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DEBATING NGO
ACCOUNTABILITY

by Jem Bendell



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UN-NGLS Development Dossier

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List of Abbreviations

AccountAbility	Institute of Social and Ethical Accountability
AEI	American Enterprise Institute
AU	African Union
CEO	Chief Executive Officer
CSO	Civil Society Organization
DFID	UK Department for International Development
EU	European Union
FOE	Friends of the Earth
GAP	Global Accountability Project
GATS	General Agreement on Trade in Services
HAP	Human Accountability Project
ICANN	Internet Corporation for Assigned Names and Numbers
ICBL	International Campaign to Ban Landmines
ICFTU	International Confederation of Free Trade Unions
IFI	International Financial Institution
IGO	Intergovernmental Organization
ILO	International Labour Organization
IMF	International Monetary Fund
ISO	International Organization for Standardization
IUCN	International Union for the Conservation of Nature
NAFTA	North American Free Trade Area
NGLS	UN Non-Governmental Liaison Service
NGO	Non-Governmental Organization
ODA	Official Development Assistance
OECD-DAC	Organisation for Economic Co-operation and Development: Development Assistance Committee
PCNC	Philippine Council for NGO Certification
PIW	Public Interest Watch
SGS	Société Générale de Surveillance
UDHR	Universal Declaration of Human Rights

List of Abbreviations

UAE	United Arab Emirates
UN	United Nations
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNDP	United Nations Development Programme
UNDPI	UN's Department of Public Information
UNGA	United Nations General Assembly
US	United States
USAID	United States Agency for International Development
WCC	World Council of Churches
WDM	World Development Movement
WSF	World Social Forum
WTO	World Trade Organization
WWF	World Wide Fund for Nature

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Jem Bendell
Geneva, August 2006

PREFACE

As this *Dossier* goes to press, the heads of 11 of the world's leading human rights, environmental and social development international organizations have publicly endorsed the first global accountability charter for the non-profit sector. Signed by ActionAid International, Amnesty International, CIVICUS World Alliance for Citizen Participation, Consumers International, Greenpeace International, Oxfam International, the International Save the Children Alliance, Survival International, International Federation Terre des Hommes, Transparency International and World YWCA, the International Non-Governmental Organizations Accountability Charter sets out core values and operating principles for international NGOs, including good governance and management; fundraising and multi-stakeholder engagement. It also makes specific reference to respect for universal principles (such as the Universal Declaration of Human Rights), independence, responsible advocacy, effective programmes, non-discrimination, transparency and ethical fundraising. Next steps will involve putting in place a robust system for reporting and review of the Charter so that it can be improved and updated in light of experience.

With greater visibility and influence comes responsibility. In the case of NGOs this maxim could be better phrased that with a higher profile come louder calls for greater responsibility. Concerns about the role and accountability of NGOs have been voiced from different quarters in recent years. Some donors, governments, corporations, and international agencies raise important questions about the effectiveness of NGO work and the legitimacy of their advocacy. Some NGOs have also recognized the need to ensure good practice in the wider voluntary sector. For this emerging agenda to lead to positive development outcomes, we need to ask what initiatives will improve the accountability of all institutions to the people whose lives they shape, and what initiatives could serve merely to undermine NGOs'

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useful and largely accepted role in holding business and government accountable for their actions. To do this, this *Development Dossier*, “Debating NGO Accountability” by Dr. Jem Bendell, puts democracy and human rights firmly at the centre of the debate about NGO accountability. The implications of this “democratic accountability” approach are significant, as it encourages us to consider with equal energy the accountability of those not-for-profit organizations that have often been ignored by NGO accountability debates and initiatives, such as charitable foundations, religious institutions and professional associations. Therefore, Dr. Bendell suggests within the NGO accountability agenda may lie the seeds of a renewal of civil society’s role in both embodying and shaping democracy.

Debating NGO Accountability is the thirteenth publication in NGLS’s *Development Dossier* series. The series seek to contribute to the ongoing dialogue of the international development community through dissemination of challenging analyses and reflections from independent observers on current issues on the international development agenda. Recent issues in the series have addressed conflict prevention and peacebuilding, the history of women’s organizations at the UN, and the debate on corporate social and environmental responsibility. Currently under production is a *Dossier* on the potentials and challenges posed by the growing use of nanotechnology.

NGLS is very pleased to publish this latest *Development Dossier* on a topic of crucial importance to its constituencies within both civil society and the UN system. NGLS would welcome any observations and comments you may have on the NGO accountability debate.

Tony Hill
Coordinator
UN Non-Governmental Liaison Service (NGLS)
Geneva, August 2006

INTRODUCTION

Read the newspapers or switch on the television, and you will soon hear a story about the bad behaviour of someone in government or business. In a world of accounting scandals and scurrilous politicians, perhaps the only thing we can trust in is that our trust will be breached. The desire for power is often said to be the cause of this social malaise and so, conversely, we may anticipate integrity in those who do not desire such power for themselves, but to help others. Many of us have a natural inclination for trusting those who work for the benefit of others. Yet a higher expectation makes for a harder fall. While bad behaviour is no longer much of a story – hypocrisy is.

The massive relief effort by non-governmental organizations (NGOs) after the 2004 Asian Tsunami was testimony to the skills and power of many NGOs. However, it also heightened concerns about opportunities for the misuse and abuse of humanitarian funds. Within months there were protests in Sri Lanka against corrupt aid distribution (Agence France Presse, 2005), and questions about the will of the government to address this challenge (Perera, 2005). In Indonesia, even the coordinator of an NGO tasked with challenging corruption in the relief effort, was arrested by police for alleged corruption, raising doubts about both NGOs and law enforcement authorities (Deutsche Presse-Agentur, 2005).

In the few years previous to the Tsunami, the media reported an increasing number of scandals involving charitable organizations in the US and around the world (Gibelman and Gelman, 2001). To illustrate, in just a few months major US newspapers such as the *New York Times*, *Washington Post*, and *Wall Street Journal* published over 30 articles about the ethical failures of such organizations. They flagged the sky-high salaries of top executives, and expenses for offices, travel and other perks. They highlighted conflicts of interest,

failures to adhere to an organization's mission, questionable fund-raising practices, and a lack of transparency. They challenged the accountability of those who we thought we could trust (Shiras, 2003). Opinion polls show that around the world the levels of trust in non-profit non-governmental organizations is still higher than in business and government, but is on the decline (WEF, 2003).¹

Seizing on this suspicious sentiment, in 2003 the American Enterprise Institute (AEI) and the Federalist Society for Law and Public Policy Studies launched a project called "NGOWatch." Rather than focusing on malpractice and scandal, this project seeks to question the role of certain organizations in political life. They set out to examine the "extraordinary growth" of NGOs, which have, they warn, "the potential to undermine the sovereignty of constitutional democracies" (AEI, 2003, p1).

The fact that this project uses the acronym "NGO" shows how popular the term has become over the 60 years since it appeared in the UN Charter. NGO is often used to refer to a particular type of organization which is neither governmental nor seeking governmental power, and which is not seeking to make a profit either. NGO is used predominantly to refer to such organizations that work on issues that came to prominence in the West during the 1960s. Hence not-for-profit non-governmental organizations that work on issues such as environmental protection, human rights² and international development are often referred to as NGOs. Today "engeeooh" is a common sound in the political patois of the international community. Its appeal reaches beyond this: "NGO" even scores more hits than the country "UAE," in a Google search of these three-letter acronyms – although this is still only a quarter of the hits that "MTV" receives.³

The ubiquity of the term indicates the growth of these forms of organization in recent times. Membership of NGOs grew dramatically in the West during the 1990s, an example being the seven major envi-

ronmental groups in the US, whose combined membership grew from 5.3 to 9.5 million between 1980 and 1990 (Cairncross, 1995). This happened at a time when other forms of political participation fell, such as membership of political parties and voter turnout. In parallel with technological, economic and political changes brought by globalization, these groups increased their international networks and activities. Thus the 1990s witnessed a booming number of international NGOs, with around one-quarter of those in existence in 2000 having been created in the previous decade (Anheier et al., 2001). Some have described this as a global associational revolution (Salamon et al., 1999), creating a “globalization from below” (Giddens, 1999, p8).

