

Seeking “conversations for accountability”

Mediating the impact of non-governmental organization (NGO) upward accountability processes

Gloria Agyemang

School of Management, Royal Holloway, University of London, Egham, UK

Brendan O’Dwyer

University of Amsterdam, Amsterdam, The Netherlands

Jeffrey Unerman

School of Management, Royal Holloway, University of London, Egham, UK, and

Mariama Awumbila

Department of Geography, University of Ghana, Accra, Ghana

Abstract

Purpose – The purpose of this paper is to ascertain how upward accountability processes can be enabling in, or constraining to, the effective deployment of development aid funding.

Design/methodology/approach – The paper derives its primary insights from in-depth interviews and focus groups with non-governmental organization (NGO) fieldworkers working and delivering development aid in Northern Ghana. It analyses inductively the perspectives of fieldworkers to explain their experiences of upward accountability.

Findings – The fieldworkers’ perception of upward accountability was mainly one of external control, in response to which they enacted a skilful form of compliance accountability. This perception of control failed to stifle their initiative and intrinsic commitment to beneficiaries. The fieldworkers craved “conversations for accountability”, in which they had a voice in the development of upward accountability metrics, thereby enabling them to fulfil their sense of felt responsibility to beneficiaries. While aspects of “conversations for accountability” were emerging in fieldworker-funder interactions, it was unclear to what extent funders were committed to further advancing them. Overall, the analysis unveils how felt responsibility mediates for, and partly diminishes, the perceived negative impacts on aid effectiveness of upward accountability processes informed by a focus on control.

Originality/value – The authors examine the potential of upward accountability processes using in-depth analyses of the actual experiences of those involved in delivering NGO services at the grassroots level. The authors contribute to emerging work in this vein by enriching the authors’ understanding of local constituencies’ experiences of accountability processes more generally, especially the impact these mechanisms have on NGO operational activities. The authors also unveil the mediating role fieldworkers’ “felt responsibility” to beneficiaries’ plays in moderating the perceived negative impacts on aid effectiveness of upward accountability processes.

Keywords Performance measurement, Non-governmental organizations, Felt accountability, NGO accountability, Felt responsibility, Upward accountability

Paper type Research paper

Introduction

Non-governmental organizations (NGOs) working in the development aid sector typically receive funding from a number of governmental and private donors and channel this into providing welfare and other aid services to disadvantaged communities in developing countries (Ferguson *et al.*, 2010; O’Dwyer and Unerman, 2010). The scale and potential impact of this aid is immense. Taking just Official Development Assistance (aid provided by governments and other private agencies to support the economic, environmental, social and



political development of developing countries), in 2013, net Official Development Assistance from governments of the 28 countries that are members of the Organization for Economic Co-operation and Development's (OECD) Development Assistance Committee came to US\$134.8 billion[1] (OECD, 2014). It is widely claimed that the effective deployment of this aid, often via NGOs, can dramatically alter the life experiences of hundreds of millions of the poorest inhabitants in developing countries (Chen and Ravallion, 2008; United Nations, 2011).

Accountability mechanisms and processes are seen as essential to both assessing and enhancing the effectiveness with which this aid funding is spent (Ebrahim 2005; KPMG, 2010). Upward accountability mechanisms involve reporting on NGO actions and outcomes to providers of funds, and usually follow processes and formats prescribed by NGO funders (O'Dwyer and Unerman, 2008; Ebrahim, 2003, 2009). Many large NGO funders have recognized that more effective deployment of their aid funding requires their upward accountability mechanisms to be flexible enough to allow communication of unexpected insights from the grassroots levels (where the aid is delivered) and a two-way flow of information. These funders have made commitments to ensuring that the upward accountability procedures they require funded NGOs to follow will enable active engagement with fieldworkers and beneficiaries.

Within this context, the aim of this paper is to ascertain how upward accountability processes can be enabling in, or constraining to, the effective deployment of development aid funding. We approach this question from the perspective of the experiences of grassroots fieldworkers in interacting with upward accountability mechanisms in varying situations, and in seeking to adapt to these processes in a manner that will enable them to deliver the most effective services to the communities they serve.

More specifically, to address this aim we present and analyze the results of a field study conducted among 30 non-governmental development organization (NGDO) fieldworkers working and delivering development aid within impoverished communities in Northern Ghana, West Africa. These fieldworkers are the key individuals involved in deploying and assessing the use of development aid at local community/grassroots level (Awio *et al.*, 2011). The data analysis focuses on the experiences of the fieldworkers regarding the upward accountability processes they use to communicate their performance to funders and the impact these experiences have on their work with NGO beneficiaries. We focus in particular on the fieldworkers' experiences of funders' upward performance reporting requirements, and the perceived impact compliance with these requirements has on the on-the-ground effectiveness of NGO development interventions.

The paper contributes to the literature by extending and developing prior research investigating NGO upward accountability processes. Prior research has questioned the ability of upward accountability processes to enable more effective as opposed to efficient spending of aid funding (Everett and Friesen, 2010; O'Dwyer and Unerman, 2007, 2008; Rahaman *et al.*, 2010). It is often claimed that upward accountability operates in an overly constraining manner thereby rendering assessments of and improvements in, aid effectiveness more problematic (Awio *et al.*, 2011; Ebrahim, 2009; Rahaman *et al.*, 2010). However, researchers have only recently commenced examining the potential of upward accountability processes using in-depth analyses of the actual experiences of those involved in delivering NGO services at the grassroots level – where the degree of adaptation of NGO provision to local contexts is experienced in practice, and where much of the knowledge for upward accountability processes is generated (see, Awio *et al.*, 2011; Dixon *et al.*, 2006). We contribute to this emerging work by deepening our understanding of local constituencies' experiences of accountability processes more generally, in particular the impact these mechanisms have on their operational activities.

The findings of this study unveil continuing tensions between funders' desires for global control and learning, and the need for local flexibility by fieldworkers

(Hall, 2014; Rahaman *et al.*, 2010). Fieldworkers were frustrated by the perceived limited reciprocity in information sharing between funders and NGOs within upward accountability mechanisms. They craved what Fry (1995) terms “conversations for accountability” where they were offered a voice in co-constructing and evaluating performance metrics with funders that could align funder aims with both their “felt responsibility” to serve beneficiaries, and their on-the-ground experiences. While the upward accountability processes were often experienced as controlling, the expectation from a policy and academic literature perspective that this could stifle individual fieldworker initiative was not borne out by our analysis. Rather, the fieldworkers were stimulated by their strong sense of felt responsibility towards beneficiaries (Ebrahim, 2003; Fry, 1995; O’Dwyer and Boomsma, 2015), and skillfully worked with and around the formal upward accountability processes in order to adapt to local contingencies while complying with the funder accountability requirements. In vocational-type roles, such as those often undertaken by NGO fieldworkers, individuals may feel more intrinsically responsible for their actions and actively seek to find ways of working around accountability processes that seem misguided. Our analysis suggests that a sense of felt responsibility towards beneficiaries may mediate for, and even diminish the perceived negative impacts of mandatory upward accountability processes on aid effectiveness.

Our analysis also uncovers how fieldworkers are highly pragmatic in the manner in which they work around upward accountability requirements. Because the discipline of reporting against pre-determined measures cannot be avoided, as funders have the power to dictate activities, fieldworkers constantly seek to devise local solutions to absorb the challenges created by funder reporting requirements. In effect, the fieldworkers are shown to possess a certain level of agency in that they also have power, in certain circumstances, to create workable solutions in subtle ways to manage their performance. Paradoxically, these solutions often draw upon the nascent enabling characteristics of upward accountability processes. Coupling a more enabling upward accountability with the felt responsibility of fieldworkers within “conversations for accountability” was widely viewed as crucial to further enhancing the effectiveness of aid delivery. Some funders were beginning to tentatively embrace aspects of “conversations for accountability” through their apparent willingness to engage in forms of “committed listening” to fieldworkers during performance evaluation processes. While fieldworkers reflected positively on this development, these interactions remained a long way from fulfilling the idealized “conversations for accountability” they aspired to.

The remainder of the paper is organized as follows. First, we discuss the funding of NGO activities and the corresponding upward accountability processes that this entails, especially with respect to external performance assessment. Within this section we consider conceptually how the academic literature has analyzed the possible responses made to upward accountability processes as fieldworkers experience these processes. Second, we outline the research method and provide the contextual background for the study. Third, we present the case analysis. The final section summarizes and discusses the case analysis and considers the wider implications of the study’s findings.

Upward accountability processes and NGO performance assessment

NGOs and their relationships with funders

NGOs typically receive aid funding from different sources and use this to provide welfare and other aid services to impoverished communities in developing countries. Funders[2] include donor agencies such as global and private foundations that often provide grants for which NGOs have to apply. Funding also derives from bilateral and multilateral agencies where two or more countries finance development aid activities together. A typical example of a bilateral agency funding NGO is the Danish International Development Cooperation (DANIDA) which spent 15 billion Danish Krone (US\$2.98 billion) on development assistance

in 2011 (DANIDA website, accessed 10 November 2014)[3]. Often, local community-based NGOs receive this funding once it has been channelled through large International NGOs (INGOs). These INGOs commonly have intermediate-level country offices and managers in developing countries to distribute the aid funding to grassroots NGOs (some of which will be part of an INGO, some of which will be independent from an INGO). The key individuals involved in deploying and assessing the use of this funding at the community/grassroots level are NGO fieldworkers, the focus of this study.

Given the large sums of money allocated to development aid, there is significant interest among funders in assessing the extent to which this aid has been efficiently and effectively deployed, especially as funders are also accountable to their donors and taxpayers. There is ongoing evaluation of the effectiveness of the use of development funding in order to be accountable to stakeholders and NGO accountability reporting for the use of aid resources forms an important part of this evaluation of use of resources by funders. This reporting, through which NGO recipients of funding report back to funders about their use of funds represents an upward accountability process (Ebrahim, 2002, 2003, 2005; O’Dwyer and Unerman, 2007). As the Swedish International Development Cooperation Agency (SIDA) states in its evaluation manual:

In general terms, what an evaluation for accountability seeks to find out is whether the organizations that are responsible for the evaluated intervention have done as good a job as possible under the circumstances. This means trying to find out if, and to what extent, the intervention has achieved the results that it was intended to achieve or that it could reasonably have been expected to achieve (Molund and Schill, 2007, p. 14).

