Accountabilities and power in development relationships

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Accountability has become a central value in the organisation and practice of development aid. From its narrow association with financial accounting to its broader links with democratic processes of transparency and partnership through consultation mechanisms, for example, it has become part of the consensus language of international development, among donors and recipients of aid alike. Drawing on two pieces of research the article considers upward/downward accountability and discusses whether in fact accountability is a suitable framework for ethical development relationships.

Introduction

This paper introduces two pieces of research on accountability produced in association with Comhlámh's[1] work on promoting debate in Ireland on international development and aid practice in 2002. The first by Cronin and O'Reagan, *Accountability in Development Aid: Meeting Responsibilities, Measuring Performance*[2] introduces different approaches to accountability in development aid and offers a framework of accountability mechanisms and tools (FAIT). The second by Lefko-Everett entitled *NGOs and the Report of the Ireland Aid Review*

Committee: Increased Accountability to Primary Stakeholders through Organisational Capacity-Building[3] is an exploration of Irish NGOs' (non-governmental organisations) perceptions of how downward accountability mechanisms might be implemented in the light of the recommendations of the Ireland Aid Review Committee, 2002.

Written at a time of significant change in Irish official development co-operation policy, the research reflects the challenges and opportunities of a new era of increased funding and restructuring of development relationships in the Irish context. It also echoes the calls for ethical practices in development globally through the articulation of codes of best practice in development and aid and initiatives such as the human rights approach to development. In this context, accountability is still a work in progress in the construction of ethical development relationships. In line with recent research on accountability,[4] the research presented here is based on a complex understanding of accountability: it attempts to provide qualitative indicators for measuring accountability and to address questions related to power in development relationships.[5]

Cronin and O'Reagan's research is framed within a systems approach to development planning and implementation. It questions how accountability is measured and implemented, but it falls short of challenging the rationalist and mechanistic tendencies that the concept of accountability implies. This is what Hilhorst calls the "rational mode of accountability".[6] The concept of downward accountability attempts to reverse unequal power relationships, an important political and ethical standpoint. At the same time, though it challenges material power, downward accountability does not address issues of power and development representations. Downward, implying the binary opposite of upward, can reinforce a them and us construction of development, which has the effect of buttressing the hierarchies at the centre of development thinking and practice. In so doing, it also hides other development possibilities,[7] such as notions of solidarity or mutual developments, where development is regarded as a site of both power and resistance, of constraint and enablement.[8]

Accountability and power in development relationships

Questions about power in development relationships permeate both pieces of research: who is accountable to whom and how?

Najam argues that discussions of NGO accountability are generally restrictive because they focus primarily on accountability to NGO donors and on mechanistic project ends. This approach, which is demanded by donor accountability, can serve to constrain development creativity and meaningful participation. He argues that "once the dust of rhethoric has settled, NGOs – like most other institutional entities – tend to focus principally on their responsibilities to their patrons, very often at the cost of their responsibilities to their clients and to their own goals and visions".[9]

The concept of downward accountability tries to address these concerns. It emphasises efficacy rather than efficiency. It also attempts to address inequalities of power in development relationships associated with questions about genuine partnership relationships and gender equality in development practice, for example.[10] Najam illustrates the tensions involved when he states that "communities have few options to exercise whatever rights of accountability they might have. Unlike donors, they cannot withdraw their funding: unlike governments they cannot impose conditionalities. While they theoretically retain the option to refuse collaboration, this remains an unrealistic (and sometimes cruel) option to exercise".[11]

For many, the concept of accountability is therefore a positive one.[12] It expresses a commitment to responsible development practice, where organisations can be held to account by all stakeholders in a transparent manner. On the other hand, accountability is associated with the rise of "new managerialism" in development practice, whose language operates "along common lines all around the world".[13] Here development is guided by the desire to make programmes effective and accountable and is increasingly organised in terms of a logical framework approach to strategic planning.[14] With its goals, strategies, measurements, efficiency, targets and outputs. a rationalist approach to development planning has become the norm, though Hilhorst reminds us that this approach is rarely as efficient or transparent as it suggests.[15]

Wallace refers to what she calls the two languages of development. She argues that "there are clearly tensions between the growing professionalisation of development, the NGO adoption of new public management practices and approaches and the increased focus on upward accountability and communication on the one hand, and the commitments within these organisations to participation, downward accountability, local empowerment and gender equity on the other".[16] Within

this context there are apparently competing value systems at the heart of development and aid practice.

