are most vulnerable to an erosion of values.

Accountability to Constituency

The NGOs surveyed all saw some level of accountability to the constituency as an important aspect of their work, and at a practical level the staff of most of these NGOs saw it as important to have regular but generally informal meetings with the groups, both at a staff and management level, in order to gauge the relevance of their interventions. Few of the NGOs surveyed had members of the constituency on their boards due to a perceived conflict of interest by which they could be seen as either gaining preferential access to services, or hijacking the NGO's values or priorities for more sectional interests, or alternatively weakening the NGO's effectiveness through conflicting interests developing among various representatives.

SNDT, had the strongest and most formal mechanisms of 'downward' accountability. This was in the form of monthly meetings with all staff and two representatives from each slum are they were working (100 in all), in which all program and organizational issues were discussed. This enables SNDT to manage the tensions of conflicts of interests through their involvement in decision-making as equals with their constituency and not as 'outsiders'. It was an integral part of a just way to acting with integrity and of gaining true legitimacy with the constituency. SNDT still had the power to reject directions from the constituency on matters of values. For example, the constituents may favor a more communalists approach in certain social situations, while SNDT was dedicated to pluralism, diversity and non-violence, and made this quite clear to its constituents.

In other cases the accountability to the constituency was becoming important because the NGO concerned had grown over time or its focus was changing. In order to stay in touch and remain relevant, they felt that mechanisms that brought them closer to the constituency were important. The Development Academy indicated that because they were changing rapidly it felt it had to introduce some accountability changes to bring it closer to the constituency, to overcome a perceived drift way from their values. Apart from these exceptions, what emerged from the research, however, is that many of the NGOs surveyed did not have a clear conception of their accountability to their constituency. This issue is important if

empowerment programs are to be directed to disempowered groups in a community.

Accountability to Patrons – the Donors and the State

The accountability to the donor (the source of resources for the NGO) is complex and can affect how an NGO works to its values and be accountable to its constituents. The NGOs surveyed had a range of donors from whom they accessed resources. In general the donors fell into two main groups, the government (usually state governments, but sometimes central and local governments); and secondly, private NGOs - usually from abroad, who may or may not have accessed government funds for the activities in their own countries. There were no clear characteristics of the relationship with either group of donors. The NGOs generally reported that some government departments were easier to deal with than others, which was also true of international and local NGO donors. The main concern of all donors was financial accountability followed by accountability to the objectives of the program. In some cases accountability to the government's priorities was very direct, in which case the NGO was effectively a contractor. None of the NGOs surveyed indicated that the government programs they were involved with favored approaches that promoted accountability to the constituents. This finding is in line with Siddhartha Sen's (1999) argument that, for governments, social mobilization [and empowerment] is at best a lesser priority and at worst an illegal or threatening activity.

Accountability to the State

In India the state, at all levels, plays a key role in the regulation of NGOs. All state governments have regulations and monitoring mechanisms to ensure NGO accountability. Governments insist that NGOs are financially transparent and do not enter what is regarded as the political field. Overall the NGOs surveyed did not see these as onerous and none of the NGOs surveyed reported having major difficulties with the various regulations and requirements. However these requirements give an indication of the level of suspicion and sometimes hostility from the state.

National Level: At the national level, the Union Government of India has a series of regulations and requirements under the Tax Act and the Foreign Contributions Regulation Act – FCRA (the latter Act regulates those NGOs which are registered to receive foreign funding). NGOs receiving foreign funding are regularly checked by the Central Bureau of Investigation (a federal police function), and have to establish three years of successful operation before being eligible to receive foreign funding. The latest (2002) changes in the FCRA regulations will mean that those agencies receiving more than one crore rupees (\$500,000) will have to publish their accounts in the press (or internet), and the District Collector vouch for any NGO working in their District.

State Level: at the state level the extent of regulation varies across the country. In general, the NGOs surveyed did not encounter major problems, but State Governments do check to see that NGOs are not engaged in what they call 'instigation', that is advocacy against government policy, something that is illegal for NGOs. In general, NGOs that undertake limited advocacy campaigns ensure that they are concerned with upholding existing laws (such as child rights, alcohol abuse, and gender violence) rather than challenging legislation. Also, the NGO sponsored federations take on an advocacy role as representative organisations, which to some extent protects the NGO, and ensures community ownership.

Local Level: At the local level there are two main mechanisms by which the NGOs are accountable. First, through the changes to the FCRA in 2000 the local administrator or

Collector has to provide a statement verifying the *bone fides* of the NGO. In this way the work of the NGO should not be against local government policy. At the Gram Panchayat or village government level there are no formal accountability mechanisms, so different NGOs relate to the Gram Panchayats in different ways. Some saw it as very important to regularly brief the Gram Panchayat members about their work in order to avoid conflict. Overall however, there was some ambivalence about the role of village government among the NGOs surveyed. Only one reported they '*felt* accountable to the gram panchayat'. The NGOs surveyed generally saw the real point of accountability as being with the Collector (the bureaucratic head of a district and a state government employee) who had to approve any NGO's presence and work in the community.

Despite the restrictions and regulations imposed by the various levels of Government in India, the responses from NGOs indicated that the accountability of the NGOs to the state (at various levels) has little impact on the NGOs' ability to be accountable to their values and their constituencies, but does limit the broad advocacy they can be engaged in. This in fact was a positive in some ways, in that it provided an opportunity for greater direct participation in advocacy on local issues by the constituency through their representative organisations established by the NGOs.

