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Is Downward Accountability Essential? Facets of Accountability Dimensions in Non-Governmental Organisation with Lessons from Ghana

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Abstract: Communities continue to question where NGOs get their source of funds and their motivation on why they implement projects. For one parent in a suburb of Takoradi, Ghana, since these organisations do not account to the people on how they operate and sources of their funds, he will not allow the ward to participate in any of the skills training the NGO offers. He stated, "how do I know if my ward is not being subjected to indirect slavery" This comment together with other inquiry from beneficiaries on the field of implementing a youth-led inclusive project motivated this inquiry, 'Is downward accountability to beneficiary communities essential? Drawing on qualitative research methodology and using interview guides, data were collected from 20 guardians/parents, master trainers, field officers and a project leader of an NGO in the Western Region of Ghana. This article concludes that accountability methods directed at beneficiaries of NGO interventions could go a long way of helping NGOs improving the mindset that people have about their activities and improve the response rate towards project intervention.
Keywords: NGOs, Accountability, transparency, project implementation, Downward accountability

I. INTRODUCTION

Over the decades, holding persons or organisations accountable through participatory and democratic ways has gained extensive attention. Van et al., (2019) defined accountability as pathways with which groups or individuals are held answerable for their actions. The United Nations accredited with coining the term NGOs (Non-Governmental Organisations) describes it as 'not-for-profit, voluntary groups organised on a local, national or international level to address issues in support of the public good' (O'Dwyer and Unerman, 2010). In this paper, we define 'NGOs' as charitable groups of individuals or organisations established to provide humanitarian support, service or advocate for policies usually in favour of minority or vulnerable groups who do not have access to services provided by the states or private institutions.

Questions have been raised over the years on how truthful NGOs are and whose interests they truly represent (Van et al., 2019; Yesudhas, 2019; and Edwards, 2014). A recent news aired by PBS news in the United States of America on the 16th of June 2020 featured a call by the public for transparency and accountability to the ordinary citizen on how non-profit groups spend donations and a clear understanding on how they operate. Bawole & Langnel, (2016) further noted that accountability is required in NGOs because the organisations are not exposed to rigorous enquiry as compared to state-owned institutions and private firms. Accountability could be in terms of the motivation of implementing projects, source and usage of funds, performance and mission, or governance procedures. This article focusses on assessing the dimensions of accountability with a specific focus if downward accountability is necessary.

II. LITERATURE REVIEW

Edwards (2014) saw Non-Governmental Organisation (NGOs) as a subcategory of a civic organisation, distinct by the fact that they are lawfully registered with the government, receive a substantial amount of their income from charitable contributions, and are administered by a board of trustees and not elected representatives.

NGOs are primarily created with their stance gearing towards being in the gap between two parties and by executing livelihood empowerment projects and advocacies so that the voices of the susceptible will be heard and help assuage poverty (Awuah

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Werekoh, 2014; Lewis, 2014). Classification of NGOs can be done at the macro or micro levels (i.e. international or national level, religious-based, or small local charities). Some popular examples may include World Vision, Action Aid, Oxfam, Amnesty International etc.

Over the decades, scholars and researchers have given different reasons why NGOs continue to increase in numbers. For Payton and Moody (2008) the cognizance of the international community, donors and voluntary bodies of the failure of some states in developing countries and even in some developed states as well as the inability of the private sector to tackle issues associated with poverty, livelihood improvement coupled with corruption and bureaucracies in public institutions made NGOs an excellent sector to help deliver livelihood projects with ease and efficiency. For Agyemang et al., (2013) some organisations saw that to fairly distribute the resources and wealth of states, there was the need for the third party who was neutral and could speak on behalf of others although scholars like Keystone (2006) and some others see the rise in the numbers of NGOs worldwide from a different perspective. In African Countries like Ghana and Kenya, the number of NGOs keep rising and so are the number of projects they engage in however some indigenes believe chuck of the funds do not reach the intended beneficiaries. This remains an area that requires much enquiry.