These contradictions reflect the concerns articulated in recent debates on power in development between sceptics and reformers, post-development thinkers[17] and their critics.[18] Post-development theorists are critical of the "disciplinary and normalising mechanisms" of development,[19] of its mechanistic approaches and of the co-option of alternative language into mainstream development.

For reformers trying to improve development practice, there is a sense in which organisations need to work with the language and instruments of development policy that they have, despite their inherent constraints. In this context, the concept of accountability is regarded as a useful one, albeit one that requires further exploration from a critical perspective. This is the approach adopted by both pieces of research addressed here. They present a complex portrayal of accountability relationships and highlight the need to prioritise accountability to primary stakeholders, the so-called beneficiaries, recipients or active participants in development processes. They are critical of the rhetoric of partnership and empowerment which is not accompanied by the types of relationship which can make these a reality in development processes, and as we have seen, these concerns are reflective of wider debates on power and development.

Understanding accountability in development and aid

In their research of different approaches to accountability, Cronin and O'Reagan define accountability "as the mechanism through which the aid relationship is regulated". Furthermore, they argue that "accountability is a process through which the actors involved in development aid carry out their responsibilities to undertake certain actions (or not), and to account for those actions".[20] Identifying transparency as central to accountability, they point to a cycle of accountability which involves a number of essential elements:

- agreement of clear roles and responsibilities of the organisation (and its personnel), with a compliance to agreed standards;

- taking action for which the organisation is responsible, and evaluating that action;
- reporting on and accounting for that action;
- responding to and complying with agreed standards of performance and the views and needs of their stakeholders.

Offering a system-based analysis of accountability, they take a weakest link approach to the above cycle: "the overall performance is limited by the element in the shortest supply".[21] At the same time, they point out that different organisations are served by different structures of accountability and that there is no one model of accountability that can be applied in all development contexts, for example in long-term development or humanitarian assistance.

Though Cronin and O'Reagan's research addresses a broad range of accountabilities, they argue that "what is crucial is that stakeholders, especially the recipients of aid, are involved in defining this accountability and genuinely participating in how it is designed, implemented and measured".[22]   Lefko-Everett builds on this research and focuses on the aspect that deals with downward accountability in development relationships. Acknowledging the multiple stakes or interests involved in development practice, she argues with Edwards and Hulme that multiple accountabilities include those "'upwards' to 'their trustees, donors and host governments', while the second is 'downwards' to their partners, beneficiaries and supporters".[23] She examines downward accountability in the contexts of NGOs becoming learning organisations and in relation to capacity building and argues that "NGOs seeking to enhance their ability to relate must develop strategies for closer, and more effective dialogue with their multiple stakeholders".

Implementing accountability

Cronin and O'Regan introduce a number of codes and procedures, evaluation and assessment mechanisms and other initiatives for measuring and ensuring accountability in development practice.[24] Some of these codes and mechanisms can be applied in all contexts. Among a wide range of approaches addressed in the report, these include: the ISO 9001 Quality Approach; social accounting; stakeholder and gender analysis; the environment assessment system; cost-effectiveness analysis and peer review systems. Others have been specifically designed for

implementation in development and humanitarian assistance contexts. These include:

Codes and procedures

Codes of practice for humanitarian assistance

- The Red Cross Code of Conduct
- The Sphere Project (a statement of principles and minimum standards in the promotion of accountability)
- Humanitarian Accountability Project (HAP)

Codes of practice for development and humanitarian assistance

- People in Aid (principles and measurement indicators regarding aid organisations' policies towards staff)
- Code of conduct for charity advertising

