

ACCOUNTABILITY



CSOs are expected to be accountable for the use of resources received on behalf of others. Accountability may be upwards to donors or governments, downwards to beneficiaries, sideways to allies, or internal. Monitoring and evaluation (M&E) information is routinely used to provide information for upwards accountability. M&E may also be used to support other forms of accountability in different ways.

One of the most important reasons for carrying out monitoring and evaluation (M&E) is to demonstrate accountability. However, within social development there is no single, agreed definition of what accountability means. The OECD (2010) defines accountability across three domains:

- an obligation to demonstrate that work complies with agreed rules and standards;
- a requirement to report fairly and accurately on performance results according to specified roles, responsibilities and plans; and
- an obligation to show that any work carried out under contract is legally consistent with that contract.

Transparency is considered a major part of accountability. Transparency means being open about what an organisation does, why it does it, and what it achieves. It may involve putting M&E information into the public domain so that anybody can access it.

It is generally accepted that CSOs receiving private or public money on behalf of others should demonstrate accountability for the use of that money. But accountability can mean different things in different circumstances, depending on who is accountable, to whom, and for what. Broadly, there are four levels of accountability that concern CSOs.

- **Upwards accountability** normally means the accountability of a CSO to its public or private donors. It can also include accountability to host governments or regulatory bodies. Any donor providing money to a CSO wants to know at the very least what the money was used for, and is usually interested in what results have been achieved. They may also want to know whether the CSO has complied with laws, regulations, contracts or agreements.
- **Downwards accountability** usually means the accountability of a CSO to its beneficiaries, to any partners it funds or supports, or to other stakeholders that might be affected by its work. CSOs have a responsibility to explain to the people, communities and organisations they are trying to support what they are doing, why they are doing it, what resources are being used in the process, and how well the work is progressing. Some CSOs also understand downwards

accountability to mean enabling partners and beneficiaries to become involved in decision-making throughout a project or programme. CSOs have often been at the forefront of efforts to promote downwards accountability, and have developed many innovative methods, tools and approaches for ensuring accountability to partners and beneficiaries (Hayman 2013).

- CSOs can also demonstrate **sideways or horizontal accountability**. This means being accountable to sister organisations working in coalitions, partnerships or networks. Sideways accountability is particularly important when CSOs work together on joint initiatives such as advocacy campaigns, where there may be formal or informal agreements around roles and responsibilities.
- CSOs may also demonstrate **self accountability**. For example, small CSOs that represent the needs of their memberships may be accountable to those members; staff working in a CSO might need to be accountable to managers; and CSOs are often accountable to Boards, trustees or steering committees. Self accountability can also be interpreted as a CSO taking responsibility for itself – understanding what it does and why it does it, constantly wanting to learn and improve, and always trying to maximise the use of resources for the benefit of its key stakeholders. This is sometimes known as **strategic accountability** (Guijt 2010).

Many CSOs are also involved in helping promote accountability by developing and supporting structures to enhance transparency and accountability between citizens and state bodies. This type of accountability is not covered in this paper, but is dealt with in a separate paper in the M&E Universe.

M&E and upwards accountability

Accountability has many components, some of which are not directly related M&E. For example, accountability can involve transparency of decision-making, financial accountability, safeguarding, due diligence, open and honest dialogue, and a host of other factors.

However, M&E usually plays an important role within upwards accountability. Most CSOs are expected to report regularly to donors, supporters, regulatory bodies and/or

host governments on a range of issues. These reports may cover multiple aspects of a CSO's work.

Firstly, reporting can be based around compliance with matters such as donor regulations, grant or contract requirements, government regulations and ethical standards. Many CSOs are expected to produce multiple reports outlining their compliance in different areas of work. An example of a compliance standard commonly used in humanitarian work is shown in the case study below.

Case study: Core Humanitarian Standards (CHS)

The Core Humanitarian Standard on Quality and Accountability (CHS) sets out nine commitments that organisations and individuals involved in humanitarian response use to improve the quality and effectiveness of their humanitarian assistance. Communities and people affected by disaster or conflict may also use the commitments to hold these organisations to account. The commitments are supported by quality criteria that indicate how humanitarian actors need to work in order to meet them. Key actions describe what humanitarian workers need to do in order to deliver on the commitments. Organisational responsibilities describe processes, policies and systems humanitarian organisations need to have in place to support their staff.

The CHS draws on key elements of several humanitarian standards and commitments, such as the Red Cross / Red Crescent and NGO Code of Conduct, the Sphere Handbook Core Standards and Protection Principles, and the People In Aid Code of Good Practice. By combining four existing sets of standards, the CHS helps achieve coherence and coordination in the humanitarian sector. It is currently being promoted as a key coordination tool to assess, carry out, monitor and evaluate humanitarian work. It is also intended to be a useful tool for donors who want to ensure that their contributions are used well.

Source: CHS Alliance, Group URD and the Sphere Project (2014)

Secondly, CSOs are usually required to report on how money has been spent, what activities have been undertaken, and what outputs have been delivered. Accountability for activities and outputs means spending money on what it is meant for, and trying to ensure that it is both the right thing to do and is done as well as possible. It is usually reasonably straightforward to assess whether a CSO has undertaken activities or delivered outputs.