Such phrases illustrate the belief that the influence of NGOs in the world is on the rise, and they do at times appear able to influence the decision making of governments, intergovernmental organizations (IGOs) and businesses (Keck and Sikkink, 1998; Bendell, 2000). As the World Bank (2005, p3) notes, “as the influence of [NGOs] continues to grow, they are also attracting greater public scrutiny, prompting calls for greater accountability.” The extent of this influence is hotly debated, however, as discussed in Chapter 3. The sense that NGOs do have increasing presence and influence at the international level is leading some political analysts and policy makers to question their legitimacy for such a role, and it is in this context that questions of NGO accountability also arise (Van Rooy, 2004).

Defensive reactions from NGOs to accusations of unethical behaviour and a lack of accountability is both typical and understandable. The question of organizational accountability is seen as a bureaucratic hurdle at best, and at worst as a threat to achieving an NGO’s aims. Some fear that any toughening of accountability may lead to an overbearing influence from funders and governments, which could then lead to cooptation and a deflection of original purpose (Najam, 2000), or lead to the stymieing of innovation and reducing the diversity of NGOs (Cnaan, 1996).

When NGOs hold their own debates about improving their management, accountability is often seen in limited terms as an administrative duty, with other concepts such as responsibility, values and effectiveness being used to frame a discussion of the positive attributes of NGOs. Although the recent attention to NGO accountability has been promoted by those who appear to want to undermine the objectives of these organizations, or in response to particular scandals, there are important reasons why those who support associational life should actively engage on accountability issues. For one, corrupt or self-interested use of non-governmental not-for-profit forms of organization does exist around the world and threatens to undermine support for voluntary activity. In countries newly independent of the Soviet Union, and in Russia, NGOs are often perceived as covers for organized crime, in Bangladesh and Pakistan NGOs are sometimes seen as fronts for fundamentalist causes, and in Central Asia they can serve as platforms for failed politicians. Consequently, the growth in NGOs should not be assumed to mean a growth in support for or positive contribution by NGOs (Fowler, 2002, p. 5). In addition to addressing these risks to the image of the voluntary sector, a deeper exploration of what accountability means and why it is important actually provides an opportunity to reflect on democracy and rights, and points toward a common progressive agenda.

Although calls for the greater accountability of NGOs have become louder in recent years, the issue has been recognized by many NGOs for decades and a wide range of experience and scholarship exists on some of the problems and solutions. That scholarship has largely focused on two key areas – international development assistance, where questions of an organization's accountability to their intended beneficiaries are considered (Ebrahim, 2003a and b; Edwards and Hulme, 1996; Najam, 1996), and policy advocacy, where questions about freedom of expression and diversity and legitimacy of representation are debated (Clark, 2003; Hudson 2000; Jordan and Van Tuijl, 2000; Scholte, 2003; Van Rooy, 2004).

Introduction

Although there are a variety of organizations that are neither governmental nor commercial, and that engage in a whole range of activities that influence modern society, this *Dossier* focuses on activities that concern the key constituencies of the United Nations. Thus the accountability challenges arising from NGO involvement in international development assistance and engagement with global governance are discussed. The *Dossier* is therefore mostly concerned with those NGOs that are headquartered in the West, as these lead much international development assistance and have a longer history of engagement with IGOs. The aim of this publication is to help those within the UN system and those NGOs that engage with it to develop an understanding of the current debate, and practice, and reveal some of the myths, as well as pointing towards a more progressive agenda on NGO accountability.

Chapter 1 of this publication considers the concept of accountability and proposes “democratic accountability” as a useful framework for policy making. It is based on an understanding of democracy as multiple mechanisms for self-determination, rather than elections. Chapter 2 turns to the issue of NGO accountability in providing international development assistance, and reveals a wide range of responses to these issues from NGOs themselves, many of which have been running for some years and illustrate how NGOs can and are grappling with this issue on their own terms. The challenge of promoting accountability to the intended beneficiaries of development work by increasing their participation is discussed, as well as issues arising from the upturn in NGO advocacy.

Chapter 3 examines the issue of NGO engagement in global governance, particularly with intergovernmental organizations. The experience and current policy challenges of the United Nations are summarized, including the accountability issues arising from a greater emphasis on engagement and partnership with non-State actors. Chapter 4 presents a selection of new regulations and initiatives on NGO accountability to highlight some of the challenges associated

with trying to promote accountability, if not grounded in democratic accountability.

Chapter 5 discusses the accountability of donors, and then the comparative accountability of other organizations, particularly those organizations which are, like NGOs, non-governmental and not-for-profit, but which are currently left out from most debates about organizational accountability. In Chapter 6 the comparative accountability of corporations and governments is discussed, with the finding that if and when NGOs operate in an unaccountable manner, the damage caused is often less significant than that of other types of organizations. This broader and comparative perspective also leads to the insight that accountability itself is not simply a “good thing” as so often assumed, but it is the accountability of decision making to those affected by such decisions that is important to promote, and the accountability of a specific organization or person is sometimes functional toward this democratic end, but sometimes not.

The *Dossier* demonstrates that there is a lot happening to address accountability deficits, and that these initiatives need to be developed carefully so as not to be counter-productive. There is room for improvement, however, and recommendations are made throughout the text. The *Dossier* therefore provides an introduction to the debate and some recommendations, and is not intended as a comprehensive review of the huge diversity of initiatives, research and tools on NGO accountability around the world.

Chapter 1

Defining Organization Accountability

The idea that it is good for organizations and people to be more accountable is widespread in many societies, even if the word does not translate well into all languages (Lister, 2003). There are a wide variety of definitions of accountability used or assumed by people working on questions of organizational transparency, responsiveness, ethics, legitimacy and regulation, whether in relation to governments, corporations, NGOs or other organizations (Bakker, 2002). The Merriam-Webster dictionary defines accountability as “the quality or state of being accountable; especially: an obligation or willingness to accept responsibility or to account for one’s actions.” The phrase “obligation or willingness” allows for different understandings of the term accountability, as obligation suggests being held to account, while willingness suggests giving an account. Incorporating both aspects, then accountability concerns a relationship between A and B, where A is accountable to B if they must explain their actions to B, and could be adversely affected by B if B doesn’t like the account (Goetz and Jenkins, 2002, p5).

When we use the term accountability we can break it down into four questions. Who is accountable? To whom? For what? And how? If we look at how these questions have been answered by different organizations and individuals throughout history, immediately problems arise with the assumption that accountability is necessarily a good thing. “I was just following orders” is an oft-heard refrain at war crimes trials from Nuremburg to present day scandals in Iraq and elsewhere. Repressive regimes often have very thorough systems of accountability. People’s devotion to a specific group, its leaders, and the unquestioning following of orders are all aspects of accountability that have facilitated some of the worst atrocities in the history of humankind. So accountability is not a good thing in itself, and a lack of accountability is not necessarily a bad thing,

particularly in societies that tend towards the centralization of power and autocracy. So is there a particular form of accountability that merits being regarded as desirable?

