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MASSEY UNIVERSITY

Accountability Mechanisms in NGOs: How ChildFund New Zealand maintains accountability with its funders and communities

By

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Chapter 1: INTRODUCTION

1.1 INTRODUCTION

NGOs financially and socially account for projects they undertake in a variety of ways. Whether NGOs paint an accurate picture of project successes and limitations and include all stakeholders in the accountability process has been a problem raised in development theory. NGO Accountability, the process in which an actor informs a network about activities against set standards (Zyl, Claeys & Flambard, 2019), is a complex and debated issue. Accountability is a process that incorporates the needs of various stakeholders, project factors, and epistemologies. The cost of inadequate accountability processes is inefficient functionality and a loss of communicative integrity. Understanding if NGO accountability practice aligns with goals to help the communities they wish to serve is integral to understanding the efficacy of the development sector.

This research report investigates the accountability mechanisms of an NGO that operates in Aotearoa New Zealand through document analysis and semi-structured interviews. It explores the types of accountability mechanisms the NGO uses and how, regarding their funders, potential donors, and community members. This kind of research critiques how a large NGO can practice accountability that align with its mission and values. It also contributes knowledge to the ongoing dilemma of how to implement best practice in development.

ChildFund New Zealand (CFNZ), established in 1938, works alongside communities to deliver development programmes that prioritize outcomes for youth. The organisation aims to work through partnership to promote self-reliance in developing communities, while engaging in continual self-reflexivity (ChildFund, 2022). The NGO's largest donor is the New Zealand Ministry of Foreign Affairs and Trade (MFAT). Individual donors can make a one-off donation or give monthly through a variety of programmes, such as community and child sponsorship, or 'RoadMaps' for projects in areas like Kiribati, Zambia and Kenya (Childfund, 2022).

1.2 THEORETICAL/CONTEXTUAL BACKGROUND

Non-governmental organisations (NGOs) are organisations prominent in the development sphere (Lewis et. al, 2020). Their operations include tailoring recovery and support plans to specified groups or individuals, providing crisis response, conducting research, preventing or mediating conflict, and campaigning for policy changes and public awareness of humanitarian issues (Lewis et. al, 2020).

Put simply, development is a consideration for how societies change and the consequences of which, including how inequalities arise. An NGO focus on development usually puts people over economic growth as a core principle (Lewis et. al, 2020). Processes of globalisation have meant that NGOs may continue to have a role in solving problems that reach beyond the capabilities of national governments to become progressively more global in scope (Schulze, 2010). NGOs carry power because they can have a hand in policymaking and accept high quantities of government funding (Lewis et. al, 2020). As an example, in 2013, NGOs had taken part in 82% of the 1,018 projects financed by the World Bank since 2010 (World Bank, 2013, cited in Lewis et. al, 2020). Because of their growing influence, NGOs, habitually viewed as trustworthy, have been subject to growing scrutiny and have been called on to be accountable (Murtaza, 2012, O'Dwyer and Boomsma, 2015). As prominent institutions in the development field, how NGOs maintain accountability to their stakeholders is an area of concern.

NGO accountability is how an NGO accounts to its various stakeholders for its project design, financing, successes, and limitations. It also concerns transparency, practices that relate to remedying or preventing acts of negligence, inefficacy, or non-conformity, separate from legal accountability (Heilscher et. al, 2017). Categories of accountability have been previously conceptualised as prioritising 'upwards' to donors and/or policymakers, 'downwards' to partners and 'internal' to organisation values and vision (Ebrahim, 2003, Heilscher et.al, 2017, Zyl et. al, 2019).

This research uses Ebrahim's (2003) seminal work on accountability as a basis for theoretical framework. As well as summarising the characteristics of NGO

accountability mechanisms, Ebrahim (2003) suggests the implications of each. For example, the researcher notes that financial reports, disclosure statements and project evaluations are often used for upward accountability but could “also have tremendous potential for downward accountability...making NGOs more accountable to communities and by making funders more accountable to NGOs” (p.824). Scholars increasingly promote the use of downward accountability in the development sector. Zyl and Claeys (2019) and Agyemang et. al (2019) conduct literature reviews that find the existence of a preference for further engaging with communities through accountability, despite the prevalent practice of upward accountability in NGOs.

Practicing downward accountability can be difficult for NGOs due to various external forces and interests acting upon them (Heilcher et.al, 2017, Kennedy, 2019). Kingston et al (2019) highlight the existence of ‘tokenistic’ nods toward downwards accountability in non-profit organisations, and suggest that a neoliberal, imbalanced power dynamic is evidenced in the common labelling of accountability as upward vs downward, as ‘it positions beneficiaries as the lowest and by implication, least important stakeholder group’ (p.13).

Online platforms have introduced new dynamics for NGO accountability because of increased transparency and availability of information, and various agents’ ability to converse publicly. Social demand for organisational transparency has increased, and online platforms serve as a new tool for organisational accountability (Del Mar Galvez Rodriguez, et. al, 2012). Goncharenko et al (2019), Goncharenko (2021), Dumot (2013) and Fernandez- Aballi (2015) examine the new pressures that online platforms and movements put on NGO accountability.

1.3 RELEVANCE OF STUDY AND PROBLEM STATEMENT

Detailed research on NGOs has sometimes been considered more limited than that found elsewhere in development studies (Lewis et. al, 2020). The literature demonstrates a traditionally capitalist, ‘upward’, domination of accountability practice

in the NGO sector. Development theorists demonstrate readiness for NGOs to practice 'downward' accountability but note that this has been complicated to put into mainstream practice due to competing stakeholder interests, known as competing accountabilities (Heilcher et.al, 2017, Kennedy, 2019, Kingston, et al, 2019). Despite recent calls for increased NGO accountability to prioritise the communities NGOs aim to serve, NGOs face various external pressures to perform 'upward' accountability. This can lead to oversimplification and quantification of complex issues in development (Ebrahim, 2003).

Elrifi et al. (2019) express the need for future studies to examine various forms of accountability. Kennedy (2019) agrees that more research is needed on the 'inherently contested nature' of this subject (p.1394). Online accountability presents opportunities for 'new' forms of accountability and may be an extension and solidification of accountability difficulties. Kingston et al (2019) investigate how downward accountability, or what they call 'accountability towards beneficiaries' (p.1) can be improved and suggest that theory has only just begun to touch on what needs to be done in accountability research. In response to this problem, this research report aims to investigate how an NGO in New Zealand, CFNZ, provides accountability to its funders and donors compared to the children and communities it works for. Research that critiques accountability mechanisms in practice will contribute to the accountability debate and may help to inform best practice accountability in NGOs.

1.4 RESEARCH QUESTION, AIMS AND OBJECTIVES

In what ways does ChildFund New Zealand (CFNZ) maintain accountability in the process of helping children and their families?

1.4.1 Research Aim:

To explore how CFNZ maintains accountability in the process of helping children and families

1.4.2 Research Objectives:

Objective 1: To explore and analyse how CFNZ maintains accountability with their

funders and donors:

- How does CFNZ maintain accountability with their funders and donors?
- Why does CFNZ utilise these approaches with their funders and donors?
- What are some of the strengths and challenges of these approaches?

Objective 2: To explore and analyse how CFNZ maintains accountability with communities:

- How does CFNZ maintain accountability with their communities?
- Why does CFNZ utilise these approaches with their communities?
- What are some of the strengths and challenges of these approaches?

Objective 3: To compare and contrast the way in which CFNZ maintains accountability with funders/donors and communities:

- How do the approaches compare with each other?
- Why are there differences? / What are some of the reasons for the differences?

Here the term *funders* refers to major givers such as MFAT, *donors* refers to individuals who donate or may consider donating to CFNZ's various causes. *Communities* will sometimes be referred to *agents* for the purposes of this report, and refers to children and other members of the communities CFNZ builds its mission around assisting.

1.5 METHODOLOGY AND RESEARCH PARADIGM

A qualitative research paradigm was employed, observing what is not quantified (O'Leary, 2017). Document analysis is a systematic, repeated review of text, relying on the interpretation of data to gain empirical knowledge (Frey, 2018). Ebrahim encourages continued empirical work on accountability through the social construct lens (Ebrahim, 2009, cited in Goddard, 2021). This design was chosen because written materials form a large part of the tools and processes that are a part of accountability mechanisms (Ebrahim, 2003).

Ebrahim's work provides clear, well-founded definitions useful for directed content analysis (as depicted in Figure 1). The research also incorporated two semi-structured interviews with the CFNZ Programme Manager and CFNZ Programme Officer to enquire about the processes included in communicating with the communities CFNZ serves. A directed content analysis uses existing theory to guide the study (Kibiswa, 2019). Accountability documents that were available online, such as sponsor child updates, email correspondence with donor care representatives, and other publicly available grey literature were analysed. The interviews were informal, one-to-one, and semi-structured, starting with prefixed questions with the flexibility to go more in-depth into intriguing turns of conversation.

As implemented processes were explored, my research can be classed as evaluative. Evaluative research can contribute to positive change because it helps to understand successes and limitations (O'Leary, 2017).

1.6 ETHICAL CONSIDERATIONS

The very ability to be able to do research is a privilege (O'Leary, 2017), and COVID-19 has disrupted the world in a myriad of ways. A largely desk-based study is a detached and fortunate position to occupy. The privilege of being able to conduct this work extends to being a Pakeha student in Aotearoa. A Master's student has interpretive power that shapes messages (O'Leary, 2017). The NGO studied is also based in Aotearoa, and because research contributes toward wider social objectives (Hudson et al, 2010), it draws from tikanga Māori and combines Western ethical paradigms with agreements from the treaty of Waitangi. The Treaty of Waitangi standards of partnership, protection and participation are reflected in an ethos of collaboration the research aims to carry. In terms of whakapapa, relationships, it should be noted that the CFNZ Programme Officer interviewed was previously on collegial terms and involved in a development network organisation I am a member of. An aspect of tikanga in relation to whakapapa is identifying how relationships have materialised and how they develop over time (Hudson et al, 2010). The established relationship is seen as positive, rather than negative, as development practitioners can contribute to each other's knowledge, especially within a space of aroha. Making development practice more effective for all is the tīmanako, aspiration, for producing

this study, rather than coming from a place of criticism and reproach. This drive for better development practice while caring for the development community is reflected in the whakatauki (adage):

kia u ki te whakapono, kia aroha tetahi ki tetahi (Hold strong to your beliefs and care for one another)

(cited in Hudson et al, 2010, p.7).

A sense of aroha is practised in disclosing the extent of research to obtain informed consent and mitigate risks to their individual or collective mana (Hudson et al, 2010). Interview participants and the NGO were offered a pseudonym for a sense of protection, informed of the project's scope, given a consent form and may have their information retracted at any time.

