



The Irish Association of Non Governmental  
Development Organisations

# **NGO Accountability:**

**Issues, Lessons and challenges for  
Dóchas and its Members**

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# 1. Introduction

The Dóchas Strategic Plan 2005-9 states that Dóchas is defined by the relationships between its members. It points out that a phenomenal growth in the NGDO sector has *'provoked greater awareness of the role and existence of charitable organisations. While broadly welcomed and supported by the public, this growth has also highlighted the need for greater accountability by NGOs about the way they operate, and about the values underlying their work'* (p4).

The strategic plan also points to the role Dóchas plays in building a public profile for the many ways in which members of the international development community cooperate with each other as well as with other stakeholders and for the basic values underlying their work, along with its role in relation to learning and organizational development among members. **As part of its commitment to a rights-based approach to development, in which accountability is a key principle, it is imperative that Dóchas enshrines principles of participation and transparency in all its relationships and understands the factors that can undermine these principles.**

The environment in which Dóchas and its growing membership base is working is changing rapidly. A number of factors are influencing these changes including an expanding official aid budget, growing public and political interest in international development issues as epitomised by the 'Make Poverty History' campaign, greater strategic engagement with Irish Aid, changing concepts about the roles of Development NGOs and greater scrutiny and critiques of their operations. The financial growth driving the sector has, in part, been fuelled by the consistently strong public response to humanitarian crises, most recently the Asian Tsunami. Accompanying this growth has been an increase in the number of small NGOs springing up around particular emergencies and an increasing number of international Development NGOs formalising their presence in Ireland, e.g. PLAN, CIIR, Transparency International. This changing environment presents many challenges to Dóchas and its membership. One of the challenges which has been identified is the relative weakness of NGO accountability structures and mechanisms.

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Having reviewed various articles on NGO accountability issues, this paper attempts to set out a common understanding of the term NGO accountability as it relates to Dóchas and its member agencies' work. At the same time it recognises that there is no single all encompassing definition to fit all circumstances.

The paper outlines some important aspects of the international debate on NGO accountability, key lessons to be learned, and some issues and challenges for Dóchas and its members in strengthening their accountability across various dimensions. It concludes by suggesting some priorities for future action.

## 2. Push and Pull factors towards greater NGO Accountability

Kaldor (2004) highlights a paradox of contemporary times. While more states worldwide have adopted democratic forms and procedures there is declining trust in elected politicians and officials. At the same time there appears to be more trust in civil society groups, including NGOs, who have become more prominent and are often seen as the expression of public morality.

### a) Push Factors

Declining and low levels of public trust in government is a reality in many countries both developed and developing. These low levels of trust have arisen at the same time as a global rise in the number of non-governmental organisations (NGOs) and the flow of resources and influence through these bodies. The connections between these opposing trends are contested. Some observers such as Johns (2000) suggest that the decline in public trust in governments has occurred as a result of civil society, including NGO, activism and that NGOs are a threat to representative democracy. He argues that NGOs regard themselves as a new form of democracy. Moreover, in developed countries governments face a more educated and a more critical citizenry. Johns (2000:12) goes further in his critique of NGOs stating that their *'desire to be heard in an otherwise crowded marketplace by the use of exaggeration and sensation will in the end bring them into disrepute'*.

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Another perspective, shared by many in the NGO community and often by official donors is that Northern NGOs and their counterparts in the South are an efficient and effective conduit for service delivery and for monitoring developing country governments' performance across a range of policies. For many years, this view was largely based on faith in NGO performance rather than rigorous evaluations of their work. However, as Lloyd, Naidoo, Ebrahim and other observers have highlighted, increasingly such claims are being questioned. Overtime monitoring and evaluation systems have been strengthened with the result that at least in project and financial terms NGOs are more accountable to official donors in terms of their performance.

