A GHANAIAN CASE STUDY OF STRATEGIES OF ENSURING ACCOUNTABILITY BY NON-GOVERNMENTAL ORGANISATIONS

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ABSTRACT

Over the years, Non-Governmental Organisations have evolved and won public confidence as key actors in development. Accordingly, donors are increasingly channeling development assistant funds through NGOs to facilitate development in deprived communities. Interestingly, this is being accompanied with a corresponding demand on NGOs for accountability on their activities and use of resources. With limited empirical information on NGO accountability in Ghana, the study sought to provide an understanding on how NGOs can perceive accountability and the measures they can adopt to ensure accountability. A qualitative case study approach based on two NGOs was used for the study. This provided an in-depth understanding of the complex phenomenon of accountability based on views from twenty key-informants and documentary evidences. The study shows that NGOs can perceive accountability as a complex organizational activity with an aim, guiding principles and specific actions. NGOs can account to diverse stakeholders including their donors, the state, beneficiaries, their staff and other organisations they work closely with. The study highlighted periodic reporting, regular meetings and training, durbars and two-way communication systems as important means of ensuring accountability. Rendering account on ideology, staff competence for ensuring accountability, meeting beneficiaries demand for accountability, and collecting and reporting qualitative data could be a major challenge to NGO accountability in Ghana. Based on the findings, training (in-service and out-service) of NGOs on accountability, especially collecting and reporting qualitative information, can be a major tool for improving NGO accountability in Ghana.

Keywords: Accountability, Non-Governmental Organisation, Ghana, Stakeholders, Case Study

INTRODUCTION

Non-Governmental Organisations (NGOs) were originally formed as charities in the early 19th century in the industrialised countries with members mainly from the middle and wealthy class, and the aim was to provide welfare services to the poor in society. Since the 19th century, NGOs have evolved to broaden their scope beyond the provision of welfare services to advocacy, public awareness creation on human rights and political issues, and as such, have become a de facto partner in the establishment of global norms and standards for sustainable development.

The flexibility, innovativeness and non-bureaucratic nature, as well as the closeness to target groups of many NGOs today, have made them unique in responding to key and basic development issues which governments are unable or have failed. Accordingly, many NGOs in many countries enjoy considerable levels of public trust, esteem and goodwill due to their vital roles in sustainable national development. Moreover, and sure huge funds are channelled through them by stakeholders including donors and governments for development interventions, especially, in deprived communities. In Ghana for example, NGOs generally depend hugely for funding from foreign governments and sponsors to enable them achieve results (Amoakwe, 2004). They mobilize financial support from government institutions including the Ministries, Departments and Agencies (MDAs) as well as private institutions and organisations for development projects.

Throughout the world, stakeholders in NGO work – donors, staff and beneficiaries are increasingly demanding accountability from NGOs. In response to the increasing demand on governments and donors for relief and humanitarian support across the world, and the past experience of corruption and misappropriation of funds by office-holders, trustee or duty-bearers, especially in Africa, there is corresponding demand on NGOs for accountability on their activities and resources they receive in trust for the communities they serve. Not surprisingly, a trusted entity like the American Red Cross was on several times questioned on its financial practices in both the electronic and print media demanding their financial report on funds received. The situation is not better either for NGOs in Ghana – personnel of NGOs in Ghana, more recently, are accused by the public for misappropriation of funds meant to NGO activities (Amoakwe, 2004). As such, there is some perception of lack of accountability by NGOs in Ghana to donors and communities they serve (Amoakwe, 2004). In response to this public perception of NGOs, the Government of Ghana in 2004 ordered NGOs in the country (about 3000) to file accurate financial reports and account to government or leave the country. Not surprisingly, this quest for NGO accountability has become organisational sustainability issue, since donors and governments now tie NGO funding and licence to operate, to their ability to provide accountability to stakeholders, making the connection between sustainable development and accountability. But, interestingly, there is limited empirical information on NGOs in Ghana with regards to strategies and challenges of ensuring accountability.

