

Accountability for Empowerment: Dilemmas Facing Non-Governmental Organizations

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Summary. — The accountability of NGOs, particularly their “downward” accountability to their beneficiaries, affects NGO effectiveness in the process of empowerment for the poor and marginalized in developing countries. While debate about the accountability of NGOs and various pressures they face is well traveled, much less consideration is given to the broad values of the NGO and how they may affect their approach to downward accountability. This paper looks at evidence from a number of case studies of NGO programs with poor women in India, on the role of accountability in empowerment outcomes, and the role NGO values play in these outcomes.
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1. INTRODUCTION

A recurring theme in modern development discourse is the role that Non-Governmental Organizations (NGOs) play in providing mechanisms for strengthening civil society, and with it local governance, to lift marginalized communities in developing countries out of poverty (Jorgensen, 1996; Krut, 1997; Nelson, 1995; White, 1999; World Bank, 1996). This process involves “empowering” marginalized communities, not only to alleviate material poverty, but also to overcome the structural disadvantage that marginalization brings. Empowerment, so the argument goes, results in the greater participation of the poor and marginalized in the economic, social, and civic domains within their communities, thereby gaining improved access to government and community resources (AusAID, 2001; Narayan, 1999). NGOs, in turn, are seen to be ideally placed to perform this task, given their relatively close proximity to the poor communities they serve (Korten, 1981; Najam, 1999; Tandon, 2001).

This paper argues that it is the NGOs’ “downward” accountability to their constituents—the beneficiaries of their work—that is important in their effectiveness as empowerment agents: but as values-based public benefit organizations there are few incentives for them to be accountable in this way. The paper goes

on to argue that it is the NGO values that relate to their *Weltanschauung*, or world view that plays a part in their approach to “downward” accountability. By using data from research based on 15 local NGOs in India, this paper will explore the mechanisms for “downward” accountability adopted by these NGOs, its role in empowerment, and how their values played a part in this process. Empowerment in this context is about the expansion of choice, influence, and action by poor and marginalized women (Giddens, 1984; Kabeer, 1999; Lukes, 1974).

The focus on “downward” accountability is based on the proposition that, for an NGO to be effective in empowerment, it should have some level of formal or semi-formal accountability to those it wishes to see empowered—its constituents (Couto, 1998; Kilby, 2004; Smith-Sreen, 1995). There are three issues that

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NGOs face in being downwardly accountable: first, they are generally not required by law or regulation to provide their constituency the necessary control for genuine accountability (Keohane, 2002; Mulgan, 2003); second, the “required” accountability the NGO has to other stakeholders such as Government and supporters affects the “strength” of the accountability relationship they can have with their constituents (Edwards & Hulme, 1996); and finally, it is the broad values-base, the *Weltanschauung*, of an NGO that can determine the approach they take to “downward” accountability (Lissner, 1977).

While most NGOs that work in development will argue that they are part of civil society, and can play both an empowering and representative role (Abramson, 1999; Gaventa, 1999; Nelson, 1995), they generally are not membership based, governed, or financed (Fowler, 2000). Rather, these NGOs are largely guided and driven by staff, self-appointed Boards, or very small numbers of formal members; and the driver for their work emerges generally from a religious or ethical base—their values (Thomas, 2004). The role of these NGOs is in advancing what they see as broader community interests such as *inter alia* alleviating poverty, addressing marginalization, achieving social justice, and advancing human rights—i.e., they are *public benefit organizations*. The lack of a defined accountability path to constituents that a representative structure provides is the major weakness of Public Benefit Organizations (Mulgan, 2003; Najam, 1996; Salamon, Hems, & Chinnock, 2000), and leads to an “accountability gap” (Salamon *et al.*, 2000, p. 9): in the final analysis “downward” accountability is discretionary and little more than “grace or favor” (Mulgan, 2003, p. 137). That is, while NGOs purport to represent the interests of their constituency, such as advancing the cause of the poor and oppressed, there is no clearly defined path by which they can be held to account by that constituency (who have little power in the relationship) in how they represent those interests (Najam, 1996). This paper first examines NGOs and their values-base, with Section 3 going on to look at the accountability processes NGOs face, focusing on NGO accountability to their constituency; Section 4 examines these processes in practice through case studies from India; and finally, Section 5 draws together the findings and points to policy and practice implications for NGO programs.