One of the key purposes of upward accountability processes, from the perspective of funders, is to evaluate whether the aid interventions have achieved pre-specified targets. Upward accountability allows for the external oversight and control in order to rationalize performance (Najam, 1996; O’Dwyer and Unerman, 2008; Roberts, 1991). The emphasis on disclosure and oversight suggests that upward accountability systems are often described as coercive or punitive (Ebrahim, 2005, 2009; Ebrahim and Rangan, 2010; Ferguson *et al.*, 2010; Hall, 2014; Najam, 1996; Rahaman *et al.*, 2010). An overt focus on control and justification discourages the sharing of key contextual information regarding factors that might enable more informed assessments of the long-term effectiveness of the nature and focus of aid delivery. Information which could lead to a potential re-orientation of funders’ focus and objectives is not shared (Ebrahim, 2005; Ferguson *et al.*, 2010).

Funders, however, also seek to learn about the contextual issues that impact on the achievement of targets (Hall, 2014). For example, DANIDA (2006) explicitly states that a key goal of monitoring and evaluation is for internal learning at all levels, programme level, and project level, organizational level and country level (DANIDA, 2006, p. 12). This suggests the need for an upward accountability process that will encourage local NGOs to develop and share solutions to problems and improvements (Free, 2007, p. 923). Fieldworker suggestions for improvements to indicators, work processes and the focus of their work are valued by funders as part of a two-way dialogue aimed at continually improving the impact of development interventions and the ability of the system to support these improvements. Ebrahim (2009) refers to such accountability systems as adaptive accountability systems. An example of this is the UK Department for International Development (DFID) explaining what evaluation involves: using evaluation to discover what is working in development and what is not, identifying better ways of doing things, allowing for corrections to programmes to improve effectiveness and ensuring that lessons are learned (DFID, 2005). More recently, several funders, particularly large bilateral development agencies such as DANIDA, DFID and SIDA have started to implement such upward accountability processes that are primarily underpinned by this learning evaluation logic (see Hall, 2014).

Prior work suggests that fieldworkers are likely to react positively to formal upward accountability requirements if they feel they enable them to perform their work better (Elbers and Arts, 2011; Ebrahim, 2002). Negative perceptions are deemed likely when the systems are perceived as an attempt by funders to control their effort (see Jordan and Messner, 2012, p. 546; Jørgensen and Messner, 2009; O'Dwyer and Unerman, 2008). Research has shown that accountability has an external control dimension as well as an internal response dimension (Ebrahim, 2003, 2009; Fry, 1995; Kearns, 1994; O'Dwyer and Boomsma, 2015; Najam, 1996). The external control dimension reflects the organization (i.e. the local NGDO) being "held responsible for actions" by funders, whilst the internal dimension relies on the accountees "taking responsibility" for their actions. How upward accountability processes impact upon the work of NGDO fieldworkers is important because of the need to ensure that the holding to account, i.e. the control elements, are undertaken in a manner that does not jeopardize fieldworkers taking responsibility for performance. In this paper we seek to gain a better understanding of fieldworkers' experiences of upward accountability in their relationship with funders. In particular we concentrate on ways in which they take responsibility, working within the external controls associated with upward accountability processes.

NGDO accountability: external controls and internal responses

Whilst the broad notion of external accountability has been widely studied, there is less work that analyses the internal organizational responses to external accountability pressures. Several studies explain the multiple and diverse ways in which accountability is construed and understood by managers and officers (Fry, 1995; Kearns, 1994; Mulgan, 2000; Roberts, 1991; Sinclair, 1995). For example, Sinclair (1995) considers how Chief Executive Officers in the Australian public sector established their accountability to themselves and others. She drew on the multiple ways in which the concept is defined and understood in order to demonstrate the structures (or forms) of accountability (i.e. the controls, audits) and the personal discourses of fear, anxiety and vulnerability associated with accountability.

Kearns (1994) offers a two-by-two matrix framework for analyzing the accountability of non-profit organizations that considers the external control dimensions of accountability and the possible internal responses to these dimensions. The external controls associated with accountability include the explicit or implicit generation of performance standards by principals. The responses to these controls by agents may be tactical or strategic. Kearns identifies four possible responses to implicit and explicit controls within accountability processes. Compliance accountability represents a reactive, tactical response to external controls involving completely adhering to the imposition of explicit standards of performance by an outside agency. Negotiated accountability arises when accountability standards are implicit and emerge from shifting societal expectations thereby allowing for some reactive, tactical actions by agents through negotiation with principals regarding the standards to which they will be held to account. Professional/discretionary accountability embodies a proactive, strategic internal response to external controls. This form of accountability involves agents responding in a discretionary manner to both perceived societal expectations and professional norms, irrespective of immediate threats or sanctions from the external environment. Kearns (1994) contends that this form of accountability encompasses the "ethical action" of "doing the right thing even when the right thing is technically unenforceable" (p. 189). Finally, anticipatory/positioning accountability involves agents seeking to anticipate the formulation of new standards in order to position themselves for compliance or even seeking to play a part in constructing the standards they consider are likely to be enacted.

Compliance accountability is associated with imposed accountability regimes (Ebrahim, 2003, 2009; Edwards and Hulme, 1996; Najam, 1996; O'Dwyer and Boomsma, 2015). NGDO upward accountability demands may lead to compliance where NGDO fieldworkers

consider the processes to be mandatory, perhaps because they contain explicit performance standards aimed at external control. On the other hand, where the performance standards contained within upward accountability requirements are implicit and imprecise, there may be opportunities for a negotiated accountability response whereby NGOs engage in dialogue with funders over the nature of the performance standards they must comply with. More strategic responses arise when NGOs, or in our case individual fieldworkers, have internalized professional standards and some notion of “doing the right thing” even where there is no pressure from the external (funding) environment. Professional/discretionary accountability may even arouse anticipatory/positioning accountability as NGOs seek to “play a meaningful proactive role in shaping and defining the standards they believe will eventually be imposed” (Kearns, 1994, p. 180; O’Dwyer and Boomsma, 2015).

Kearns (1994) provides an analytical frame for considering the reactive and strategic responses non-profit organizations may make in response to governmental demands in the context of a developed economy such as the US. Kearns’ (1994) discussions primarily concentrate on the external/societal control of non-profit organizations. While Kearns (1994) addresses controls and accountability from an organizational point of view, in his discussion he refers to what managers do in response to external controls. We recognize that our empirical context is different and thus not all the elements of Kearns’ (1994) framework necessarily apply. For example, given the roles of the fieldworkers, they may be restricted in undertaking aspects of the strategic moves suggested by Kearns (1994). Despite this, however, key aspects of the framework enable us to examine both the internal responses and the external controls associated with NGDO accountability in the context we examine.

We also recognize that the accountability processes examined in this paper occur in a developing country context with fieldworkers responding to upward accountability processes derived from external funders based in developed economies. Local NGDOs and their external funders exist and operate within a power imbalance context and the upward accountability reporting practices can “entrench the[se] power relations” (Dar, 2014, p. 135; Najam, 1996; Edwards and Hulme, 1996; Unerman and O’Dwyer, 2006) making negotiation between local NGDOs and their funders problematic. Complying with upward accountability requirements is also often seen by NGDOs as necessary for developing trust with their funders and is often taken to be the key response to upward accountability requirements (O’Dwyer and Unerman, 2008). Our mobilization of Kearns’ (1994) conceptual insights enables us to conduct a more nuanced analysis of the range of possible responses.

Conversations for accountability. Fry (1995) shifts the emphasis of accountability as an external form of control to consideration of how individuals working in organizations themselves may behave because of an intrinsic concern to be accountable. Employee actions are deemed to derive from a deep acceptance of responsibility, or a “felt responsibility” which is intrinsic and subjective and possesses an ethical or value-based dimension (O’Dwyer and Boomsma, 2015). This contrasts with accountability that is objective, external and public and represents a form of accountability that employees/agents “experience [...] as meaningful, collaborative and effective” (Fry, 1995, p. 183). To encourage “effective” performance, Fry (1995) argues that accountability and felt responsibility need to be aligned. Fry (1995, p. 187) contends that from the agents’ perspectives there are three issues that shape how accountability is experienced and which influence the extent to which external accountability requirements and felt responsibilities may be aligned: having a voice (being able to influence expectations and standards), congruence of intent (the extent to which the agent sees the requests of the principal as being in the principal’s self-interest or as meeting the needs of the greater good); and the history of exchange (the fairness and dignity within the overall accountability process). Fieldworkers, for example, may be provided with a wide range of contextual information from funders designed to enable them to understand how

their work fits into the bigger picture of a funder's overall objectives. This would then help align how they feel about their responsibilities within accountability processes because they develop a better understanding of their roles and of how things fit together.

Fry (1995) suggests that this alignment between external accountability and felt responsibility is more likely where the overall accountability process is constructed as a form of conversation involving "committed listening" to fieldworkers by funders and NGOs:

Committed listening means listening to the other complain, whine, make excuses, worry, express doubt and distress without blame, judgement or reproach (Fry, 1995, p. 189).

In the context we study, this involves funders opening up accountability processes by developing alliances and collaborations with NGO fieldworkers that allow for the co-construction of measures and reports that are mutually agreed and aligned, as much as possible, with fieldworkers' sense of felt responsibility (Fry, 1995, p. 193). These idealized "conversations for accountability" (Fry, 1995, pp. 189-191) seek to create an "alliance around accountability" (Fry, 1995, p. 193) (embracing both anticipatory/positioning and negotiated accountability) that is structured around clarification and articulation of: a request (from funders) or offer (by fieldworkers) to perform some services, a public promise or commitment by fieldworkers to perform to a mutually agreed standard, required interactions to complete the promised work, and recognition and acceptance that the promise has been satisfactorily fulfilled arising from discussions (between beneficiaries, fieldworkers and funders). Fry (1995) claims that through these "conversations for accountability" both principals and agents (funders, NGOs and their fieldworkers) become more active and energized.