**Looking at these trends, what seems clear is that the age of blind faith in any institutions is over.**

Another push factor towards NGO accountability is that at the same time as NGOs have experienced explosive growth in their numbers worldwide and rising visibility in the governance of social and economic affairs, questions are being raised as to whom they represent and to whom they are accountable. These bodies actively critique governments and corporations and concerns have been expressed that the views of activists are supplanting those of the general electorate. Whom do you represent is always a 'loaded question'. Many NGOs are not membership organisations but this does not mean they are illegitimate. Their legitimacy<sup>i</sup> may come from their expertise or experience of working on the ground with development partners or from their background within various churches or faith traditions for example. Another concern regarding the accountability of policy oriented NGOs is whether their perspectives (and perhaps privileged access) on international issues crowds out those of Southern actors, an example of this being the critique by Walden Bello of the dominance of Oxfam in international trade campaigns.

### **b) Pull Factors**

A number of pull factors are also driving NDGOs towards greater accountability. For instance, many see it as a means of raising their legitimacy and credibility among key policymakers and thus the effectiveness of their work. Another pull factor is that greater accountability allows for greater opportunities for learning from the work undertaken and for enhancing future organisational performance and learning. Many NGOs are reflecting more on their core tasks and the added value they offer the development process, while recognising the need for a greater culture of learning. This reflective learning process has been complemented by a growth in the range of research and academic courses on international development.

Ultimately, public trust in NGOs is best built through ensuring sound structures of internal democracy are in place as is an ethic of professionalism and through fostering partnerships with organisations of the people whom they seek to serve. One of the key practical imperatives to applying standards of accountability to NGOs is that the most important bargaining assets and sources of influence for NGOs is public trust. Allegations of corruption, bad governance and misuse of funds can prove fatal to individual NGOs but also pose serious

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<sup>i</sup> Hugo Slim (2002) defines legitimacy as 'the particular status with which an organisation is imbued and perceived at a given time that enables it to operate with the general consent of peoples, governments, companies and non-state groups around the world'.

challenges to their peers who depend on upholding the reputation of the sector. Otherwise there is always the risk that rising cynicism of party politics in developed countries as well as in developing countries will spread to the international development community. Moreover, NGOs, including Irish NGOs, need to ensure that their own internal democratic practices are of the highest quality, lest this is used to divert attention from their policy objectives.

### 3. The particular case of NGO accountability

NGOs have a long history with the oldest being the Anti Slavery Society founded in 1839 and perhaps the most famous being the International Red Cross, established in 1864. The term NGDO (non-governmental development organisations) has numerous definitions. The development NGO community is one component of wider civil society. There is no universally accepted definition of NGDOs. Fowler (2000a) defines them in various places as *'third-party serving, non-profit based, legally constituted non-state organisations, directly or indirectly reliant on the system of international aid'*. In most cases they function as intermediaries to promote poverty eradication, sustainable development, social justice and lasting improvements in the circumstances of poor and excluded groups. In some cases they focus on advocacy work for policy reform. In other cases they do both.

One of the distinguishing features of development NGOs and other charities is that donors do not benefit directly from their contribution. Instead the benefit goes to third parties targeted by the organisations. Thus NGOs have traditionally been accorded the presumptions of moral authority, altruism and absence of conflicts of interests. To many the driving force behind the NGO movement is values. As Civicus has noted, the NGDO movement has a moral base in 'the solidarity and compassion for the fate and well-being of others, including unknown, distant others: a sense of personal responsibility and reliance on one's own initiative to do the right thing; the impulse towards altruistic giving and sharing, and the refusal of inequality, violence and oppression'.

In the case of the development NGO sector, there is a multiplicity of stakeholders<sup>ii</sup> with whom they engage and to whom they are accountable, giving rise to several dimensions of accountability. This complex nature of accountability is examined in the next section.

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ii These include beneficiaries/clients, donors, the public, members, staff, volunteers and boards.