Evaluation and assessment

- Accountability, learning and planning (ALPS?developed by ActionAid, "focuses on downward accountability by utilising annual participatory reviews and emphasising transparency"[25]
- Participatory Rural Appraisal (PRA)

Other initiatives

- The UN Programme for Accountability and Transparency (PACT?supporting financial accountability and management systems in selected recipient countries through technical assistance)
- Sector wide approaches (SWAps?funding for a single policy and expenditure programme within a sector under government leadership and adopting common approaches across the sector)
- Comprehensive development framework (CDF? "is designed to be a holistic approach to development adopted by the World Bank that balances macro-economic with structural, human and physical development needs".[26]

Arguing that "there is disquiet among some stakeholders as to the appropriateness, efficacy and agenda behind the various mechanisms being tested", they point out that accountability at a system level needs to be further developed

> so as to take account of the political, financial and organisational context of overseas development. It must be based on agreed principles, well understood, with clear

responsibilities outlined for all the stakeholders involved. Such a system should be built into sectoral, organisational and operational systems, through insistence on good practice and self-regulatory mechanisms; institutionalised mechanisms for involving stakeholders within the framework of accountability; stronger coordination between accountability mechanisms, and an integration of these within an organisation's policy, and agreed standards and benchmarks at inter-agency level.[27]

Framework of accountability indicators and tools

In outlining their approach to accountability, Cronin and O'Reagan identify a number of components of accountability in development relationships. These are responsibility, action and evaluation, reporting, responsiveness and transparency. They argue that partnership should "lead to, and result from, an enhanced level of accountability". They present a framework of accountability indicators and tools (FAIT) related to these components, identifying the importance of "legitimacy, participation, empowerment, solidarity, sustainability, capacity-building, governance, gender accountability, advocacy accountability and environmental accountability".[28]

The FAIT is a series of detailed questions "designed to challenge organisations to re-frame and re-organise their accountabilities, according to their unique set of circumstances". These questions are raised with a view to organisations identifying appropriate accountability performance indicators. Though extremely detailed, the questions outlined in FAIT provide a useful matrix for evaluating current accountability policies and practices and for considering what could or might be done. With regard to responsibility, the following central questions are raised:

- Is there agreement and clear understanding of the roles and responsibilities of the various actors involved?
- Is the organisation governed by and in compliance with regulations or legislation in the contexts in which it works?
- Is the organisation participating in any wider initiative/network aimed at enhancing accountability? Has it signed up to any code of good practice?
- Are there mechanisms in place for holding organisations to account?

- Is the organisation responsible to its stakeholders, including staff and to its mission and value base?
- How does the organisation make key decisions?

Each of these questions is challenging in itself. To help those considering different aspects of them, the FAIT offers more detailed prompts for reflection and tools that might be appropriate in the implementation of each aspect of accountability. While the responsibility element of the framework is important in terms of the regulation and professionalisation of development, many would now take for granted the need for the implementation of such formal accountability mechanisms.[29]

The framework becomes increasingly challenging when the elements of action and evaluation, reporting and responsiveness are taken into account. These are the questions designed to deal with the implementation of nebulous concepts such as participation and empowerment in development.[30] With regard to action and evaluation, questions raised include:

- Are the organisation's activities undertaken in a participatory manner?
- Do they contribute to empowerment?
- Do they contribute to partnership?[31]

Quantitative and qualitative indicators are presented for each of these elements. These include: numbers of local leaders assuming positions of responsibility in the project and/or organisation, disaggregated by sex and socio-economic grouping; how reports reflect stakeholder voices and whether strategies/plans change as a result of reviews. The need for mechanisms for ensuring representation of different interests in the organisation is also highlighted. "Evidence of differences of opinion between recipients and the organisation and within the organisation", is seen to suggest "that recipients and staff feel sufficiently empowered to express disagreement" and the question of whether Northern NGOs are more concerned about local partner NGOs' accountability to local beneficiaries than to themselves, is also raised. This is a fundamental question which underpins a consideration of power dynamics in development accountability. Questions related to the basis upon which Northern and Southern partners are selected and the benefits of the partnership for both are also highlighted in this context.