O'Dwyer and Boomsma (2015) develop Fry's felt responsibility notion by conceptualizing "felt accountability" as a voluntary response to missions that are motivated by the ethical values of individuals working within an organization. They argue that with felt accountability there is less concern about how funders or principals impose accountability but rather with how accountability can be used to develop a shared vision within an organization; a perspective aligned with Kearns' (1994) notion of professional/discretionary accountability. Employees/agents feel an intrinsic responsibility to answer to their own values, mission and culture. O'Dwyer and Boomsma (2015) suggest that felt accountability prospers when a "conversation for accountability" process occurs, in which: there is less pressure to meet external accountability demands; employees are given a voice to contribute towards developing mutually agreed expectations, and evaluations occur in informal ways and through dialogue.

In sum, there are many accountability forms that NGDO fieldworkers may experience in their relationships with NGOs and funders. They may embrace outright reactive compliance with external funder demands or engage in efforts, when permitted, to co-construct accountability requirements in collaboration with funders. In certain circumstances, the resulting requirements may align, to some degree, with the fieldworkers' felt responsibilities. A "conversations for accountability" process involving committed listening by funders is offered as an idealized process through which fieldworkers might best realize this alignment. We mobilize the conceptual notions introduced above to frame our efforts to understand how NGDO fieldworkers experience and operate within upward accountability processes.

Research method

The Ghanaian context

This study specifically examines fieldworkers' experiences of upward accountability processes in the Northern Ghana context. Ghana is located on the west coast of Africa,

English is its official language, and its population was estimated at 24.2 million in 2010 (Ghana Statistical Service, 2014). In 2010, Ghana received Overseas Development Assistance of almost US\$1.8 billion from development partners – including Canada, USA, UK, Denmark and the International Development Association. There is intense NGO activity in Northern Ghana, especially in and around the capital city of the region, Tamale, which has been labelled “the NGO capital of Ghana” given the large number of INGOs operating from there (Porter, 2003; Townsend *et al.*, 2004). NGO activity focuses on assorted areas including health, education and agriculture and poverty reduction programmes using micro credit schemes are prevalent. While poverty levels have fallen considerably in the past decade, about 30 per cent of Ghanaians live on less than US\$1.25 a day. The Northern region, with a population of almost 2.3 million, is the most impoverished. For example, key development indicators, such as child under-nutrition and adult literacy rates are lowest in this region, indicating a significant degree of underdevelopment and poverty (Ghana Statistical Service, 2014). The Northern region provided an ideal field study site to examine issues of NGDO accountability given the range of development issues requiring attention and the clustering of a large number of diverse INGOs and local NGDOs in the area. Furthermore, competition for donor funding in the Northern region is intense, thereby providing an opportunity to examine in detail NGDO fieldworkers’ experiences of upward accountability in a context where donor power appears prevalent.

The research process

As the research objectives for this study focussed on understanding NGDO fieldworkers’ experiences of upward accountability processes, an interpretive, qualitative research approach was adopted as this emphasizes the description and an understanding of the meanings individuals assign to processes (Cooper and Morgan, 2008; Doz, 2011; Prasad and Prasad, 2002). The empirical data were collected and initially analyzed throughout 2007 and 2008.

We conducted in-depth, semi-structured individual and group interviews with 30 community-based NGDO fieldworkers[4]. We specifically focussed on interviewing fieldworkers in NGDOs addressing health, education, agriculture and general poverty reduction as these are widely deemed to be the most pressing areas in need of development in Northern Ghana. A letter was sent to the executive directors of 31 NGDOs operating in these development areas in the Tamale region inviting them to participate in the study. In total, 11 NGDOs responded positively. The sample selection was purposive in that the focus of the study was on NGDOs that worked directly with beneficiaries (Patton, 2002). Consequently, interview material from one NGDO that did not work directly with beneficiaries but rather acted as an umbrella NGDO allocating funding was excluded from our analysis. Overall, the analysis in the paper is derived from 30 fieldworkers in 11 NGDOs (see Table I).

The participant NGDOs had differing structural characteristics. Some were local branches of INGOs, some were local partners working for and with the local branches of an INGO, and some were small independent local NGDOs. Despite these differences, all the NGDOs in the sample received their core funding from either international bilateral agencies or other international non-governmental sources. Bilateral agency funders of the NGDOs referred to by participants included United States Agency for International Development, DANIDA (the Danish government’s international development aid agency), DFID (the UK government’s DFID), SIDA and Irish Aid (the Irish foreign aid development agency). Non-governmental funders included Oxfam UK, Oxfam Novib (The Netherlands) and The United Nations Children’s Fund. Funding for services was generally received by the managers of the NGOs and disbursed to the fieldworkers for their work activities at the grassroots level where we conducted our interviews.

Table I.
Non-governmental
development
organizations
(NGDOs) participating
in the study

NGDO code	Type of NGDO	Core activities	Number of fieldworkers interviewed
NGDO A	Local small independent	Micro credit	3
NGDO B	INGDO (local branch)	Agriculture	1
NGDO C	INGDO (local branch)	Mental health	3
NGDO D	INGDO (local branch)	Child sponsorship	4
NGDO E	Partner of local INGDO	Water and sanitation	3
NGDO F	INGDO (local branch)	Child literacy education	4
NGDO G	Local small independent	Muslim education	3
NGDO H	INGDO (local branch)	Support for disabled	3
NGDO I	Local small independent	Poverty reduction	4
NGDO J	Partner of local INGDO	Agriculture	1
NGDO K	Local small independent	Micro credit	1

Semi-structured, in-depth face-to-face interviews were chosen as the core research method as they offer an effective way of gaining deep meaning and understanding from individuals working in the field (Patton, 2002). All except one of the 30 fieldworkers interviewed were Ghanaian nationals (the exception was a Canadian national). Almost half of the fieldworkers had been educated to at least undergraduate level in Ghanaian universities in areas such as agriculture, development studies and engineering. Two had been educated to graduate level in Denmark and the USA. The remainder had completed their senior high school (“senior secondary school”) education. We found the fieldworkers to be both articulate and highly analytical. Some have suggested that in Northern Ghana, because fieldworkers are “often urban educated elites” this may impact on their relationships with beneficiaries as well as their views of funders and their requirements (Porter, 2003). In our interviews, however, we found them to be critical, and yet also sociable and hospitable. Furthermore, as we unveil later in our case narrative, they also showed a deep interest in the welfare of beneficiaries. In 8 of the 11 NGDOs the fieldworkers attended the interviews in groups (comprising three or four fieldworkers) and these engagements therefore took the form of group interviews (Agyemang *et al.*, 2009a; Kitzinger, 2004; Morgan 1996)[5].

The interviews were conducted through the English language in the NGDO offices[6] in the field by two of the authors, both of whom are Ghanaian nationals. They were assisted by a male Ghanaian postgraduate student who took detailed notes. Extensive efforts were made to create a non-threatening, open atmosphere throughout the interviews. For example, the fieldworkers were reassured of the interviewees’ independence, guaranteed anonymity and reminded that they would have an opportunity to discuss the preliminary findings of the study in a subsequent workshop. They reflected carefully on the questioning and probing and appeared sincere and comfortable when speaking of their individual experiences. They seemed anxious to assist with the project and carefully led both interviewers through a large range of documentary evidence both during and after the formal interviews. This evidence included all of the accountability reports the fieldworkers regularly completed for funders as well as case studies outlining their key interventions[7]. Extensive probing of fieldworker perspectives occurred throughout the interviews[8]. The interviews lasted from 45 to 90 minutes and were audio-recorded with the advance permission of the fieldworkers and subsequently transcribed. Detailed notes were also taken during the interviews by both interviewers.

The field notes and transcriptions were later analyzed to ascertain common themes in relation to the fieldworkers’ experiences of the upward accountability processes and the performance assessment requirements therein. As the data from the fieldwork was collected, it was analyzed inductively, first by the two interviewers and later by all four researchers.

We continually sought out unexpected and contradictory evidence or opinions in the empirical data (Patton, 2002; Silverman, 2010). A set of codes based on the main questions and sub-questions contained in the interview guide was developed (Huberman and Miles, 1994; Ryan and Bernard, 2003). These codes were subsequently re-analyzed and eventually collapsed into the following broad themes: routine compliance, absence of critique, positive story reporting, fear of funding curtailment, selective reporting, working under constraints, and pressures and tensions of reporting.

These themes formed the basis of the preliminary descriptive analysis of the findings. We subsequently presented this interim analysis at a feedback and clarification workshop all four authors held with 24 fieldworkers (Denzin and Lincoln, 2000). The workshop was organized to be highly participative. After an initial presentation of the preliminary findings of the study by one of the authors, the fieldworkers, in their groups, were invited to review and comment on these findings. A member of each group then presented their views to all participants of the workshop, which led to a lively forum and plenary discussion. Comments from this workshop were fed into the empirical analysis in order to refine aspects of the preliminary analysis.

Subsequent analysis drew on the comments from the feedback workshop and focussed more specifically on interpreting the main themes in the context of an initial theoretical framing which informed an earlier version of this paper. An on-going iterative process of listening to the interview data on the tape recordings, reading and re-reading the transcriptions and referring back to the core literature driving the study (latterly focussed especially on Fry (1995) and Kearns (1994)), an understanding of the how the fieldworkers experienced the upward accountability processes emerged (Locke, 1996). Whilst the research study did not aim to understand accountability processes from the perspective of the funders, in analyzing our data for this paper we were interested in reflecting on the views expressed by the fieldworkers about their funding relationships. However, in order to gain a better understanding of the expectations of funders with respect to the upward accountability processes, we selected two key funders who were consistently referred to by our fieldworkers – DANIDA and DFID – and undertook a detailed analysis of their monitoring and evaluation processes, drawing on key documents from their websites. This helped inform our overall analysis of the fieldworkers’ experiences of upward accountability. Continual redrafting, reanalysis and interaction between the data and core informing literature was undertaken to craft the case analysis presented in the next section.

Experiencing upward accountability processes

This section presents the case narrative. First, it identifies the different types of upward accountability processes that fieldworkers experienced. It then provides an analysis of their perceptions of these processes and, in particular, their efforts at managing upward accountability processes that they felt were controlling.

Types of upward accountability processes

Two main types of performance reports were produced by the NGDO fieldworkers as part of their upward accountability processes: disclosure reports and performance evaluation (and assessment) reports. According to the fieldworkers the main audiences for these reports were overseas funders (see Table II). The fieldworkers were required to provide these reports to evidence how much funding they received, how it had been used, what benefits derived from its use and what lessons could be learned from the work they completed.