OBJECTIVES

To provide some understanding on NGO accountability in Ghana the following objectives were formulated to:
i.   find out the views NGOs in Ghana can have about the term accountability in terms of its meaning and scope
ii.   describe the key methods NGOs in Ghana can use to ensure accountability to stakeholders; and
iii. identify the challenges NGOs in Ghana can face in ensuring accountability.

METHODOLGY

Qualitative case study approach was adopted for this research. This approach was considered appropriate for an in-depth understanding of a complex organisational function such as accountability. Two NGOs (Action Aid, Ghana, and Catholic Action for Street Children) were selected for the study on the basis of their urban and rural typicality – located and operate in both urban and rural areas in Ghana, with anecdotal evidence of high level of accountability to stakeholders including their beneficiaries. The latter was important as it was necessary to use a case organization (s) that exhibits the phenomenon

(accountability) so that it can be assessed, as established in the literature (Marshall & Rossman, 1999; Yin, 2003). Marshall and Rossman (1999) argued that an ideal case should offer the researcher the opportunity to encounter many of the processes, people, programmes, interactions, and/or structures that are relevant to the research question; and provide credible data for the analysis of the phenomenon. A further criterion in the selection of the cases was that, they have staff who were willing to participate and articulate the measures of accountability employed in the organisation, and had good archival records to support their claims. As such, the study focused solely on the dynamics in the case organisations to provide an understanding on the interpretation of the term accountability, its application and challenges in NGOs. The purpose of using the two case organisations was not for comparison, but rather to draw out common trends and themes for better understanding of how an NGO can be accountable and the associated challenges.

For each of the two organisations selected for the study, key informants were selected at different level of the organisational structure –higher, middle, and field level management staff. This was done to ensure that views across the structure of the organisations were captured. The criteria for selecting a key informant was that he/she had in-depth knowledge and information about the organisation and had worked with the organisation long (at least 2 years) enough to be able to describe the issues of accountability in the organisation. Each organisation nominated 2 persons from top management and 4 each from middle and field level to represent their NGO. Thus, in all, 20 key informants made up of 10 staff from each organisation were selected for the study. Moreover, some information was collected from randomly selected beneficiaries and collaborators of the NGOs for data validation.

Data were collected by multiple means, namely interviews, questionnaires and documents. This was done between August, 2009 and August, 2010. Firstly, questionnaires were administered to all key informants to collect some quantitative data on their background and challenges they face with ensuring accountability. This data were analysed with descriptive statistics including frequencies and percentages. The use of statistics here was not for the purpose of generalizing the findings to NGOs in Ghana, but to show the characteristics and different views of the key informants, and to emphasise the importance of some challenges of accountability of the NGOs.

Secondly, face-to-face interviews on informants' views on meaning, scope and challenges of accountability were conducted, in addition to documentary evidences collected for validation of earlier data and other relevant information. The interviews were transcribed verbatim as suggested by Miles and Huberman (1994). After the transcription of the interviews, the researcher read through carefully to check for inconsistencies. Also, as suggested by Hartley (2004) the draft reports were sent to the respective key informants for review and correction to reduce threats to dependability and transferability. For in-depth data analysis, the researcher used the data analysis procedure suggested by Carney (1990). This involved coding and developing themes using the process of constant comparison to construct explanatory frameworks.

RESULTS AND DISCUSSION

Context

The personnel of Action Aid Ghana (AAG) and Catholic Action for Street Children (CAS) constitute the main subjects of the case study. AAG, works with other local NGOs and Civil Society Organisations in communities to provide some direct services such as school buildings, small dams for farming, and capacity building of local NGOs and local communities to demand their rights (for food, education and gender) from those who are expected to provide the services through advocacy and civil mobilisation. They are also in HIV/AIDS control and Human Security Emergencies (floods and conflicts) management. ActionAid Ghana invests in education with emphasis on securing girls' and women's right to education, access for excluded groups, adequate resources for education, and ensures participation, transparency and accountability in the education sector.