2. NON-GOVERNMENTAL ORGANIZATIONS AND VALUES

NGOs are self-governing independent bodies, voluntary in nature, and tend to engage both their supporters and constituency on the basis of values or some shared interest or concern, and have a public benefit purpose (Fisher, 1997; Lissner, 1977; Salamon & Anheier, 1999; Salamon *et al.*, 2000; Vakil, 1997). Generally, they are in some way formally registered by the state (Salamon & Anheier, 1999), and adopt non-violent approaches to their work (Martens, 2002). From this broader typology of NGOs, this paper is concerned with those NGOs based in developing countries that see themselves involved, at least in part, in the “empowerment” of the poor as an approach to poverty alleviation and development (Elliot, 1987; Rajasekhar, 2000; Vakil, 1997). This is not a small subset of development NGOs, but rather represents an increasing number of NGOs in developing countries: for example, in India, of the one million registered associations, around 100,000 of them identify themselves as being involved in development work using self-help (empowerment) methods (Salamon & Anheier, 1999).

The driving force of public benefit NGOs is their values, which generally in the broadest terms are about a desire for a “better world” (Edwards & Sen, 2000; Fowler, 1996; Gerard, 1983; Lissner, 1977). It is the values-base that enables NGOs to pursue public benefit objectives, rather than profits or social/political benefits for members which mutual benefit organizations pursue. The language of values is strong in NGO literature, for example: “. . . [NGOs are] the heartland of the social economy since they are marked by distinctive value systems. . .” (Paton, 1993, p. 6); “NGOs are values-base participants representing the concrete interests of marginalized groups” (Nelson, 1995, p. 41); “. . . [NGOs] expand moral space” (Edwards & Sen, 2000, p. 614); and it is the values that “condition the rules of the game” (Fowler, 1996, p. 17). Lissner defines NGO values as:

. . . the basis on which agency [NGO] policy makers interpret trends and events. It emanates from religious beliefs, historical traditions, prevailing social norms, personal experiences, and similar basic sources if human attitudes . . . [they] cannot be directly translated into concrete action because of their degree of abstraction . . . yet they are still sufficiently clear for the policy makers to take their bearings from them when deciding on the fundamental direction of their agency (1977, p. 74).

Lissner's discussion is important because he relates values more to ideology by moving the discussion away from some behavioral characteristics of NGOs to the idea that NGOs through their values promote a world-view or "*Weltanschauung*" (p. 74): the more permanent and deeply held values that NGOs hold that are based on a certain philosophy or way of seeing the world. These *Weltanschauung* based values are quite different from other types of values that are derived from *inter alia*: supporter interests; third world or recipient interest; and internal policy maker interests, all of which are more temporal (Table 1). They are also different from "organizational" values that drive the way NGO work is undertaken, or "terminal" values that indicate an end point, such as relief from poverty (Padaki, 2000, p. 424). While the intersection of these more temporal values is important, it is the notion of values relating to *Weltanschauung* that is important to many NGOs, and is what I will focus on in this paper.

The question then is how an NGO can be seen to be accountable to these broader values. There are three immediate issues to consider: first these *Weltanschauung* values are internal to an NGO, and therefore poorly understood by outsiders; second, they are more nebulous (and less measurable) than, say, the work of an NGO; and third is a general assumption that these values are held in common by most NGOs (Hailey, 2000). I would argue that NGOs exhibit a range of *Weltanschauung* values: these sit on a continuum from what might be called solidarity-based at one end, to those that are more instrumental in their origins; and finally, to those that are more based on dogma and may have religious origins, at the other end of the continuum. It depends where

an NGO sits on this "values continuum" that will, to some extent, determine how they will see their accountability obligations.

3. ACCOUNTABILITY

Accountability is about the conduct and performance of an individual, a group, or an organization, and how these are assessed (Day & Klein, 1987; Jenkins & Goetz, 1999; Mulgan, 2003). Accountability then is about power, authority, and ownership (Conger & Kanungo, 1988; Day & Klein, 1987; Gray, Dey, Owen, Evans, & Zadek, 1997; Mulgan, 2003)—and defines the relationship between actors through identifying who can call whom to account, and who owes a duty of explanation and rectification (Day & Klein, 1987; Mulgan, 2003) by defining the lines and directions of accountability the distribution of power is also defined. Hence, the argument that "downward" accountability of an NGO to its constituency is part of the empowerment process as it determines the distribution of power between the NGO and its constituency.¹

NGO accountability is empowering when it opens an NGO up to scrutiny and some degree of control by its members, constituents, or beneficiaries (Conger & Kanungo, 1988; Murthy, 2001; Peters & Pierre, 2000). The problem for NGOs is that this constituent scrutiny is difficult as the accountabilities that they have to respond to are multiple, complex, and diffuse (McDonald, 1999); and the tools of enforcement are limited, in that they lack a formal constituent membership to whom they are required to be accountable (Ferejohn, 1999). The relationships that do exist between NGOs and their constituents are not matters of civic entitlement, but