In some cases, interviewees do not provide an accurate picture of a situation due to certain professional barriers in place. Manakitanga, extending cultural and social responsibility, acknowledges peoples' dignity (Hudson et al, 2010). When analysing company documents, the research was careful not to do what O'Leary calls "listening to only the dominant voice" (2017, p. 58) and consider how to 'read between the lines' so that voiceless stakeholders of CFNZ were spoken for as much as possible. The document analysis analysed publicly available information. It is thought to look beyond the assumed to further question the strengths and weaknesses of accountability approaches. Viewing accountability practice as objectively beneficial just because it exists, ignores the inherent subjectivity of processes, and ignores shortcomings (Lehman, 2013 cited in Kingston, et al, 2019). This basis for my research design incorporates tika, doing good, and hopes to bring about positive change (Hudson et al, 2010).

1.7 CHAPTER SUMMARY

This chapter has introduced the research topic covering NGO accountability mechanisms. Recent theory on accountability suggests that increased utilization of downward accountability is considered best practice in NGO accountability but has been overridden by a prevalence of upward accountability due to various external

pressures. The next chapter will go further in-depth into the literature on NGO accountability.

Chapter 2: LITERATURE REVIEW

2.1 INTRODUCTION

This chapter will go over definitions of development in practice and the roles of NGOs in development, CFNZ's approach to development, and briefly cover partnership and sustainability approaches to development. It will then relate NGOs to the concept of accountability and identify what literature has produced in conceptualising NGO accountability. The end of the chapter introduces the framework the study utilises, and the strengths and challenges found in different forms of accountability.

2.2 DEVELOPMENT AND THE ROLES OF NGOs IN DEVELOPMENT

The purpose of development practice is to raise the quality of life in a population. Development actors aim to create positive transformation in terms of social, economic, and physical elements of in a community (Society for International Development, 2021). Multi-billion-dollar aid is channelled through NGOs annually (Unerman and O'Dwyer, 2010). Murtaza (2011) highlights that a plea for better NGO accountability rests on the idea that while NGO work is usually well intentioned, NGOs carry influence over vulnerable populations and their practices should not be exempt from criticism.

2.3 CHILDFUND NEW ZEALAND'S APPROACH TO DEVELOPMENT

CFNZ works alongside communities in Africa, Asia, and the Pacific with a strong focus on youth. The organisation claims to work in partnerships to form sustainable programmes that lead to self-reliance (ChildFund, 2022). As CFNZ claims of its approach, "our work is firmly rooted in the belief that the only way for sustainable change to happen is by building meaningful relationships within the communities where we work" (ChildFund, 2022).s

Partnership has long been popular development term. Price (2021) argues that equitable partnership in practice is difficult to determine due to various definitions of what true 'partnership' and 'equity' mean. Partnership, as a term, has come to the forefront with the recent introduction of the United Nation's SDGs. However, the

application of the term varies according to the context, the organisations, and the specific project needs (Leal Filho, 2022).

Sustainability in development refers to attempts to assist communities away from models of resource dependence, focusing on their strengths to promote continual growth. Daly (2006) defines sustainability in development as “the utility of future generations is to be non-declining” (p.1). Ruggerio (2021) points out that sustainability in development is debated as to its application in practice. Sustainability and partnership approaches are likely to manifest differently in relation to accountability, depending on the NGO.

2.4 NGOs AND ACCOUNTABILITY

NGOs pledge a variety of commitments to fulfilling the needs of developing communities. Accountability is the enactment of a specific promise (O’Leary, 2017). Scholte (2004) finds that despite the importance attached to NGO accountability, its depth of practice varies drastically. A study conducted by Murtaza (2011) of over six hundred NGOs found that despite stressing accountability in principle, most NGOs had “given little practical attention to the issue” (p.111). Murtaza (2011) points out that, ironically, recent calls to be accountable have left NGOs with a tendency to focus on upward accountability that distracts from accountability to communities.

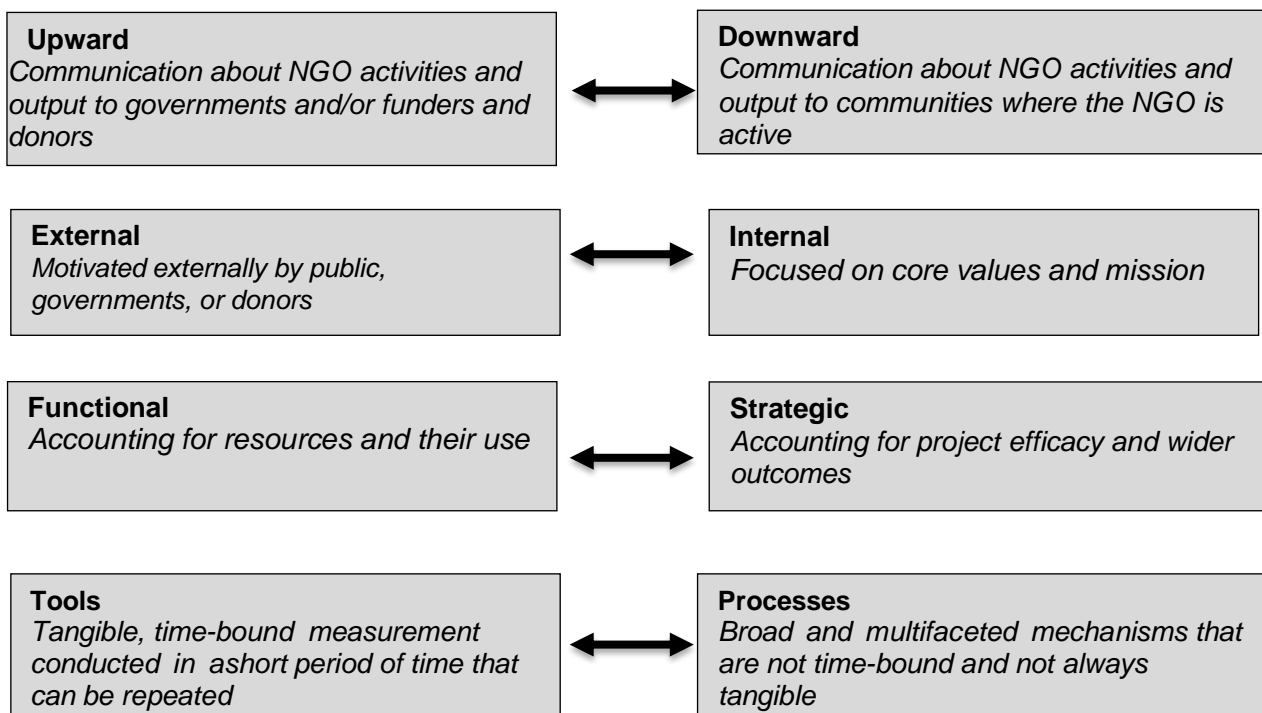
2.5 CONCEPTUALISING NGO ACCOUNTABILITY

As a starting point, NGO accountability can be looked at in terms of to *whom* an NGO is accountable to and for *what*, as well as *how* accountability is communicated (Zyl et al, 2019, Kingston et al, 2019). In terms of to *who* accountability is committed, Ebrahim (2003) uses the term upwards accountability, which refers to the process of reporting activities and outcomes to financial donors, governments, and multilateral organisations. Downward accountability refers to providing detailed account of project activities to the communities an NGO attends to. Accountability for *what* is categorised by Ebrahim (2003) as *functional*, weighing resource distribution, their use, and their immediate impact, and *strategic*, accounting for outcomes that NGO activities have on wider contexts. Ebrahim (2003) also considers *internal*, values-driven accountability and *externally* motivated accountability, perhaps driven by a

need to improve reputation or meet pressures to receive funding. Accountability *how*, in Ebrahim's terms (2003) are tangible, short term measurement *tools*, and holistic evaluation *processes* that are not time-bound. These categories of accountability are depicted in Figure 1.

Figure 1: Categories of accountability

*Adapted from Ebrahim (2003)



Unerman and O'Dwyer (2006) use the broader terms hierarchical accountability and holistic accountability (Unerman and O'Dwyer, 2006) to define NGO accountability. Hierarchical accountability (Unerman & O'Dwyer, 2006) is narrow, functional, short term, using quantitative targets and standard indicators, commonly prioritising governments, donors, and foundations. Hierarchical accountability as a concept therefore aligns with Ebrahim's (2003) conceptualisations of upward, functional, external and tool utilising accountability. Holistic accountability (Unerman & O'Dwyer, 2006), by contrast, is another way of defining Ebrahim's (2003) downward, internal, strategic accountability using processes. It is "motivated more by a sense of obligation to mission attainment, rather than the sense of anxiety regarding the power of external others to deny this possible mission accomplishment" (Unerman and

O'Dwyer 2006, p.804). Holistic accountability may incorporate both quantitative and qualitative data (Unerman and O'Dwyer 2006) is concerned with long term impact and prioritises accounting to groups the NGO acts for.

Horizontal (Crack, 2019), peer-managed (Murtaza, 2011), or sideways accountability (Kingston et al, 2019), is the term for when NGOs work to set sector standards created by NGO coordination bodies (Murtaza, 2011, Kingston et al, 2019, Crack 2019). Human rights NGOs lead the way in such initiatives after a series of humanitarian mismanagement, such as with the aid camps in Goma after the Rwandan genocide (Crack, 2019).

O'Dwyer and Boomsma (2015) refer to 'imposed' and 'felt' accountability, which correspond to the ideas of internal and external accountability. The authors write that the strength of an NGO's felt accountability varies amongst the influence of how project funders might 'enforce' certain forms of accountability through the threat of retracting resources (p.41). O'Dwyer and Unerman (2006) distinguish between relational accountability and identity accountability. *Relational accountability* refers to the identifying of stakeholders as a key element of accountability. Relational accountability can be placed on a scale from prioritising community groups, to prioritising stakeholders that hold legal and/or economic power (O'Dwyer and Unerman 2006). This concept can be compared to that of the upward/downward accountability comparison of Ebrahim (2003). *Identity accountability* as articulated by O'Dwyer and Unerman (2008) defines how much an NGO is driven by internal integrity and the mission of an NGO, compared to how much it is influenced by external factors. Identity accountability relates to Ebrahim's (2003) internal versus external continuum of accountability.

Kingston et al (2019) go on to define NGO accountability variances through the lens of dialogic accounting theory. As well as attempting to understand *to whom, to what, and how* an NGO practices accountability, the authors consider the question 'Accountability on *who's terms?*'. Monologic accountability is focused on a single narrative, often through Global Northern perspectives, positivism, and neoclassical economics. Dialogic accountability is an approach that aims to consider different epistemologies, existing power formations, and the ability of various stakeholders, particularly communities, to ask questions and debate processes.