CAS is a Ghanaian NGO which defends and protects the rights of "out of school children" Thus, its development activities are mainly in education through a programme they call "Street Corner Education". The aim of the programme is to create general awareness about the plight of street children who are between 0 – 18 years old, who sleep and work in the streets. They interact with them to understand and support them – they assist those who choose to get off the streets into stable living situations. Although the staff are from various denominations, CAS works under the umbrella of the Catholic Church, and completely funded by donors.

The twenty key informants, who participated in the study, were made up of 2 Directors, 2 Deputy Directors, 4 Programme Officers, 4 Programme Coordinators and 8 field workers. They were mainly males (60%) with high academic qualifications. Eight (40%) out of the 20 informants were holders of diplomas, 6 (30%) were holders of Bachelor degree (B.A/B.Sc.), and the rest (30%) had Masters degree (MA/MSc/MPhil) (Table 1). They were generally young people, with about 75% of them below the age of 40 years. Only one out of the twenty was up to 50 years. The work experiences of the key informants range from 2 to 16 years. However, most (70%) of them had worked for their NGOs for 2 to 5 years, with an average work experience of 3.9 years.

Table 1: Background characteristics of key informants

Characteristics	Frequency	Percentage (%)
Sex		
Male	14	70
Female	6	30
Total	*20*	*100*
Qualification		
Diploma	8	40
BA/BSc	6	30
MA/MSc/MPhil	6	30
Total	*20*	*100*
Age (years)		
20-29	3	15
30-39	12	60
40-49	4	20
50-59	1	5
Total	*20*	*100*
Experience (years)		
2 – 5	14	70
6 – 10	3	15
> 10	3	15
Total	*20*	*100*

Source: Study Data, 2010

Meaning Of Accountability

The results show that the meaning NGOs in the case study assigned to accountability has three key interconnected aspects – activity or process aspect, guiding principles, aims of undertaking the exercise – something not well articulated in the literature (Christensen, 2004; Edwards, 2002; Keoning, 2004; Kumar, 1996; Srinivas, 2006 and Van zant, 2006) that have tried to explain the term accountability. The literature, fail to link the three components together as found in this study (Figure 1). In this paper, the activity or process part of accountability, describes the information flow between staff and other stakeholders with regards to resources, management, activities, and projects in the organisation. It shows the internal and external information flow aspect of the term – where the organisation ensures that information on the NGO is provided to the staff within the organisation, and other stakeholders outside the organisation respectively. A statement by a key informant further explains this point:

"Is a process/system whereby information on money management, activities and programmes are disseminated through the ranks of the staff, structure, donors etc" (Programme Director, personal communication, June 12, 2008).
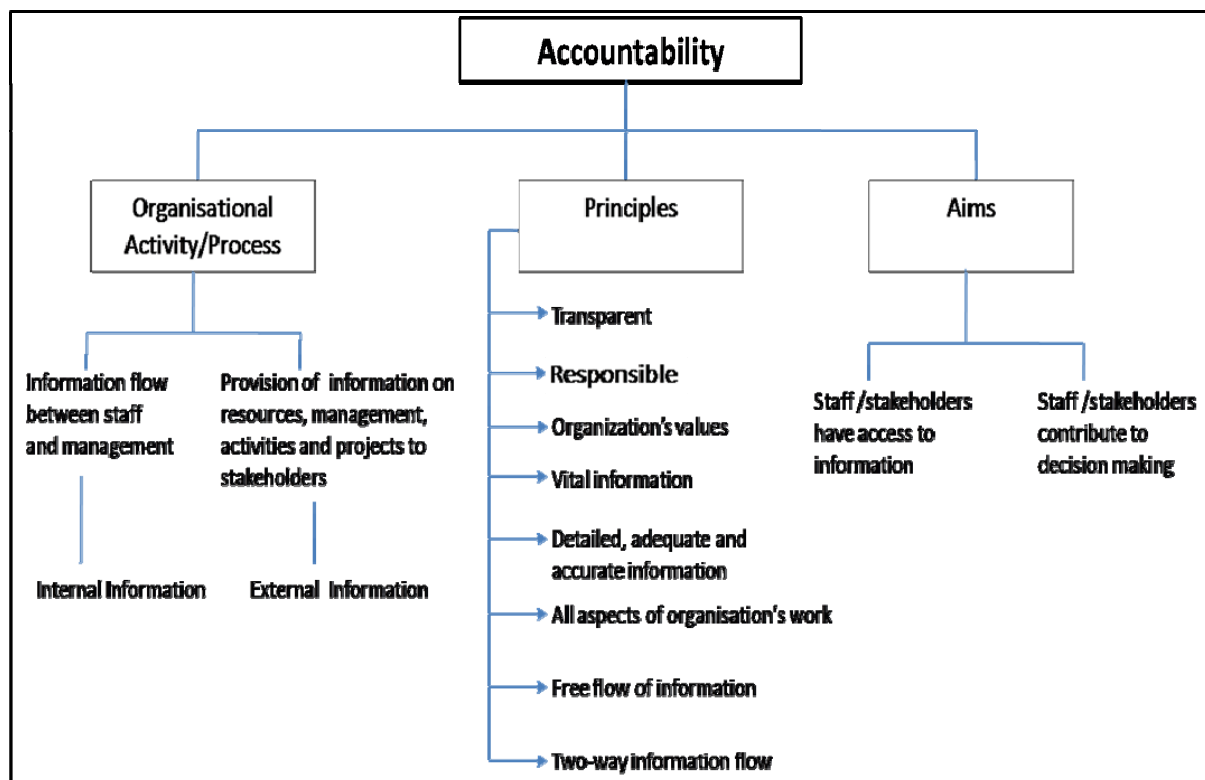

Figure 1. Meaning of Accountability as Perceived by Key Informants

This finding on accountability as an organisational activity or process is well noted in the literature (Edwards, 2002; Jordan, 2007; Keoning, 2004). Keoning (2004) described accountability as a demand by individual group or other entity on management (leaders) to report on activities undertaken within a period of time. Similarly, it has been described as the obligation to report on one's activities to a set of legitimate authorities (Edwards, 2002; Jordan, 2007).

The results show that key principles or conditions are essential for understanding the term accountability. From the study, the process of accountability should be transparent and be seen as a core value of the NGO, and thus, a responsibility to stakeholders. The information that is provided to stakeholders, including the staff, should also be vital, detailed, adequate and accurate. The information should also, be free-flowing and two-way, but without compulsion from either those who provide or those who receive it. In general, the principles can be described as doing things right and letting others know about it. This finding is supported in literature (Christensen, 2004; Kumar, 1996). Kumar (1996) and Christensen (2004) highlighted the principle aspect of the term accountability with the view that accountability is a demand for answerability,

conscientiousness, reliability, democracy, responsibility, participation, legitimacy and transparency from NGOs in relation to fund use, management and governance by stakeholders.

The results of this case study also brought to the fore the aims aspect of the process of accountability (see Figure 1). Here the aims can be of two-fold and related. The key informants explained that stakeholders should have access to information because it is their right. This agrees well with the view of Jordan's (2007) that accountability is an obligation to report on one's (NGOs') activities to a set of legitimate authorities. The second aspect is that, they need this information in order to contribute to decisions relating to the NGO in question. This is well represented in a statement made by a key informant:

> *"it (accountability) is our practice where all staff and the people we work with are given the opportunity and chance to become part of the running of the system (the NGO) and contribute to decision making as well as having access to information." (Programme Director, personal communication, June 12, 2008)*

The model (Figure 1) in this case study is more complicated than it appears because it represents complex organisational process relating to organisational culture in terms of values and principles, as well are physical systems that support information management and dissemination within and across the case organisations. This might be one of the reasons why Day and Klein (1987) argued that 'accountability' is an ambivalent and elusive word that can be described as a 'chameleon word' and 'difficult to grapple with' because it touches on all aspects of organisations activities and values, and as such, could mean different things or the scope may vary from one organisation to another.