Table 1. *NGO values*

Category of NGO values	Typology
<i>Weltanschauung</i>	Represents a World View or philosophy, for example, religious faith, humanism
Temporal values	Represents immediate concerns, for example, humanitarian relief, human rights, self-help, individual autonomy
Terminal values	Represents an end point to be reached such as an end to poverty; universal education, for example, the Millennium Development Goals
Organizational values	Represents those of the organization and how it operates, for example, honesty, integrity, and accountability

rather lie in the realm of “grace and favor” (Mulgan, 2003). Tandon (1995) identifies three core accountabilities that NGOs have to meet: to their values and mission; to their performance in relation to the mission; and to their role as civil society actors. In theory, it is their constituents (the people they are serving), donors and supporters, and the state, who should be able to call NGOs to account to these three accountabilities (Edwards & Hulme, 1995; Najam, 1996; Tandon, 1995), but in practice the constituents have few opportunities to do so.

The question this paper is concerned with is how can an NGO be accountable to its constituents to enable empowerment? On the one hand, there is no simple model to adopt in the context of competing accountability forces. Tools for accountability may include audit guidelines, codes of conduct, report formats, etc. and the processes may include evaluations, consultations, annual meetings, etc. (Ebrahim, 2003). Regardless of the tools, however, it is the degree of “rectification” or changes that can be claimed that measures the strength of accountability (Mulgan, 2003), but for NGOs this is rarely spelt out when it comes to their constituents.

(a) *Accountability to values*

The mechanisms used by NGOs to mediate the accountability to their broad values—their *Weltanschauung*—are internal, and given the level of abstraction involved it can only be through proxies that this accountability occurs. These proxies may include staff procedures such as selection and staff appraisal criteria, or program appraisal criteria that reflect the NGO’s values. For example World Vision, in its staff appointment procedures and program appraisals, adopts a criterion that is a combination of both “development knowledge” and “Christian Witness” (World Vision, 2003, 2005). Other examples of proxies include for solidarity or humanist values, gender equity, environment protection, and respect for human rights. While Keohane (2002) argues that there are no entities to whom the NGO can be held to account with respect to values, I would argue that the NGO Board or governing body is the final arbiter of an NGO’s adherence to its values—and a congruence of values is usually a key selection criterion for Board membership in NGOs.

If the agency has humanist or solidarity based values that foster participation and local

control of activities, then “downward” accountability mechanisms may be put in place to reflect these values. *Weltanschauung* values, however, can just as easily constrain an NGO in the strength and degree of “downward” accountability it wants to see, particularly when there is a potential value’s conflict between the constituency and the NGO. The NGO will usually wish to see its values adopted by the constituency to some extent, as its purpose is to promote its values for what it sees as a public benefit, and it has the power to pursue this end with its constituents. Joshi and Moore (2000) argue that this position of power can present a moral hazard for NGOs when they start presenting their own values as being the values of their constituents—a major source of criticism of NGOs (Zaidi, 1999).

(b) *Accountability to constituency*

While there is a vast literature on participation and development (Arnstein, 1969; Botes & van Rensburg, 2000; Morgan, 2001; Speer, 2000), which allude to certain levels of accountability and control, there is much less work on the actual processes of “downward accountability” that NGOs may adopt (Couto, 1998; Smith-Sreen, 1995). Likewise the notion of participation itself is a very poor proxy for accountability as Arnstein (1969) showed with her celebrated “ladder of participation:” the term “participation” is used for everything ranging from propaganda to full delegated control.

Because there are no requirements for “downward” accountability, NGOs have accountability mechanisms in place that range from the formal to the very informal. To make sense of this range of accountabilities. I have developed a schema of downward accountability for NGOs that is based on both the “depth of accountability” and the “level of formality” of the NGO processes (Figure 1). “Depth of accountability” refers to the feedback arrangements the NGO has to its constituency: for example the frequency and the range of topics discussed when meeting with the constituents, and the extent to which they select the topics for discussion. While this notion of “depth” does not assure “rectification” or impose a direct cost on the NGO *vis a vis* its constituency, it can be an indicator of the likelihood of rectification occurring. Some indicators of the depth of accountability might include: the degree to which groups’ members had access to NGO

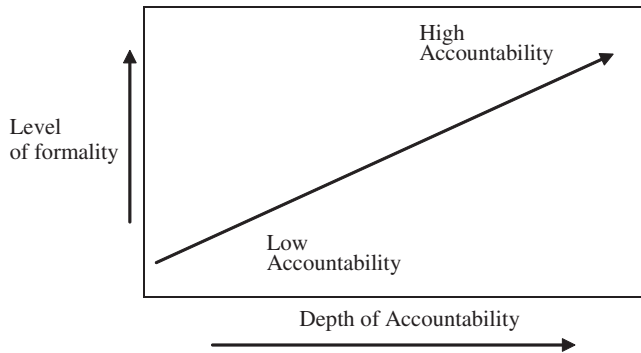


Figure 1. *NGO downward accountability.*

management; what knowledge they had of the NGO; and what topics were typically discussed at meetings; and who generally was speaking at these meetings. Measuring these processes for comparative purposes is by its nature imprecise, and involves some level of judgment, but nevertheless comparisons can be validly made.