2.6 CONCEPTUAL FRAMEWORK

For this report, the analysis examines specific accountability documents against the questions of 'to who, for what, and how' (see Kingston et al, 2019) the document is accountable. As a foundation, it employs Ebrahim's (2003) conceptualisations of accountability. However, the terms 'upwards' and 'downwards' referring to stakeholders which are replaced by the labels *bureaucratic* (upwards) and *agent* accountability (downwards). In this context, an agent is meant by a member of a community CFNZ serves. As Kingston et al (2019) suggest, an imbalanced power dynamic is present when labelling accountability to organisations and donors as 'upward' accountability and to community groups as 'downward accountability'. The term *bureaucratic* instead implies accountability to an official system of administration, and *agent* accountability hopes to give respect to the agency that individuals who use the services hold.

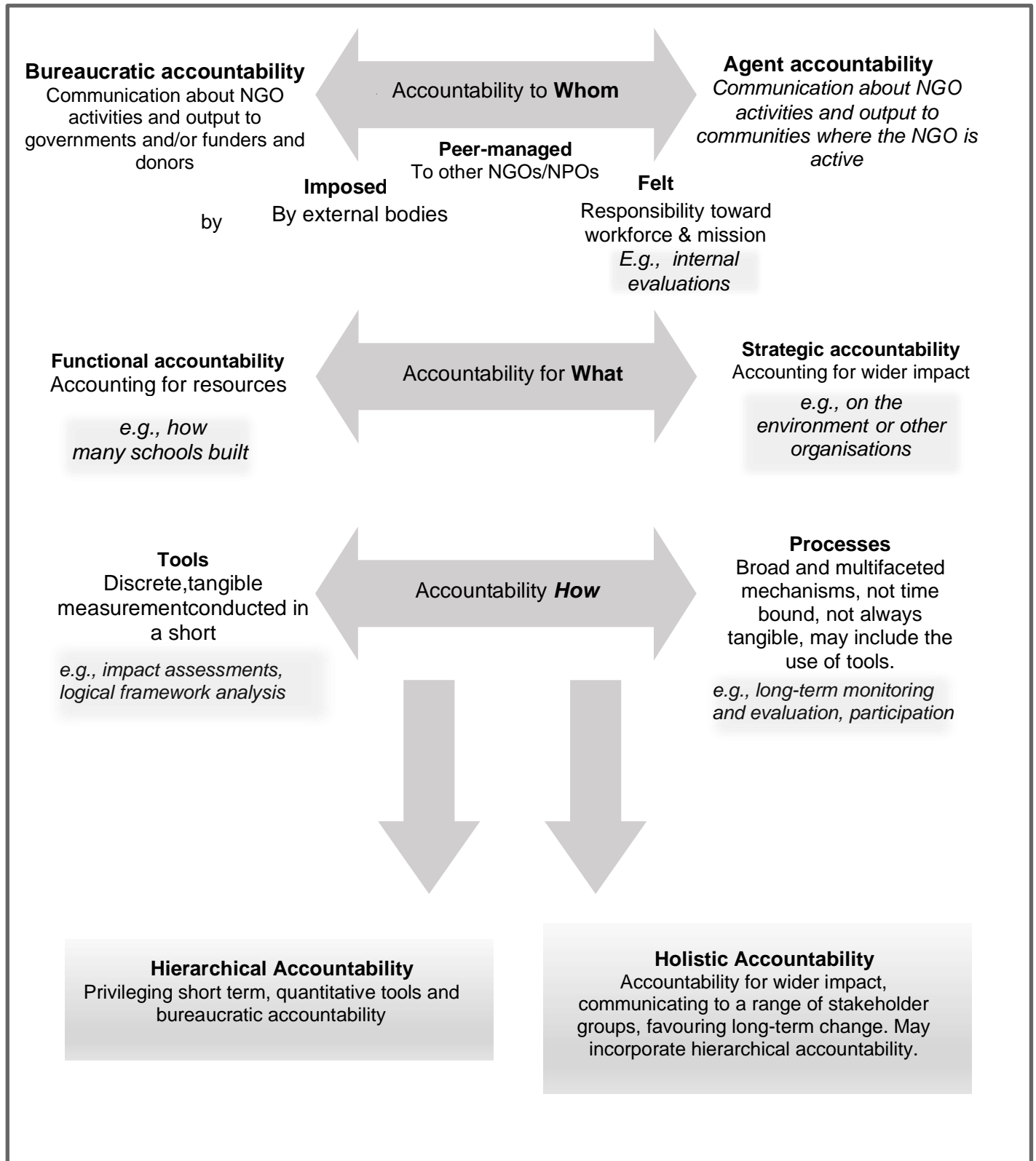
Internal and external definitions of accountability are paired with O'Dwyer, and Boomsma's 'imposed' and 'felt' accountability, (2015) because of the emotive connotation that may help to reveal a deeper meaning and consider the organisational context through which accountability for development work is practised. Peer-managed accountability (Murtaza, 2011) is added to the framework to account for the emergence of cross NGO assessment (Crack, 2019).

It is important to note that accountability items may be classed as multiple accountability types at once. For example, Ebrahim (2003) writes that social auditing, where NGOs answer questions from peer-managed networks to assess standards, can be classed as driven by felt accountability, imposed accountability, and can involve both tools and processes.

The updated theoretical framework for the research is outlined in Figure 2.

Figure 2: Updated theoretical framework

**Adapted from Ebrahim (2003), Unerman & O'Dwyer (2006), Murtaza, 2011, O'Dwyer & Boomsma, (2015) and Kingston (2019)*



2.7 BUREAUCRATIC AND AGENT ACCOUNTABILITY

Bureaucratic accountability is seen as positive by some theorists. Uddin & Belal (2019) argue that bureaucratic accountability can help entrench participation, measurement, evaluation, and continual learning, which in turn contributes to agent accountability. These observations were made by researching the accountability practices of Building Resources Across Communities (BRAC), a large Bangladeshi NGO. It should be noted however that BRAC's projects have been considered exemplary, i.e., in partnering with private initiatives to deliver post-natal care advice via short message service (SMS) (see Sarwar, 2015). So, while this study offers food for thought regarding potential positive effects of bureaucratic accountability, analysis of more than one NGO would be of benefit to prove that BRAC is not simply an 'exception that proves the rule'.

Recent literature echoes the idea that agent, and holistic, accountability is seen as best practice. Walsh (2014) states that "the goal of downward [agent] accountability is core to NGOs raison d'etre, as it raises the issue of who NGOs exist to serve" (p.707). Scholars Zyl & Claeys (2019) and Agyemang et. al (2019) conduct a literature review on NGO accountability theory, observing an increased value placed on agent accountability in development scholarship, which denotes a connection between a sense of local ownership and aid effectiveness.

O'Dwyer and Unerman (2008) argue that bureaucratic and functional accountability narrow NGO relations, slow key objectives and "have restrained the imagination, institution and flexibility which have been the keys to some of the most successful human rights campaigns" (p.804). Heilscher et. al (2017) agree that accounting 'upwards' to donors puts NGO integrity and developmental goals at stake. Similarly, Keating and Thrandardottir (2017) claim emphasis on bureaucratic accountability causes NGOs to professionalize their organizations, which comes at a human cost.

2.8 COMPLEXITIES IN ACHIEVING AGENT ACCOUNTABILITY

Though agent accountability is now widely accepted as positive, the realisation of the concept remains complex because of the varying environments within which NGOs operate (Kennedy, 2019). Keating and Thrandardottir (2017) argue that demand for accountability for its own sake implies that NGOs are inherently

untrustworthy. In their review, Agyemang et. al (2019) identified increased 'articulations' of agent accountability (p. 2355), coupled with common praxis of bureaucratic accountability, so that "uncomfortable contradictions" exist between NGO communication and integrity (p.2357). This finding is in line with Murtaza's (2011) observation on the emphasis on principles of accountability alongside a lack of accountability practice in NGOs. Crack (2019) accounts for this contradiction by saying that NGOs send 'reputational signals' for their survival (p. 420).

Murtaza (2011) stresses that a wide variety of stakeholders claim accountability over NGOs, each one of them with different needs and agendas. The strengths and influence of these actors also varies. For example, governing organisations that have the authority to set programme support or legal standards. Pallas and Guidero (2016) explain how the demand for humanitarian aid exceed the supply of financial capital, so autonomy in accountability is a 'costly' activity. The concept of power relations in accountability is further explored by Kennedy (2019) who uses critical constructionist theory. Humanitarian Accountability Partnership (HAP) International aimed to utilise agent accountability that quickly gave way under complications and a 'turf war' over command (p. 1393). Like Murtaza (2011), O'Dwyer and Unerman (2008) reveal that recognition of the need for increased NGO accountability has ironically given rise to bureaucratic and otherwise hierarchical accountability that are seen by members of NGOs to undercut mission effectiveness.

2.9 FUNCTIONAL AND STRATEGIC ACCOUNTABILITY, TOOLS AND PROCESSES

Functional accountability, that uses quantitative data to account for resources, has been found as prevalent in NGO practice. Ivanshineko (2018) points out that economic growth and the provision of other resources without improving a population's quality of life is contrary to the practice of sustainability in development. Measuring social impact is necessary for motivating community members creating long term progress (Ivanshineko, 2018). Functional accountability may be necessary for transparency, accounting to funders and agents about where money is being spent, and how resources are distributed. However, considering and accounting for long-term strategic impact is vital for sustainability in partnerships.

A simple way to look at tools and processes in accountability is to think about the timeframe of accountability communications. Short term accountability mechanisms are prevalent in NGO accountability. Examples of tools are annual reports, financial statements, disclosure statements and surveys that measure short-term impact (Ebrahim, 2003). Goddard (2021) uses an economic paradigm to explain that the prevalence of tools may be due to “specific form(s) of legitimacy” becoming the “currency due to the economic and cultural power held by rich, Northern NGOs” (p. 17). Accountability processes would include participation, or other ongoing routines an NGO implements. Considering a time frame of community engagement in accountability is seen as important because long-term accountability processes create alternative, thorough forms of accountability (O’Dwyer and Unerman 2008, Tanima and Brown, 2016). Processes such as consultation and participation have been found to build the capacity of community agents, increase project efficiency, incorporate local knowledge, and promote project sustainability (Yusuf et al, 2020). Ebrahim (2003) suggests that long-term evaluative accountability has been underutilised in the development sphere and that tools, often used in bureaucratic accountability to donors, could be beneficial to put toward agent accountability.

As in the case of agent accountability, scholars have found that true process-based accountability has been lacklustre within NGOs. Bawole and Langnel (2016) conducted focus group discussions with NGO officials, local government, and community members in Ghana to examine the quality of participation and conversation with community members. The researchers discovered that while local community members were involved in initial project planning, meaning that a participatory decision-making process was *attempted*, agents were not part of the maintenance of further action plans, seen as uneducated and without “technical knowledge” (p.930). Walsh (2014) had similar findings in a study of ActionAid, an NGO with efforts to improve agent accountability but faced obstacles in doing so. ‘Participatory’ meetings operated with traditional power structures in place, e.g., discussions held in classroom settings had ActionAid agents in the “teacher” position and community members as “students” (p. 710).