Level of accountability

In order to know the level of accountability in the case organisations as perceived by the key informants, the following question was posed. "How well would you say that your organisation ensures accountability?" Out of the 16 informants who responded to the question, 11 representing 68.7% and five representing 31.3% said 'well' and 'very well' respectively (Table 2). From the analysis it could be said that the key informants perceived accountability in both organisations as being 'well' done. These findings were in agreement with the earlier anecdotal evidence, and views from beneficiaries and others that the NGOs studied were accountable to their stakeholders.

Table 2. Level of ensuring accountability as perceived by the NGOs

Level	Frequencies	Percentage (%)	Mean
Very well	5	31.3	**4.31**
Well	11	68.7	
Total	16	100	

Scale: 5 = Very well; 4 = Well; 3 = Moderately well; 2 = Not well (occasionally); 1 = Not at all

Scope of Accountability

To find out the scope of accountability by the NGOs in the study, the following question was posed to key informants. "As an organisation, who do you account to, and for what"? The purpose and underlying assumptions of these questions were (a) to find out who the NGOs in the study were accountable to and (b) on what activities or reasons they were held accountable. The study revealed that the case organisations account to diverse stakeholders (Figure 2). These are donors, the state (government), beneficiaries, staff and other NGOs (peers) they work closely with. This classification of stakeholders that NGOs can account to, is similar to what Amoakwe (2004) described as upward stakeholders – governments and foreign sponsors, and downward stakeholders – the beneficiaries, whose interest they claim to seek and to serve. What Amoakwe did not highlight here, was the staff of the NGOs and other organisations they work closely with – what Naidoo (2003) alluded to as horizontal stakeholders.
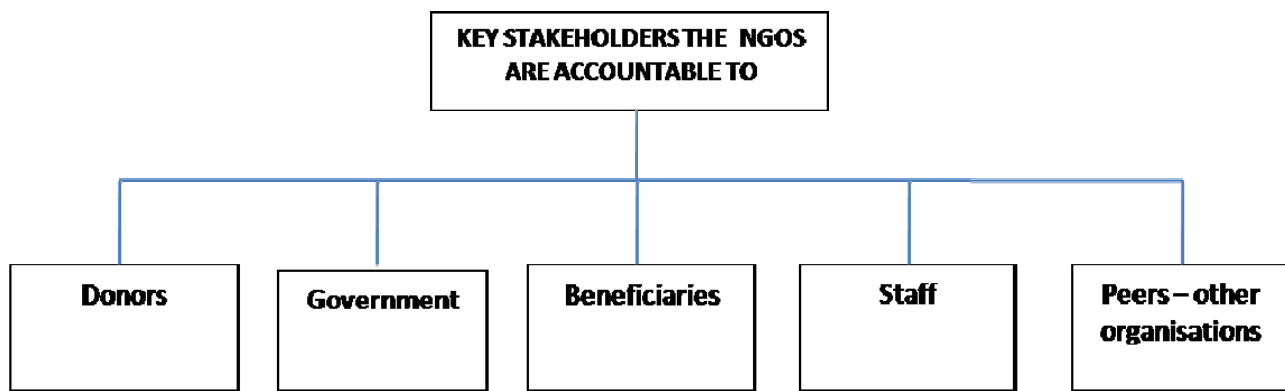