There were two types of disclosure reports – annual and interim reports. Each year all NGDOs produced an annual summary report of their activities showing operational and financial performance. Interim reports were commonly required every quarter and included details of funds received and indicators of their utilization. Both the interim and annual reports focussed first on quantitative performance indicators such as: the number of clients

Table II.
Disclosure reports
and performance
evaluation (and
assessment) reports

Accountability mechanism	Financial information	Narrative	Quantitative performance indicators	Written or oral	Frequency	Key stakeholder focus
<i>Disclosure reports</i>						
Annual reports	Yes	Yes	Yes	Written	Once	Range of stakeholders
Interim reports (see Table III)	Yes	Yes	Yes	Written	Monthly, quarterly, and half yearly	Funders
<i>Performance evaluations (and assessments)</i>						
Assessment reports	Yes	Yes	Yes	Written	Continuous	Funders
Evaluation reports	Yes	Yes	Yes	Written	At the end of a project	Funders
Final project report (see Table IV)	Yes	Yes	Yes	Written	At the end of a project	Funders

visited (micro credit NGOs (designated NGDO A and NGDO K (see Table I)); the number of beneficiaries receiving capacity building training (micro credit, agriculture and water and sanitation NGOs (A, B, J, K and E)); the number of patients visited (health NGOs (C and H)); the number of health outreach meetings held (health NGOs (C and H)); the number of women paying credit back on time (micro credit NGOs (A and K)); and student attendance, enrolment and progression figures (education NGOs (F and G)). Both types of disclosure report allowed significant scope for reporting a narrative summary of achievements and explicitly encouraged discussions of problem areas where activity targets had not been met as well as the “lessons fieldworkers had learned” from undertaking the activities (see Table III). For example, fieldworkers in NGDO F included the following narrative summary of achievements in one of their interim reports:

Every six months health and nutrition assessments are conducted on 8,400 enrolled children. 1,420 children are given one meal a day when in school [...] 673 parents and children were introduced to Early Childhood Development to properly give their children a good foundation for their physical and mental development.

Many of the lessons fieldworkers had learned were reported as operational issues they had encountered. For example, an NGDO working in the health sector with mentally ill patients (NGDO C) reported the following:

Our work has equally shown that to be able to engage in work is a form of therapy that quickens and deepens the stabilisation of the mentally ill and this has been demonstrated in the horticultural

Table III.
Example of
commentary in an
interim report

Instructions for completing the form: please keep as brief as possible. Provide key information that may have a bearing on NGO work	
Sub-heading	Commentary
Activity	Capacity building workshop: assertiveness Training
Objective	To build the capacity of 100 women in a selected community
Target group	Women's groups
Challenges	Late disbursement of funds
Outputs	Number of women trained
Indicators	Photographic evidence of workshop

project [...]. Our work has equally shown that having become stabilised they and their carers need some support to start life afresh [...]. Our work with our partners has also shown that people and organizations are willing to support the mentally ill [...]. The huge demand created from our consultation, education and awareness-raising activities has outstripped the resources available. As a result of this there is pressure on [name of NGDO C] to meet the enthusiasm that stabilised people have in wanting to do something for themselves (NGDO C Project report to Funder).

Performance evaluation (and assessment) reports were required at specific stages during the life of individual projects. Performance evaluation reports were typically written at the end of a project or at the end of a funding stream, and represented final summative reports to funders (see Table IV). Performance assessment reports were written on an on-going basis and were much more comprehensive than annual or interim disclosure reports. These reports concentrated on the extent to which predefined project aims and objectives were being achieved. Both reporting types explicitly encouraged explanations of the context in which projects were undertaken together with reasons why projects were proving successful or otherwise. Significant attention was afforded to encouraging the reporting of issues surrounding project or aid sustainability and the extent to which any “learning” had emerged from undertaking the projects. This was consistent with an apparent overall aim among several funders of obtaining evidence of broader, longer-term impacts of projects. It was made clear in all of these reporting requirements that contextualization of indicators was important to funders’ assessments in order to enable them to learn from the fieldworkers’ experiences. The scope provided for this form of reporting represented an explicit invitation to fieldworkers to think and report more broadly about the work they were undertaking in order to contribute more widely to improving the effectiveness of development interventions. This desire to embed a “learning evaluation” logic (Ebrahim, 2009; Hall, 2014) within upward accountability processes was also evident in much of the funder documentation we studied. Documents from DFID, for example, suggested that they were deeply interested in the lessons to be learned from projects and programmes:

The lessons learning process involves openly documenting and disseminating experience for all development partners, so that this information can be transformed into knowledge over time, and then inform the design of future activities. In order to improve the collective performance of the international development community, lessons learned may inform future strategic planning and performance management internally, or inter-organizational planning. In the short-term, lessons learned may help development partners to make specific decisions, such as whether to extend a project, or how to amend a particular policy that may be inhibiting the sustainability of the activity (DFID, 2005, p. 11).

Headings in report	Example of content included
Introduction	How report was developed; staff retreat, partnership review and reflection; team members; length of project
Political, economic and social changes	Ghana named as a member of the Highly Indebted Poor Countries
Progress against project aims and objectives	Aims identified; tables provided summarising NGO interventions; each objective defined and progress analyzed; learning highlighted for each objective
Financial summaries	Expenditures by activities
Administration and management	Details about the NGDO
The future of the programme	Plans for the future; direction of new work
Challenges	Resource constraints; limited capacity of partners; poor road networks

Table IV.
A final project
evaluation report
exemplar

Nevertheless, despite this distinct impression given by funders suggesting that a learning logic underpinned their upward accountability processes, the perceptions of fieldworkers, drawing on their extensive experience in the field, indicated that in practice these processes were more often seen to be overtly controlling. We explore these perceptions in the following sub-section.

Perceptions of being “held to account”: tactical compliance

The majority of fieldworkers were concerned with what they considered restrictions imposed on their work by the requirements of funder performance reports. They were especially concerned about a focus on short term, highly specific activities and outputs which were frequently imposed in a top-down manner. While many acknowledged the aforementioned flexibility offered in reports through the provision of scope for contextualizing reported indicators, in practice they felt that funders focussed exclusively on the quantitative performance indicator requirements. In effect, to them, funders were merely concerned with external control (Kearns, 1994) and their key response was to comply. As one fieldworker working in child sponsorship noted, precise reporting against indicators was essential if funding streams were to be maintained and beneficiaries’ needs protected:

If you don’t meet the [funder’s] exact request in your reporting, they will get fed up and they will cancel their funding and drop the children [...]. The child and the community will lose. So, we must always make sure we meet the [funder’s] request (NGDO D – child sponsorship).

Fry (1995) suggests that the extent to which accountability operates to monitor or enable work depends on how principals (in this case, the funders) value the work being undertaken. Many fieldworkers complained that the reporting requirements often failed to appreciate the on-the-ground realities they faced daily. Complying with the requirements of upward accountability, while necessary, was frustrating for them as the accountability requirements did not show that funders had a clear understanding of the developmental work they were undertaking. Several fieldworkers spoke of the slow nature of the development process and of how deficient beneficiary capabilities triggered drawn-out decision-making processes “that [they] could not easily change”. This “reality” contrasted with the “quick fixes” (NGDO B – agriculture) that, in their view, were frequently required by funders. Working with slow-moving local community processes while having to report within very strict timescales was especially frustrating:

Now the funds usually come and you have a certain time within which you need to give reports on output. Yes, we have been given the funds and in six months’ time we expect some results. [Regardless] of the fact that you work with institutions that you don’t [have] control over, there may be decision-making processes that you cannot easily change – you have to work within them [...]. By the time you work with the community and ensure that the decisions are taken for you to be able to move, maybe by that time the community would have lost out and they cannot access the particular funds. So what do we do? [...] So, sometimes when donor funds come with stringent conditions, it is the ultimate beneficiary that suffers (NGDO C – mental health).

Several fieldworkers contended that ways of dealing with particular development problems were largely pre-determined within reporting requirements that were inherently inflexible. For example, the water and sanitation NGDO (E) was required to use specific technologies as its funders thought they were relatively cheap. The fieldworkers maintained that these technologies, such as hand-pumping equipment, were often unsuitable as local ground conditions led to wells drying up after a short period. Despite this, performance reports required data on the use of the specified technologies only. In order to comply, fieldworkers continued to utilize the technologies even where they were convinced that they were inefficient and ineffective. Such compliance also had further negative effects with fieldworkers refraining from reporting the failings associated with the technologies as they

felt it detracted from their ability to report “good performance” as defined by required output indicators – such as the number of hand-dug wells or bore holes. During interviews the fieldworkers exhibited considerable astuteness, and explained that these technologies wasted the funders’ resources given that a more effective long-term achievement of their overall water relief aims could be achieved by funding a smaller number of more expensive water delivery systems:

For example, if the solution to the water problem in the community is [...] a small community pipe system, but the donor says I want to see X number of boreholes or X number of hand-dug wells, definitely such a community will lose out on that (NGDO E – water and sanitation).

In a bid to be seen to be compliant, they did not share these perceptions with the funders. Compliance, as suggested by Kearns (1994), was used as a tactical response to the accountability demands. Additionally, in order to be seen to be compliant the fieldworkers revealed how they took actions to prioritize the outputs and processes required by funders. For example, while it was important to give local communities some sense of involvement in identifying needs, fieldworkers felt constrained by their funder reporting requirements and frequently steered communities’ perceptions of their needs towards their funder’s preferred focus:

We go on the radio [...]. We do a lot of “sensitisation” – creating awareness for the people – [...] [We hold] community sessions [...] We try to help them to come out with their needs [but, ultimately] *we*[9] identify their needs and prioritise their needs (NGDO B – agriculture).