2.10 IMPOSED ACCOUNTABILITY AND FELT ACCOUNTABILITY

Crack (2019) examines NGO relationships with an INGO accountability charter, a global, cross-sectoral regulatory initiative for international NGOs. Crack (2019) discovers that the charter promotes performance enhancement and contributes research on the underpinnings and effectiveness of engaging with different stakeholders in the accountability process. This reflects the idea that horizontal or peer-managed accountability (Crack, 2019, Murtaza 2011) is a positive form of accountability. Murtaza (2011) advocates for a wider prevalence of NGO coordination bodies, for peer-managed accountability. Abouassi and Trent (2016) note that accountability is a constitutive component of an NGO/donor relationship and explore the relationship between NGO member perceptions and NGO accountability. The authors found that interpersonal values and tacit knowledge in informal and formal settings contribute to accountability mechanisms as opposed to simply resource dependency and pre-established relationship structures. Dewi et al (2019) observe that volunteers have social capital that bridge the gap between NGOs and beneficiaries, formal mechanisms, and the work, demonstrating the power of internal, values-based accountability.

Staying true to internal, values-based, accountability mechanisms can also be difficult for NGOs because of complex external forces at play. Kennedy (2019) writes that the “contemporary practice of accountability is shown to be a contingent and contested social process, with humanitarian identity and practice ultimately at stake” (p.1393). Elrifi et. al (2020) investigate the impacts of ‘competing’ accountabilities, various accountability mechanisms that serve a variety of interests, on NGO workers. The theorists conclude that competing accountabilities on NGO institutions mean that while NGO actors don’t feel pressure to conform to outside ideas because they have their values, external accountabilities affect workload and therefore NGO performance. Kuruppu & Sumit Lodhia (2019) find that especially during times of change, a Sri Lankan NGO experiences pressures expressed in the competition between different capitals held by diverse stakeholders. The NGO is then shaped by these external forces depending on the concentration of these capitals. These ideas with the notion that accountability mechanisms can be constitutive of NGO internal values (Abouassi and Trent, 2016) but remain influenced by external factors.

2.11 ONLINE ACCOUNTABILITY

Recent affordances in technology mean that accountability communications are an extension and added complexity to the accountability process. Online platforms have introduced new dynamics for NGO accountability because of increased transparency and availability of information and the ability for various agents to converse publicly. Social demand for organisational transparency has increased, and online communication technologies are a fast dissemination tool (Del Mar Galvez Rodriguez, et. al, 2012).

Goncharenko et al (2019) scrutinize online discussions and identify an added pressure for advocacy NGOs to be accountable. Goncharenko (2021) notes the inherent social contract of NGO accountability, and the #metoo movement especially, mean that demands on NGOs have moved from quality measurement to “reflective measures of quality assurance and critical self-assessment” (p.1). In this way, user-generated content as afforded by online technologies can be seen to be a new form of external accountability placed on NGO performance. Fernandez-Aballi (2015) uses critical discourse analysis to examine Amnesty International advocacy campaigns to examine NGO transparency on online platforms, concluding cynically that NGOs transparency levels are low. Dumot (2013) conducts a content analysis of non-profit websites to determine if non-profit leaders see a conceptual connection between transparency and accountability and their online communication mediums. It was found that most still visualize online communication tools as a medium to push information out to stakeholders rather than remain internally accountable. Online accountability has been included in this literature review because potential donors are likely individuals who peruse CFNZ’s website.

2.12 CHAPTER CONCLUSION

NGO accountability has been conceptualized in various ways. The literature reveals evidence to suggest that current practice for NGOs would benefit from incorporating more agent-focused, strategic forms of accountability that draw from internal motivations while managing external requirements. It may remain challenging for NGOs to utilise agent-focused accountability and more research into specific cases

and solutions for the pressures in NGOs to negotiate various interests is required.

Chapter 3: METHODOLOGY

3.1 INTRODUCTION

Chapter two provided an overview of the scholarly literature on various ways of conceptualising accountability, the conceptual framework that was used as a basis for this research, and the strengths and challenges of different accountability approaches. Chapter three specifies the methodology chosen and the research design followed to answer the research questions:

3.1.1 Research objectives:

Objective 1:

To explore and analyse how CFNZ maintains accountability with their funders and donors

- How does CFNZ maintain accountability with their funders and donors?
- Why does CFNZ utilise these approaches with their funders and donors?
- What are some of the strengths and challenges of these approaches?

Objective 2: To explore and analyse how CFNZ maintains accountability with communities:

- How does CFNZ maintain accountability with their communities?
- Why does CFNZ utilise these approaches with their communities?
- What are some of the strengths and challenges of these approaches?

Objective 3: To compare and contrast how CFNZ maintains accountability with funders/donors and communities

- How do the approaches compare with each other?
- Why are there differences? / What are some of the reasons for the differences?

3.2 PRIMARY RESEARCH

The research was of a qualitative, interpretivism paradigm. Qualitative research explores processes and meaning that may not be observable through observing datasets (Alharahsheh & Pius, 2020, p.40). As dominant accountability processes have been criticised for employing methods of evaluation that are positivist and based on neoliberal paradigms (Kingston et al, 2019), this research attempts to explore beyond quantitative measures and looks for alternative meanings. Qualitative research does this through an investigative approach to study (Alharahsheh & Pius, 2020). In contrast to interpretivism, positivism observes phenomena as real, much like physical objects and these observations lead to the production of generalizations (Alharahsheh & Pius,2020) and perceived objectivities (Kingston, et al, 2019). This research employs interpretivism because it considers context, culture, development of social realities over time and is relativist, observing reality through intersubjectivity (Alharahsheh & Pius, 2020). Informal accountabilities and power dynamics exist beyond the surface of formal accountability communication (Agyemang et al 2019).

3.3 RESEARCH DESIGN

A document analysis was the primary research method to analyse CFNZ's accountability mechanisms, combined with two informal, semi-structured key stakeholder interviews. Document analysis involves systematically reviewing and interrogating relevant documents to answer questions and interpret deeper meaning (Frey, 2018). The interviews were one-to-one, informal, and semi-structured, using prefixed questions that go more in-depth into turns of conversation. The interviews were added to the research design, and took place after the document collection, to understand the human element, internal feelings, motives, and other dynamics of the workplace and to address any gaps in the document analysis.

3.3.1 SCOPE AND SAMPLE

- Target Group:

Accountability documents available on the CFNZ website and otherwise online, that were documents or online memberships as created by CFNZ.

Interviews from two people who work at CFNZ, the Programme Manager and the Programme Officer

- Inclusion Group:

Inclusion criteria for what was considered an accountability document were documents that included keywords related to accountability, or was an implied accountability mechanism, such as promotion statements like “what you get out of being a donor” accompanied by a list of communications those who sponsor a child receive. Ebrahim’s (2003) categories of accountability were a guide in interpreting what was to be considered an accountability document, for example, annual reports, evaluations, and others (see Ebrahim, 2003, p. 825).

- Where the study was held:

This research report is a product of a desk-based study, which analysed publicly available, online information related to CFNZ’s accountability. The interviews were conducted over ‘Zoom’ because of COVID- 19 restrictions.

- How many and when data was collected:

Two interviews were held and in total, forty three CFNZ accountability documents were coded. Within these documents, various types of accountabilities mentioned or alluded to were also coded. Only accountability documents from 2020 onward were coded. The research was conducted during period November 30th, 2021 until January 19th 2021.

3.4 DATA COLLECTION

3.4.1 DOCUMENTS

Directed codes used for my document analysis are outlined in Figure 2. For the document analysis, deductive, purposeful sampling was conducted. Palinkas et al (2015) note that purposeful sampling is often used in qualitative research for the “selection of information-rich cases related to the phenomenon of interest” (p.533).

Documents were stored using NVIVO research software. NVIVO software was used systematically to store collected documents and organise coding accountability instances within the data.

3.4.2 INTERVIEWS

O’Leary (2017) emphasises that interviewing requires a great deal of listening and that the deed should be to simply facilitate the interviewee’s voice. What O’Leary (2017) calls ‘unwitting evidence’ (p.273) was observed, as well as noting what may have been omitted from records (as suggested by McLennan & Prinsen, 2014). Due to recent developments of the COVID issue in New Zealand, conducting an online interview allowed for flexibility. The interview was recorded by an audio recording app on zoom alongside handwritten notes after asking if the participant was comfortable. The recorded interviews were then transcribed on NVIVO.

3.5 DATA ANALYSIS

This document analysis was directed, rather than inductive, using the accountability framework created from the literature review, outlined in Figure 2. This framework served as the basis for the accountability practices because this literature provided a comprehensive, detailed work that analyses accountability on a micro-level.

My first round of coding used the categories ‘Accountability to whom’, accountability for what’ and accountability how’. The second round of coding organised coding into instances of bureaucratic accountability, agent accountability, functional accountability, strategic accountability, tools, and processes. My third round of coding aimed to fit my findings into the broader categories of hierarchical accountability versus holistic accountability. There was some room for inductive reasoning which, as O’Leary (2017) describes, is “using specific individual facts to draw an overall conclusion, principle, or theory... letting raw data tell the story” (O’Leary, 2017, p. 330). The same process for coding data was applied to both the document analysis and the transcribed interviews.

3.6 RESEARCH RELIABILITY AND VALIDITY

A document analysis was combined with two semi-structured interviews to combine an ‘outsiders’ view of CFNZ’s accountability with an attempt to look at the ‘inside’ workings within the organisation. Reflecting on immediate responses, asking for feedback, keeping the interviewee open to follow up questions, and a post interview data dump allowed the interview to be rigorous (O’Leary, 2017). The conceptual framework used (Figure 2) combined elements of the work of O’Dwyer and Boomsma (2015), Murtaza (2011) and Kingston (2019) to include other key accountability elements discovered in the literature review and for theory triangulation. The various rounds of coding were meant to ensure nuances of meaning or impact weren’t missed by attaching to one theory. Doing subsequent rounds of coding allowed for a re-examination of codes and categories created (Delve, 2021).

3.7 LIMITATIONS OF THE RESEARCH

My third round of coding aimed to fit my findings into the broader categories of hierarchical accountability versus holistic accountability. As will be discussed in the findings, CFNZ’s accountability did not fit comfortably into two accountability categories, and in hindsight, this element of the framework was a result of ‘black and white’ thinking. The document analysis may have produced a bias in coding accountability instances related to tools and processes. I found identifying how to categorise accountability into the two terms difficult to determine with a document analysis alone. The interviews helped to shape my understanding, but throughout the research, it became clear that fieldwork, and communication with CFNZ’s community agents would help to produce a more accurate picture of CFNZ’s accountability processes. COVID-19 was a major reason for choosing to conduct a desk-based study, so an adapted research framework of this kind could be the basis for further research.