The “level of formality” of the accountability processes is used in the schema, as each level of formality has commensurate rights of access and rectification, and some level of ownership (Joshi & Moore, 2000). Formality indicators include *inter alia*: meetings being regular or discretionary; timing (weekly, monthly, etc.); openness of the formal agenda, i.e., can views of the constituency be formally aired, and the formal response of the NGO—as reflected in minutes and the like. It can be expected, but not assured, that the more formal arrangements the greater the likelihood of “rectification.” This schema is still relatively weak when compared with the constituent accountability processes for corporations and membership based organizations, which have legal backing. It is worth noting that the size of the NGO may be a factor as well as values as larger NGO, by virtue of their structure, visibility, and more complex sets of accountabilities, may be less flexible in how they can respond to their constituency (Uvin, Pankaj, Jain, & Brown, 2000) (Figure 1).

In conclusion, it should be remembered that there are other accountability pressures that act as a disincentive for strong constituent based accountabilities—typically these are to the state and donors. The state is a source of NGO legitimacy, and it demands NGO accountability both via formal legal sanction and through registration processes (Najam, 1996). The state is often a donor, providing

NGOs resources either as direct grants or tax concessions. The requirements of the state can have the effect of moving the locus of accountability away from the constituency (Edwards & Hulme, 1996; Elliot, 1987; Fisher, 1994; Foley & Edwards, 1998; Fox & Brown, 1998; Najam, 1996; Robinson, 1995; Zaidi, 1999).

(c) *Accountability and empowerment*

While empowerment is from within an individual or group and cannot, by definition, be imposed or dispensed (Asthana, 1996; Couto, 1998; Karl, 1995; Weissberg, 2000), NGOs can have a role in facilitating empowerment processes (Calman, 1992; Korten, 1981; Page & Czuba, 1999; Purosothaman, 1998; Tandon, 1995). The danger that NGOs face in facilitating empowerment, however, is that they may exert their power and influence to prescribe what they believe is empowering. Much of the NGO rhetoric on empowerment seems to imply actions of an external agency with a “top down” approach in which the NGO is either creating an “enabling environment” or providing “leadership” (Calman, 1992; McLeland, 1970; Tandon, 1995). The relationship between an NGO and its constituency in these transactions (power being bestowed to those without power) is itself a manifestation of power (Rissel, 1994; Tandon, 1995). NGOs face a paradox in their work—their interaction with the community is both empowering of that community at a certain level—but it can also lead to a disempowering “dependency.” This paper argues that it is in the approach NGOs take to “downward” accountability that will affect empowerment outcomes in marginalized communities. These processes of accountability can mitigate against some of the disempowering

processes that the relationships between NGOs and their constituency can foster. The next section examines in more detail, the relationships between NGOs and the people they seek to serve, and some field evidence on how NGOs managed the empowerment/accountability tensions.

4. A CASE STUDY OF NGO ACCOUNTABILITY IN EMPOWERMENT PROGRAMS IN INDIA

A comparative analysis of 15 Indian NGOs working with women's self-help groups (SHGs), in two states of India—Maharashtra and Karnataka—was undertaken to examine the role of accountability in empowerment outcomes in development activities.² India was chosen as it has relatively few institutional constraints to empowerment-based work: it is a modern, liberal democratic state, with a federal system, and a commitment to decentralization/devolution of local level decision making to local government structures. All three districts chosen for the study had a relatively high density of small to medium size NGOs working with poor and marginalized communities. NGOs were chosen on the basis of their commitment to empowerment of the poor and marginalized, and to obtain a representative sample of the range of NGOs working in each district. Data was collected through focus group discussions with a sample of five self-help groups from each NGO—in all a total of 77 groups were interviewed.³ A range of open-ended questions were used to explore empowerment outcomes: these related to what the women have learned, how their lives have changed, and what material assets they have obtained since joining the groups.