## 4. Understanding Accountability

International aid is fundamentally about relationships. Litovsky (2005:2) argues that *'the accountability process demands a special responsibility of NGOs: the capacity to mediate, counterbalance and transform into learning the different voices, demands and expectations of the players who, with varying degrees of power and influence over these organisations demand their accountability'*. One of the criticisms of NGDO aid relationships, noted by Fowler (2000a), is that they display a careless application of the partnership principle. Authentic partnerships require a joint commitment to long term interaction, shared responsibility towards achieving common goals, reciprocal obligations, equality, mutuality and a balancing of power in relationships. Aid agencies, therefore, need to honestly assess the realities they confront and learn from them rather than obliquely applying the term 'partnership' to a vast and disparate array of aid relationships. Eade (1997) has also noted that North-South NGO partnerships necessitate a high level of mutual accountability. In paraphrasing an analytical framework proposed by former British Member of Parliament Tony Benn, a long standing campaigner, she poses the following questions to aid agencies:

- **Whom do you represent?**
- **Where do you get your money from?**
- **To whom are you formally accountable?**
- **To whom are you morally accountable?**
- **And how can we get rid of you?**

Lloyd (2005) provides a comprehensive overview of what accountability means to the NDGO sector and highlights the multiple accountabilities to which NGOs are subject. Ebrahim (2003) draws upon numerous definitions of accountability in order to develop an integrated perspective and also explores five key accountability mechanisms used by NGOs in practice. He cites Edwards and Hulme's definition of accountability as *'the means by which individuals and organisations report to a recognised authority (or authorities) and are held responsible for their actions'* (pp813-4). He cites other views such as that of Cornwall, Lucas and Pasteur who suggest that accountability is both about being 'held responsible' by others and about 'taking responsibility' for oneself. Thus accountability has an *external* dimension in terms of 'an obligation to meet prescribed standards of behaviour' and an *internal* one motivated by 'felt responsibility' as expressed through individual action and organisational mission.

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For Naidoo (2003) NGDO accountability relates to how those most affected by an organisation can influence strategy and are engaged in defining how results and impacts are measured and communicated. Transparency is closely linked to accountability as only when agencies are transparent do donors and clients have the information to properly assess what an agency is doing. Slim (2002) points out that a working definition of NGO accountability has to involve the three aspects of reporting, involving and responding. In this way he **defines NGO accountability as 'the process by which an NGO holds itself openly responsible for what it believes, what it does and what it does not do in a way which shows it involving all concerned parties and actively responding to what it learns'.**

Often NGOs are not membership organisations and few outside religious/faith-based groups, have deep roots in local communities. Thus they may lack accountability links to local communities as opposed to external donors from whom they receive funds. Kaldor (2004) identifies two dimensions of accountability among civil society organisations: *internal* accountability (also known as *functional or procedural accountability* in the literature) and *external, strategic or political accountability*. Strategic accountability focuses on measuring the longer term impact of an organisation's work upon the larger environment and its accountability towards beneficiaries or clients, those whom the organisation was set up to serve. It is also about the extent to which an NGO remains true to its stated mission or goal. Kaldor also uses the term *moral accountability* in this regard. According to Kaldor, internal accountability relates to internal management practices and the stewardship of resources. She highlights how both are required and interlinked.

Lloyd (2005) explains how accountability approaches can be divided into traditional approaches and the stakeholder approach. The traditional principle-agent model of accountability arises where the principle delegates authority to an agent to act in their interests and ensures accountability via economic and legal incentives and sanctions. This is a narrow perspective as it only affords those with formal authority over an organisation, the right to hold it to account. In the development NGO community this leads organisations to focus on accountability relations with donors, particularly official donors, and their boards, to the neglect of other stakeholders such as beneficiaries, often with a focus on how money is spent and the fundraising/administration ratio to total budget.

NGO accountability is better understood using a stakeholder approach wherein the right to accountability belongs to anyone affected by the organisation's policies.

Lloyd points out that NGO accountability is better understood using a stakeholder approach wherein the right to accountability belongs to anyone affected by the organisation's policies. This type of approach lends itself to mutual accountability and fits better with the 'partnership' approach put forward by many NGOs. This is a far more inclusive and open concept with *transformative power*, rather than merely being a *disciplinary mechanism*. All stakeholders should be involved at every stage of the decision making process. This is, of course, easier said than done in complex realities where organisations face multiple and sometimes competing stakeholders and have to prioritise these. It unlocks accountability's potential as an agent for organisational change and learning – it views accountability as an opportunity rather than a threat for organisations.