The purpose of the sensitisation referred to above was to ensure that the key problems identified by funders were actually prioritized. This would allow fieldworkers to provide reports demonstrating compliance even though it made their work more cumbersome. Kearns (1994) identifies compliance as a tactical internal response made to accountability demands that operate as external control systems and our analysis suggests that fieldworkers were continually anxious to exhibit compliance. Clearly, there were power asymmetries between the funders and NGDOs that meant there were conditions placed on project design and planning and funding arrangements within the accountability processes which compelled fieldworkers to find ways to comply with the requirements (Dar, 2014; Ebrahim, 2009; Hulme and Edwards, 1997; Unerman and O’Dwyer, 2006). Underpinning these perceptions was a sense that the fieldworkers did not feel that funders entirely trusted them (or the local NGO). They suggested that too often they were offered a limited voice to shape expectations and standards even where they felt alternative approaches were more appropriate and effective. There was little sense of an alliance around accountability facilitating a conversation involving “committed listening” by funders (Fry, 1995). Negotiated accountability was, therefore, in many cases, simply not feasible. Despite this, while prior work suggests that NGO fieldworkers frequently respond to perceived funder controlling efforts by strategizing in negative and manipulative ways (see Elbers and Arts, 2011), our ensuing analysis reveals how the fieldworkers worked within, and around, these perceived constraints in a positive, constructive manner. In doing so, they sought to ensure that the upward accountability requirements could be mobilized to allow them to fulfil, as much as possible, their widespread sense of felt responsibility to beneficiaries. It is to this seemingly contradictory response that we now turn.

Felt responsibility and accountability in action

Sinclair (1995) argues that discourses of accountability often illustrate the multiple layers of meaning, contradictions and tensions associated with the concept. We observed these layers, in particular the contradictions, among the fieldworkers. Notwithstanding the widespread perception of inflexibility accorded to many of the performance reporting

requirements and the underlying activities they encouraged, the fieldworkers articulated situations where requirements to report on certain indicators actually assisted them in improving their work by steering behaviour and action in what they saw as sensible directions. The upward accountability processes which were argued to be constraining, in terms of the actions they encouraged, were also sometimes seen as “perfectly sensible” (Sinclair, 1995, p. 228). For example, in the child literacy education NGDO (F) output measures requiring fieldworkers to focus on behavioural changes in children by examining enrolment rates, drop-out rates, attendance rates and the rate of student progression to further education were widely praised. The process of gathering information for and writing the disclosure reports also made certain aspects of the fieldworkers’ work more visible forcing them to critically assess their operations and to direct resources in a more focussed manner.

The necessity of reporting and explaining variances within disclosure reports often uncovered previously unknown contextual reasons for deviations and “helped keep [fieldworkers] on their toes” (NGDO J – agriculture). This assisted them in understanding the logic underpinning the upward accountability processes they were required to comply with and, most importantly, enabled them to identify where alterations in their own approaches might be required:

[One] report was monitoring [standardised] growth [...] [the variances reported meant] that I went to look at how [...] the farmers [used] some of the tools they were [provided with] [and] [...] whether they were using the tools properly. If they were not, I made some corrections [...]. After that, I wrote [in the report] whether they actually used the tools to work at all. Did they go to the bush [the farm] at all [...] and did they need and use the input? (NGDO I – poverty reduction).

Despite receiving limited information regarding the rationales underlying many of the performance indicators, the requirement to focus on certain indicators meant that some fieldworkers established their own rationales in situations where indicators made sense to them in their daily work. It was clear that the “world of action” took priority over indicators, with indicators representing a necessary point of orientation as opposed to an ultimate point of truth (Jordan and Messner, 2012). It is within this “world of action” that the fieldworkers could act and respond to situations on the ground. Even where they found indicators inappropriate, inflexible or incomplete, they rarely appeared demotivated and their commitment to contributing to enhancing the effectiveness of their interventions remained resolute. Hence, the standards and expectations were absorbed and internalized as the fieldworkers “felt” responsible for their actions (Fry, 1995). Moreover, irrespective of the exact indicators they had to adopt or the specific work focus of the funding requirements, they appeared intrinsically motivated to make improvements to their work on-the-ground. Responsibility for actions (e.g. the fieldworker quoted above states: “I made the corrections”) and accountability became entangled (e.g., the fieldworker quoted above also states “I wrote the report”). Feeling responsible was coupled with feeling accountable despite the perception of control within the upward accountability processes.

Proactive and strategic responses

O’Dwyer and Boomsma (2015) suggest that felt accountability prospers where NGOs face less external accountability pressures and that this offers the flexibility to develop accountability processes that suit agreed internal needs. Our fieldworkers’ efforts, however, often involved working around external accountability requirements. Their overriding sense of felt responsibility motivated this approach rather than any flexibility offered in the upward accountability processes. For example, fieldworkers in the mental health, education and agriculture NGDOs frequently referred to the importance of beneficiary “capacities”; a term used to refer to perceived levels of literacy and understanding among beneficiaries. These were, according to fieldworkers, possibly not considered when performance

indicators were designed externally, but through working closely with these beneficiaries fieldworkers developed detailed knowledge of specific needs which they attempted to adapt to the reporting requirements. In effect, the fieldworkers used their professional knowledge and employed their discretion in interpreting the requirements of funders. Kearns (1994) refers to professional and discretionary accountability as the situation where people take responsibility for interpreting standards of performance and are proactive in doing so. By considering the needs of the beneficiaries the fieldworkers were evidently seeking to “do [what they saw as] the right thing” (Kearns, 1994, p. 189). In one instance, the child literacy education NGDO (F) discovered that the education process required much longer periods of training for literacy class facilitators than the funder reporting timelines allowed. The fieldworkers sought to solve this problem by extending the pre-training period for facilitators to ensure that they had a greater impact within the funder training timeline period:

We used to build capacities by training facilitators between January and March. Classes start in May/June. But the facilitators made it known to us that they would work better if they had a longer period of training. So, this year we have moved the training start date to November [...]. They can now have 7 to 8 months to build up their expertise before the classes start (NGDO F – child literacy education).

To further demonstrate this sense of felt responsibility, other fieldworkers alluded to constantly scrutinizing their on-the-ground work and gathering and storing key information to help improve beneficiary lives. In situations where the focus of funder requirements was considered to be misguided, opportunities for improvement were identified. The information was used to guide NGOs’ internal assessments of operational areas that required their attention irrespective of funder reporting demands, thereby allowing them to improve their overall work processes’ and the perceived effectiveness with which aid was utilized:

We try to examine what has been the state of [our] work with regards to community mental health. How many health outreaches have been held in a year? How many life stories have been written, how well have they been written? You know things like that, and this brings out issues that might need attention. Some of the information may or may not be required by funders but [we] need that [information] to implement our programme as well. So for us, it is like an internal programme audit [irrespective of funder requirements]. Knowledge sharing is very important to us internally and we have a centre where we upload all our reports even though they are just for internal use [they do not go to funders] [...] we see it like an obligation (NGDO C – mental health).

Being able to account and justify the use of funding was, however, always considered most important and where internal feelings of responsibility meant taking decisions and opportunities that fell outside of the funding scope, they were almost never pursued. Fieldworkers were highly aware of the lack of flexibility in programme delivery and always sought to position themselves to comply even when they did not agree with the explicit performance requirements. For example, in the water and sanitation NGDO (E) fieldworkers were convinced that their primary funder’s preference for supporting rural development was a sub-optimal use of funding. They argued that the acute need for their services arose in urban areas like Tamale. However, they were required to undertake and report on the number of rural development activities only, which they did despite recognizing that resources could have been used much more effectively in urban development activities:

For instance, this year because of the heavy downpour – the rains – we had problems because we were supposed to construct 658 household latrines. But because of the nature of the weather – that was around July, August and September – we could not do anything [in rural regions] [...]. If we were going to excavate 658 latrines in [name of urban region] we would have finished it (NGDO E – water and sanitation).

The fieldworkers recognized that they did not have the power, *vis-à-vis*, funders to make strategic decisions to change or redefine programme activities (Kearns, 1994).

Taking independent decisions could impact upon the level of trust the funders may place in them. Hence, whatever they felt about the inappropriateness of the external controls, they were always anxious to demonstrate the care with which they used and accounted for funding. It was important to them to demonstrate their commitment to transparency and compliance; a desire derived from a long-standing fear of being viewed as corrupt and fraudulent by foreign-based funders (Elbers and Arts, 2011; Mohan, 2002; Yarrow, 2008):

Information sharing in the reports is very important to us [...] [It provides] the paper evidence of what is going on [...]. It helps to build some trust and confidence between them [funders] and us [fieldworkers] (NGDO C – mental health).

Building trust is an important precursor to gaining influence and this was seen as important to attain before offering suggestions for change. While Kearns (1994) discusses anticipatory/positioning accountability as involving agents anticipating the formulation of new standards in order to position themselves for compliance, in our case, the fieldworkers were anticipating that compliance could lead to influence.

Fieldworkers constantly had to manage their feelings of responsibility for actions against this perceived need for compliance. While they largely understood upward accountability in terms of external controls funders were, as we outlined earlier, also interested in receiving contextual information that impacted on programme effectiveness. Contextual reporting was explicitly encouraged by the scope provided for additional information in many of the required reports. However, fieldworkers often toned down the significance of this contextual information or failed to report it as they claimed they had little idea as to what impact it would have or how funders would use it. Several fieldworkers complained that when they reported against pre-determined indicators funders “never came back to ask for further [clarifying] information” (NGDO I – poverty reduction) or “d[id] not account to [them] [or] tell [them] what they use[d] the reports for” (NGDO H – support for disabled). Feedback about the use and impact of the performance reports represented an intrinsic reward acknowledging the importance of their efforts and they were therefore anxious to know how the reports were being used to evaluate their work, in particular the direct consequences any evaluations had for future funding:

The fact of the matter is that there is no mutual accountability from donor[s] [...]. They appear willing to listen but whether they apply what you tell them is another thing. To say it directly, our funder in [name of country] has never accounted [...] to [us] (NGDO F – child literacy education).

This perception of limited funder reciprocity meant there was a reluctance to report potentially crucial contextual information. This view may, however, have been misguided since it is possible that the local NGO managers were made aware by funders of how contextual information was used. The fieldworkers may not have known what was going on during the reporting negotiation between NGO managers and funders and therefore assumed that there was no reciprocity or “history of exchange” of information in a frank, fair and open manner (Fry, 1995). The issue remains, however, that this widespread perception of upward accountability as primarily about control meant that creating shared visions and outcomes through aligning felt responsibility and an enabling upward accountability in “conversations for accountability” (Fry, 1995) remained elusive.