With regard to reporting, the FAIT opens by raising a fairly obvious question: "To what extent are reporting mechanisms transparent?"[32] This question relates to language accessibility,

the ranges of media used to listen to stakeholders, the fora in which information is spread and the systems in place for regularly publishing and distributing information to all stakeholders. The final question raised in this section is particularly challenging: "What capacity do the stakeholders have, to undergo the following: demand reports and information; appraise reports and information and operate sanctions based on appraisal?" While donors often have the capacity and authority in this regard, can the same always be said for development partners who are recipients in aid relationships?

The FAIT concludes by raising the issue of responsiveness in accountability. This relates to the extent to which development organisations are responsive to their stakeholders and to the outcome of evaluations. One of the most challenging questions in this regard relates to what extent, how and on whose behalf the organisation is working.

According to Cronin and O'Reagan there are no easy solutions to the successful implementation of accountability mechanisms in development and aid. The FAIT is designed to challenge organisations, but also to assist them in implementing the necessary accountability mechanisms in these contexts.

Downward accountability and partnership

In her research conducted in 2002 through interviews with Irish NGDO (non-governmental development organisation) and Ireland Aid personnel, Lefko-Everett situates her exploration of accountability among development organisations within the context of Ireland Aid's commitment to "new strategic and financial relationships with NGOs and missionaries", as outlined in the Report of the Ireland Aid Review Committee, 2002.[33]

Referring to organisational accountability mechanisms, Lefko-Everett found that there was a great variety of NGO accountability strategies among organisations. These were linked to the individual philosophies, operational strategies, management structures and development partnerships of each. Despite these differences, interview data presented suggested that many research participants saw accountability to primary stakeholders as operating through some form of partnership relationship. Despite this, Lefko-Everett notes that participants generally acknowledged the need to improve their accountability structures.

Lefko-Everett's research was designed to assess NGO "interpretations of how the mechanisms proposed [in the Report

of the Ireland Aid Review Committee] could support NGOs in improving their strategies for accountability to primary stakeholders on the ground and their suggestions for how the mechanisms proposed could be most effectively implemented".[34] Commenting on the agenda of capacity building for NGOs outlined in the Report of the Ireland Aid Review Committee, she highlights that research participants felt improved downward accountability would come through capacity building. At the same time, they acknowledge that the consensus language on development, evident in the ubiquitous use of terms such as participation, civil society and sustainability does not necessarily lead to the implementation of practices that ensure a clear agenda for strategic direction. This echoes Najam's concerns that "the concept of participation remains largely undefined and often misused". He argues that the "sham of participation" should not turn into the "sham of accountability".[35] Lefko-Everett argues that in the light of participants' emphasis on the need for serious dialogue between Irish NGOs and Ireland Aid, mechanisms for increasing input from partner organisations and communities should be additionally developed.

Her research confirms a general awareness among NGOs of the need for accountability in development relationships. The question remains whether or not a system of working through partnership relationships allows for the implementation of appropriate models of accountability among all actors in development.

Conclusion

The two pieces of research presented here prompt a serious level of questioning about how we understand the concept of accountability in development and aid and the different ways in which it might be implemented. It also opens us to a broader set of questions about accountability and power in development. This is in line with Nederveen Pieterse who argues that "the 'partnership' gospel itself prompts new forms of critical engagement".[36] Should the same be said for accountability? Is accountability, including downward accountability, the most appropriate framework for imagining and creating ethical development relationships? Does it sufficiently challenge current constructions of unequal development relationships and if not, what are the alternatives?

While no easy models or solutions are presented, the research discussed here is founded on the assumption that development

organisations aim to be meaningfully accountable to all and not just to donors. In this context accountability to all, or mutual accountability, demands prioritising accountability to recipient partners within development. This is where, given current power relationships, the concept of downward accountability comes into play. The challenge remains whether we need to move towards mutual accountabilities rather than upward accountability or downward accountability or should we be thinking beyond accountability?

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Footnotes

[1] Comhlámh is the organisation of Development Workers in Global Solidarity, Ireland.