A. Theoretical Foundation of the Study

The neo-institutional theory by Powell and DiMaggio (1991) could be used to help us comprehend whom NGOs account to and why and if downward accountability is essential. From literature three (3) founding papers from Zucker (1983), Meyer and Rowan (1977) and DiMaggio and Powell (1983) set the pace on what has made up the neo-institutional theory. The theory proposes that three isomorphic pressures (coercive, mimetic and normative) can be found which determines how organisations make their choices or decisions. Coercive isomorphism designates how force or pressure is directed to subordinate actors by superiors to make them act in to respond to the pressure. For mimetic isomorphism, the authors argued it as where organisations working within a sector try to copy each other's seeming practice that is deemed to be legitimate and last of all, normative isomorphism describes where organisation's activity is regulated by rules and regulation of a professional body (Bawole, 2019; Powell and DiMaggio, 1991).

B. Accountability Dimensions in the Sector of NGOs

Generally, NGOs are anticipated to be accountable to two key groups encompassing internal stakeholders (downward dimension) and external partners (upwards dimension) (Awuah Werekoh, 2014; Transparency International, 2013). Van et al., (2019) saw the upward type as to how NGOs reports and are accountable to donors. With the downward type Andrew (2014) argued that it covered how NGO's account to its personnel and beneficiaries (i.e. resident government, subsidiaries) or the citizenry in their neighbourhood of operation otherwise termed as the internal type. Nevertheless, the literature reviewed has suggested that the common types of accountability undertaken by NGOs are usually directed towards the upward system as compared to the downward type. Keystone, (2006) argued that this might be because the downward type is usually done intentionally by the NGOs and not under coercion or legal backing as compared to the upward type.

For Mawdsley et al., (2005) the downward accountability is also critical for effectiveness and transparency in the field of voluntary organisations. NGO accountability may cover issues such as project implementation, financial management, performance reporting etc. while relating to matters such as trustworthiness, responsibility, legitimacy, etc. Besides, the approach of presentation could include a monthly or yearly report, stakeholder meetings, social audits, evaluation participation, etc. Kilby (2006) noted that because most NGOs are key advocates for transparency in state institutions, it will be in the right direction to look at how accountable they are and to whom they account to and why. Two main dimensions may thus exist encompassing upward and downward accountability regarding whom accountable is directed at.

III. A CRITICAL REFLECTION ON LITERATURE REVIEWED.

From the literature reviewed, it has been established that the number of voluntary organisations around the world continues to increase. This, in ouropinion, is a good phenomenon. From ourpoint of view, more hands are needed on deck if developing nations stand the chance or will ever catch up with the developed worlds who have before now taken the lead in key developmental indicators such as economic indicators, human rights and freedom, education and health. Through the review we have come to support the assertion by Andrew (2014) and Fowler (2014) who argued that the snowballing numbers of NGOs in the least developing world are a means through which the rich western world is using to give back to humanity.

Nevertheless, some authors believe and argue that some NGOs and some voluntary organisations are set up just to enrich themselves (Patel, 2017; Frantzman, 2013). For others, although the presence of some of the international NGOs contributes slightly to the reduction of poverty but also cushions and rather hinders the struggle of developing nations to emancipate themselves from

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subjugation by their former colonial masters (Frantzman, 2013, Anheier, 2014; Lewis, 2014, Odunsi (2017, Patel, 2017). This account from our point of view may stand to be true. For the reason that most NGOs usually obtain hefty sums of donations from governments of the previous colonial masters, hence, the likelihood of global NGOs serving as paraphernalia to control the developing world is higher. Yet, even though there may be some hidden agenda of NGOs especially, the international ones, it is suggested that their existence is very vital in tackling poverty and promoting participatory democracy and governance.