3.8 ETHICAL CONSIDERATIONS

The documents analysed were publicly available, so no permissions had to be asked for including an analysis of them in a report. I provided a research permission slip to both participants before each interview and asked if each would like to be provided

with a pseudonym and if they would prefer the organisation remain anonymous. Both did not mind being named, but for the sake of privacy, I have named them by their job titles. As mentioned, participants were asked before having their voices recorded. I am conscious that fieldwork, or interviews conducted with community agents, would help extend manakitanga, social responsibility, by understanding more what the community members that CFNZ assists experience. Hudson et al, 2010).

3.7 SUMMARY

Chapter Three outlined my research design, including research methodology, method, the scope and sample of the research and data collection processes. It also covered how I attempted research reliability and validity, research limitations, and ethical considerations. In chapter four the research findings are presented and discussed.

Chapter 4: FINDINGS AND INTERPRETATION OF DATA

4.1 INTRODUCTION

Chapter three delivered the details of the research methodology and research process used to answer research questions related to how CFNZ maintains accountability with its partners and community agents. Chapter four describes the findings from the research conducted and discusses how these findings relate to the theoretical framework and literature review. Four main themes are explored, agent vs bureaucratic (accountability to who), functional versus strategic (accountability for what), tools and processes (accountability how), and felt, peer-managed and imposed accountability.

Figure 3 shows the categories of the theoretical framework found in the document analysis and interviews, from the greatest number of coding references found, to least.

Figure 3: Theoretical framework categories found in research

Codes from theoretical framework	Number of coding references
Bureaucratic Accountability	383
Tools	362
Strategic Accountability	244
Functional Accountability	207
Felt Accountability	195
Imposed Accountability	176
Peer-Managed Accountability	104
Processes	63
Agent Accountability	40
Participation	20

4.2 AGENT VS BUREAUCRATIC ACCOUNTABILITY

4.2.1 RESULTS

Bureaucratic accountability was the most found accountability node within the documents, with 382 coding instances found within the documents and interviews. Comparably, 40 coding instances of agent accountability were found in the documents and interviews. The comparison is depicted in figure 4.

Figure 4: Comparison of bureaucratic and agent accountability

Codes	Number of coding references
Bureaucratic Accountability	383
Agent Accountability	40

Accountability to partners mainly included annual reports, press releases, news and blog articles, descriptive website pages, Twitter posts, and Facebook updates. Individual donors receive receipts, e-newsletters and those who choose to sponsor a child receive letters and photos from sponsor children, as well as updates.

Found agent accountability included anonymous feedback options, where a phone number, email address and drop boxes are provided in CFNZ's various operating locations. CFNZ's partner NGOs conduct home visits and have a translator present when necessary. In Kenya, local CFNZ partners 'sit on the mat' to conduct consultations and gather feedback. The Programmes Manager at CFNZ described this as an attempt at:

"dynamic accountability, and also trying to...decolonize our approach"

Every three years, CFNZ distributes the 'thrive' survey to community agents. The research failed to determine what kind of questions were asked in the survey and how community agents were selected to take part, as well as how it is distributed. The Programme Manager answered my questions on this by saying:

"Every three years, we collect data taken to try and understand the impact of the

programme..... what we really want to see is.. is this actually shifting the high-level outcomes for children? It looks at improvements in education, health, livelihoods, water, and sanitation, those high-level sector ideas”.

Agents were found to be thoroughly involved in the consultancy process. For example, before a learning centre bus in Cairo was built, local youth were invited to inform what should be included in the project and suggested designing a video game, a dancing arena, and a basketball court. One of the key project modules, the RoadMap, is a highly localised approach where agents help CFNZ’s local partners design indicators for the success of a project. The Roadmap for ending poverty in Luangwa, Zambia, has the goal of improving livelihoods, community capacity, water & sanitation, education, health, and child protection against several key indicators by 2026. When designing an agricultural project, Zambian children came into meetings to share their thoughts on what they would like to see happen in their community. Roadmaps for locations such as Shri Lanka and Kenya are presented in report form filled with statistics and photographs of the community that is available on its website.

The ChildFund Alliance, which CFNZ is a part of, has introduced a detailed methodology called ‘Child Friendly Accountability’. It doesn’t appear that CFNZ has adopted this methodology yet. When asked, the Programme Manager responded “We have different methodologies to ensure a localised approach”

4.2.2 DISCUSSION

CFNZ’s agents are prioritised in the consultancy process and involved in the ongoing monitoring and evaluation of projects. However, it is unclear how they are accounted to about project outcomes by CFNZ. Some answers to my questions about this were vague. For example, the Programme Manager’s response to my questions on *how CFNZ accounts to its communities* was:

“it’s about finding the mechanisms for engaging young people. And so often that could be consulting with preschools...we also do when we design workshops”.

This answer referred to the matter of consultancy but not to project outcomes.

When I asked the Programme Manager *if agents get copies of the annual and impact reports that are readily available online and given to partners*, he replied

“dynamic accountability, or two-way accountability, is an evolving component of the CFNZ approach. This has led to CFNZ working on providing annual reports back to partners, with the contents of these being explicitly outlined by the partners themselves”.

The phrasing, ‘working on’ suggest that accountability for the successes and limitations of projects to agents isn’t in place within the NGO yet.

Toward the end of the interview, the Programme Manager disclosed that:

“We are quite passionate about being more accountable. and so, one thing we’re starting up in the New Year.... we want to improve our accountability to our partners in the local partner offices. So, what we’ve noticed is we are always asking for reports and information coming to us, you know, we expect quarterly reports. We expect financials. We also want stories and case studies and data, and it all comes one way. So, we’re like, actually, we need to improve ourselves and we need to report back to them what’s been going on. And so, I guess, once a year, we would share our annual report, but we want to go beyond that and give a bit of detail. Like, how do we raise the money? What do the programmes team do to improve?... ..because, fundamentally, you know, we’re here to serve them and we’re raising money in the names of their community”

The Programme Manager is referring to the local NGOs who facilitate the programmes on the ground. This comment is revealing because it suggests that, aside from sharing the CFNZ annual report with local NGO partners, CFNZ does not account to their agents at the end of projects, or the processes behind raising funds and other decision making to agents. Providing accountability for outcomes, as Ebrahim (2003) stated, financial reports, disclosure statements and project evaluations are often used for upward accountability but could also “also have tremendous potential for downward accountability; by making NGOs more accountable to communities and by making funders more accountable to NGOs” (p.824).

Agent accountability in terms of consultation, availability to provide feedback, and consistent dialogue are positive aspects of CFNZ's agent accountability. However, there is some evidence to suggest that what Kingston et al (2019) would call 'tokenistic nods' are currently all that CFNZ provides its agents in terms of pre- and post-project activities. It appears there is an active awareness and intent to improve accountability to agents. The willingness to receive feedback from local drop boxes, community visits, and sitting down and speaking to agents in their language, suggests that CFNZ embraces what Brown (2009) calls the dialogic approach to accountability, one that embraces heterogeneity and rejects the idea of a universal narrative. The attempt to avoid the monologic accountability approach, dominated by positivist, neoclassical, and traditionally Western perspectives (Brown, 2009) is evidenced by the Programme Manager using words "Trying to...decolonize our approach."

This attitude is evident in the agent accountability mechanisms in place in terms of consultation and feedback but could be further implemented into well-rounded practice. This approach reflects what was found in the literature, where agent accountability is currently considered best practice, but that it is not found to come into effect within NGOs (Murtaza, 2011, Kennedy, 2019, Agyemang et. al, 2019)

Moreover, the issue of the prevalence of bureaucratic accountability found in the research remains. This is possibly due in part to the method of document analysis, which analysed publicly available information. Field research on this subject may have found higher instances and a more detailed account of CFNZ's agent accountability. However, there was some evidence to suggest that 'competing accountabilities' (Ebrahim, 2003, Elrifi et. al, 2019, Crack, 2019) existed for CFNZ which may have contributed to a higher rate of bureaucratic accountability than agent accountability. When asked, *what is the main reason for the differences between the way CFNZ maintains accountability with their donors versus their communities?* the Programme Officer replied:

"Competing priorities within donor bodies often result in more top-down driven accountability processes to NGO bodies through reporting needs and requirements".

The New Zealand Ministry of Foreign affairs and Trade (MFAT) is CFNZ's largest source of income. When asked, *Do you ever find providing MFAT accountability challenging in any way?*

The Programme Manager replied:

“so they are amazing and .. in terms of global institutional donors, MFAT is really flexible and understanding but we are really conscious of that cause they are the donor and we are the recipient. And then you know along that path is our local partners as well. So we are conscious of those power dynamics certainly exist and one thing I have learnt this year is actually yes. Certainly”.

It was expressed in the literature that bureaucratic accountability can dictate how an NGO runs its programmes (Ebrahim, 2003) and stifles the imagination and flexibility of NGO functionality (O'Dwyer and Unerman, 2008). This does not seem to be the case with CFNZ, as the Programme Manager stated

“They have some power, and they can sit down the lines and release the money. But we actually do have power in how we drive our programmes and how we ensure that our partners have power as well”.

While MFAT does not dictate how CFNZ runs its programmes, there is a certain pressure for CFNZ to spend time accounting to its largest donor in a particular way. This finding reflects what O'Dwyer and Boomsma (2015) state about how project funders can influence an NGO by 'enforcing' certain forms of accountability with the implicit threat of retracting resources (p.41). Regular donors, those that access CFNZ's website and communicate to the organisation through email, phone, social media, and web feedback forms also may be a reason for the higher bureaucratic accountability found in the research. The Programme Manager discussed how regular donors require accountability in a “certain way”. They mentioned:

“We send 70 cents of any funds to the field which we think is really good. If you look at other organizations, it's not so great. But I guess you know, if you if someone gives to a water project, you're not going to suddenly, you know, as you saw with...[the 'Thrive' surveys and reports]...we do them every three years. Like we're not going to see a massive jump overnight and so being able to communicate that back is challenging for people to understand. Also, I mean

what happens in Zambia the community we support...sometimes they go for two years without any water. So all of those sort of development gains that have been made...you know, we start to see setbacks as well, which is really challenging and now with covid.....there have been significant setbacks in terms of increased food insecurity and there's more people displaced. Place than ever before and we've gone back about 30 years in terms of development gains. So that's a hard story to tell and then people get fatigued.”