The answer to this question lies in a deeper understanding of rights and democracy. Some assume democracy to be a process of elections for majority-rule government.⁴ This narrow and historically-specific understanding of democracy is contestable given the power of other institutions in governing our lives and the cooptation of electoral processes and governments. The basic idea of *demos kratos*, or people rule, is that people govern themselves. Therefore in a democratically-governed society, a community of people ideally has meaningful participation in decisions and processes that affect them and are not systematically adversely affected by another group of people, without being able to rectify the situation (Dahl, 1964; Held, 2000; Isbister, 2001).

Organizations of all forms, not just governmental, influence people's lives. The concept of "stakeholder" here can be useful as it groups together people on the basis of their being affected by an organization. Because the "demos," or population, that makes claims for the democratic control (directly or indirectly) of organizations are those affected by the organization, this can be understood as "stakeholder democracy." The ability of a system of democracy by stakeholder groups to ensure that all decision making is accountable depends on those stakeholder groups being democratic in themselves. As most stakeholder groups form organizations themselves, their accountability is a valid question in terms of the ideal of stakeholder democracy. Thus stakeholder democracy can be defined as an ideal system of governance of a society where all stakeholders in an organization or activity have the same opportunity to govern that organization or activity. Stakeholder groups are key to this process, as well as being the subjects of democratic governance themselves (Bendell, 2005). As democracy is a universal concept, recognizing the dignity of all human beings, so we should seek

democratic accountability in the largest community or system as possible.

This notion of democracy resonates with the increasingly popular non-Statist perspective on human rights. The Universal Declaration of Human Rights (UDHR) defines human rights as claims by individuals on the governments of Nation States, yet at the same time affirms the dignity and worth of all peoples no matter which State they live in, and calls on all “organs of society” to promote the realization of rights for all. The principle of human rights is therefore an assertion that every person, no matter their place of birth, residence, race, gender, religion, politics, sexual orientation or other form of identity or categorization, should have equal opportunity to express themselves, so long as they do not undermine the ability of others to do the same. It is founded on the notion that everyone should be able to flourish as they choose, so long as this is in harmony with others own flourishing. As Nation States are no longer the sole powers determining the realization of such rights for their residents (if they ever were), so the rights discourse is no longer limited to the context of States. Instead all organizations can be assessed in terms of how they relate to people’s enjoyment of human rights. True democracy, providing means for everyone’s self-rule, is the mechanism for enabling people to express themselves in harmony with others. Therefore all organizations can be assessed in terms of how they contribute to democratic governance of society.

With these concepts in mind, the ideal is a society where all decision making is accountable to those affected by those decisions or indecisions. This ideal of “democratic accountability” is one that concerns the whole of society, not just a particular organization. However, for this principle to be workable for the management and regulation of organizations, the challenge is to identify a form of accountability for individual organizations that is constitutive of this broader societal democratic accountability.

The principle of democratic accountability means that, for instance, a mining company should be accountable to the people poisoned downstream from one of its mines. It does not mean the poisoned communities downstream from the mining company need be accountable to the mining company. This highlights how the accountability of individual organizations to those they affect is sometimes facilitative of the goal of more democratically accountable decision making in society, but not always. If an NGO representing the poisoned community had to be more accountable to the mining company, or perhaps a government that was strongly influenced by that company, this relationship would not necessarily increase the democratic accountability of decision making in that context.

A real world example highlights this issue clearly. Recently there have been calls for advocacy NGOs to be accountable to those organizations they campaign on (Vibert 2003). One NGO coalition called “50 Years is Enough” criticizes the policies and programmes of the World Bank on behalf of its 200 member organizations. The World Bank manages over US\$25 billion a year, with a paid staff of over 8,000. “Fifty Years is Enough” has three paid staff and a very tight budget. This NGO has an implicit accountability to the World Bank in the sense that it would be quickly criticized if it made mistakes with its basic facts and figures and have to explain itself. Promoting greater organizational accountability of this small NGO to all those affected by its work, such as the World Bank, and with the resources this process would require, would not help promote the accountability of decision making to those affected by decisions in the field it works on. Promoting organizational accountability as a whole may not promote the accountability of decision-making processes to the people whose lives they influence. The relative power of different organizations must be taken into account in our understanding of the accountability challenge.

Defining Organizational Accountability

This understanding of democratic accountability does not make the accountability of NGOs less important. Rather, it means that NGOs should be accountable to those they affect who have less power. To use the hypothetical mining example, if an NGO representing one community affected by a mine was successful in stopping the mining company from poisoning its river but in doing so the company diverted its pollution towards other rivers and communities, so the accountability of that NGO to the newly affected communities would become an issue.

The implication is that social systems rather than just organizational units within those systems need to be considered. The accountability of one part of a social system helps create a more democratically accountable system if a) it is accountable to those parts affected by its decisions/actions; b) that have less power; and, c) that are accountable to other parts of the system in the same way. Therefore democratic accountability can be defined as the quality of being accountable to those with less power who are affected by one's actions or decisions, when they in turn exhibit the same accountability, where accountable means both justifying to and being regulated by those to whom one is accountable. To clarify, this "democratic accountability" can be described by answering the four accountability questions as follows:

- Who is accountable? The person or group that affects some relatively less powerful person or group.
- To who? To the person or group they are affecting.
- For what? For the effect they have on them, particularly if negative.
- And how? In a way where the person or group affected can change the behaviour of the person or group affecting them (with the affected also becoming accountable to any third parties they

affect when exerting this influence).

These are simple principles concerning individual organizational units in our infinitely complex and interconnected social system, and are therefore fallible and provide only a guide. The principles include recognition that ever-wider circles of interconnection between organizations are crucial to whether the relationships between organizations at the centre of that circle are as constitutive of democracy as possible. The importance of the accountability of these wider relationships does not mean that an organization can claim it will not be accountable to a relatively less powerful organization unless that organization is itself accountable to other less powerful organizations or people. To use the hypothetical example discussed above, the mining company should not require that an NGO representing an affected community be accountable to all other stakeholders before the company will be accountable to that NGO. However, in recognizing the wider connections, it would be beneficial for the company to encourage that NGO to consider its own accountability to those it could influence by reaching agreement with that company.

Some commentators have suggested that NGOs should demonstrate the same principle of accountability they call for in others, such as business (Edwards, 2003; Zadek, 2003). This may have some rhetorical resonance, but the discussion above illustrates how this position must be nuanced. The specific accountability principle NGOs often are calling for in relation to corporations is if an organization has lots of unaccountable decision-making power protected by private property rights, and are using that power with the aim of managing economic and social relations for the accumulation of more power, and are escaping existing accountability mechanisms provided by the State, then it should be more accountable to those being affected (Bendell, 2004b). If this same principle of accountability is to be applied to NGOs then they would have to do little, given their limited influence, property and

absence of a profit motive. Instead, the important principle to uphold is democratic accountability, where decision making by the powerful should be accountable to those who are less powerful and are affected by those decisions. This principle puts much more of an onus on government and corporations due to their relative power and the wider impacts of their decision making. However, it still means that NGOs should seek to enhance their own contribution to democratically accountable societies.

Democratic accountability is an ideal. Given infinite connections between people and organizations, it is impossible for an organization to attain a state of being democratically accountable. Instead, it is an aspiration. An organization aspiring to promote democratic accountability is one that seeks to be accountable to all those with less power that it affects, while in turn promoting the same principle in those to which it seeks to be accountable. Such an organization will only seek to be accountable to those that have more power than it when those organizations are accountable to all those they affect, and are thereby acting as mechanisms for wider democratic accountability in society. Therefore an NGO that aspires to democratic accountability might seek to be accountable to a donor insofar as that donor is itself committed to contributing to democratic accountability.