The data from the survey was analyzed using a mix of quantitative and qualitative methods (Hines, 1993; Sandelowski, 2000). Qualitative data was scored, ranked, and tested, and from the results those statistically significant variables that affect empowerment were identified. In this case, empowerment was the dependent variable and the data from the relevant survey questions was ranked according to the reported changes that women had experienced in terms of increased choices, and the opportunities to act on those choices the women had. The answers were then categorized into five broad areas or taxonomies of change that the women themselves saw as being important (Hines,

1993). These responses were ranked and scored according to the five categories the women identified. A score of 0 was given for no change; 1 for being able to go out of the house; 2–3 for meeting with officials; 4 for participating in village political life, such as attending village meetings; and a score of 5 for being able to confidently enter formal political processes such as stand for elections and the like.

The independent variables examined were as follows: accountability of the NGO to the groups; leadership of the groups; endowments of group members in terms of caste, education levels and land holdings; village social capital; and the number of years the groups had been meeting. A two-stage-least-squares regression was used to control for endogeneity, and the statistically significant explanatory variables for empowerment were “downward” accountability, and a composite measure for leadership.⁴ The following discussion will focus on “downward” accountability.

Downward accountability was measured by ranking (0–5) the responses to interviews with both the NGO and the groups concerned using the depth/formality framework outlined above:

—Scores of 0 or 1 were given where there were informal processes in which NGO management occasionally met with group leaders and there was little flexibility or responsiveness in program work to issues raised by the constituency.

—A score of 2 was given if there were regular meetings of NGO management with the individual groups, and staff provided some feedback and had some flexibility to change activities and programs.

—A score of 3 was assigned if constituents were invited to and participated in the annual general meetings, and some opportunities to raise issues at these meetings.

—A score of 4 was given for more formal mechanisms of shared control by constituents by which there were regular (at least monthly) meetings in which the constituents could clearly set direction and question actions by the NGO.

—A score of 5 indicated full control/ownership by constituents, through an active membership structure.

In addition, data was collected from interviews with participating NGOs on their values, and their views on the various accountability relationships they had with Government donors and the community. Table 2 groups the NGOs in the study according to whether they

Table 2. *Categorization of study NGOs according to their accountability mechanisms*

Category 1: Informal	Category 2: Semi-formal	Category 3: Formal
Good News, Myrada, Jagruti, Prakruthi, Maharashtra Gram Vikas	KIDS, Chinyard, BGSS, Disha Kendra, RORES, The Development Academy, YUVA	IDS, SNDT, Grama Vikas

had informal, semiformal, or formal processes. In general, those NGOs that had higher levels of formality also had a much greater depth in their accountability and so on. Therefore, accountability for the NGOs in this study is presented as a composite of these two dimensions in Table 2.

(a) *“Downward” accountability—to the constituency*

All the surveyed NGOs saw some level of accountability to the constituency as an important aspect of their work. For some it was to gauge the relevance of their interventions (an empowering process in and of itself), while for others it formed an integral part of the relationship with their constituents. The processes adopted by the NGOs ranged from informal and irregular meetings of the SHGs with NGO management; more regular meetings; having SHG representative structures; and formal monthly or quarterly meetings.

For example, SNDT had the strongest and most formal mechanisms of “downward” accountability. The SNDT constituency was the most marginalized *dalit* women “ragpickers” whose livelihood was from scavenging waste from the streets of Pune City. However, over a 10-year period, with support from SNDT, they became unionized and gained legitimacy in the municipal waste management as a result of their own interventions with the Municipal Corporation and other local authorities. SNDT held monthly meetings with its staff and two representatives from each slum area where they were working (100 in all), and it in this forum that all program and organizational issues were discussed. This open process allowed the tensions, from conflicts of interests relating to different values and priorities between SNDT and the “ragpickers,” to be managed, as decisions were made as equals rather than the NGO being perceived by the “ragpickers” as being an “outsider.” This solidarity approach, with the NGO being seen as an “insider,” was an integral part of what SNDT saw as a “just way” to act with integrity, and gain legit-

imacy with the constituency. SNDT still had the power to reject directions from the constituency on matters of values; such as when the constituents from time to time favored a more communitarian approach in certain social situations, or where they supported child marriages. SNDT was dedicated to pluralism, diversity and non-violence, and made this quite clear to its constituents. In other examples, Gram Vikas and IDS had each set up registered representative structures of SHG federations, where group representatives met regularly with staff to undertake planning and raise issues and the like. In the case of YUVA, staff met regularly with nominated “cells” of urban poor youth in the City of Mumbai.

On the other hand, the Development Academy and the other NGOs in Category 2 (Table 2) were aware of the importance of involving their constituency in some of their programming processes, but for them the purpose of these accountability mechanisms was that the NGO could stay in touch and remain relevant. They were not comfortable in becoming beholden to what they saw as a particular, and arguably, narrow constituency: for them their mission was to a broader constituency. While several of the NGOs in this group had mechanisms for accountability to their constituency, or were developing mechanisms, unlike SNDT, none saw this level of accountability as a central function of their institution. Most of the other NGOs in this group preferred to use the term “participation” rather than “representation” in a strict accountability sense to describe their relationship with their constituents.