Using this more inclusive approach there are **four core dimensions of accountability** and links among these – for instance advancing horizontal accountability strengthens other dimensions of accountability:

- **Upward accountability** to donors, governments and foundations
- **Downward Accountability** to beneficiaries or clients
- **Inwardly accountability** to staff for complying with organisational mission and values
- **Horizontal accountability** to peers in the sector to uphold standards and reputation of the sector.

Ebrahim (2004) points out that NGOs and donors face the twin challenges of demonstrating effectiveness in their work and accountability in their relationships with various stakeholders. On the one hand, donors are especially concerned about the accountability of NGOs in the efficient and effective delivery of services. NGOs, on the other hand, are deeply concerned that accountability to donors could overshadow and overwhelm their accountability to communities and to their own missions.

A number of core principles underpin accountability according to donor and NGO participants at a recent international conference in Latin America, Ebrahim (2004:5-7):

- **Organisations are accountable to multiple stakeholders and thus must prioritise their accountabilities;**
- **Building trust is at the heart of accountability;**
- **Accountability is a chain that begins with shared values, vision and goals among stakeholders – including a shared vision of change;**
- **Accountability demonstrates transparency with information, and an explanation of that information to stakeholders;**
- **Accountability integrates the measurement of results with mission and vision;**



- **NGO - donor partnerships that focus on organisational learning can improve both accountability and effectiveness.**

Slim (2002) adopts an interesting slant on NGO accountability analysis focusing on what he terms 'voice accountability', arguing that this question of voice is perhaps the most contested areas of NGO accountability and legitimacy. He points out that it seems to have replaced the old fundraising and administration ratio as the critical criteria of NGO legitimacy in the new century. These debates, he argues, can be summed up as follows: do NGOs speak as the poor, with the poor, for the poor or about the poor? (Slim 2002).

NGDO annual reports and disclosure statements mostly emphasise upward accountability.

## 5. Mechanisms for Accountability

Naidoo (2003) has highlighted that there is no universal approach or magic bullet in developing a set of mechanisms to guarantee the highest standards of accountability. Mechanisms for accountability have traditionally been weighted towards certain dimensions of Lloyd's four-fold definition of accountability, most notably upward accountability. Ebrahim (2003) provides a rigorous overview of how accountability has been practiced by NGOs. He reviews five broad mechanisms: *reports and disclosure statements*, *performance assessments and evaluations*, *participation*, *self regulation and social audits*, each of which is viewed as either a 'tool' or 'process' or both. Each is analysed according to three dimensions of accountability: upward-downward, internal-external, and functional-strategic. He argues that practices to date have prioritised 'upward' and 'external' accountability to donors while 'downward' and 'internal' mechanisms remain comparatively underdeveloped. He also argues that NGOs and funders have mainly focused on short term 'functional' accountability responses at the expense of the longer term 'strategic' processes necessary for lasting social and political change.

### a) Disclosure

For instance, NGDO *annual reports and disclosure statements* mostly emphasise upward accountability<sup>iii</sup>. While *performance assessment and programme evaluations* advance various dimensions of accountability, the logframe format and reporting on same can distort accountability practices more towards accounting exercises.

<sup>iii</sup> While agencies do sometimes issue accountability reports to the public, these are often rather uncritical summaries of what agencies have done, thus providing a 'branded' rather than a balanced view of their performance.

Ebrahim also argues that for a sector that views itself as largely mission driven, there is an urgent need for the international development community to take performance assessment seriously in order to justify activities with substantiated evidence rather than by anecdote or rhetoric. Funders and regulators also bear responsibility in this regard. A greater emphasis by donors on building up the internal capacity of NGOs to develop their own long-term assessment tools, rather than on receiving regular reports of a pre-specified nature, might go a long way toward internalising performance assessment in NGOs. Thus, Ebrahim (2003) notes that *external evaluations*, including those funded by official donors, can improve NGO accountability not merely by assessing performance but by building NGO capacity to conduct self evaluations, and by encouraging the analysis of failure as a means of learning.