Tentative steps towards “conversations for accountability”

Fry (1995) suggests embedding accountability in conversations to enable agents and principals to work together to develop shared visions and understandings of performance. These conversations for accountability embrace three conditions deemed essential to aiding the alignment of external accountability and felt accountability: agents having a voice, congruence of intent, and fairness and dignity in the process of exchange. More recently,

funder efforts have evolved, albeit tentatively, towards developing such mutual explorations. A central feature of this perceived shift was the increased use of informal feedback processes and on-the-ground evaluations of fieldworkers' work, all of which fieldworkers welcomed. Given the lack of formal feedback mechanisms, many fieldworkers emphasized how informal face-to-face channels were essential to addressing the problem of limited information exchange in the formal reporting as they offered greater potential for sharing crucial contextual information and receiving timely, focussed feedback. They contended that these mechanisms were more effective in helping funders “appreciate the real issues preventing effective development interventions” (Fieldworker comment from the feedback workshop). Several fieldworkers called for funders' representatives to visit them more often “so that they [could] see what [wa]s happening on the ground” (NGDO H – support for disabled) and thereby understand the NGDO operational context better. It was widely felt that these interactions could also provide fieldworkers with information on the actual as opposed to the perceived importance funders attached to contextual information reported alongside required indicators.

Prior to our field work, certain funders had commenced interacting more informally with fieldworkers. In two cases, evaluations and reviews feeding into performance evaluation (and assessment) reports were carried out jointly by fieldworkers and funders' representatives (NGDO G – Muslim education and NGDO H – support for disabled) thereby allowing fieldworkers a voice in evaluation. The funder of one of the agriculture NGOs (NGDO B) introduced “organizational reviews” using fieldworkers and funder representatives working together. While the fieldworkers acknowledged that these were not routine encounters and they were sometimes sceptical about the funders' intent the face-to-face communication and relationship building encouraged them to more readily share contextual information that they had previously hoarded. As these informal processes involved “more [committed] listening and response from the [funders]” (NGDO B – agriculture) they dampened some, albeit far from all, of the aforementioned concerns about limited reciprocity by at least offering the potential to discuss the rationales behind indicators.

Increasing fieldworker interactions with consultants operating on behalf of funders also emerged in the period immediately prior to our field work. For example, fieldworkers in the disability health NGDO (H) met with different NGOs and consultants working for funders to discuss general concerns, aided by interpreters. Within these face-to-face meetings, they said they felt freer to share information incorporating the contextual challenges they faced. They also received elaboration on the rationales behind some indicators they had queried. These channels were also sometimes used as a medium where different fieldworkers' common concerns could be shared with funders, through the consultants. This allowed them to give voice to their felt responsibilities and seek out some “congruence of intent” (Fry, 1995, p. 187) between these responsibilities and the funders' goals within the overall accountability process. However, ultimately there was no guarantee that their suggestions would initiate a substantive funder response:

We [a group of fieldworkers] were all together with the consultants and we realised that most of our problems, our challenges were about the same and the changes we were suggesting were all about the same [...]. The consultants indicated [that they were not] here to tell [us] that a change [ould] be made. They would go back [...] and discuss it with the donors and bring back their comments [...]. They also made it easier for us to communicate as they came with a bilingual interpreter (NGDO H – support for disabled).

In the few instances where funders actively provided feedback to fieldworkers, the fieldworkers claimed that they had reacted positively and shared additional information. This apparently helped build tentative levels of mutual trust that were inevitably tempered by the nature of their prior experiences with upward accountability. For instance,

fieldworkers in the NGDO providing basic education literacy to Muslim children (NGDO G – Muslim education) indicated how their work had benefited from the introduction of funder feedback and discussion about their activities. This responsiveness encouraged them to share contextual information about the changing circumstances facing different families and how the focus of the funding should be realigned to address them (e.g. by supporting initial educational “needs assessments” of entire families). The funder subsequently disseminated the NGDO’s proposals among the education literacy NGDO community which led to widespread recognition of the impacts of the NGDO’s proposed approach and a change to the focus suggested by the NGDO.

A fieldworker in the disability health NGDO (H) initially outlined major concerns regarding the historical lack of feedback his NGDO had received on detailed, contextualized case studies submitted as part of their reporting. However, he also praised his funders for eventually, albeit slowly, increasing their responsiveness as they had recently commenced providing feedback and offering more regular support in response to the key contextual challenges reported by his NGDO:

You know, we are [now] finally corresponding regularly, and there may be certain area problems, management problems, financial, anything. So, they [funders] now give some support [to] resolve any challenges that we may have (NGDO H – support for disabled).

Two funders had commenced more active monitoring in order to directly assess the effectiveness of NGDOs’ actions (NGDO A – micro credit and NGDO G – Muslim education). This involved funder representatives visiting local communities to try to ascertain from the communities and their observations the direct impact the funded NGDOs’ work was having. While this form of intervention could have been seen as threatening, the fieldworkers in both NGDOs welcomed it as it allowed them to engage substantively with funders regarding on-the-ground challenges they faced. This also offered them some possibility of aligning funder accountability demands better with their felt responsibilities:

The [funder] now monitors a lot. They will even move down into the community without you, [NGDO A] to check that what you say you are doing in this place is actually happening. We [NGDO A] are happy with this. You want your funders to monitor. They have to come to the grassroots and see what we do instead of just sending letters [...]. We want them to know that we are actually always with the people and we are doing what we believe we should be doing (NGDO A – micro credit).

In summary, our case narrative unveils three key issues with respect to the fieldworkers’ experiences of NGDO upward accountability processes. First, fieldworkers’ experiences created the impression that the processes were primarily aimed at external control and instigating compliance accountability responses. Second, fieldworkers were frequently driven by an intrinsic desire to support beneficiaries whatever the perceived demands of the upward accountability processes. They were pragmatic with respect to their responses and exhibited a “felt responsibility” to beneficiaries. In order to fulfil this responsibility they sought to skillfully work with and around the upward accountability requirements in order to enable a form of felt accountability in which professional/discretionary accountability motivated anticipatory/positioning accountability. Third, conversations for accountability were important to fieldworkers in both the development and enactment of upward accountability processes. The advent of increasing face-to-face interactions between funders and fieldworkers had begun to facilitate conversations aimed at ensuring that aid resources were used more effectively. While the fieldworkers reflected positively on these interactions, they were some way off the idealized “conversations for accountability” conditions proposed by Fry (1995, pp. 189-191). In particular, the extent to which funders were beginning to engage in “committed listening” was unclear given that much of the interaction was occurring after accountability metrics had been developed by funders (with apparently limited NGDO and fieldworker input).

Summary and conclusions

This paper presented the results of a field study conducted among 30 NGDO fieldworkers working and delivering development aid within impoverished communities in Northern Ghana. Our analysis focussed on the experiences of the fieldworkers with respect to the upward accountability processes they used to communicate their performance to funders and the perceived impact these experiences had on their work with NGDO beneficiaries. The paper is one of the few studies to examine the potential of upward accountability processes using in-depth analyses of the actual experiences of those involved in delivering NGO services at the grassroots level (see Awio *et al.*, 2011; Dixon *et al.*, 2006) and contributes to emerging work in this vein by enriching our understanding of local constituencies' experiences of accountability processes more generally, in particular the impact these mechanisms have on their operational activities.

Our findings suggest that the upward accountability processes were perceived to be aimed at external control. Despite these perceptions, we did not uncover evidence of “recalcitrant effort”, nor did we find evidence of mere routine compliance among fieldworkers. A key feature of the case was the fieldworkers' commitment to improving beneficiary lives. Our analysis uncovered an intrinsic sense of felt responsibility (Fry, 1995; O'Dwyer and Boomsma, 2015) to beneficiaries, informed by self-perceptions in which fieldworkers frequently viewed themselves as change agents. It was underpinned by a combination of a sense of pride, a perceived common culture and professionalism which motivated fieldworkers to continually review and improve their work processes and work focus. Felt responsibility mediated for the control that was seen to underpin the upward accountability processes. Fieldworkers, consequently, accepted that they had to work with and around the upward accountability processes if their ambitions to assist beneficiaries were to be realised. Hence, irrespective of funders' required work focus and choice of specific performance indicators, the fieldworkers continually mobilized their local knowledge in an effort to assist in improving beneficiary lives. Reporting against specific indicators represented merely one possible, albeit vital, means through which they felt this responsibility might be fulfilled.

Kearns (1994) points to four possible internal responses to external controls, two of which he considers tactical (compliance and negotiated) and two strategic (professional/discretionary and anticipatory). Our findings suggest the fieldworkers engaged in elements of each of these responses, though there was less evidence of negotiated and anticipatory responses. Compliance was important for trust building which would ensure ongoing financial support for projects. Professional and discretionary responses were employed subtly and in ways that enabled fieldworkers to fulfil their felt responsibility. As fieldworkers, they were less powerful than the senior managers who interacted more with funders; hence, any strategic moves in response to upward accountability processes had to be undertaken very cautiously.

Fieldworkers expressed few problems with being closely assessed *per se* and were positive about the idea of indicators, especially if they improved their effectiveness. While many fieldworkers advocated flexibility in upward accountability processes through the reporting of “stories” which would enrich “abstract” indicators, they were not intrinsically “anti-indicators” and were open to discovering where indicators could facilitate their decision making. For them, the ideal of “proof” underpinning the use of indicators and the ideal of “richness” driving the mobilization of stories were not incompatible (see Hall, 2014). Hence, while they wanted to be able to flexibly respond to local circumstances, they did not see this as fundamentally incompatible with the parameters that funders might set. These findings resonate somewhat with Sai's (2012) study of a community service organization in Australia where onerous mandatory external reporting requirements were assessed rationally by values-driven board members and executives and readily adopted where they were seen to contribute to organizational effectiveness.