Thirdly, many CSOs are also held accountable through reporting against short-term outcomes – the initial changes to which they contribute. This type of accountability may be more challenging for several reasons:

- CSOs often carry out innovative or experimental work, where outcomes cannot easily be guaranteed;
- work may be conducted in areas such as governance and mobilisation where outcomes can be contested or hard to measure;
- the realisation of outcomes may not be within a CSO's control, and many external factors might

influence whether these outcomes are achieved or not.

It is usually considered reasonable to expect CSOs to report on the initial changes arising out of their work. But in many cases it is not reasonable to hold them formally to account for changes that lie outside their control, particularly if they are operating in volatile or uncertain environments.

Fourthly, CSOs may be held accountable through reporting against longer-term outcomes or impacts. This involves a whole new set of challenges.

- Long-term outcomes or impact may not be seen until well after the timeframe of a typical project or programme. It is hard to hold a CSO accountable for results that can only be captured after a project or programme has finished.
- Impact can be extremely difficult to measure. The risk is that accountability at impact level is interpreted as accountability for *measurable* impact only. An insistence that CSOs are accountable for measurable impact might unduly influence the kind of work they are prepared to do. CSOs may choose to carry out work that is measurable, rather than work that is harder to measure but may be more transformational.
- CSOs can often only make a small contribution to impact. It is unrealistic to hold them accountable for something that is subject to many wider influences, including the actions of other agencies and the external socio-economic and political environment.

If decisions around upwards accountability requirements are not carefully managed it can result in many perverse incentives. CSOs may be tempted to avoid risk; only carry out work that can easily be measured; set targets that can easily be reached; continue reporting against objectives or indicators that are obsolete; hide failures; ignore unexpected or negative change; and/or focus more on activity and short-term change than on longer-term, sustainable changes.

There is a long-held belief amongst many M&E practitioners that the answer lies in ensuring that CSOs are held accountable through their internal processes, rather than directly through the achievement of results. Relevant internal processes could include a demonstrated commitment to learning, use of that learning to improve performance, being open and transparent, reporting honestly on results, being a responsible partner, and living up to appropriate sector standards (see Fowler 1997, Smillie 1998, Simister 2000). This would enable a deeper level of accountability, provide incentives for CSOs to constantly improve their work, and provide criteria through which donors could hold them to account.

M&E and downwards accountability

Downwards accountability is an aspiration for many CSOs but is not always given as much prominence as upwards accountability within M&E systems. This is partly because donors and governments are powerful bodies that expect

upwards accountability as a condition of funding. In addition, the penalties for a lack of downwards accountability are less in the civil society sector than in other sectors. As Bakewell et. al. (2003) point out, poor services can lead to governments losing elections or businesses generating lower profits. But many CSOs operate as monopolies and their beneficiaries have little choice but to accept their services, however poor those services are.

As far as reporting is concerned, the lack of prominence given to downwards accountability is also partly because of the difficulty of systematically reporting to many different communities compared to a single donor or small group of donors. A CSO working in just one community may find it relatively simple to report to that community in an appropriate way. But CSOs working in multiple locations can find themselves having to report to many different communities – sometimes hundreds – often having to adjust the subject and means of reporting to suit different audiences, such as men, women, children, illiterate or semi-literate people, etc. This can be a very daunting task.

Rather than focusing purely on reporting, CSOs that are committed to downwards accountability tend to engage their primary stakeholders in participatory planning, monitoring and evaluation systems. These systems are designed to involve primary stakeholders at each stage of the planning, monitoring and evaluation process. The stakeholders are then able to see how a project or programme is progressing, provide their own analysis and recommendations, and monitor resulting actions. This better enables them to hold CSOs to account (ibid).

Some large agencies have gone even further and have placed downwards accountability at the heart of their planning, monitoring, evaluation and learning systems. The best-known example of this is the ActionAid ALPS system

Case study: ActionAid ALPS system

ActionAid's accountability, learning and planning system (ALPS) was partly designed to strengthen ActionAid's accountability to poor and excluded people. In order to achieve this, ActionAid committed to involving them in all processes of local programme appraisal, analysis, planning, monitoring, implementation, research and reviews, on the basis that poor and excluded people have a right to take part in the decisions that affect them.

This often required the translation of key documents to local languages. However, ActionAid's ALPS system also encouraged the use of alternative forms of communication other than lengthy written reports. For example, ActionAid promoted the use of people's art, oral traditions, theatre and song as some of the ways in which people could engage their creative talents and develop insights. ALPS also encouraged open information sharing through bulletin boards and posters easily accessible to communities.

ALPS further required ActionAid to work with poor and excluded people to facilitate their analyses, respecting and critically engaging with what came out of it. This meant that the priorities and perspectives of poor people informed the decisions made at all levels by ActionAid and its partners.

Source: ActionAid International (2006)

(see case study above). However, putting downwards accountability at the heart of M&E in this way is a serious undertaking and not one to be taken lightly. Participatory M&E is not always easy to facilitate, and may require serious shifts in power relationships between CSOs and their beneficiaries. CSOs that operate in a few locations and/or operate close to the ground may find it relatively easy to orient M&E systems towards downwards accountability. Larger CSOs operating in multiple locations, or working through operational partners, may have to invest significant resources into making it happen, and may find the task considerably harder.

Further reading and resources

A separate paper in the 'M&E Debates' section of the M&E Universe discusses the conflicts between M&E for accountability and learning. Another paper deals with participatory planning, monitoring and evaluation. These papers can be accessed by clicking on the links below.



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