Conclusion

Fox and Brown (1998b) argue that these more or less informal accountability processes can be quite powerful in establishing NGO legitimacy. This paper argues, however, that informal accountability processes at best link the NGO instrumentally (that is through its work) but not structurally to their constituency. The findings of the research support the view that more structural (formal) links deliver stronger empowerment outcomes. Joshi and Moore (2000) argue that the presence of formal processes establishes a right for the constituents, and therefore is empowering. That is there is an opportunity for 'rectification' or being able to impose a cost – albeit a small one.

The results indicate that the NGOs surveyed see their values as their primary point of accountability. This finding supports the view of NGOs being primarily values-based public benefit organisations (Tandon 1995; Edwards 1999; and McDonald 1999). This finding is important for three reasons: firstly, the values of NGOs are rarely looked at by donors or in the current NGO discourse, yet for many their values play a central role in their management choices and development approaches. Secondly, an NGO's values will influence its approach as to how it is accountable to its constituency (which is important for empowerment). Finally, the results point to a complex interplay of relations between NGOs, their constituency, the government, and donors, which influences how NGOs realize their values, and empower their constituency.

At the practical level, however, the findings point to a situation where most of the participating NGOs devoted considerable resources to being accountable to donors. While many were not dependent on single donors (some had in fact initiated the termination of funding relationships), the source of resources was an important accountability driver. Accountability to government was less important for the participating NGOs, and most saw it as a requirement or obligation rather than something they initiated. One respondent put it in terms of 'we are accountable to the government but we don't *feel* accountable to the government' (Timbaktu Collective)

The research shows that accountability is important for NGOs, but not in the ways that the much of the current literature perceives it (Charlton and May 1995; Zaidi 1999; and Edwards and Hulme 1996). While the NGOs surveyed were very conscious of their accountability to

the state and donors, particularly official donors, they tended to see their accountability in a complex way, highlighting values, the work, and their constituencies.

The research findings have raised some important issues regarding NGO accountability. The NGOs saw themselves as being accountable bodies, with the majority seeing their accountability to their values as being their primary concern and motivation. The NGOs generally felt they were accountable through their work, which in turn was an expression of their values, but few had explicit mechanisms for being accountable to these values. This lack of accountability to values can leave them vulnerable, as those accountability pressures that require specific mechanisms can inadvertently be given a priority and be seen to dominate and water-down their values, and weaken their relationships with constituents. Najam (1996) suggestion of developing a paradigm where both parties (NGOs and constituents) 'are both clients simultaneously' to each other (p. 347), may be ideal and certainly SNDT was an example of it; the question of how to 'legislate' for such an approach is another matter.

While the requirements of donors in general have tightened over recent years, none of the NGOs surveyed found them either unfair or onerous. Initially, there was some concern, but most would support the Timbaktu Collective statement that 'the donor has the right to receive information and ask questions, but they cannot tell us what to do'. In the past northern NGO donors tended to have a hands-off approach and base the relationship on trust or on a 'guilt thing' from their colonial legacy. In retrospect this approach is arguably irresponsible, and following a number of scandals, is slowly changing, and according to some of the respondents it is for the better.

Fowler (2000b), Edwards (1999) and others, argue that northern donors have undue control over southern NGOs. But this view is not borne out in practice for many NGOs in India. Of the 15 NGOs studied, half had explicitly avoided new donor relationships, and terminated or rejected donor funding on the grounds that the grant conditions were contrary to their values. The agencies however that were most vulnerable to donor control were the smaller agencies with less than ten staff, and usually dependent on a single donor for specific activities rather than a broader program.

In reality the evidence indicates that, except for a small minority of cases, the relationship between donor and local NGO is not a strict patron-client relationship; nor however, is it a partnership based on equality. Rather the relationship is built on a series of negotiations on what are perceived to be the common goals. Accountability from the donor's perspective, in general, is to see that their funds are spent efficiently and effectively for that common goal.

Accountability to the constituency is the area in which the NGOs in the study had the most difficulty. Most agreed that it was very important for program effectiveness, but they did not wish to become beholden to a particular and arguably narrow constituency, when their mission was to a broader constituency. While several of the NGOs had mechanisms for accountability to their constituency, or were developing mechanisms, only SNDT saw this level of accountability as a central function of their institution. Most of the others would prefer the term 'participation' rather than 'representation' in a strict accountability sense.

With the exceptions already noted, the NGOs surveyed did not relate their accountability to their constituency in terms of their overall objective of empowerment. While none were surprised with the finding that accountability to the constituents was a significant variable in empowerment, the overall view was that an increased move in accountability to the constituency would weaken their control over the program, and it could also create tensions and divert the NGO away from their broader constituency to a narrower membership base.

Further work is required in the area of program management theory to identify mechanisms for the development of formal or semi-formal accountability structures to provide the NGO constituency a greater sense of ownership, and therefore power, in the program while maintaining the flexibility to expand their work to new communities. The example of SNTD and Gram Vikas indicated that this was possible, in line with the Najam (1996) view that NGOs and their constituents are both clients to each other would be one approach to accountability. Joshi and Moore (2000), however, caution that it is an exceptional organization that can do this. Nevertheless this is an important area for policy work if empowerment programs are to meet their real objectives of the poor being able to challenge power relationships at all levels in their lives.

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