Our analysis reveals and nuances the tensions between perceptions of external control and the learning logic within funders' upward accountability processes. Despite formal funder encouragement, fieldworkers were frequently reluctant to report information contextualizing performance due to perceptions of a lack of funder reciprocity. Some fieldworkers felt that funders were more concerned to check that beneficiary engagements had actually taken place (i.e. control) as opposed to uncovering what had emerged from them (i.e. learning). This perceived limited voice for fieldworkers in the context of inadequate "committed listening" by funders is consistent with long-standing concerns suggesting that funder support for participatory methods and the creation of learning environments may be co-opted by them as legitimizing instruments. For example, it is often argued that this only gives the impression of an openness to key contextual information in development decision-making, while actual development practice remains largely "top-down" and underpinned by a logic promoting the adoption of a host of exogenous reporting practices privileging objective, universal indicators divorced of context (Hall, 2014; Rahaman *et al.*, 2010; O'Dwyer and Unerman 2010).

Our fieldworkers craved face-to-face personal interaction so that funders could be sensitized to the realities of lives, livelihoods and needs in an area. They were desperate to have a voice which could operate to achieve some "congruence of intent" between their felt responsibilities to beneficiaries and the overall goals of funders. This informal interaction could not only assist in improving internal operations but might also assist fieldworkers to learn about their funders' missions, goals and styles of working thereby enabling them to better understand the broader impact of their work. In essence, this desired interaction could create conditions conducive to enabling Fry's (1995) conversations for accountability. The initiation of these conversations could also allow fieldworkers to understand better why funders adopted certain indicators and how their work fitted into a much bigger picture than the localized context they operated within. The perceptions that suggestions and contextualizations were entering a vacuum emphasize the importance of reciprocity and the need for both formal and informal communication if upward accountability processes are to facilitate informed on-the-ground efforts at achieving long term effectiveness. The perceived "history of exchange" between funders and NGOs meant that the desire for contextual information communicated by funders was viewed suspiciously by many fieldworkers. However, these suspicions diminished as the closeness of relations fieldworkers experienced with funders increased during informal engagements where fieldworkers felt they had a voice (see also Gray *et al.*, 2006). As Eyben (2006) argues, "aid is a matter of relationships", and aid can be more effective "when donors develop relationship-building skills as well as money management skills" (cited in Andrews, 2009, p. 11).

The evolution in direct funder engagement with fieldworkers was starting to facilitate more open conversations. The positive disposition of fieldworkers towards these interactions, despite their constrained nature, partly reflects their prior perceptions of funders as distant and hierarchical. It would appear that almost any signal that funders were willing engage directly with them on-the-ground was seen as an opportunity to improve their effectiveness, no matter how minimal. "Conversations for accountability" had to commence somewhere and any potential opportunity needed to be seized upon if some sense of an alliance around accountability was to be aroused. This initial phase offered the potential for fieldworkers to engage in a form of negotiated accountability that could strengthen the existing limited enactment of professional/discretionary accountability (Kearns, 1994). While "conversations for accountability" could also benefit funders, as they planned strategies to manage the constantly changing landscape of development funding, the extent to which funders were willing to engage in "committed listening", particularly when formulating performance criteria, remained somewhat uncertain. Further research

needs to be undertaken on how NGO fieldworkers and managers in developing countries may develop their strategic responses to funders' requests.

We recognize that our study was undertaken in the specific context of Northern Ghana and that it is therefore important to acknowledge that certain cultural characteristics may have impacted on how the fieldworkers experienced upward accountability processes. While highlighting this issue, we do not wish attach broad-based cultural characteristics to a small sample of fieldworkers. However, some related studies in Northern Ghana do help to contextualize our findings. For example, Yarrow (2008) argues that NGO workers from Northern Ghana have often identified themselves with the beneficiaries and the poverty they faced, having been born and brought up in Northern Ghanaian villages. Hence, many fieldworkers are seen to exhibit a moral commitment to working with and for “real people” (Yarrow, 2008, p. 352). Reciprocity is also considered an important trait in the Ghanaian culture and this may help explain why its absence was so acutely felt by the fieldworkers especially since personal relationships were also considered important by fieldworkers in allowing them to complete and more fully understand their work (Codjoe, 2003; Mohan, 2002; Yarrow, 2008). Moreover, Nelson *et al.* (2013) suggest that Ghanaian culture is quite hierarchical and that this often prevents “workers” from stepping out of their bounds; an enlightening characteristic in light of the feeling of the need to comply with requests.

The provision of aid funding for development purposes remains important and the need to ensure its effective use continues to be even more critical since many impoverished people depend on these resources for their existence. Our work, through illustrating how fieldworkers cope with the requirements of the upward accountability processes they encounter, has reinforced the significance of the needs of beneficiaries within performance assessment. It has also demonstrated a desire from both funders and fieldworkers for improvements in the accountability processes. Future research work that unveils how upward accountability reports are actually used by the receivers of these reports, the funders, is of utmost importance for developing a more complete understanding of how upward accountability contributes to improving aid effectiveness.

Notes

1. Net Official Development Assistance as a share of the combined gross national income (GNI) of Development Assistance Committee member countries was 0.3 per cent (OECD, 2014).
2. Throughout the paper, we use the term “funder” to describe suppliers of funds to NGOs. We make no distinction between the terms “funders” and “donors”.
3. Another example is the UK Department for International Development (DFID) which, in 2013, spent £11.4 billion on overseas development assistance (DFID website, accessed 10 November 2014).
4. Fieldworkers may not be aware of all the interactions that take place between more senior managers and funders as part of the accountability processes and dialogues. The views expressed by them in this respect need to be understood in this light.
5. Although, it is sometimes argued that group interviews may not offer the same level of trustworthiness as individual interviews, we contend that they proved to be highly beneficial in that the interactions between interviewees facilitates an enhanced understanding of experiences given that group members supplement, clarify, explain and share examples in interactive ways (Cameron, 2016; Krueger, 1994; Morgan, 1996).
6. These were quite cramped, small buildings. One interview (NGDO B) was held outdoors in a shaded area around a table.
7. All of this documentary evidence was photocopied and both interviewers received copies to take away with them for further analysis.

8. Fieldworkers were also encouraged to debate among themselves when addressing our questions. For example, in one group interview (NGDO F) the fieldworkers initially disagreed on aspects of an issue being discussed but then debated it amongst themselves and eventually came to an agreement.
9. Italics to reflect emphasis in interviewee comment.

References

- Agyemang, G., Awumbila, M. and O'Dwyer, B. (2009a), "A critical reflection on the use of focus groups as a research method: lessons from trying to hear the voices of NGO beneficiaries in Ghana", *Social and Environmental Accountability Journal*, Vol. 29 No. 1, pp. 4-16.
- Andrews, N. (2009), "Foreign aid and development in Africa: what the literature says and what the reality is", *Journal of African Studies and Development*, Vol. 1 No. 1, pp. 8-15.
- Awio, G., Northcott, D. and Lawrence, S. (2011), "Social capital and accountability in grass-roots NGOs: the case of the Ugandan community-led HIV/AIDS initiative", *Accounting, Auditing & Accountability Journal*, Vol. 24 No. 1, pp. 63-92.
- Cameron, J. (2016), "Focussing on the focus group", in Hay, I. (Ed.), *Qualitative Research Methods in Human Geography*, Oxford University Press, Oxford and New York, NY, pp. 83-102.
- Chen, S. and Ravallion, M. (2008), "The developing world is poorer than we thought, but no less successful in the fight against poverty, policy research working papers", The World Bank, doi: 10.1596/1813-9450-4703.
- Codjoe, H.M. (2003), "Is culture the obstacle to development in Ghana? A critique of the culture-development thesis as it applies to Ghana and South Korea", *Critical Perspectives in Political and Socioeconomic Development in Ghana*, pp. 335-363.
- Cooper, D.J. and Morgan, W. (2008), "Case study research in accounting", *Accounting Horizons*, Vol. 22 No. 2, pp. 159-178.
- DANIDA (2006), "Monitoring at programme and project level- general issues", Ministry of Foreign Affairs, Copenhagen.
- DANIDA (2011), "Guidelines for programme management", Ministry of Foreign Affairs, Copenhagen.
- Dar, S. (2014), "Hybrid accountabilities: when western and non-western accountabilities collide", *Human Relations*, Vol. 67 No. 2, pp. 131-151.
- Denzin, N.K. and Lincoln, Y.S. (2000), *Handbook of Qualitative Research*, Sage, Thousand Oaks, CA.
- DFID (2005), *Guidance on Evaluation and Review for DFID Staff*, London.
- Dixon, R., Ritchie, J. and Siwale, J. (2006), "Microfinance: accountability from the grassroots", *Accounting, Auditing & Accountability Journal*, Vol. 19 No. 3, pp. 415-427.
- Doz, Y. (2011), "Qualitative research for international business", *Journal of International Business Studies*, Vol. 42 No. 5, pp. 582-590.
- Ebrahim, A. (2002), "Information struggles: the role of information in the reproduction of NGO-funder relationships", *Nonprofit and Voluntary Sector Quarterly*, Vol. 31 No. 1, pp. 84-114.
- Ebrahim, A. (2003), "Accountability in practice: mechanisms for NGOs", *World Development*, Vol. 31 No. 5, pp. 813-829.
- Ebrahim, A. (2005), "Accountability myopia: losing sight of organisational learning", *Nonprofit and Voluntary Sector Quarterly*, Vol. 34 No. 1, pp. 56-87.
- Ebrahim, A. (2009), "Placing the normative logics of accountability in 'thick' perspective", *American Behavioral Scientist*, Vol. 52 No. 6, pp. 885-904.
- Ebrahim, A.S. and Rangan, V.K. (2010), "The Limits of nonprofit impact: a contingency framework for measuring social performance", SSRN Scholarly Paper No. ID 1611810, Social Science Research Network, Rochester, NY.