Figure 2. Key stakeholders the case NGOs were accountable

Donors here refer to those organisations or individuals who directly sponsor or contribute resources in cash or kind to support the activities of the NGOs. The case study shows that the NGOs were accountable to individuals (philanthropists as individuals or families) and corporate bodies (e.g. United Nations Children's Fund, ActionAid International, Commonwealth Education Fund); and for-profit (e.g. banks, Big Lottery Fund) and not-for-profit organisations (e.g. churches, Misereor-Germany, Cordaid-Netherlands, Wild geese-Netherlands, Street Child Africa). Some reasons were given for their accountability to donors. First, the informants indicated that the donors or sponsors give funds to the NGO to work with. It is therefore incumbent on the organisation to give feedback to donors and sponsors on how, why and when the funds were spent and how far their expectations were met. Second, the informants said the donors and sponsors were also interested in knowing whether the NGOs applied good principles and values that they hold dear to themselves. Lastly, the informants mentioned that they rendered account to donors because there was an agreement between the NGOs and the sponsors to render account on funds used.

The case study shows that the NGOs were accountable to three (3) government agencies: Department of Social Welfare, Internal Revenue Service and the Registrar General Department. With regard to rendering account to government, the key

informants said they were accountable to government because "as an NGO, there are legal requirements that the NGOs need to fulfill in terms of registration (initial and periodic-renewal), financial management, audit and annual report." They also indicated that it is an obligation on the part of the organisations to let the government know about the organisation's activities and responsibilities.

The beneficiaries here, refer to those individuals who directly benefit from the services of the NGOs, as well as their families and the communities they come from. They include a wide range of people including women and youth groups, children and the district assembly. Here, the staff include the Director(s), Heads of Departments and their subordinates. The peers refer to other NGOs or development agencies that collaborate or work closely with the case NGOs towards the achievement of a common goal. With all these stakeholders, the NGOs work through various methods to ensure they become aware of the financial state and activities of the organisations, and also, to allow them to put across their views and demands. The findings in the above section are consistent with Brown's (2008) claim that NGOs are accountable to donors for resources they use, to beneficiaries for effective delivery of goods and services, to peers for performance of joint activities, to staff for meeting expectations and to government for complying with regulations. The methods the NGOs used to achieve accountability are discussed in the following section.

Methods of Ensuring Accountability

NGOs may adopt several methods to guide them in the discharge of their duties. To know the types of methods the case organisations were using to ensure accountability, the following question was posed? "As an organisation, by what means do you render account and (b) what do you do to meet the demands of stakeholders you account to? Various methods through which the case organisations gave account to donors, beneficiaries, staff, government and other stakeholders came out in this study. A major method identified was the use of different kinds of reports. These include monthly, quarterly and annual reports. Others include progress and financial reports, project and programme reports and evaluation reports. However, the informants explained that, in submitting reports to stakeholders, they made sure that all their reporting requirements were met and the reports were sent on time.

Other methods identified were the use of meetings and durbars. With regard to meetings, the key informants mentioned that, accounts are rendered at team meetings such as (senior management team meetings and staff council), and various levels of review sessions held weekly, bimonthly and annually. This is similar to Srinivas' (undated) three mechanisms for ensuring accountability – programme management planning and review, compliance monitoring of resources management and the setting up of accountability panels. Durbars, which, according to the key informants, last for one week, and held once every two years, also allow the NGOs to give accounts on their activities to their staff and stakeholders especially, beneficiaries and sponsors.

Other means through which account was rendered by NGOs to stakeholders include visits to project sites, periodic registration, memoranda, e-mails, presentations, pictures, newsletters, minutes, use of accountability notice board, use of

appraisal forms, sponsorship packages, flyers and posters. Lastly, the key informants stated that they also gave account of their experiences at training sessions.

Challenges of ensuring accountability

To determine the challenges the NGOs encounter in ensuring accountability to stakeholders, the key informants were asked to show their agreement to specific questions on a likert scale of 1 to 5 indicating not challenging (1) to extremely challenging (5) (Table 3). The results shows that ensuring accountability to stakeholders was not a major challenge to the NGOs (mean = 1.91; Table 3). Fourteen of the informants representing 86.5% agreed that ensuring accountability was not challenging, although an informant indicated that it was extremely challenging. The results however, show that the informant generally agreed that meeting staff demand for accountability, rendering account on ideology, knowledge and skill for ensuring accountability, meeting beneficiaries demand for accountability, and collection and reporting qualitative data, were slightly challenging – issues that can lead to what Christensen (2004) described as accountability "squeeze", disagreement on how the accountability should be done.