A key issue that is raised by this definition of democratic accountability concerns how we know which organizations have more or less “power.” How power is defined and measured—and whose decisions on this matter the most—is a challenge that will require further exploration. Power is a concept that has been explored in detail by sociologists for decades, and although this work needs to inform policy and practice in this area, it is beyond the scope of this *Dossier*.⁵ For our purposes here, proxies of power can be found in property and force: those with more property are more powerful, as are those with more ability to use force, such as governments (who are meant to have a monopoly on the use of force in a society).

Many commentators on accountability emphasize “placing a check on the authority of the powerful” to the extent that, “in common usage... ‘accountability’ is shorthand for democratic accountability – accountability to ordinary people and to the legal framework through which governance is effected” (Goetz and Jenkins, 2002, p6). This is also implicit in the distinctions many people make between a person or organization’s upwards accountability to donors or governments, or others with power over them, and downwards accountability to those affected by them. By developing this implicit idea into an explicit concept of democratic accountability the aim here is to frame a discussion of NGO accountability that supports the wider enjoyment of rights and the deepening of democracy.

Chapter 2

NGO Accountability and International Development Assistance

From schools and hospitals to water and shelter, in many parts of the world NGOs are providing more services today than ever. Since the 1970s international development NGOs, such as Oxfam and Care International, have exploded in number and scale of operation. A key reason for this has been official development assistance (ODA)—government aid—being redirected towards and through them (Edwards and Hulme, 1996). Between 1975 and 1985 official governmental aid to NGOs increased by 1,400% (Fowler, 1991), leading some to portray them as a creation of Western donors (Zaidi, 1999). Policies emanating from the West did influence the context for the growth in NGOs. The “modernization” of welfare States and privatization of public services is part of a neo-liberal economic politics pursued in the West and promoted around the world by the international financial institutions (IFIs), among others. Service provision was reportedly the fastest growing area of international NGO activities in the 1990s (Anheier et al., 2003, p8).

On the one hand some argue that this shift of service provision away from the State and towards the voluntary sector is a positive development. The arguments for this relate to those made for the market provision of services and of public–private partnerships in general. They contend that NGOs are generally more effective in delivering services and can be more cost efficient. The reasons for this are said to be because such organizations are less bureaucratic, more flexible and innovative, and thus more responsive to circumstances, and often have more committed staff (Wise, 1997). A key argument is that these characteristics make NGOs more accountable to the intended beneficiaries of the services they provide. Medical service provision is one area where the move towards a greater role for NGOs has led to partnerships between

them and State organizations, allowing increased scope for citizens to challenge managerial and medical professional power (Milewa et al., 2002). However, the retreat of the State and the takeover of its welfare roles by other organizations, whether non-profit or for-profit, has been strongly criticized by some, for reasons that can be summarized.

In many parts of the world there has been strong criticism of the declining accountability of employers to employees as services move out of the State sector. Employees being sacked and re-hired on worse pay and conditions, or not re-hired and the jobs contracted out to firms with cheaper labour costs, are commonly reported stories (Monbiot, 2000).

Others have questioned whether the intended beneficiaries of the services provided are indeed better off and how accountable service providers are to them. In the first place, “the privatization of service delivery and some other State functions has confused the public perception of the formally accountable actor: is it the State or the private provider?” (Goetz and Jenkins, 2002, p49). A discussion of arguments for and against the market provision of public services is beyond the scope of this volume, and the remainder of this Chapter will focus on the arguments concerning provision of public services by NGOs. Some of those arguments have been as highly charged as the private-versus-public debate, with some saying that the misinformed good intentions of NGOs are paving *The Road to Hell* (Maren, 1998) and others accusing some staff of organizations working on international development as being self-interested, making them the *Lords of Poverty* (Hancock, 1992).

A key criticism levelled at Western funded and headquartered NGOs working overseas is that they impose their own interests and agendas on people. Many governments in the global South worry about their lack of control of the work of organizations almost entirely funded by foreigners. In Kenya, for example, NGOs receive more than 90%

of their operational and capital expenses from abroad (Zaidi, 1999). Some governmental concerns could arise from a desire to suppress democracy and centralize power. However, there is a legitimate concern about the influence of foreign funded groups on domestic culture, economics and politics, especially when the concept of development and how to attain it is so contested.

An example of controversy around the activities and accountability of Western NGOs working in the South concerns the work of the US environmental group Conservation International. It plays a major role promoting the establishment of and helping in the management of designated regions of conservation around the world. One of its specialities is understanding biodiversity and engaging with the knowledge of forest-dwelling communities about the properties of various flora and fauna. It works closely with governments and corporations to promote conservation. However its work with the biotechnology industry has generated stinging criticism from environmental and human rights groups in the countries where it works. In Panama, Surinam, Mexico and Papua New Guinea local groups have criticized the way it has helped biotechnology companies to access traditional knowledge about the application of various species so they can then patent the active compounds. The accountability of the process to those whose intellectual property is accessed is challenged, with some describing the process as bioimperialism (Choudry, 2003).

Others raise concerns about how NGOs might be just administrative inventions by some governments in order to obtain additional funds. These are known as “briefcase NGOs” in Uganda (Goetz and Jenkins, 2002, p49). This relates to a concern for the growing dependence of NGOs on government funding. Michael Edwards and David Hulme (1996) argue that this can compromise the advocacy role of NGOs, as they worry more about jeopardizing funding, start being seen by the public as less independent and thus less legitimate. This dilemma is illustrated by USAID’s updated guidelines for the

NGOs it works with, which state that such organizations should identify themselves with the foreign policy aims of the US Government (*The Guardian*, 2003).

Even without overt interference, an NGO's concern for the interests of its large donors may undermine its attention to the needs of its intended beneficiaries. For example, they might professionalize and specialize in ways where they lose touch with communities, and they focus on short-term quantifiable outputs rather than systemic change in order to satisfy funders (Edwards and Hulme, 1996). Such organizations can become more interested in themselves rather than their expressed objectives (Ganesh, 2003).

One criticism heard from the opposite end of the political spectrum is that some organizations are gaining tax exemption to provide services that could be provided by tax-paying companies. For example, Public Interest Watch (PIW) lambasts non-profit hospitals in the US, saying they are "grabbing huge amounts of public money that doesn't belong to them" (PIW, 2004, p25). However, although the awarding of tax-free status needs to be looked at more closely, the principle of allowing organizations to receive tax-free donations and not pay taxes themselves when they are providing public benefit is a sensible one and should be continued. Just because a particular public service can be provided by a for-profit company should not affect the status of tax-free non-profit providers of that service when it is often qualitatively cheaper and targetted at poorer people. The arguments of PIW are clearly in the interest of for-profit providers of public services who fund their work. This illustrates how commercial interests sometimes manifest themselves in the advocacy of certain NGOs.

Claims of incompetence have also been levelled at NGOs. A report commissioned by the United Nations Children's Fund (UNICEF) claimed that health services provided by NGOs in Mozambique were ten times the cost of those provided by the government (Clark,

2003). Some incompetence has been catastrophic and given rise to claims of corruption. A low point was in 1994 in Rwanda, where accusations were made that during the mass killings refugee camps were used as recruiting and refuelling stations by the militias (Christensen, 2004). Various cases of abuse of staff and supposed beneficiaries have been levelled against NGOs, such as claims of widespread sex abuse in such organizations in Orissa and providing services in return for cash payments (Goetz and Jenkins, 2002, p49).