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## **b) Participation**

*Participation* has been used as a mechanism for fostering accountability. Participation takes place at different levels. Quite often, it has taken the form of consultation with clients and other stakeholders. However, more often than not the decision-making authority of beneficiaries or clients has been limited. This is changing as NGDOs seek to move towards a partnership approach. Naidoo (2003:4) notes that national NGO networks in various countries have gone through participatory processes to articulate the standards expected of NGOs, ranging from transparent governance structures to hiring practices and communications policies. The international development sector needs to actively engage in promoting a certain set of values and norms as part of maintaining a public reputation for professionalism and ethical behaviour.

Ebrahim (2003) discusses how downward accountability can be enhanced through participatory evaluation. While communities cannot hold NGDOs to account by imposing conditions, more systematic involvement of communities in evaluating NGOs and other funding agencies is a key mechanism for raising their leverage. Similarly, downward accountability by official donors to NGOs requires that their own evaluations should systematically integrate NGO views on the performance of funders with the traditional top down and bureaucratic funder evaluations of NGOs (Ebrahim: 819).

## **c) Self-Regulation & Codes of Behaviour**

*Self regulation* refers to efforts by NGDOs to develop standards or codes of behaviour and performance. Lloyd (2005) notes that NGO self regulatory initiatives are operating in over 40 countries worldwide.

Such an approach provides an opportunity for self definition by national NGDO networks as well as a public presentation of their collective mission, principles, values and methods. This approach allows the international development community in a country to tackle its sector wide problems. For instance, in the Philippines, a self-regulatory code provides a level of visibility that enhances the reputation of the sector. However, the legitimacy of any such code is influenced by the process through which it is established. A participatory approach to developing such codes can take a couple of years.

In the USA, the NGDO network Interaction with its 168 members making it the largest coalition of US private voluntary organisations operating internationally in humanitarian and disaster relief contexts, utilises standards to assess the eligibility of new members. A board level committee oversees these standards, which are regularly reviewed and updated, as is member compliance with same. Interaction's member agencies took it on themselves to compile standards that would enhance the programmatic and management excellence of the member agencies as well as raise the bar within the sector for greater accountability (Shea and Sitar, p18). While Interaction's standards were initially self-certified by members, the network has piloted self-certification plus and third party (external) auditing among certain members to strengthen assessment of compliance with as well as the appropriateness of, and learning from, such standards.

Lloyd notes (2005:10) that **in order for self regulatory systems to ensure downward accountability, NGOs need to ensure that the type of accountability around which norms and standards are developed is not solely focused on activities such as improving reporting requirements and compliance with laws and regulation. It also needs to encompass beneficiary accountability.**

Furthermore, what accountability means in practice needs to be unpacked and detailed. Notional references to the need for stakeholder accountability are not sufficient for increased downward accountability to be realised. In addition, structures should be developed to support enforcement, and beneficiaries should be made aware that a code of conducts existence and of their right to hold NGOs to account on such codes.

Some codes include some compliance assessment or certification components. Accreditation and certification are terms used to describe processes by which an independent third party verifies compliance against an established set of norms. Standards are often developed through participatory process in which many stakeholders are consulted. At the same time certification programmes should ensure that appropriate technical assistance and educational materials are put in place to help organisations meet any standards they are asked to meet.

The feasibility and utility of donor support for a common accreditation/certification process for not-for-profit organisations in the development field and the role donors should play in the development, promotion and institutionalisation of such a system was a focus of the Shea/Sitar study (no date given). They point out that certification raises the rigour with which self-regulatory standards are applied. It involves an independent external review of organisations' compliance with a given standard. Linked to this, donors and home governments recognise the recommendations of not for profit organisations in decisions to convey benefits, for instance, in the case of Australia Aid, the Philippine Council on NGO Certification and the Pakistan Centre for Philanthropy. While membership of such mechanisms can be voluntary in nature, there can be penalties for remaining outside such schemes. For instance, where these function as a prerequisite for being eligible for certain tax deductions. In Australia, only signatories to the Australian Council for International Development's Code of Conduct can apply for Australian Government Aid Programme Funds. An independent committee manages the code and the standards it sets out<sup>iv</sup>.