Table 3: Challenges of ensuring accountability as rated by key informants

Conditions	Mean level of challenge
Meeting staff demand for accountability	2.56
Rendering account on ideology	2.47
Knowledge and skill for ensuring accountability	2.44
Meeting beneficiaries demand for accountability	2.31
Collection and reporting qualitative data	2.19
Using existing policy provision to ensure accountability	2.07
Collection and reporting quantitative data	1.94
Making accountability operational	1.88
Determining what to report on	1.81
Reporting impact or outcome	1.75
Assessing the organisation's accountability	1.63
Lack of standard on how accountability should be done	1.63
Meeting donors demand for accountability	1.63
Reporting on output	1.44
Agreement on how accountability should be done	1.40
Compliance information demand by donors	1.38
Average Mean	**1.91**

Scale: 1= Not challenging, 2= slightly challenging; 3 = moderately challenging; 4=highly challenging; and 5 = extremely challenging

Source: Case study data.

Perceived Measures for Improving Accountability

In order to find out from key informants the various ways they thought their respective organisations can improve on accountability to stakeholders, the following question was posed. In what ways do you think your organisation can improve on accountability to stakeholders? In answering this question, various views were expressed by key informants on how the organisation can improve on accountability to staff. First, the NGOs can improve on accountability to staff by sharing relevant information on funds and expenditure with staff. Second, they can encourage team work, good inter – personal relations among staff, and reporting on planned activities and budgets on monthly basis as agreed by staff. Third, NGOs can improve on accountability to staff by introducing innovation and creativity into their activities, and responding to changes happening in their environment. But importantly, the informants indicated that for the measures to be effective the NGOs should create a work environment of transparency and openness by involving staff in decision making, improving formal and informal communication and allowing more information flow from management to staff and from staff to management.

CONCLUSIONS

The study was based on case organisations that were perceived by informants to be doing well in ensuring accountability to stakeholders. The key informants who provided the information were mainly young men and women between the ages of 30-39 years, and an average work experience of about 4 years. The findings of the case study suggest that accountability is a complex organisational activity that can have three key interwoven parts – namely the aim, the guiding principles and the actions. The implication is that, NGOs accountability processes or actions that are not based on sound principles and purpose, may not give the desired outcomes required for sustainable development. The study also buttresses the view that NGOs may be required to account to diverse stakeholders including their donors, the state (government), beneficiaries, their staff and other organisations including NGOs that closely work with them for better fulfillment of sustainable development objectives at the grassroots level.

To ensure accountability, the study further highlighted the important role of periodic reporting systems (monthly, quarterly and annual reports) on project/programme activities, finances and impact to stakeholders. Besides, NGOs can also use regular meetings (including training) and durbars, and other means of reaching out to stakeholders including visits to project sites, periodic registration, memoranda, e- mails, newsletters, accountability notice boards, staff appraisal, flyers and posters.

Based on this case study, it can be concluded that the key challenges that NGOs in Ghana can encounter in ensuring accountability include rendering account on ideology, having the knowledge and skill for ensuring accountability, meeting beneficiaries demand for accountability and the collection and reporting qualitative data. To improve accountability of NGOs in Ghana, the findings suggest that NGOs can improve stakeholders' involvement, especially, their staff in decision making, and improve their formal and informal communication systems to allow more information flow between management and stakeholders. The implications of the later conclusions point to a knowledge gap and a need for staff training (in-service and out-service) of NGOs in Ghana especially on methods of rendering accountability, especially

collecting and reporting qualitative data, dealing with stakeholder demand for accountability and developing two-way formal and informal communication systems.

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