A. Reflection on Aspects of NGO Accountability and Reason For It

Accordingly, NGOs are noted to account to the upward side since donors need to be abreast with what their monies and funds are used for (Andrew, 2014). With accounting to the downward side, some argue it is essential that they need to build the trustworthiness and legitimacy with beneficiaries, partners among others to confirm that they stand in the gap for the less privilege and public good as they claim they do. Linking the whole concept with the theory, the Neo institutional theory explains why institutions make certain decisions, nevertheless, Suddaby (2010) disagreed with DiMaggio and Powell (1983). Suddaby (2010) noted that the theory is not sufficient to elucidate the macro organisational analysis. Suddaby (2010) indicated that the process by which groups originate and become verified has escaped the consideration of the proponents of the Neo institutional theory. Nonetheless, the Neo-Institutional theory, in our opinion, helps clarify whom NGOs account to and why. For example, donor agencies put pressure (i.e coercive type) on NGOs to present either yearly or monthly reports on the advancement of work. From time to time, obligatory monitoring and evaluation tools are used by donors as a way of making NGOs answerable to them (Van et al., 2019; Kilby, 2006).

Similarly, some NGOs have implemented both dimensions of accountability by imitating other foundations that engage in it. For illustration, if Amnesty International engages in stakeholder meetings in communities to inform them about their progress of work, Oxfam may follow likewise to certify that they at the similar status or ranking as their colleagues. We argue that, this is a good way of guaranteeing that similar NGOs keeps each other in check. In the same vein, local government and civil society groups could also use the normative isomorphism through rules and regulation to make NGOs accountable. From our point of view, NGOs need to account to both internal and external stakeholders (i.e downward accountability is also essential), for the reason that it creates room for improved NGO collaborations with government agencies and world-wide donors. Also, enhancement in NGO reliability and legitimacy is needed if we want to create institutional arrangements required for tackling global poverty and improving livelihoods.

Arguments for and against dimensions in NGO accountability could be argued out. In our opinion, both accountability dimension (upward and downward) is very central for transparency and reaffirming the legality of NGOs in their area of operation. We argue that if donors and sponsors of both local and international organisations want to realise their vision being implemented, then both dimensions of accountability can serve as a check and balance to the whole situation and on how NGOs perform in meeting their objectives. Thus, NGOs need to account to both the donors and the beneficiaries regarding activities they engage in and its outcome (Andrew, 2014; Lewis, 2014; Ebrahim, 2003). For example, local kinsmen and local government agencies can keep NGOs on their toes by serving as a point of interaction where donors can substantiate if an impact has been made or not.

But some intellectuals are of the view that official NGO accountability may not help in the smooth running of activities (Edwards, 2014, Kilby, 2006). Kilby, (2006) reasoned that NGOs are responsible for manifold stakeholders henceforth accounting to all of them could bring contradiction and disorder to the day to day operations. There is also a debate about what issues NGOs should present to beneficiaries and internally to staff (Mawdsley et al., 2005). Some researchers stated that downward accountability may be theoretically possible but impossible practically as donors might not want to transfer their scrutiny power to legatees (Edwards and Gaventa, 2014). For Ebrahim (2003), accountability transpires naturally as NGOs implement projects which improve livelihoods henceforth demanding them to follow formal accountability measures can make it bureaucratic and slow the pace of activities implemented. For some thinkers, formal accountability is needless for NGOs as they do not operate for profit gains (Fowler, 2013)

IV. METHODOLOGY

The study adopted the qualitative research approach based on the interpretivist philosophy. A qualitative research approach according to Hammarberg et al., (2016) underlines the qualities of processes and meanings that are not measured in terms of quantity, amount or frequency. The descriptive research design and the case study method was used to gain in-depth knowledge on this study. Non-probability sampling method (i.e purposive sampling) Primary data sources based on interviews with 20 community members whose wards had participated in NGO projects and interventions in the Western Region of Ghana; 5 master trainers on a youth inclusive project; 2 field officers of an NGO and a project leader of an NGO (name withheld) for confidentiality purposes) in Ghana were used as respondents to help collect data for analysis and inferences.

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Table 1: Overview of respondents

Type of respondent	Number participated
Guardians/community members	20
Master trainers	5
Field officers	2
Project leader	1
Total	28

Source: Filedwork,2019.