At an international level, humanitarian codes of conduct have been the most prevalent, a notable example being the Sphere Standards, Humanitarian Accountability Partnership International and People in Aid<sup>vi</sup>. Moreover, a greater emphasis on active learning and lessons sharing is evident from initiatives such as the Active Learning Network for Accountability and Performance in Humanitarian Action (ALNAP). This call to account for performance achieved a new urgency in the wake of criticisms of some NGOs response to the Rwandan genocide (Slim, 2002). In the humanitarian field, both NGOs and official donors are collaborating to set standards that better serve their constituents. Indeed, it is in the arena of humanitarian action that most attention has been paid to the need to regulate NGO behaviour. For instance, a group of NGOs in the UK have been exploring the option of creating the office of humanitarian ombudsman. In the Irish case, one could argue that the role played by Chris Flood, Chairperson of the Advisory Board of Development Cooperation Ireland and Special Envoy on the Tsunami, has been that of an Irish Ombudsperson for a specific large scale emergency.

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iv Under this scheme NGOs can qualify for either base or full accreditation. There is a peer review process wherein the Committee for Development Cooperation, a joint AusAid and NGO advisory and consultative body works with both the NGDO community and individual NGDOs undergoing review. For a base accreditation NGOs must undergo an organisational review in country as well as a financial systems analysis and meet a certain standard. To gain full accreditation an NGO must submit itself to a review of its overseas operations. Accreditation lasts for five years and after this period elapses organisations must undergo another review.

v Another example of a code of ethics among Northern NGDOs is the Canadian Council for International Cooperation Code of Ethics, which 100 organisations have signed. The Code addresses partnership, governance, organisational integrity, finance, management practice, human resources, fundraising and communications. It is implemented through a process of self reflection and peer accountability.

vi For instance, five Dóchas agencies are either members of or have verified the People in Aid Code.

#### **d) Social Auditing**

*Social auditing* refers to a process through which an organisation assesses reports and improves upon its social performance and ethical behaviour, especially through stakeholder dialogue. This approach has particular relevance and resonance as many international NGOs have been urging social and environmental audits on commercial corporations. Ebrahim (2003:822) notes that this process integrates various elements of different accountability mechanisms such as disclosure statements, evaluations, participation and standards of behaviour. By fully taking account of the views of various stakeholders, planning and learning is strengthened, and an organisation's reputation can be enhanced if such audits are externally verified. Ebrahim notes that social auditing is the most expensive mechanism in terms of use of financial and human resources, but such an approach can be developed over time as NGOs build on their existing capacities.

Ebrahim cautions that social audits can improve upward and downward accountability, only if users systematically seek to incorporate stakeholders into dialogue, indicator development, and performance assessment. It can increase organisational transparency if the information that is collected and analysed – including evidence of failure – is disclosed to stakeholders among the public. As a mechanism for internal accountability, social auditing offers a coherent framework for integrating organisational values and goals with governance and strategic planning where its users are committed to acting on findings (Ebrahim:824).

Other ways raising accountability are organisational self assessments focused on internal self reflection and learning. For example, Action Aid's Accountability Learning and Planning System (ALPS) is a way of shifting the balance to prioritise the perspectives of the poor within all levels of its operations, with the principal goal of increasing downward accountability. ActionAid's decentralisation of its operations and moving its headquarters to South Africa is one manifestation of this approach in operation. At the same time, over the past 15-20 years, most international NGOs have adopted strategic planning frameworks to set specific objectives across their whole organisation and to account for them corporately. Many international NGO networks have also explored and agreed on quality programme standards, for instance Oxfam International, World Vision and Caritas Internationalis (Slim 2002).