These findings imitate what Murtaza (2011) points out, that a variety of stakeholders claim accountability over NGOs, each one of them having different needs and agendas, the influence of these stakeholders varying. Pallas and Guidero (2016) highlight that the demand for humanitarian aid exceeds the supply of financial capital, so autonomy in accountability is a ‘costly’ activity. CFNZ does carry an intention to improve agent accountability, what Walsh (2014) called an NGO’s ‘raison d’etre’ (p.17), and as an NGO, does what Lewis et. al (2020) suggests and puts people over economic growth as a core principle. CFNZ’s attitude towards agent accountability reflects their claimed attitude of ‘continual self-reflexivity’ (ChildFund NZ, 2020) but that they have a way to go in accounting to agents to achieve true partnership. The power of funders and donors in the accountability process, not in designing programmes, remains evident in taking the resource of NGO time, because of money needed to supply programmes.

4.3 FUNCTIONAL AND STRATEGIC ACCOUNTABILITY

4.3.1 FINDINGS

Strategic accountability, which is accounting for processes and wider impact, was found more than functional accountability, which accounts for resources and their use. Strategic accountability was used more alongside both bureaucratic and agent accountability. The comparison of coding instances is depicted in Figure 5 and Figure 6.

Figure 5: Comparison of functional accountability and strategic accountability

Nodes	Number of coding references
Functional Accountability	207
Strategic Accountability	244

Figure 5: Accountability ‘to whom’ compared to ‘for what’

	A : Functional Accountability	B : Strategic Accountability
1 : Bureacratic Accountability	152	216
2 : Agent Accountability	16	23
3 : Internal Felt Accountability	15	163
4 : Peer Managed Accountability	33	85

Found functional accountability included statistics about resource use and survey results, on web pages, annual reports, policies, and social media posts. For example in the Kenya RoadMap PDF available on CFNZ’s website, there is a section that outlines ‘*what still needs to be done*’ within the project:

- “Improvements to irrigation and development of an irrigation farm, Cost: \$205, 000.
- a water pipeline extension from existing boreholes... cost, \$410, 000, water extension to early childhood education centres, cost \$68, 000,
- construction of latrines and educating communities about their use, cost \$82, 000

The CFNZ’s fundraising standards policy says:

- “There should be no material omissions or exaggerations of fact, no use of misleading photographs
- member clearly defines in all fundraising materials what the use of contributions will be
- If funds cannot be spent in the way promised or implied in fundraising appeals requested by donor, member informs donor of how they will be spent
- Member commits to keeping fundraising and administrative expenditures as low as possible and a maximum of 30 percent overall”

The found instances of functionality seemed to lend transparency, taking detailed accountability for their use of resources and where projects need to head. In the ‘*sponsor a child*’ section on CFNZ’s website, it outlines:

“For \$55 per month... your support will help us improve access to education, clean water and sanitation, healthcare and child protective services for your sponsor child, and their community.”

It is important to note that strategic accountability often accompanied the examples of functional accountability found. For example, RoadMaps are long term, ten-to-fifteen-year plans that the PDF report is merely a tool of, where functional resource notes are part of the ‘activities and projects needed to create long-term, sustainable change in their communities’. The Programme Officer let me know that for the RoadMaps:

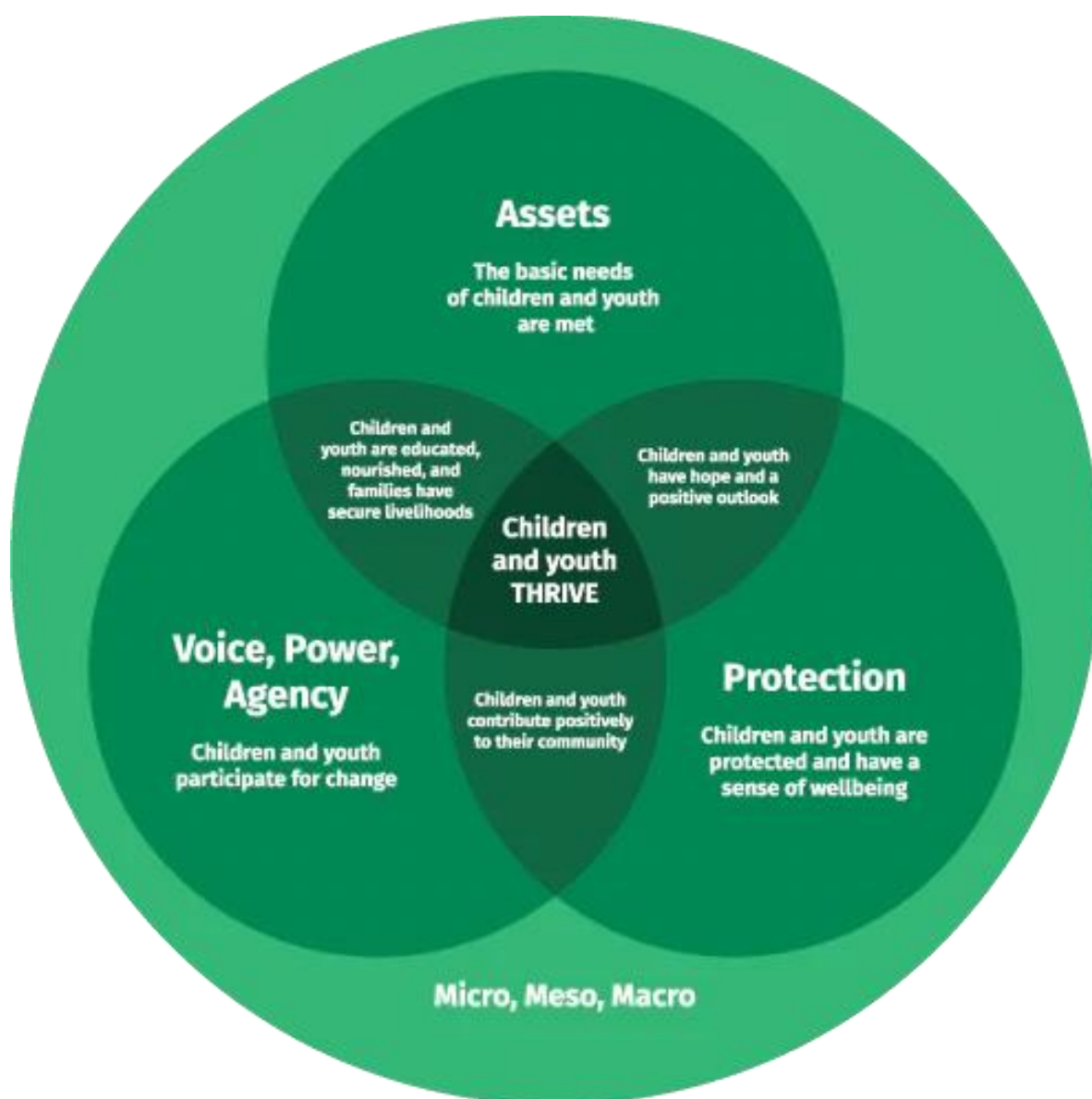
“Graduation is the point in which a CBO, and the local community, have determined they have achieved their Road Map priority needs or that they are able to operate in a self-sufficient manner. It is important in international development actors do not continue to foster dependency models of aid and development but work alongside their partners in a clearly defined and equal partnership way to ensure self-reliant and sustainable locally based actors can be formed”

The above is an example of how strategic impact is accounted for in that agents can decide for themselves when these projects are self-sufficient and ready to come to an end with CFNZ. Another example of CFNZ’s use of strategic accountability mixed with functional accountability is that of the IMPACT programme, where donors can donate to directly provide a family with vegetables for their garden, hand washing kits for children, and school kits. CFNZ’s Theory of Change underlies its approach to the programme:

“Our Theory of Change is fundamentally grounded in the belief that the most appropriate way to help bring about change for the communities we serve is through meaningful partnership”

The four pillars of this theory of change are depicted below, in Figure 7.

Figure 6: CFNZ's Theory of Change



Source: <https://childfund.org.nz/pages/theory-of-change>

Strategic accountability also appeared in Facebook posts. Videos and photos are shared, including a video on Facebook such as asking children *what is the definition of love?*. An E-Newsletter stated:

“ChildFund’s farming project in Vietnam creates opportunities and increases outcomes: “Meet Trieu Van Hoam who now, following support and training from

ChildFund, has moved his work from the factory floor to the field. He earns more, his health is better and he feels positive about the future”

4.3.2 DISCUSSION

Promotion for child sponsorships is perhaps laced with wording that suggests functional accountability, because, as the Programme Manager mentioned, donors want to hear stories about where their money is spent, in a “certain way”. This statement recalls the notion of ‘competing accountabilities’ (Ebrahim, 2003, Elrifi et. al, 2019, Crack, 2019), and that demand for how NGOs spend their money has increased in recent years (Del Mar Galvez Rodriguez, et. al, 2012). Goncharenko et al (2019) identify an added pressure for NGOs to be accountable for their projects online, which may explain the presence of functional accountability in promoting CFNZ programmes.

CFNZ’s strong use of strategic accountability denotes their focus on sustainability and partnership. They demonstrate impact rather than provide an account for resources given to their communities. Ebrahim (2003) suggests that the prevalence of functional and strategic accountability present in an NGOs accountability practice can “emphasise the difference between efforts that focus on short-term organisational change and longer-term structural change” (p.815). Presence of functional accountability found in CFNZ documents is not necessarily negative. The transparency around cost in the ChildFund Alliance fundraising standards that CFNZ adheres to, is reminiscent of how Udin & Belal (2019) found that bureaucratic, hierarchical style accountability can be blended with, and bolster, other forms of accountability such as evaluation and continual learning. The prevalence of strategic accountability found in the research suggests that CFNZ has a long-term, evaluative process that aims to address wider impact social and sustainability aimed impact. O’Dwyer and Unerman (2008) and Ebrahim (2003) argue that this kind of accountability is underutilised yet extremely important. It may also indicate that current accountability practices have evolved in the development sphere since these authors’ time of writing.

Bureaucratic accountability was used alongside strategic accountability. In various

reports aimed at the public and funders, stories of wider impact often backed up statistics on resource use. This finding presented a difficulty in being able to class CFNZ’s accountability mechanisms as either ‘hierarchical’ or ‘holistic’ (O’Dwyer and Unerman, 2007). Where there were holistic elements of accountability, such as strategic accountability, there was hierarchical aspects, such as bureaucratic accountability, and vice versa. These findings meant that the overarching definitions of an NGOs either hierarchical or holistic accountability, as set forth by O’Dwyer and Unerman (2007) are not applicable to this research and potentially current common practice. Overall, CFNZ’s use of strategic accountability to both their funders/donors and agents, suggests their adherence to a partnership and sustainability approach.

4.4 TOOLS AND PROCESSES

4.4.1 FINDINGS

Tools appeared more than processes in the document analysis, with 362 coding references identified and only 63 process coding references found. Tools were the second-highest code reference found, following the 383 bureaucratic coding references. These findings are presented below in figure 8.