V. LESSONS FROM GHANA

Base on the views of the respondents, the research inquiry was done, and inferences drawn. A background on the activities the NGO engages in was given by a project leader of the NGO studied and the question on if both dimensions of accountability was implemented from the onset the organisation started to operate was also addressed. According to the project leader, when their organisation started in 2008, it operated in two (2) poor communities in two regions of Ghana. Their activities covered water and sanitation projects with the main objective of improving water sources for the communities and providing decent toilet facilities in schools. The main source of funds was primarily from international donors. Initially, the main form of accountability was to the upward dimension to international donors in a form of monthly and yearly reports whiles accountability directed at beneficiaries were seldomly done as it was not compulsory. The report comprised what has been done so far and how their (i.e donors's) monies had been channelled into livelihoods empowerment projects. As the years went by, the organisation expanded its terrains to six cities in different regions in the country (Ghana). The portfolio of projects has now grown to include solid waste management, municipal finance and advocacy, agriculture; livelihood empowerment-oriented project and youth inclusive projects.

A field officer interviewed added that *"As the number of projects increased, more questions and pressure from the local government and the public began to mount upon us as to exactly how funds are managed and how credible the NGO was". Some local assembly members constantly questioned 'if we are not sure there was a hidden agenda' with the opportunities we provide to the communities. (A field officer of an NGO in Ghana)* We inquired from a community member why they posed this question to staff of the NGOs and he explained that *" our people wondered how fully paid vocational skill programs for youth coupled with a free safety and basic kits and job placement came with no cost" (a guardian in Ghana).* Thus, the community felt the intervention was too much a generous offer and could have a hidden agenda. From the scenario at the beginning of this article and from some of the parent interviewed, majority of the community members in the areas where the NGOs operated speculated that either they are being bought into some trap or there is a hidden agenda. Some also were concerned with how the NGO owned such luxurious vehicles. From an interaction with a master trainers on the project, he pointed to the fact that participants and beneficiaries of NGOs in the municipalities would appreciate it if they were in the known on how funds used by NGOs came about and how they were used.

A respondent stated that *"I would be in a good position to convince the community to participate in project intervention by NGOs if they could account to us from time to time how activities are done to increase their credibility" (A master trainer in Western Region of Ghana.)* From one field officer interviewed the downward accountability dimension was implemented not long ago to clear up any misconceptions and make their activities acceptable to all and sundry whiles still maintaining the upward accountability rendered to their donor partner. The organisation's strategy of rendering downward accountability was to form a council of stakeholders (i.e local government representatives, Chiefs of communities, experienced master trainers, trade test coordinator and consortium partners, etc). These stakeholders were incorporated into a board who met twice every year to be updated on the progress of work. For the regional director interviewed, their organisation organises a quarterly meeting day with beneficiary communities where they updated them on what has been going on regarding their activities and how the communities will benefit if they cooperate and come on board. This also provided the platform for individuals to share their thoughts and expectations with the organisation. Lastly, some radio briefings where the press could ask questions on our activities were also implemented. Of course, the accountability to the donors did not stop, rather, vivacious monitoring and evaluation procedures and teams were sent periodically by donors to come and validate account especially financial reports that the organisation sends. The project leader also stated that some of the accountability methods that were implemented by the NGOs were made effective and enforced by regulations from the metropolitan assembly to which they had to comply. From the field officers, another source of pressure that made their organisation change their accountability style with regards to whom they account to was from their consortium partners. This the respondent noted was informally termed within the staff as 'silent pressure'. Thus, the organisation deemed it prudent to find out what methods that similar organisations like them were implementing in terms of accountability, so they also follow likewise