These various questions about the effectiveness of NGOs in providing services in general, and development assistance in particular, mean that they are no longer seen as magic bullets for international development. And, since the mid-1990s, there has been an increasing debate about their accountability (Edwards and Hulme, 1996; Najam, 1996). How have development NGOs been responding to this challenge?

Initial Responses to Accountability Challenges

Research conducted on the responses of development NGOs to accountability challenges reveals a range of activity within specific organizations that addresses their own governance as well as programmes, and a number of coalitions of NGOs who are collaborating on standards and codes. However, there is still much work to be done, with the accountability of organizations in the sector as a whole to their various constituencies appearing to be patchy. To illustrate, a study of over 600 NGOs worldwide found that most of them had given virtually no thought to the issue of their own accountability (Scholte, 2003). Their reasoning for this included efficiency, as accountability processes are seen as too expensive, as well as protestations that their power was nothing compared to governments and business, so their accountability was not a serious issue. They also questioned how working on accountability would really help them achieve their various missions. Thus, initiatives on

accountability were viewed with suspicion, which is understandable given the questionable motivation of some lobbyists and government officials for regulating NGOs.

For many NGOs there remains a problem with the basic building blocks of organizational accountability—transparency of information, and an organization's governance structure. To illustrate, over 100 Philippine NGOs were asked about their finances, and only 10% responded (Faustino and Baron, 2003). Besides financial information, few are obliged, or voluntarily choose, to publish systematic, externally audited accounts of their non-financial performance (Zadek, 2003). Governance is also quite often inadequate with some managers of large organizations having complete autonomy to decide on strategy and operations, including their own salaries.

This is partly because of the way most large NGOs have grown from small initiatives of one or two people. “The more effective a CEO [Chief Executive Officer] has been in founding or building an organization, the harder it can be for them to recognize the importance of developing an independent governing body. A basic tenet of good governance is that management and governance must be separate” (Wyatt, 2003, p36). Research on NGOs in Eastern Europe found that “boards are often intertwined with management and thus riddled with potential conflicts of interest—a situation undermining good governance and full accountability” (ibid, p37). Examples include that of 90% of Hungarian and Ukrainian NGOs having CEOs with voting rights on the board, and in 75% of cases the CEO acting as chair. The founders are often still CEOs, and they appoint new board members, thus retaining complete control. Interviews of many of these CEOs revealed that they had not really thought about their boards. However, as a result of their growing size, role and profile, many NGOs in Eastern Europe are collaborating to develop a code for good governance (Wyatt, 2003).

There is also movement with addressing these accountability deficits in other parts of the world. Looking at initiatives in 17 Asian countries, a range of accreditation and certification bodies, rating systems, codes of conduct, discussions of charity commissions, intranet peer discussion and self-monitoring systems were found (Faustino and Baron, 2003). Standards and codes relating to accountability “have been developed the world over” (Ebrahim, 2003b, p202). Examples include the American Council for Voluntary International Action, the Canadian Council for International Cooperation, the Philippine Council for NGO Certification, the Voluntary Action Network India, the Commonwealth Foundation of Britain, and the International Red Cross and Red Crescent Movement.

Meanwhile accountability issues have also been addressed to some extent within a network of development NGOs called “People in Aid” which aims to improve management practices. It has developed a “Code of Good Practice in the management and support of aid personnel” which comprises seven principles on: health, safety and security; learning, training and development; recruitment and selection; consultation and communication; support, management and leadership; staff policies and practices; and human resources strategy. Recognized “kitemarks” are awarded to agencies that are implementing the Code, verified through a “social audit” process involving staff and other stakeholders.⁶

These initiatives can be welcomed, yet their involvement of beneficiaries in processes of assessing NGOs still remains a challenge. For example, in the study of Asian countries mentioned above, only the GIVE Foundation in India included explicit provision for beneficiary communities to participate in the process of assessing the performance of the NGO (Faustino and Baron, 2003). Most codes that relate to accountability have been developed with the intention of demonstrating to funders that adequate systems of monitoring, evaluation and management are in place. Indeed,

work on monitoring and evaluation has boomed in the past decade in response to concerns from donors as well as the professionalization of management in the voluntary sector (Davies, 2001; Fowler, 1997). This drive towards improved upwards accountability has had mixed impacts on generating improved democratic accountability, downwards to the people affected by the activities in question.

Simon Zadek, CEO of a professional association promoting organizational accountability, suggests that the “the central dilemma” here “is that mission-driven accountabilities are often to people, ‘intended beneficiaries,’ who have little influence and in general no power over the organization, while contractual accountabilities, where the power lies, in general resides with people at the other end of the pipeline, with the funders” (Zadek, 2003, p23). Upwards and downwards accountability run in different directions, and unless upwards accountability processes are designed with *democratic* accountability in mind, they may be counter-productive.

One problem arises because donors often fund a vast range of projects and programmes and so seek information on their efficacy that is easy to measure, report and therefore to read and make a decision on. Consequently pressure from funders has often been both reductionist, requiring complex situations be reduced into specific isolated variable and indicators; and deterministic, requiring different variables to be related to each other. This leads some to focus on a few simple factors like frugality. “Administrative costs are supposed to be as close to zero as possible, the lower the better. The American Business Magazine, *Money*, ‘rates’ charitable organizations every year, usually against only one criterion: the cost of overheads.... This is like saying that the Lada is the best car in the world (or the most efficient) because it is the cheapest” (Smillie 1998, p189).

Another example of the problematic reductionist and deterministic approach is the dominant use of the “logical framework” method for

assessing projects, after promotion by large funders such as the British Government's Department for International Development (DFID) (Wallace et al., 1997). It consists of a 4 by 4 matrix which specifies the goal, purpose, outputs and inputs of a project and then "objectively" verifiable indicators that relate to these, such as the number of vaccinations conducted, or homes built. The matrix is meant to encourage project planners and evaluators to specify components of their activities and identify the linkages between a set of means and a set of ends. Some users of these logical frameworks have promoted very narrow views of indicators, so that only that which is measurable should be measured and other phenomena are thus not considered important (Davies, 2001). In this way a lot of key issues get "lost in the matrix" (Earle, 2002). Thus donor demands have been creating a tendency to accounting, not accountability, and audit not learning (Edwards and Hulme, 1996). Worse, the types of bureaucratic forms of accounting upwards that have been developed mainly with Western NGOs in mind can pose particular problems for working with Southern organizations (Ashman, 2001).

An example of these challenges is an Aga Khan rural development programme in India which was pushed by international expectations to track 89 different statistics like birth, deaths and farm yields. This generated reams of data that was not that useful to the project managers. However, they also noted other data along the way that was not required of them, such as what farmers were planting, and this was what turned out to be useful information. Alnoor Ebrahim (2003c) therefore argues against an assumption that the more rigorous you can make performance measurement, the better it is. He points out that it takes time and thus takes scarce resources away from other activities, so there is an opportunity cost to certain forms of upwards accountability. Consequently he suggests focusing on measures that make a difference rather than measures that are countable, and that this would make the work more accountable to the interests of intended beneficiaries, who, of course, have an interest in being benefited, not being reported on (ibid).