(b) *Accountability to patrons—the donors and the state*

The accountability to the donor is complex, and can affect how an NGO works to fulfill its values, and be accountable to its constituents. Most of the NGOs surveyed had a range of donors from whom they accessed resources (Jagruthi was the exception being entirely staffed by volunteers and had no income as such). In general, these donors fell into two

main groups: the government (usually state governments, but sometimes central and local governments); and private NGOs—usually from abroad, who may or may not have accessed government funds for the activities from their own countries. The main concern of the donors who supported these NGOs was first and foremost financial accountability followed by accountability to the objectives of the program.

In India, the state, at all levels, plays a key role in the regulation of NGOs with both State and Federal Governments insisting that NGOs be financially transparent, and do not enter what is regarded as the political field through advocacy. The NGOs in this study did engage in some advocacy but these were on issues such as alcoholism, family violence, and HIV/AIDS, all of which were topics that the Government supported advocacy on. In other more politically contentious issues such as land, or caste conflict, these NGOs did not directly involve themselves in advocacy but rather allowed/facilitated the representative groups of women to take on these issues with government directly. Despite these limitations, the NGOs who took part in the study felt that the accountability of the NGOs to the state (at various levels) had little impact on their ability to be accountable to their constituencies and to values—but it did limit the broad advocacy they could engage in.

(c) *Accountability to values*

While the following analysis of accountability of NGOs to their values is subjective due to the relatively high levels of abstraction of the concepts involved, the general findings were verified by the participating NGOs in a subsequent workshop in which the research findings were presented. The majority of the NGOs surveyed placed accountability to their broader values as the most important accountability they had, and none saw themselves as being driven *solely* by government pressures, donor contracts, or more temporal considerations. While the values that drove this group of NGOs varied, the origins of the values for these NGOs came from a moral, or sometimes a religiously based ethic based on the Hindu notions of *dharma* (personal obligations), *jeev daya* (humanitarian concern and concern for all living things), and altruistic notions of “what is right”—all of which are very powerful sources of *Weltanschauung*.

These NGOs did not simply see service provision as an end in itself, but rather as a way of responding to their values. The common value among them was a vision of what was good for the people who were their constituents—beyond this the values ranged from religiously based welfare altruism; through to instrumental values for some of the larger organizations; and finally, to values based on notions of solidarity. Generally, the values that were articulated by the participating NGOs who had informal processes of accountability (Table 2) were more service oriented. For example, Good News’s values emerged from the Christian Missions and a strong welfarist ethic; and Myrada, a large organization, took a more instrumental approach.

Those NGOs that were placed in the second Category were driven by what could be called strong notions of justice and fairness, and so were sensitive to the needs of their constituents, but did not feel they were obliged to them. They avoided formal processes that implied a level of power sharing: for example, KIDS (a child rights NGO) saw itself as being very sensitive to the plight of its constituents (abused and neglected children, and marginalized women), and included them in specific program issues but not in discussing the strategic direction of the agency.

Finally, while those agencies with formal processes had differing ideologies, they all had a strong focus on solidarity and accompaniment with their constituency as central to their approach. SNDT articulated this in the clearest terms, when they spoke of solidarity and the rights of the women they were working with. The role of staff in transmitting and reflecting their values was very important to the group of agencies with solidarity-based values. These NGOs were at pains to point out that the personal values of staff were very important and should reflect the organization’s values. This generally was described, not in instrumental terms, but rather in the relationship with the constituency: terms were used such as “partnership” or “solidarity;” and “integrity” and “sincerity” in how the work is undertaken; and that these values should be imparted to the constituency. Two of the “solidarity” NGOs—SNDT and IDS—indicated that they had particular staff selection criteria, development, and support programs to ensure that the staff values reflected the organization’s values.

Few NGOs, however, had specific mechanisms for being accountable to their *Weltan-*

schauung, and understandably so given the level of abstraction. IDS described their values-accountability in terms of their programming decisions. For example, if a program evolves in a direction not consistent with the organization's values they saw it as the staff's responsibility to respond and make program changes. Second, for IDS, it was how the constituency responded to the NGO in terms of their support and involvement in the work; and finally, how their opponents responded. An adverse response from opponents was seen as a positive indication that the work was effective and they were being accountable to values—i.e., they were not afraid of some level of conflict with some sections of the community who may not share their values.