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VI. DISCUSSIONS

From the discussions in the literature review section and findings, it is evident that the debate about what precisely the motivation backing the operations of NGOs and other voluntary organisations continues to be deliberated in communities around the world including Ghana. This supports what the views of Andrew (2014) and Kilby (2006) where it was argued that the reason behind the operations of NGOs is still debatable. However, NGOs linger on to play key roles in community development, women empowerment, livelihood empowerment, and poverty reduction etc. Thus, they continue to stand in the gap as the third arm and provide services that the state and private institutions may not be able to provide confirming the avowal by Anheier (2014) and Kilby (2006). Correspondingly, we can say that the two dimensions of accountability as identified in the literature is implemented by this NGO in the Western Region of Ghana. The findings also confirm assertion by Awuah Werekoh (2014) who noted that the frequency with which the upward dimension is used as less when compared to the downward dimension. Upon contemplation and based the findings from this study, we are of the view that the downward dimension is only used when there is some kind of pressure on voluntary organisations to prove their legitimacy and trustworthiness to the community and individuals in zones they operate. The field officers interviewed also made remarks that they began to account to the internal stakeholders such as the press when they began to engage in serious advocacies on how the Metropolitan assembly spends its finances and how local government policies and projects were done. Therefore, in our view, when NGOs preach for justice, transparency, equality and participatory democracies, they are also given the pressure to practice what they address. This also confirms studies by Awuah Werekoh (2014) and Bawole and Langnel (2016) in Ghana where it was found out that, most NGOs who promote and advocate for fairness and transparency were also under pressure to do the same. Kilby (2006) also reported comparable trends from studies in Asia.

Also, the neo-institutional theory can be used to explain the decision by the organisation where the respondents work. In our view, the coercive isomorphism can be used to elucidate the pressure by the donors. Supplementary downward dimension modes employed by the organisations we believe came about by mimicking other consortium partners whiles some were through rules and regulations by the local government signifying mimetic and normative isomorphism correspondingly. The interviewees also stated that sometimes there is a misperception as to what to include in the accounting procedure and what should be left out. This confirms the argument by scholars like Anheier (2014) who noted that NGOs and voluntary organisations deal with multiple stakeholders hence holistic accountability may bring confusion and which can slow the rate at which projects are implemented.

However, based on the findings from this study, we are arguing that the varied dimensions of accountability if implemented could have a positive impact on project interventions by for instance improving the response rate of beneficiaries and individuals whom NGOs target to impact. Practising downward accountability can help increase the level of trust that host communities have in the organisation and help in meeting the organisation's objectives. We recommend that both dimensions of accountability are observed and argue that downward accountability is also essential. Thus, we are of the view that all stakeholders should be accounted to as this helps to throw more light on what voluntary organisations like NGOs do and give host communities evidence that they stand in the gap for the susceptible people and groups in societies and are not set up to enrich themselves as speculated by some people in the communities.