Independent studies on the monitoring and evaluation of NGOs still often report a lack of reliable evidence on the impact of their projects and programmes (Davies, 2001). While such criticism needs to be heard and acted upon, some of it arises from the paradigm of the researchers themselves, who use logical positivist approaches to measuring impact and naturally critique policies and activities where they do not conform to logical positivist thought. Therefore, despite continuing critiques about deficiencies in monitoring and evaluation, by the mid-1990s functional upwards accountability of NGOs was already fairly well developed – often it had to be – but functional downwards accountability was weak, and strategic accountability in general was not strong, as short-term priorities still dominated (Najam, 1996).

There are some signs of action being taken to address *downwards* accountability concerns more directly. Partly in response to the failures in Rwanda during the genocide, the Human Accountability Project (HAP) was launched by 13 international emergency relief organizations. All members exhibit some of the basic accountability mechanisms in place that are often requested by large donors. For example, they all have independent boards to which they are accountable and publish audited financial reports, and many have members that have a certain degree of control in the direction of the organization. Nevertheless these organizations believed that both their own accountability systems and those of other organizations working in the same area might not be sufficient to ensure high quality responses to humanitarian crises. They saw this becoming a greater problem given the growing number and diversity of organizations prepared to deliver humanitarian services.

Now renamed the Humanitarian Accountability Partnership International (HAP-I), they address the four key questions of accountability described earlier – who, to whom, for what, and how, as well as a fifth – with what outcome? They answered them in the following way: organizations providing emergency relief are

accountable to the people affected by the crisis, for the effectiveness of their relief in helping the people live a life with dignity, by creating a variety of mechanisms including a self-regulatory watchdog, with the aim of strengthening the humanitarian sector and thus bettering the lives of the affected populations. Focusing on these first principles then shaped the following work programme. Their answers were essentially based on a rights based view of people's access to humanitarian relief and development opportunities. This means that human rights as codified in the Universal Declaration of Human Rights (UDHR) and subsequent covenants on civil, political, economic, social and cultural rights and traditionally guaranteed for citizens by governments as part of citizenship, are the starting point for the provision of disaster relief. Consequently, HAP-I has been pioneering a process which implements the principle of *democratic* accountability.

Another development organization has taken a rights based approach when reassessing its work. In 1999 ActionAid announced its intention to base its operations on the UDHR. This means going beyond the traditional charity mindset and recognizing the human rights to education, food, water, health and shelter. ActionAid now defines what it does as working with communities to help them identify and demand their rights. This is a major break from its historical approach, which was based on child sponsorships, and perhaps illustrates their realization of the limits of such specific help when social, economic and cultural systems militate against better lives for all children (Scott-Villiers, 2002).

Other NGOs have made more moderate steps in this direction. For example, Oxfam International has invited some large Southern organizations to become full members and instituted associate status for major advocacy partners that do not meet the criteria for full memberships (Clark, 2003). Even some environmental NGOs that operate internationally have moved to improve their accountability to those directly affected by their work in the South. The World Wide

Fund for Nature (WWF) has few Southern members and therefore had a board comprised largely of Northern-based people. Although as an environmental organization concepts of downwards accountability are somewhat limited given that their intended beneficiaries include the natural world, it has sought to address its downwards accountability by including some Southern programme officers on its board. The meaningfulness of this measure is still to be seen, with the new board members reportedly “unsure of their status and how much to speak out” (Clark, 2003, p113).

Participation and Accountability

The promotion of participatory methods of assessing development project plans and experience is in part a response to this challenge of enhancing the downwards accountability of development work. The simple idea of convening focus groups from communities, among other methods, to discuss various proposals and their own ideas, rapidly spread through the international development community during the 1990s, particularly when major funders and lenders such as the World Bank began to adopt the idea of participatory approaches to development (Cooke and Kothari, 2001).

The widespread uptake of this approach has not been without problems. On the one hand it poses a problem for upwards accountability as it is difficult to aggregate the huge amounts of contextual specific data coming from participatory methods (Davies, 2001). Key things such as the quality of the participatory processes, which often depends on the commitment and local knowledge of those managing the processes, are difficult to interpret from reports. Not only is this an administrative problem, but the processes themselves often leave a lot to be desired. Processes of participation have been industrialized by consultants so that many such processes are little more than an exercise in gaining consent for predetermined strategies. Therefore some have argued that the interest in these

approaches has been self-serving and has not created real accountability to poor people (Cooke and Kothari, 2001). “Young men and women who look good and talk good are now seen in five star lobbies talking participation with donors. Lengthy consulting reports at highly inflated rates are prepared for NGOs by NGOs. The upper class has shown its alacrity yet again. They are taking full advantage of the new and generous opportunity being offered...” (Samad, 1993, in Zaidi, 1999, p267).

Another criticism of participatory methods is that they have placed the emphasis on the local level, when many of the processes contributing to negative local outcomes, such as international politics and trading relations, are extra-local. They focus on the victims of international processes rather than possible victimizers. This is in keeping with the mainstream view of Western-dominated institutions like the International Monetary Fund (IMF), World Bank and bilateral aid agencies which often cast the problem of poverty and unsustainability as the result of individual States’ situations in the South rather than oppressing global politics and economics (Mawdsley and Rigg, 2002). This is compounded by the way donors require mechanistic summaries of project goals and achievements, rather than focusing on the underlying processes of mal-development and how to change them (Zaidi, 1999).

Consequently, some argue that the work of development NGOs is very limited, and worse, limiting other means of social change. The criticism is that they focus on specific projects and don’t have the expertise, mandate, interest or political power to address the real determinants of poverty and inequality in the world today (Zaidi, 1999). Some view them as therefore allied to anti-State and neo-liberal ideology (Kamat, 2003). This raises the difficult question of whether by their very existence and success NGOs distract and detract from an agenda that would be necessary to ensure delivery of adequate services to all. Taken together, the largest NGOs in Bangladesh, even including the Grameen Bank, only reach less than

20% of landless households (Edwards and Hulme, 1996). In other countries the figure is nearer 1% (Vivian, 1994). These people are negatively affected by NGOs if those NGOs' claims of delivering development then prevent other strategies from being pursued, such as different macroeconomic policies and more State intervention. This negative impact is indirect, mediated through others and through policy discourse, which illustrates the limitations of any understanding of accountability that only considers simple direct relations between agents and objects.

This analysis also raises the possibility that the whole external/procedural accountability agenda for development NGOs might add strength to this policy myth, as when organizations self-report to power holders, be it donors or the public, they will always look for the positives. It would be straightforward for groups like Oxfam or Christian Aid to report that their development projects are fairly insignificant and transient because of the negative effects of the system that generates their funders' income.

Where does this leave accountability? On the one hand it leaves us with "the paradox of emancipation" as some people we seek to work with or help may only ask for what they think is possible or what exists, and may not complain about certain things due to the power relations that are being played out on them. A balance must be sought between introducing people to ideas and working with their own. On the other hand it means we are not truly accountable to them if we don't remain conscious of how our endeavours relate to broader political processes, and can have negative consequences at that level. It also leaves us with the difficult question of seeking to be accountable to the interests of all people we seek to help, even if this does not necessarily mean being directly accountable to them as agent and object. This is because we aren't being accountable to people's interests if we have insights from our particular privileged position that we do not then seek to act on. This is dangerous territory as it could justify the type of autocratic social interventions that have characterized the history of many countries.

Advocacy and Accountability

Since the early 1990s, a growing realization of the limitations of project-based development assistance led more development NGOs to engage in policy advocacy (Edwards and Hulme, 1996). NGOs in the West have become very adept at changing diverse issues, from hunger to harassment, debt to deforestation, into succinct issues of moral outrage—which the mass media can then report. This form of campaigning has been directed at governments, intergovernmental organizations and corporations, often with the intention of generating specific policy responses due to public pressure. This campaigning is itself a mechanism for holding such institutions to account, and providing affected persons with new means for being heard, and improving their situation (Bendell, 2000).