- Edwards, M. and Hulme, D. (1996), *Beyond the Magic Bullet: NGO Performance and Accountability in the Post-Cold War World*, Kumarian Press, West Hartford, CT.
- Elbers, W. and Arts, B. (2011), “Keeping body and soul together: Southern NGOs’ strategic responses to donor constraints”, *International Review of Administrative Sciences*, Vol. 77 No. 4, pp. 713-732.
- Everett, J. and Friesen, C. (2010), “Humanitarian accountability and performance in the Théâtre de l’absurde”, *Critical Perspectives on Accounting*, Vol. 21 No. 6, pp. 468-485.
- Eyben, R. (2006), *Relationships for Aid*, Routledge, London.
- Ferguson, J., Huysman, M. and Soekijad, M. (2010), “Knowledge management in practice: pitfalls and potentials for development”, *World Development*, Vol. 38 No. 12, pp. 1797-1810.
- Free, C. (2007), “Supply-chain accounting practices in the UK retail sector: enabling or coercing collaboration?*”, *Contemporary Accounting Research*, Vol. 24 No. 3, pp. 897-933.
- Fry, R.E. (1995), “Accountability in organizational life: problem or opportunity for non-profits?”, *Nonprofit Management and Leadership*, Vol. 6 No. 2, pp. 181-195.
- Ghana Statistical Services (2014), “Population and housing census”, available at: www.statsghana.gov.gh/censuses.html (accessed 24 October 2014).
- Gray, R., Bebbington, J. and Collison, D. (2006), “NGOs, civil society and accountability: making the people accountable to capital”, *Accounting, Auditing & Accountability Journal*, Vol. 19 No. 3, pp. 319-348.
- Hall, M. (2014), “Evaluation logics in the third sector”, *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, Vol. 25 No. 2, pp. 307-336.
- Huberman, A.M. and Miles, M.B. (1994), “Data management and analysis methods”, in Denzin, N.K. and Lincoln, Y.S. (Eds), *Handbook of Qualitative Research*, Sage, Thousand Oaks, CA, pp. 428-444.
- Hulme, D. and Edwards, M. (Eds) (1997), *NGOs, States and Donors: Too Close for Comfort?* Macmillan, London.
- Jordan, S. and Messner, M. (2012), “Enabling control and the problem of incomplete performance indicators”, *Accounting, Organizations and Society*, Vol. 37 No. 8, pp. 544-564.
- Jørgensen, B. and Messner, M. (2009), “Management control in new product development: the dynamics of managing flexibility and efficiency”, *Journal of Management Accounting Research*, Vol. 21, pp. 99-124, doi: 10.2308/jmar.2009.21.1.99.
- Kearns, K.P. (1994), “The strategic management of accountability in nonprofit organizations: an analytical framework”, *Public Administration Review*, Vol. 54, pp. 185-192, doi: 10.2307/976528.
- Kitzinger, J. (2004), “The methodology of focus groups: the importance of interaction between research participants”, in Seale, C. (Ed.), *Social Research Methods: A Reader*, Routledge, London and New York, NY, pp. 269-272.
- KPMG (2010), *A Closer Look: Attaining Accountability in the Development Sector*, KPMG International Development Services.
- Krueger, R. (1994), *Focus Groups: A Practical Guide for Applied Research*, Sage Publications, Thousand Oaks, CA.
- Locke, K. (1996), “A funny thing happened! The management of consumer emotions in service encounters”, *Organization Science*, Vol. 7 No. 1, pp. 40-59.
- Mohan, G. (2002), “The disappointments of civil society: the politics of NGO intervention in northern Ghana”, *Political Geography*, Vol. 21 No. 1, pp. 125-154.
- Molund, S. and Schill, G. (2007), “Looking back, moving forward, SIDA evaluation manual”, Swedish International Development Cooperation Agency, Stockholm.
- Morgan, D.L. (1996), “Focus groups”, *Annual Review of Sociology*, Vol. 22, pp. 129-152.
- Mulgan, R. (2000), “‘Accountability’: an ever-expanding concept?”, *Public Administration Review*, Vol. 78 No. 3, pp. 553-573.
- Najam, A. (1996), “NGO accountability: a conceptual framework”, *Development Policy Review*, Vol. 14, pp. 339-354, doi: 10.1111/j.1467-7679.1996.tb00112.x.

- Nelson, T., Ingols, C., Christian-Murtie, J. and Myers, P. (2013), "Susan Murcott and pure home water: building a sustainable mission-driven enterprise in Northern Ghana", *Entrepreneurship Theory and Practice*, Vol. 37 No. 4, pp. 961-979.
- O'Dwyer, B. and Boomsma, R. (2015), "The co-construction of NGO accountability: aligning imposed and felt accountability in NGO-funder accountability relationships", *Accounting, Auditing & Accountability Journal*, Vol. 28 No. 1, pp. 36-68.
- O'Dwyer, B. and Unerman, J. (2007), "From functional to social accountability: transforming the accountability relationship between funders and non-governmental development organisations", *Accounting, Auditing and Accountability Journal*, Vol. 20 No. 3, pp. 446-471.
- O'Dwyer, B. and Unerman, J. (2008), "The paradox of greater NGO accountability: a case study of Amnesty Ireland", *Accounting, Organizations and Society*, Vol. 33 No. 7, pp. 801-824.
- O'Dwyer, B. and Unerman, J. (2010), "Enhancing the role of accountability in promoting the rights of beneficiaries of development NGOs", *Accounting and Business Research*, Vol. 40 No. 5, pp. 451-471.
- OECD (2014), "Development co-operation report 2014: mobilising resources for sustainable development", OECD Publishing, Paris, available at: <http://dx.doi.org/10.1787/dcr-2014-en>
- Patton, M.Q. (2002), *Qualitative Research and Evaluation Methods*, Sage, London.
- Porter, G. (2003), "NGOs and poverty reduction in a globalizing world: perspectives from Ghana", *Progress in Development Studies*, Vol. 3 No. 2, pp. 131-145.
- Prasad, A. and Prasad, P. (2002), "The coming of age of interpretive organizational research", *Organizational Research Methods*, Vol. 5 No. 1, pp. 4-11.
- Rahaman, A., Neu, D. and Everett, J. (2010), "Accounting for social-purpose alliances: confronting the HIV/AIDS pandemic in Africa*", *Contemporary Accounting Research*, Vol. 27 No. 4, pp. 1093-1129.
- Roberts, J. (1991), "The possibilities of accountability", *Accounting, Organizations and Society*, Vol. 16 No. 4, pp. 355-368.
- Ryan, G.W. and Bernard, H.R. (2003), "Techniques to identify themes", *Field methods*, Vol. 15 No. 1, pp. 85-109.
- Saj, P. (2012), "The influence of mandatory requirements on voluntary performance reporting by large multi-service community service organisations", *Third Sector Review*, Vol. 18 No. 2, pp. 139-169.
- Silverman, D. (2010), *Doing Qualitative Research*, SAGE Publication, London.
- Sinclair, A. (1995), "The chameleon of accountability: forms and discourses", *Accounting, Organizations and Society*, Vol. 20 No. 2, pp. 219-237.
- Townsend, J.G., Porter, G. and Mawdsley, E. (2004), "Creating spaces of resistance: development NGOs and their clients in Ghana, India and Mexico", *Antipode*, Vol. 36 No. 5, pp. 871-889.
- Unerman, J. and O'Dwyer, B. (2006), "Theorising accountability for NGO advocacy", *Accounting, Auditing & Accountability Journal*, Vol. 19, pp. 349-376, doi: 10.1108/09513570610670334.
- United Nations (2011), *The Millennium Development Goals Report*, United Nations, New York, NY.
- Yarrow, T. (2008), "Life/history: personal narratives of development amongst NGO workers and activists in Ghana", *Africa*, Vol. 78 No. 3, pp. 334-358.

Further reading

- Ahrens, T. and Chapman, C.S. (2004), "Accounting for flexibility and efficiency: a field study of management control systems in a restaurant chain", *Contemporary Accounting Research*, Vol. 21 No. 2, pp. 271-301.
- Canadian International Development Agency (2011), "CIDA'S aid effectiveness action plan 2009-2012", available at: [www.acdicida.gc.ca/inet/images.nsf/vluimages/about_cida/\\$file/aideffectiveness_actionplan_2009-12-e.pdf](http://www.acdicida.gc.ca/inet/images.nsf/vluimages/about_cida/$file/aideffectiveness_actionplan_2009-12-e.pdf) (accessed 4 December 2011).

- Chenhall, R.H., Hall, M. and Smith, D. (2013), “Performance measurement, modes of evaluation and the development of compromising accounts”, *Accounting, Organizations and Society*, Vol. 38 No. 4, pp. 268-287.
- Englund, H. and Gerdin, J. (2014), “Developing enabling performance measurement systems: on the interplay between numbers and operational knowledge”, *European Accounting Review*, Vol. 23 No. 2, pp. 1-27.
- Fourth High Level Forum on Aid Effectiveness (2011), “Busan partnership for effective development co-operation”, available at: www.aideffectiveness.org/busanhlf4/images/stories/hlf4/OUTCOME_DOCUMENT_-_FINAL_EN.pdf (accessed 4 December 2011).
- Ministry of Foreign Affairs of Denmark (2012), “Danida evaluation guidelines”, available at: www.netpublikationer.dk/um/11121/index.htm (accessed 12 May 2017).
- OECD (2009), *OECD. Stat Extracts Development ODA by Donor, DAC Countries*, Organization for Economic Co-operation and Development, Paris, available at: <http://stats.oecd.org/Index.aspx?DatasetCode=TABLE1> (accessed 24 October 2014).
- Silverman, D. (2013), *Doing Qualitative Research: A Practical Handbook*, Sage Publications Limited, London.
- The Paris Declaration on Aid Effectiveness and the ACCRA Agenda for Action (2011), available at: www.oecd.org/document/18/0,3746,en_2649_3236398_35401554_1_1_1_1,00.html (accessed 24 October 2014).
- Unerman, J. and O’Dwyer, B. (2006), “On James Bond and the importance of NGO accountability”, *Accounting, Auditing and Accountability Journal*, Vol. 19 No. 3, pp. 305-318.
- Wouters, M. and Roijmans, D. (2011), “Using prototypes to induce experimentation and knowledge integration in the development of enabling accounting information”, *Contemporary Accounting Research*, Vol. 28 No. 2, pp. 708-736.
- Wouters, M. and Wilderom, C. (2008), “Developing performance-measurement systems as enabling formalization: a longitudinal field study of a logistics department”, *Accounting, Organizations and Society*, Vol. 33 No. 4, pp. 488-516.
- Yarrow, T. (2011), “Maintaining independence: the moral ambiguities of personal relations amongst Ghanaian development workers”, *Inside the Everyday Lives of Development Workers: The Challenges and Futures of Aid Land*, Kumarian Press, Sterling, VA.

Corresponding author

Gloria Agyemang can be contacted at: gloria.agyemang@rhul.ac.uk