VII. CONCLUSION

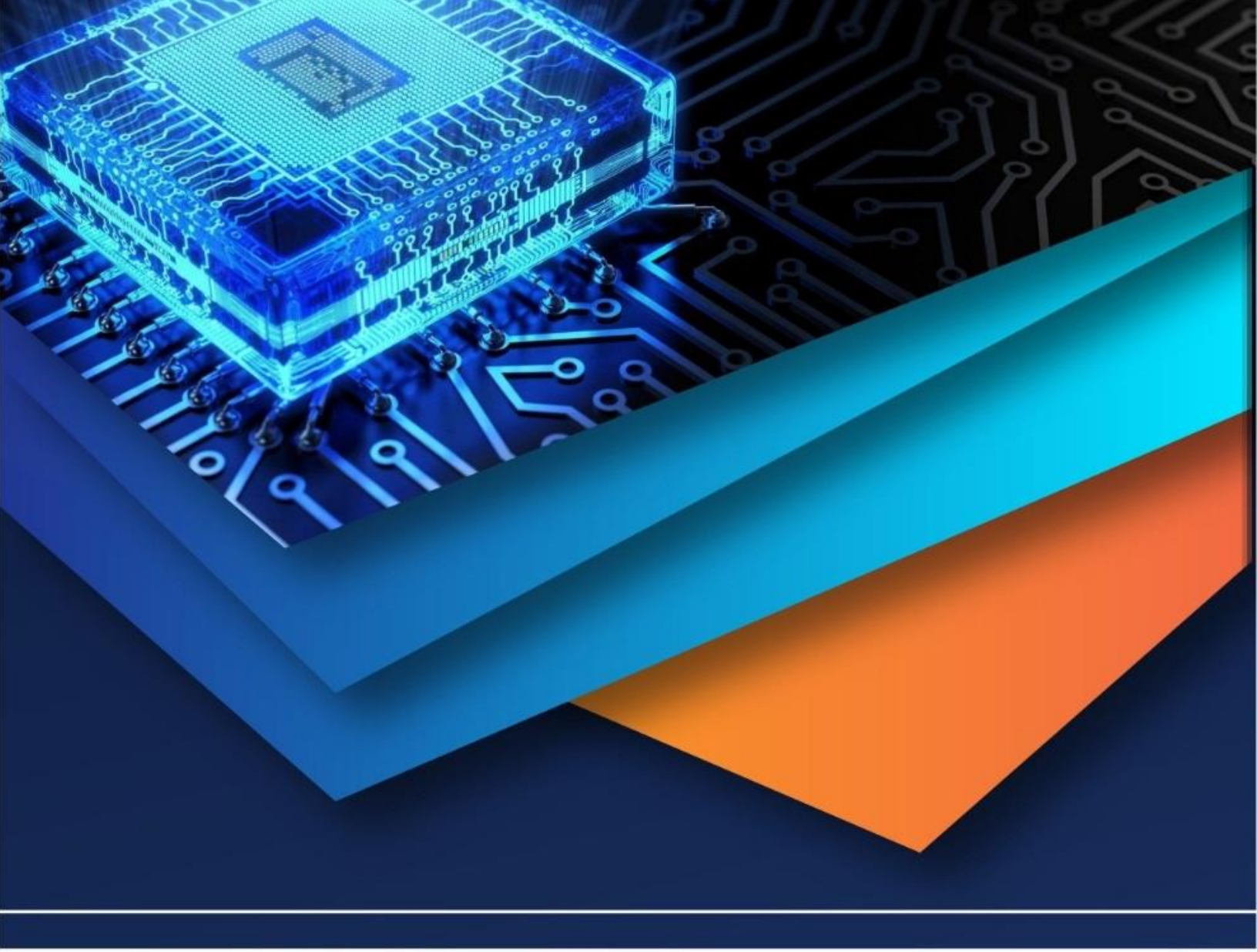
In summary, this paper assessed the dimensions of accountability with a precise focus on if downward accountability was vital in the project implementation of NGOs. Literature and critical review were done using literature from books, journals and scholarly articles. Furthermore, a practical lesson with suggestions from Ghana was done. The literature reviewed proposes that two main groups may exist regarding whom accountability is directed to embracing the upward type (donors) and the downward type (internal workers, beneficiaries, host communities etc.) (Yesudhas, 2019; Bawole and Langnel, 2016; Transparency International, 2013). It was deliberated upon that the most recurrent type observed primarily through reports was the upward dimension for the reason that donors required that they are kept informed of how funds they contribute are used to improve lives. However, the downward dimension which was directed at beneficiaries was rarely practised but when implemented it was done usually through community meetings, beneficiaries fair etc to update host communities on progress on work as NGOs needed to build transparency and legitimacy. The neo-institutional theory was also used to explain decisions on accountability by institutions including NGOs. Findings from the study specified that the application of the two types improved the legitimacy and had impacted positively on the response rate of projects that the organisation (NGO) implemented. In this direction, we therefore, recommended that NGOs and voluntary organisations see downward accountability as essential and embrace both dimensions of accountability with regards to whom they account to. In our opinion, this helps increase credibility and acceptance in areas they operate and facilitate effective implementation of projects and policies. It must be specified that this paper was limited with small sample size therefore it is suggested that further studies on a wider scale could be done to help in making a wider generalisation.

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