Another reflection on accountability to values can be seen in how an NGO develops its relationship with donors. For example, some of the NGOs in the study, such as the Development Academy, had rejected generous offers from donors for programs, which, on closer analysis, were not in line with their values. SNTD, in order to be true to their values, withdrew from a funding relationship with its donor to enable the ragpicker women's union to become independent and self-funding. In all, over a 10-year period, around half of the NGOs surveyed had either on their own initiative ceased relationships, or declined offers, on the grounds that the proposals or direction from donors were not consistent with their agency's values. In practice, for some of these agencies the reason for ceasing a donor relationship may have been as much for temporal reasons as a conflict with the agency's *Weltanschauung*, but nevertheless they saw their broader values as playing a role—often as a guide—in how they related to donors.

SNTD, which had the clearest articulation of their broader value-base, described it in terms of "justice and equality" for their constituency, which had clear implications for the organization and its staff behavior in relation to that constituency. In providing this support, SNTD rejected the notion of the NGO as being an "outsider," rather viewing their values as reflective of the notion of equality with the constituency: the staff "... cannot talk of doing the work for the people; they [the staff] do it for themselves." This formulation of the staff motivation moves away from the notion of altruism toward one of solidarity. As this is the core value of the organization, accountability to SNTD's values is inexorably tied up with

accountability to the constituency and how that is exercised. As a consequence, SNTD has very strong (in terms of depth) and formal accountability mechanisms to the women rag-pickers constituency. At the other end of the spectrum, The Good News Society—a Catholic Mission—saw its role as one of service to the poor with a strong welfare ethic based on altruism. The poor in this process had a largely passive role rather than an active role, and The Good News Society did not see any value in more formal processes of accountability, beyond providing some of the constituents information on their programs, but having no formal obligations to them.

For most of the NGOs surveyed, however, the notion of accountability to their values was less clear, and there was more of an instrumental approach to the work. These NGOs saw their values being reflected in the work and less of a driving force *per se*, with accountability to values being generally framed, in terms of their constituency, and so opting for semi-formal processes of accountability. Nevertheless, while few NGOs in the study had formal mechanisms to be accountable to their values, most could give clear instances where decisions were directed on the basis of broader values, and choices appraised against them. They saw themselves as having a certain world view out of which a series of complex relationships emerged with donors, constituents, and government, in which each tried to influence the other in terms of priorities and values. In all cases these relationships were negotiated, rather than their being a strict client-patron relationship and values were a focal point, to varying degrees, across the range of NGOs in the study.

(d) *Erosion of values*

The finding that values guide NGO behavior should not imply that these values are immutable. Values can be eroded over time as an organization grows, staff change, or donor preferences change—a point also made by some of the NGOs in the study (also see Najam, 1996). YUVA, for example, indicated that the value-base of an NGO is not something which is given, but is something which must be worked on, as time, growth, and external influences can result in some erosion of values. From the responses of the NGOs surveyed, the evidence seems to suggest that it is the very large and the very small NGOs which are most vulnerable to erosion of values. The very large

NGOs, because of the complex web of relationships within and outside the organization, can result in “values compromise;” and the very small NGOs, because the support and resourcing options they have are fewer. It is important to note that the NGOs surveyed, who had the more formal accountability relationships, also had long term flexible funding arrangement with their donors (Kilby, 2004).

5. CONCLUSION

This paper has focused on two propositions: first, that “formality” and “depth” are ways of measuring “downward” accountability, which in turn is correlated with strong empowerment outcomes; and second, the broad *Weltanschauung* values of an NGO have a strong effect on if and how this “downward” accountability occurs. None of the NGOs surveyed was surprised with the finding that accountability to the constituents was a significant variable in empowerment. However, the dominant view among the NGOs was that a large shift in accountability toward the constituency would weaken their control over programs, creating tensions, and divert the NGO away from their broader constituency and public benefit role, in order to serve a narrower membership base. The fact that three NGOs did have active formal processes in place with little detrimental effect on their role as public benefit organizations demonstrated that these risks are not as great as suggested. This paper argues, however, that informal accountability processes are insufficient and at best link the NGO instrumentally (that is through its work), but not structurally, to their constituency (Fox & Brown, 1998); or in a way that leads to strong empowerment outcomes.

The findings of the research support the view that more structural (formal) links deliver stronger empowerment outcomes, supporting Joshi and Moore’s (2000) argument that the presence of formal processes establishes a right for the constituents, and therefore is empowering—that is, there is an opportunity for “rectification” or being able to impose a cost, albeit a small one. This research finding generally supports the view that NGOs see themselves as being primarily values-based public benefit organizations (Edwards, 1999; McDonald, 1999; Tandon, 1995). However, it is generally those NGOs with values that reflect a strong

sense of solidarity with the poor and marginalized that have strong empowerment outcomes within their constituency. Accountability is important for these NGOs, but not in the ways that much of the current literature perceives it (Charlton & May, 1995; Edwards & Hulme, 1996; Zaidi, 1999). The NGOs in this study saw their accountability obligations in a complex way, and to varying degrees highlighted the three prime accountabilities: to values, to the work, and to their constituencies (Tandon, 1995).