[2] D. Cronin and J. O'Reagan (2002), *Accountability in Development Aid: Meeting Responsibilities, Measuring Performance,* Comhlámh, Dublin

[3] K. Lefko-Everett, (2002), "NGOs and the Report of the Ireland Aid Review Committee: Increased Accountability to Primary Stakeholders through Organisational Capacity Building", unpublished MSc Thesis, Trinity College, Dublin

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[5] As a member of the Comhlámh group associated with this research, I present here what I consider to be the key findings of the research and the questions that it poses for accountability in development practice today. How can we understand the term accountability as it relates to development and aid and how can good practice in accountability be implemented? This paper is not an exploration of all aspects of accountability in relation to development, bnt analyses this new research in the context of broader critical debates on accountability and power in development relationships.

[6] D. Hilhorst (2003), *op.cit.,* p.126

[7] A. Escobar (1995), *Encountering Development: The Making and Unmaking of the Third World,* New Jersey, Princeton University Press

[8] E.Crewe and E. Harrison (1999), *Whose Development? An Ethnography of Aid,* London, Zed Books

[9] A. Najam (1996), *op.cit.,* p.351

[10] J.L. Parpart (1996), "Post-modernism, gender and development", in J. Crush, *Power of Development,* London and New York, Routledge

[11] A. Najam (1996), *op.cit,* p.347

[12] A. Cornwall, H. Lucas K. Pasteur (2000)), *op.cit*

[13] E. Mawdsley, G. Porter and J. Townsend (2001), *The Role of the Transnational Community of NGDOs,* paper Presented at rhc Development Studies Association Annual Conference, Manchester 10-12 September 2001, p.1

[14] Wallace, T. (1997), "New development agendas: chauges in UK NGO policies aud procedures", *Review of African Political Economy,* vol.71, pp.35-55

15 Hilhorst, D. (2003), *op.cit.*

16 Wallace, T. (1997), *op.cit.*, p.36

17 Sachs, W. (ed., 1993), *The Development Dictionary: A Guide to Knowledge as Power,* Zed, London; Crush, J. (1996), *op.cit.*; Escobar, A. (1995), *op.cit.* and (2000), "Beyond the search for a paradigm? Post-development and beyond", *Development,* vol.43, no.4

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19 Escobar, A. (1984/85), "Discourse and power in development: Michel Foucault and the relevance of his work to the Third World", *Alternatives,* vol.X, p.377

20 Cronin, D. and O'Reagan, J. (2002), *op.cit.*, pp.3-4

21 *Ibid.* p.5

22 *Ibid.*

23 Edwards, M. and Hulme, D. in Lefko-Everett, K. (2002), *op.cit.* p.16

24 See the full text of Cronin, D. and O'Reagan, J. (2002) for details.

25 *Ibid.,* p.14

26 *Ibid.*

27 *Ibid.,* p.6

28 *Ibid.* p.5

29 Hilhorst (2003), *op.cit.*

30 Though the terms participation and empowerment are widely (and fashionably) used in development literature, there is no agreement on what they mean or how they might be achieved. Their mere mention is often considered enough and we are left to assume the rest. See for example, M. Rahnema, M. (1993), "Participation" in Sachs, W. (ed.), *The Development Dictionary: A Guide to Knowledge as Power,* London, Zed; J. Rowlands (1997), *Questioning Empowerment: Working with Women in Honduras,* Oxford, Oxfam; D. Hilhorst (2003), *op.cit.*

31 Cronin, D. and O'Reagan, J. (2002), *op.cit.*, pp.10-11

32 *Ibid.,* pp.12-13

33 See Ireland Aid (2002), *Report of the Ireland Aid Review Committee: A Review of the Development Cooperation Programme of the Government of Ireland,* Dublin, Department of Foreign Affairs. In 2003, the name of Ireland Aid was changed to Development Co-operation Ireland.

34 Lefko-Everett, K. (2002), *op.cit.,* p.1

35 Najam, A. (1996), *op.cit.,* pp.346-7

36 Nederveen Pierersc, J. (2001), *op.cit.,* p.143