As many development assistance NGOs have increased their advocacy campaigns in the last ten years, so “the debate about accountability mechanisms within advocacy organizations is in its infancy” (Clark, 2003, p181). Nevertheless, the ability of campaigns to promote accountability has been questioned. Lisa Jordan and Peter van Tuijl (2000) have identified examples of where the advocacy campaigns of Western NGOs have competed with, rather than supported, the interests of people in the South. One example they offer concerns the indigenous Huarani’s struggle against US oil interests in Ecuador. These people had been affected adversely by pollution, land theft, intimidation and violence associated with oil operations. Groups in the US and Europe that campaigned on rain forest protection took up the cause and targetted the company Conoco. Jordan and van Tuijl (2000) argue that there was little information flow between these groups and the Huarani, that strategies were developed on what was considered politically feasible in the US and Europe rather than what was requested by the affected communities, and that deals were agreed that undercut the Huarani’s rights to manage their own lands. They suggest that competitive and unaccountable campaigning is not uncommon, with

some Western NGOs more interested in how their campaign appears to their target audiences in the West rather than their intended beneficiaries in the South.

In making recommendations for how advocacy should be conducted, they suggest that the political responsibility of advocacy is a better concept as accountability suggests some sort of obligation, and put forward voluntary ways by which Western organizations can relate to Southern counterparts. They argue that it is about practising principles of democracy and rights in one's own advocacy approaches. This is essentially an inward accountability to one's own commitment to democracy and rights. As decisions during advocacy campaigns are made at a fast pace in response to unpredictable events, what is important is that the people in decision-making positions have a certain rights based democratic orientation to their role.

Difficulties are inherent in any major advocacy coalition of NGOs. The campaign to cancel or reduce the debts of poor countries in the South, Jubilee 2000, is one example. It originated in the UK and simply invited organizations from the South to become part of the organization. It grew into a high profile international network, and the diversity of organizations and fluidity of the network structure helped with this. However, the participating organizations had slightly different agendas and styles, and a group of Southern organizations which wanted more rapid progress emerged, called Jubilee South. Some argue that the resultant tensions between reformists and radicals eventually undermined the movement's ability to exact concrete governmental responses, suggesting a tension between democratic network organization and central strategic management (Clark, 2003, p114). With both central control or systematic democratic decision-making processes, activists can become frustrated in "losing critical opportunities" because management is unresponsive or democratic processes are too slow (ibid, p113). It seems a balance needs to be struck between strategic

central leadership, democratic decision making, and flexibility at the operational level to respond to issues and opportunities as they arise.

In response to concerns about the unaccountability of advocacy efforts to intended beneficiaries, techniques for ensuring people-centred advocacy and participatory advocacy are growing (Chapman and Wameyo, 2001). At a minimum, NGOs should go through a process of explaining their ideas and strategies to people who come from the target beneficiary groups (Long, 2004). Additionally, NGOs should seek to take this consultation to another level, involving intended beneficiaries in the planning and execution of advocacy. Given the limitations of participatory approaches in really ensuring accountability, will such attempts make a real difference? NGOs in the South are reportedly increasingly complaining about how they are just used for information and for legitimation, and assert their right to speak for themselves (Clark, 2003). Alan Hudson (2000) points out that most organizations involved in international development work were created in an era that regarded development as being about service delivery, and this does not necessarily suit their new role as influencers of policies. Therefore the real challenge is not downwards accountability from Northern organizations, through restructuring and embracing participatory methods, but is to increase Southern capacity and legitimacy within international arenas of power and decision making, thereby breaking down the hierarchical division of labour that currently characterizes international advocacy. Of course this leaves the problem that some people, no matter where they are in the world, have gained specialist knowledge of social, political and economic systems, and how these shape discourse and thus policy negotiations. There is a role for that expertise, and those with it face a paradox of emancipation, in determining how to communicate information with those we may wish to emancipate, without imposing certain views and options (Benton, 1981). One should go through the process of justifying what you do to, most importantly, the people you are acting on behalf of.

There is a range of advocacy campaigns that have adopted this approach of a new role for Western partners based on providing expertise and resources but working with the agendas that arise from dialogue with their Southern partners. The small British NGO Bananalink launched an international campaign on the conditions of workers in banana plantations after close cooperation with trade unions and environmental groups in Central America, taking their cue on what issues were of greatest priority and which institutions and companies to target (Bendell, 2005). Another small initiative, the Stakeholder Democracy Network, also seeks to take that approach by bringing Western resources, expertise and networks to help empower communities in the South. It seeks to provide information to communities about different options that have been tried by people to claim their rights through international processes, and letting them choose how to go forward, with the parallel aim of documenting their experience so other communities can learn from it.⁷

These are forms of “solidarity advocacy.” Some argue that this approach should be applied more and address the political rights of peoples in their own countries. Sam Hickey (2002) therefore calls for advocacy that responds to and works with political movements in the South. This is a major challenge to the traditional *modus operandi* of NGOs as ad hoc and responsive advocacy is difficult to budget for and evaluate, and its overtly political nature is not something that many donors favour, and in some countries charity regulators may question whether such advocacy is appropriate under their existing guidelines. In addition, as and when Western NGOs seek to embrace Southern partners in advocacy activities, they need to question whether they are working with Western educated elite and thus compounding inequalities in those countries, and not hearing the views and attitudes of others in that society (Scholte, 2003). This is a particular challenge for environmental organizations, whose partners in the South tend to be well-educated and trained specialists who are of high social and economic status in their countries.

These debates about downwards accountability and responsibility are being held but a more dominant concern for many NGOs is the effectiveness of their advocacy, and the concern for upwards accountability and justifying to donors the resources being put into advocacy. It is also an aspect of downwards accountability, as one's particular power and insight creates an obligation to have an impact for one's beneficiaries. Jennifer Chapman and Amboko Wameyo (2001) found that the development community still has a long way to go in developing systems to evaluate lobbying and advocacy work. They found a lack of empirical evidence on the effectiveness of national and international advocacy. Others have noted how difficult, perhaps impossible, it is to evaluate advocacy as it operates in complex systems with lots of actors and processes that can influence outcomes, such as business interests, news agendas, and party politics (Coates and David, 2002, in Roper et al., 2002). Others suggest that processes for greater representation and deliberation could "slow down networks and make it more difficult for them to respond quickly to global problems and crises" (Sikkink 2002, p312).

Therefore we may ask whether a concern for upwards accountability of advocacy might be an impediment to the effectiveness of that advocacy in achieving the desired policy outcomes. The experience of conservative foundations in the United States is instructive on this issue, as they have been able to strongly influence politics in that country while paying little attention to the accountability of themselves or those they fund. The Olin, Scaife, Koch and Bradley Foundations, for example, have focused on providing core operating grants to politically influential bodies like the American Enterprise Institute and Heritage Foundation (Callahan, 1999; O'Keefe, 2003).⁸ Unlike many NGOs "which feel the dual pressure to demonstrate their uniqueness to funders and downplay their ideology and public policy advocacy, conservative grantees are rewarded for their shared political vision and public policy activism" (Callahan, 1999, p1). Therefore "while progressive philanthropists and liberal foundations have greater financial resources overall than their counterparts on

the right, they have proven reluctant to invest heavily in the war of ideas” (ibid). Instead, the majority of these resources are funnelled into single-issue advocacy groups and direct-service organizations (Shuman, 1998; O’Keefe, 2003).