Figure 7: Comparison of tools and processes

Theoretical Framework Category	Number of coding references
Tools	362
Processes	63

Tools found included many reports, annual, bi-annual and three yearly reports that accounted for CFNZ’s various programmes, the Thrive survey, the development of indicators, and performance assessments that accessed CFNZ’s power dynamics in relation to their agents. Press releases were another example of a tool used to convey key messages to the public. Tools were found included within processes. Reporting was a part of the RoadMaps projects, where indicators are designed by agents and graduation is participatory.

Processes found included the consultation that goes into each CFNZ project, graduation process of RoadMap projects, and the SAFE approach behind CFNZ’s monitoring and evaluation. SAFE stands for Sustainable, Appropriate, Feasible an Empowering as applied to understand in formal, informal and perceptive levels (ChildFund, 2020). The SAFE framework is intrinsically embedded within the project development cycle at CFNZ. Any project design that is provided by a local partner is assessed on these areas during a formulation of a project. According to the Programme Officer

“local partners are in constant communication and planning with their communities”. CFNZ’s response to COVID-19 is also an example of a process. As part of a COVID-19 response projects in various locations, CFNZ brought in government representatives from the Ministry of Health (MoH) and Ministry of Women, Youth, and Social Services (MWYSSA), as well as WHO, Red Cross, and other organisations, to coordinate events to combat difficulties arising from the situation. Other process included CFNZ’s self-evaluation and participation in sector workshops, discussed in the section below.

Tools were more present than processes in accountability to funders and agents, as shown in Figure 9.

Figure 8: Accountability ‘to who’ compared to ‘for what’ and ‘how’

	A : Functional Accountability	B : Strategic Accountability	C : Tool	D : Process
1 : Bureaucratic Accountability	152	216	294	32
2 : Agent Accountability	16	23	28	12
3 : Internal Felt Accountability	15	163	132	14
4 : Peer Managed Accountability	33	85	52	28

4.4.2 DISCUSSION

The constant communication between CFNZ, its local partners, and local partners with its agents is indicative of a participatory process in place where CFNZ and its agents

are consistently learning together.

This prevalence of tools suggests that CFNZ carries a leaning toward monologic types of accountability (Kensington et al, 2019). However, it is important to note that many of the tools used were part of found processes. In the RoadMaps, where there is a process in place in which agents decide with local partners what their indicators for success are as, tools such as reporting, and surveys formed part of these long-term evaluations. Ongoing measurement and evaluation like SAFE suggest strong process use.

Finding a prevalence of tools in my research could indicate a flaw in the research methodology. Looking from the outside in at publicly available information about CFNZ's accountability arguably would naturally find tangible measurement of accountability within the documents. The research found that tools formed more bureaucratic than agent accountability, which may reflect the ideas of Goddard (2021) in that the use of tools in accountability may be due to "specific form(s) of legitimacy" as "currency" in development (p. 17). Accountability processes would include participation, or other ongoing routines an NGO implements. The Programme Managers comment on how certain stakeholders, such as regular donors, require accountability in "a certain way", may indicate the cause for the prevalence of accountability tools over processes present in publicly available CFNZ accountability documents.

Kuruppu & Sumit Lodhia (2019) find that especially during times of change, a Sri Lankan NGO experiences pressures expressed in the competition between different capitals held by diverse stakeholders. This did not seem to be the case with CFNZ, when COVID-19 hit, which began a process of mobilizing its networks in a culture-specific way to meet these challenges. Ebrahim (2003) suggests that evaluation is an underutilised accountability tool for improving downward accountability. The SAFE guideline CFNZ incorporated in CFNZ's various projects suggests that evaluation is something CFNZ is aware of and actively working on. Tools found in the research formed part of long-term processes, which Kingston (2019) finds is an important part of accountability, because development issues are long term.

Short term tools were used primarily to account to both funders/donors and community agents, and more often with bureaucratic accountability, potentially because tools are a traditional way for NGOs to account for activities. The found processes were strong that they reflected CFNZ's sustainability, partnership, and reflexive approach to development situations.

4.5 FELT ACCOUNTABILITY, PEER-MANAGED ACCOUNTABILITY, AND IMPOSED ACCOUNTABILITY

4.5.1 FINDINGS

Peer-managed accountability, felt accountability, and imposed accountability were all strong themes found in both the document analysis and the interviews. Felt accountability was the highest number of coding references of the three, with 195 coding references, as shown in figure 10:

Figure 9: Felt, peer-managed and imposed accountability

Nodes	# of coding references
Felt Accountability	195
Peer-Managed Accountability	104
Imposed Accountability	176

Felt accountability is evident in the way CFNZ engages in levels of self-assessment. For example, Partos, the power awareness tool (Partos, 2022) is a form of self-assessment utilised by CFNZ. The Programme Manager described CFNZ's choice to utilise Partos as wanting to highlight:

“The potential... that we could do more and shifting power to our communities”.

With their local NGO partners, CFNZ conducts monthly skype calls, sharing impact reports and visits, as well as feedback channels. They also engage in sector-wide debates, which The Programme Manager said is to discuss:

“Is it just a self-serving business where we just kept ourselves in business and pay our bills and, you know, out of this thing called charity. So, yeah, I think, you know, it is really critical that we scrutinize ourselves and make sure we're doing the best thing and that.....we're equal partners with our communities.”

Peer-Managed accountability is a key part of CFNZ's functioning. CFNZ maximises

coordination with other actors in the sector and geographic space by participating in various forums, task forces, and community activities. CFNZ is a member of the CID Humanitarian Network Collaboration, CBM New Zealand and their partner the Pacific Disability Forum, the Fundraising Institute of New Zealand and Institute of Chartered Accountants of New Zealand & Australia, Institute of Directors, among others. Accountability Now is an organisation that NGOs can choose to report to yearly to have their accountability mechanisms evaluated. As stated in the accountability Now mission:

“Accountable Now is a global membership platform. We support civil society organisations (CSOs) in being transparent, responsive to stakeholders and focused on delivering impact” (Accountable Now, 2022)

When asked what was behind the choice for CFNZ to be a part of this programme, the Programme Manager responded:

“So, we, we do want to hold ourselves up to the best standards, and we believe in a commitment to transparency as well as accountability. Yeah, so we identified that this international platform was the best way to ensure that...to be honest. It is like a significant amount of work”

Imposed accountability was present for CFNZ in the case of feeling the need to have to present findings to donors in a particular way, and with MFAT, a government-run, bureaucratic organisation, being CFNZ’s largest donor, as discussed earlier in this report.

4.5.2 DISCUSSION

Ebrahim (2003) writes of felt accountability as values-based and internally motivated “focus [ing] on issues of accountability (such as integrity and mission) that are internal to organisations and individuals” (p. 815). Felt accountability and peer-managed accountability appear to drive CFNZ’s choice to be transparent and willing to improve agent accountability. When asked if it was *a challenge to be a part of these networks*, the Programme Manager replied:

“I think it’s absolutely essential that we are part of these broader systems.... we need to be engaged in these debates and informed by them....to be honest, it’s a significant amount of work.... but that only helps to uplift ourselves up because they

think what is crucial in development is that we're always striving to do better. We're always striving... we have to push ourselves to be better". Similarly, the Programme Officer said:

"It is important in international development actors do not continue to foster dependency models of aid and development but work alongside their partners in a clearly defined and equal partnerships".

The presence of felt accountability and peer-managed accountability mechanisms reflect that accountability can be constitutive of internal values, as Abouassi and Trent suggest (2016). Crack (2019) mentions that external mechanisms such as peer-managed accountability can promote performance enhancement. Wenar (2006) argues that there are advantages that can result from NGOs voluntarily undertaking effective accountability activities, despite the cost in terms of time. Peer-managed accountability improves performance, encourage NGOs to become more closely aligned with community perspectives, and enhances shared learning about good practices. The NGO is then shaped by these forces (Wenar (2006)). So, while this research found a higher presence of bureaucratic accountability than agent accountability, CFNZ's internal values and involvement in continual learning through peer-managed networks may result in an eventual expansion in agent accountability from CFNZ. More research on the time-line of CFNZ's peer-managed accountability and how it affects practice would highlight see if there was a connection here.

Elifri et al (2020) note that while NGOs can have strong internal values that means programmes aren't shaped by external pressures, imposed accountability can affect NGO performance by affecting workload. Ebrahim (2003) identifies that conflicts can arise between NGOs and their funders about which ways to communicate accountability. The Programme Manager briefly referred to difficulties in accounting to MFAT, and regular givers.

While there appears that there is still much CFNZ can do to improve its accountability to agents, and possibly its accountability processes, CFNZ is committed to continual learning and willing to improve in these areas. It is commendable that CFNZ chooses to engage in peer-managed accountability willingly and seems to be in a state of constant learning about the development sector. Imposed accountability from

CFNZ's funders and donors does appear to shape how CFNZ communicates accountability, but not how it delivers its programmes.

4.6 SUMMARY

This chapter has discussed the findings that my research on how CFNZ maintains accountability with its funders, donors, and communities. It found that CFNZ is an adaptable, learning-focused NGO that may have its roots in some traditional developmental paradigms, and face some accountability pressures, but has a vision and a willingness to improve and be strategic. The next chapter reviews how the findings answer the research questions, provides recommendations for the NGO, and discusses possibilities for future research.

Chapter 5: RECOMMENDATION AND CONCLUSIONS

5.1 INTRODUCTION

Chapter four presented the findings of my document analysis and semi-structured interviews. Chapter five, the final chapter, presents a summation of my what my research has revealed about the research objectives as outlined in chapter one.

5.2 ACHIEVEMENT OF THE RESEARCH OBJECTIVE

The primary objective of this research was to investigate in what ways a large NGO, CFNZ, maintains accountability in the process of helping children and their families. The study showed that accountability could not be classed evenly into the two terms of hierarchical and holistic accountability as provided by O'Dwyer and Unerman(2008) or the similar monologic and dialogic as put forth by Kingston et al (2019). The study showed found that there was a high amount of bureaucratic, previously termed 'upward' accountability', combined with strategic accountability that aimed to account for wider, long-term impact so that communities could work from their strengths, and achieve independence and sustainability in their self-directed projects assisted by local partners. This demonstrated that NGO's can 'mix and match' what is currently understood to be best practice accountability with potentially problematic, traditional forms of accountability. These findings were in line Pallas and Guidero's (2016) idea that there is no a 'one size fits all' type of accountability for NGOs.