## 6. Bringing Accountability Issues Home: Issues for Dóchas and its Members

Dóchas (and its predecessor CONGOOD) and its members are already party to a number of codes, for example the NDGO Charter – Basic Principles of Development and Humanitarian NGOs in the EU (1997) and the Code of Conduct on Images and Messages relating to the Third World (April 1989). Various members also have codes of conduct around their specific areas of work, whether this is in relation to volunteering, child sponsorship, or food aid. Member agencies also set standards for their work in relation to key stakeholders, for example, through donors' charters or by seeking accreditation to various award schemes beyond the international development sector, e.g. the FAS Excellence through People Scheme.

Having reviewed the background to, meaning of and experience around NGDO approaches to accountability, this final section explores what this means for Dóchas and its members. In looking to the future Dóchas and its members need to be clear as to what is the primary objective of their joint work on accountability. Which are the priority stakeholders to whom it seeks to be accountable and what are the core principles underpinning its accountability approach and mechanisms? In terms of the standards it sets for its members, Dóchas needs to review how relevant these are in advancing the various dimensions of accountability outlined in this paper.

A number of push and pull factors similar to those outlined earlier are evident in the Irish scenario. In a rapidly growing aid sector both in financial terms and in number of players, it is important that the highest standards are set for Dóchas' and its members' accountability in all areas of work whether service delivery, advocacy, development education and mechanisms for raising and stewarding resources. Moreover, as the long awaited Charities legislation finally comes on stream, it will be important that the sector itself is clear on the key accountability standards it wishes to see in operation into the future.

In a rapidly growing aid sector, both in financial terms and in number of players, it is important that the highest standards are set for Dóchas' and its members' accountability.

A lot of knowledge already exists within the Dóchas network in relation to accountability issues. Various members are also part of international NGO networks advancing knowledge, learning and practice in this area. However, this sharing tends to take place across international borders rather than within the domestic sphere.

**Dóchas should explore ways of fostering such sharing on what works, what does not work and how the lessons might best be applied in an Irish context.** As part of this sharing, Dóchas and its members need to explore creative ways of using the expertise and knowledge of Southern partners.

One of the characteristics of Dóchas is the diversity of its membership both in terms of size, length of existence, mission and focus of work and links to wider international networks. Were Dóchas to look at setting up a working group to explore the merits of various accountability mechanisms, it would be important to ensure that minimal standards feasible for all members could be identified and that support could be provided over time to smaller organisations to strengthen their work in this area.

At present, upward accountability to donors is more developed than other aspects of accountability, especially as the finance available from Irish Aid has grown considerably over the past decade. However, at the same time, new mechanisms of financing such as the Multi-Annual Programme Scheme (MAPS) and the HIV/AIDS Partnership Scheme (HAPS) have expanded the resources and space for greater learning and knowledge sharing on performance (for example through the MAPS partnership monitoring committees), and have sought to develop a new balance between learning and accountability.

As discussed in this paper, various mechanisms are in use to promote accountability across national and international NGDO networks. This short background paper and review of the literature, could not examine the merits of these in great detail. However, looking to the future, **it would seem appropriate for Dóchas to establish a small working group which could examine experiences elsewhere, including those with which Dóchas members are actively engaged.** The output of this group's work could in turn form the basis for a forum for Dóchas' overall membership.

It could also form the basis for a forum with Irish Aid in terms of how Irish Aid policy and practice impacts on Dóchas accountability mechanisms and how Irish Aid can examine its accountability to Dóchas and its members. In this way Irish Aid can work with the Development NGOs to improve each others' effectiveness, efficiency and governance and Irish Development NGOs can assist Irish Aid in better understanding their needs, constraints and priorities.

In Ireland, as elsewhere, as Slim (2002) has noted, the administrative cost of raising and spending money has become a peculiar benchmark of organisational probity and efficiency in the voluntary sector. And it has always attracted more attention than the actual effect of such expenditure (whether through service delivery or advocacy) on poor people. Addressing this imbalance may ultimately be the key output of putting a multi-dimensional view of accountability at the heart of Dóchas and its members' policies and practice.

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