The research findings have raised an important issue: for many of the NGOs in the study they were accountable through their work, which in turn was an expression of their values; but only a small number had explicit mechanisms for being accountable to these values. This lack of accountability to values can leave NGOs vulnerable, as those accountability pressures that require specific mechanisms can be privileged, leading to an erosion of the broader values, and so weaken relationships with constituents. On the other hand, if the values are not based on some form of solidarity, then developing downward accountability mechanisms likewise will be difficult. Najam’s (1996) suggestion of developing a paradigm where both parties (NGOs and constituents) “are both clients simultaneously” to each other (p. 347) may be an ideal with SNTD being a prime example; however, “legislating” for such an approach is another matter.

Further work is required in the area of program management theory to identify mechanisms for the development of formal or semi-formal accountability structures to provide the NGO constituency a greater sense of ownership—and therefore power—in the program while maintaining the flexibility of the NGO to expand their work to new communities. The examples of SNTD and Gram Vikas indicate that this is possible. Joshi and Moore (2000), however, caution that it is an exceptional organization that can do this. Second, the world view or *Weltanschauung* of an NGO has to reflect the necessary views of constituencies so that they are genuine and comfortable with the openness implicit in “downward” accountability mechanisms. From a policy point of view, there is a strong argument for a re-examination of the accountability relationship of NGOs to move the debates away from the accountability to their donors and supporters toward looking at workable mechanisms to

ensure accountability to their constituency in a way that enables them to be true to their values while at the same time ensuring that their constituencies can engage more fully in the development processes that affect them. This

is an important area for both policy work and NGO discourse, if empowerment programs are to meet the real objective of the poor being able to challenge power relationships at all levels in their lives.

NOTES

1. Mulgan (2003) cautions that the use of the term “downward” accountability can exaggerate the weakness of the beneficiary or client and so suppress the essential ingredient of authority inherent in the accountability relationship.

2. In Karnataka, the study looked at four NGOs; Gram Vikas, Myrada, RORES (Reorganization of Rural Economy and Society), and Prakruthi, Chinyard, BGSS, KIDS (Karnataka Integrated Development Service), Good News, Indian Development Society, and Jagruti. In Maharashtra, the NGOs studied were SNTD (Shreemati Nathibhai Damodar Thackersey) Women’s University Pune Campus, Centre for Continuing Education, Disha Kendra, YUVA (Youth for Unity and Voluntary Action), and Maharashtra Gram Vikas.

3. Indian NGOs typically engage in empowerment work through facilitating and working with self-help groups, each comprising around 20 people—usually women. These groups meet regularly for both the purpose of savings and credit programs, and also training and other social mobilization. The self-help model was pioneered by the NGO, Myrada, in the 1970s.

4. The variable leadership was found to be statistically significant but endogenous in an ordinary least squares (OLS) regression of the data (results not presented here). The two-stage-least-squares (TSLS) regression (Griffiths, Hill, & Judge, 1993) was adopted to deal with this endogeneity problem. In the first stage of the TSLS regression, the endogenous variable (leadership in this case) was regressed on all exogenous variables and the results are as follows:

$$\begin{aligned} \text{leadership} = & 1.217 + 1.142 * \text{leadership_change} \\ & - 0.0262 * \text{caste} \\ & + 0.150 * \text{education} \\ & + 0.0647 * \text{years} \\ & + 0.105 * \text{accountability} \\ & + 0.0206 * \text{village_socialcapital(sc)} \\ & + 0.0632 * \text{change_sc} \end{aligned}$$

where the intercept term and leadership change are significant at 1% significance level, education and years of the groups were significant at 5% and 10% significance levels, respectively. Therefore, leadership change, education level, and time are important in determining leadership. The fitted value of leadership is obtained and labeled as leadf.

In the second stage of regression, empowerment was regressed on accountability, leadf, size of groups (nos), and age of the group (years):

$$\begin{aligned} \text{empowerment} = & 0.715 * \text{leadf} \\ & + 0.164 * \text{accountability} \\ & - 0.0027 * \text{nos} \\ & + 0.047 * \text{years} \\ & (\text{adjusted } R\text{-squared} = 0.24) \end{aligned}$$

The results show that the estimate of the fitted value of leadership and accountability is significant at 1% and 10% level of significance, respectively. In explaining the empowerment of an agent, a composite for leadership, and accountability are both statistically significant.

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