There appeared to be an internally felt awareness within CFNZ about needing to improve agent accountability, directly to the children and communities CFNZ assist. This awareness and intent to always be improving accountability to CFNZ's communities was actively driven through membership in peer-managed networks, debate, and volunteered accountability checks. While strategic, the research found a high number of tools, which measure he discrete and tangible over processes. This could be due to a flaw in the research, but it was clear that the use of tools and a bureaucratic accountability could also be related to 'competing accountabilities', i.e., funders and donors wanting accountability communicated in a certain way. The

research demonstrated that some literature on NGO accountabilities was not relevant to the NGO, but it did reflect what was found in the literature about a growing awareness in the development community for the need for improved accountability to communities, the importance of peer-managed accountability, and how putting 'downward', agent focused into practice remains difficult for NGOs to put into practice.

5.2.1 ACHIEVEMENT OF RESEARCH OBJECTIVES

Chapter one introduced three research objectives based on the aim and the objectives of the study. It also introduced eight research questions based on the aim and the primary objective of the study. The findings addressing the seven research questions are presented below:

Objective 1: To explore and analyse how CFNZ maintains accountability with their funders and donors

(a) How does CFNZ maintain accountability with funders and donors?

CFNZ was found to provide extensive accountability to their funders and donors. This was done largely through tools, mainly in report form, but also through press releases, articles, programme descriptions on their website, and social media updates. While accountability was often functional, accounting specifically for resources and their use, strategic impact was a focus, where testimonials, videos of children, and the 'bigger', long-term picture' of projects was provided.

(b) Why does CFNZ utilise these approaches with their funders and donors?

MFAT is CFNZ's largest donor, and as a such has been a priority in CFNZ's accountability practice. CFNZ also relies on funding from individual donors for its programmes and has noticed that donors and potential donors expect to see accountability in a "certain way". Setbacks to do with long-term processes, such as a water project in Zambia, can result in donor fatigue, and online technologies are a fast dissemination tool (Del Mar Galvez Rodriguez, et. al, 2012), so to encourage continual giving, CFNZ appears to prioritise funders and donors in the accountability process by

providing short-term, tangible results in the form of accountability tools. CFNZ remains true to its vision by communicating through strategic accountability to promote their work in sustainability and partnership. While ‘competing accountabilities’ (Ebrahim, 2003, Crack, 2019, Elrifi et. al, 2019) do not impact how CNFZ delivers its programmes and communicates its vision, imposed accountabilities shape how CFNZ practices accountability, which aligns with scholars such as Elrifi et al (2019) findings.

(c) What are some of the strengths and challenges of these approaches?

As Uddin and Belal (2019) suggest, bureaucratic accountability can help encourage effective measurement and evaluation practices in development. CFNZ uses functional accountability to be very transparent to funders and donors about its resource use. The use of strategic accountability is in line with a sustainability approach to helping communities because it focuses on wider impact rather than simply the distribution of resources (Ivanshineko, 2018). As Kingston et al (2019) advise, accountability measures that can come with bureaucratic accountability can be at ‘odds with democratic sentiments’ in development (p.448). An overabundance of tool based accountability can lead to oversimplification and quantification of complex issues in development (Ebrahim, 2003), and doing so can come at the cost of communities Keating and Thrandardottir (2017).

Objective 2: To explore and analyse how CFNZ maintains accountability with communities

(d) How does CFNZ maintain accountability with their communities?

CFNZ maintained accountability to their community agents through a strong consultancy process for all projects, and by maintaining consistent communication with its communities through feedback tools, home visits, and a three-yearly survey. Once a year CFNZ shares its annual report to its local NGO partners, but project outcome accountability to agents remains to be seen, aside from the agents themselves being placed in the participatory position of being able to decide for themselves when to graduate from programmes. Some felt accountability revealed that CFNZ had

intentions to provide more thorough agent accountability. Agent accountability was more often strategic than functional, aiming for sustainability rather than merely providing funds and resources. Tools were used in agent accountability more than processes, such as the feedback tools mentioned and survey mentioned, however the overall consultancy process and open communication networks denoted the presence of processes that were not aptly picked up through the research method. Being engaged in peer-managed networks and self-evaluation are ways in which CFNZ learns how to improve its accountability to agents.

(e) Why does CFNZ utilise these approaches with their communities?

CFNZ uses consultancy, communication, participation as a process and strategic accountability with its agents because it believes that communities should eventually become self-sustaining and wishes to practice development through partnership. As found in the literature review with examples from other NGOs, putting agent accountability into practice for CFNZ, such as with providing agents with accountability for outcomes, was found lacking. Agent accountability can be difficult for NGOs to achieve because of the types of accountabilities funders and donors want to see (Heilcher et al, 2017, Kennedy, 2019). As the CFNZ Programme Officer said, “competing priorities within donor bodies often result in more top-down driven accountability processes to NGO bodies through reporting needs and requirements”. CFNZ engages in peer-managed networks because it is driven by felt accountability to improve its accountability to agents.

(f) What are some of the strengths and challenges of these approaches?

Ebrahim (2003) and O’Dwyer and Unerman (2008) and) argue that strategic accountability is an underutilised yet extremely important form of accountability. Peer-managed accountability is seen as a positive form of learning through the development network about how best to serve communities (Murtaza, 2011, Crack, 2019). Strategic accountability is utilised by CFNZ, accounting for impact that reflects its sustainability approach. However, if partnership is an NGO’s mission, it should prioritise agents in the accountability process just as much as donors. Not

accounting to agents in the same way as CFNZ accounts to funders and donors may imply that, as Bawole and Langel (2016) found in their research, agents can be “seen as uneducated and without“technical knowledge” (p.930).

Objective 3: To compare and contrast the way in which CFNZ maintains accountability with its funders/donors and communities.

(g) How do the approaches compare with each other?

Donors and funders appeared to be prioritised in the accountability process through bureaucratic accountability and use of measurable, tangible tools. The use of strategic accountability in both bureaucratic and agent accountability suggested that CFNZ practices what it preaches in terms of aiming for sustainable development. Donors and Funders were provided with a ‘big’ picture of long-term impact, as well as short term tangible impact. Agents could benefit by being accounted to for project outcomes and organisational processes as funders and donors are.

(h) Why are there differences? What are some of the reasons for the differences?

Some aspects of CFNZ's accountability to its agents, such as the use of strategic accountability, signify CFNZ's commitment to seeing its communities thrive. The main reason for the difference between how CFNZ accounts to its funders and donors as compared to its agents appears to be that of external demands and the need to communicate accountability in a certain way to obtain resources, which suggests the existence of an underlying power dynamic (Agyemang et al 2019). Demand for organisational transparency has increased and online platforms serve as a new tool for organisational accountability (Del Mar Galvez Rodriguez, et. al, 2012), which may serve as an extension of this imposed accountability (Dumot 2013, Goncharenko 2021) for CFNZ. These findings suggest that Pallas and Guidero (2016), in supposing that because the demand for humanitarian aid exceeds the supply of financial capital, autonomy in accountability is difficult for NGOs, is correct.

5.3 RECOMMENDATIONS

The findings from this research report result in the following recommendations to CFNZ to improve its accountability practice:

- Account to agents for project outcomes, successes, and limitations. As Ebrahim (2003) suggests, financial reports, disclosure statements and project evaluations are often used for upward accountability, but could also “also have tremendous potential” for community accountability (p.824), alongside accountability processes that are included completion of projects, not just the for their design.
- Account to agents as often as funders and donors are accounted to
- Provide the results of the 3-yearly ‘Thrive’ survey and examples of how ‘RoadMap’ communities graduate from their programmes on the CFNZ website
- Continue to account for strategic impact, and engage in peer-managed accountability
- Considering implementing the ‘Child Friendly Methodology’ as provided by ChildFund Alliance

5.4 CONTRIBUTION OF THE STUDY

This study synthesised a body of literature about what can be considered best practice for NGOs providing accountability to stakeholders. The research created a framework to compare how a New Zealand NGO is currently practising its accountability to funders, donors, and community agents. The paper continues the debate on accountability in NGOs and promotes continual learning on the subject. As O’Leary points out, accountability is to enact a promise made (O’Leary, 2017). NGOs wishing to aid communities should consider this promise and account to their communities accordingly. The study also highlighted the need for fieldwork in this area of research and provides a framework for further NGO accountability inquiries.

5.5 LIMITATIONS AND FUTURE RESEARCH

The contributions of the research must be considered along with the limitations of

this study. The document analysis may have led to an unbalanced conclusion on the presence of accountability tools as compared to processes that CFNZ implements. As an NGO that works with local NGO partners, more work could be done on considering how local NGOs are accounted to by CFNZ, and how the local partners account to CFNZ's communities. A study that includes the perspectives of community members that CFNZ works for would present more comprehensive findings. A document analysis combined with key stakeholder interviews and field work to study how accountability processes play out in practice is suggested for further research. Furthermore, research of this kind would benefit by comparing two or more NGOs to compare and contrast common accountability practices of different NGOs, to explore the state of accountability in the wider development climate.

5.6 CONCLUSION

The objective of this study was to explore how ChildFund New Zealand (CFNZ) maintains accountability with its funders, donors, and communities. It used document analysis and two semi-structured interviews to compare how and why CFNZ maintains accountability with its funders/donors and community agents. The research found that CFNZ is strong in its strategic accountability and its consultancy and communication processes with its community members. CFNZ is transparent and thorough in providing accountability tools to funders and donors. Like other NGOs studied in concerning accountability mechanisms, CFNZ faces pressure to perform accountability in ways that be prioritised around the need for funding to carry out its projects.

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APPENDIX

SEMI STRUCTURED INTERVIEW QUESTIONS:

To the Programme Manager

- What forms of communication do you use with your community partners (e.g. emails, letters, participation groups)?
- What topics are covered during these communications?
- Who talks to the community partners?
- Do the community partners provide feedback for programmes successes and limitations?
- What terms do you use to describe your community partners (i.e. beneficiaries)?
- What language do you speak to them?
- Why have these methods been chosen?
- What forms of communication do you use with your donors (e.g. emails, letters, participation groups)?
- What topics are covered during these communications?
- Who talks to donors?
- Do donors provide feedback for programmes successes and limitations?
- What terms do you use to describe your donors?

To the Programme Officer

- What is the main reason, as far as you can understand, for the differences between the way ChildFund New Zealand maintains accountability with their donors versus their communities? *i.e., MFAT as compared to children and local partners*
- Local partners create a plan to check in on their communities every 12 months and 3 years, how specifically do they check off that everything has been done and how do members of roadmap activities 'graduate'?
- An approach ChildFund uses is articulated as follows;
- "Over the life of a project, ChildFund routinely asks, "What are we trying to do?" "How should we do it?" and "How can we do it better?" Throughout these discussions, we use a framework called SAFE, which stands for Sustainable, Appropriate, Feasible and Empowering. We aim to ensure all aspects are considered from formal, informal and perceptive levels". Are these questions asked and at what stage of a project's life cycle?
- Do agents get copies of annual and Impact reports, or are they just made available online?
- I noticed there were no Road Map summary for Timor Leste and the Pacific online, is there any reason for this?