In addition to funding adventuresome ideas there is another dimension to conservative grant making that increases their relative influence compared to those donors that are more concerned with procedural accountability. Research shows that conservative foundations have provided substantial general operating grants rather than specific project grants (Covington, 1997). They support elitist organizations that pay well and are staffed by people of a certain social and economic status. This is functional to their aims, as the best way to obtain influence with hierarchical organizations is to have your own people on par socially with those at the top of the hierarchies, to have your children go to the same private school, share the same friends, be old work colleagues, or afford the same golf or tennis club membership. The influence of friends, giving informal advice or sharing their opinions outside of work, is much more powerful than formal consultations. For conservative philanthropists, funding this approach to gaining influence does not pose many problems, yet it does for more progressive donors. If you fund people to become a certain class then they become dependent on it. They need to pay the school fees, the tennis club membership. And their friends are their friends, not just people to lobby. The problem then is that they lose touch with the constituencies that they are meant to be working for (Hartnell, 2003). In addition, the fact that they are funded so well to do work related to social change leaves them open to ridicule by the media and critics if there is a particular dispute. For example, the high salaries and credit card receipts of leading trade unionists are often featured in newspapers at times of extended industrial dispute.

Given the limitations and risks of different strategies, there is a need for a diversity of advocacy tactics to be pursued by different

organizations. To focus only on participatory advocacy or grassroots links and systems of monitoring and evaluation could be damaging if it restricts more adventurous grant making aimed at tackling systemic problems of unaccountable decision making in society as whole. Perhaps some risks will need to be taken by backing adventurous ideas pursued by people in certain social classes. This is a paradox that has to be managed if we are to tackle systems and structures of power that maintain social relations as they are today.

Chapter 3

NGO Accountability and Global Governance

NGO advocacy has often focused on intergovernmental organizations (IGOs) – for a variety of reasons. These include the increasing power of such IGOs, from the World Bank and World Trade Organization (WTO) to the European Union (EU) and United Nations (UN). Such IGOs play influential roles in issues of international development. In addition, actions in one country affect the experiences of citizens of others. For example poor farmers, people with HIV and pregnant women are profoundly affected by decisions taken in countries other than their own and in international fora (Archibugi and Held, 1996). Moreover, many challenges, such as poverty, conflict, environmental degradation and disease, are transborder problems and necessitate international cooperation if there are to be effective responses (Booth, 1999; Held, 2000). Being as much international as intergovernmental, some IGOs like the UN have an internationalist view of issues, and are therefore more receptive to the agendas of NGOs than some governments.

Increasing international cooperation amongst NGOs, and the establishment of specialist international NGO networks and secretariats has also facilitated engagement with IGOs. Some estimate there are 48,000 international NGOs, and statistics show that this is a growing dimension to the NGO world: employment in French international NGOs grew by 8% between 1990 and 1995, over 10% in Germany, and by over 30% in the UK (Anheier et al., 2003, p11). With growing engagement, the tactics of advocacy and lobbying have diversified. NGOs lobby privately, advocate publicly, monitor, protest or participate in official processes. Rights of participation range from trade union voting rights in the International Labour Organization (ILO) and NGO participation in the Programme Coordination Board of the Joint United Nations Programme on HIV/AIDS (UNAIDS), to participation in conferences and informal access to the “corridors of power” (Arts, 2003).

There is a debate about the extent of NGO influence at the intergovernmental level. Some can point to the development of conventions to ban landmines, to reduce carbon emissions, the establishment of the International Criminal Court as examples of the influence of NGOs. Others suggest that NGOs have little effective power in influencing decisions, especially on issues of peace and war (Forsythe, 2000; Charnovitz, 1997; Raustiala, 2001). Some argue that those intergovernmental processes NGOs are able to influence a little are those that address a topic that is highly salient for public opinion but is a low priority or soft policy issue (Chen, 1996).

While the level of NGO influence is debated, so is the beneficence of that influence. Some consider that NGO engagement with IGOs is positive and encourage its further recognition and development, whereas others consider it a threat to national sovereignty and democracy. The differing views on this aspect of global governance illustrate different conceptions of accountability and democracy.

One argument for NGO engagement with IGOs is that IGOs need to be made more accountable to those they affect. A brief summary of the criticisms levelled at some IGOs will illustrate this concern. The World Bank and IMF provide one example. Their involvement in inappropriate lending to developing countries and subsequent debt crises and imposition of cutbacks in government spending on health and education and privatization of assets in return for restructuring finances have led to heavy criticism. For example, the debt crisis has been calculated to cost the lives of 19,000 children every day (Christian Aid, 2000). The formal accountability of the World Bank and IMF is not to the affected countries, but to their boards which are dominated by the governments of the main donor countries.

Another example is the WTO. This organization is democratic in the sense that each of its member governments has the same voting rights and decisions are normally taken by consensus. In recent negotiations this aspect of the organization has enabled some

Southern governments to challenge the trade agenda of their richer counterparts. This has led to continuing stalemate, with powerful countries deciding to bypass it and pursue bilateral trade agreements instead, where poorer countries have less bargaining power. Nevertheless, the WTO is still a powerful body, administering a suite of trade agreements that govern the internal regulatory environment of Member States as well as their relations with others, and overseeing a dispute settlement procedure that has significant enforcement powers. Questions of accountability arise because of the inability of some governments to participate meaningfully in the negotiations and processes of the organization. A third of WTO member countries do not even have representation in Geneva to participate in meetings (Scholte, 2003). Although the agreements are about trade and it is the trade ministers of member governments who participate in the WTO, they have major implications for other areas of government. Hence the institution's unaccountability arises from the lack of liaison and policy harmonisation across the government departments of its Member States. It also arises due to the very purpose of the organization, which assumes that trade liberalization is in the interests of all, and thus structures participation towards that agenda.

The benefits of NGO engagement with IGOs are generally seen in terms of participation and deliberation, pluralizing power beyond governments, and addressing the failures of intergovernmental representation. First, NGOs are seen to both reflect and facilitate the social engagement of people on issues of common concern, and thus even at local levels, stimulate political awareness and expression (Putnam, 1993). This is particularly important at a time when in many parts of the world people's engagement with traditional party politics is in serious decline (Patterson, 2002). This involvement of the governed is seen as essential "participatory" democracy, because if democratic participation is limited to sporadic elections between limited options then the concept of self-governance at the heart of democracy is not done justice.

Others welcome NGO advocacy as they consider that freely associating people is essential to counterbalance the powers of the State (Lenzen, 2002). Thus Gellner describes the role of “institutional pluralism, which prevents the establishment of monopoly of power and truth, and counterbalances those with central institutions, though necessary, might otherwise acquire such monopoly” (1994, pp3-4).

A third justification for NGO involvement concerns the limits of intergovernmental processes in representing all people affected by decisions. As even democratic governments are based on majority rule, not all their citizens have representation at the international level through their governments. Thus Daniel Archibugi (2000) suggests that if some issues are of global concern then people should be able to make representations directly to global bodies, which is an argument for NGOs to participate directly in intergovernmental bodies as a form of deliberative democracy.

These arguments have become increasingly accepted within the UN system of agencies, as can be seen in the following section. However, not everyone sees the growing influence of NGOs in the work of IGOs as a positive thing. For example, some governments from the global South have complained about the influence of Western NGOs on the lending policy of the World Bank (Clark, 2003). A common criticism is that most NGOs, and most that have influence, are from the West yet seek to influence the situation in the global South. Most international NGOs are headquartered in the West and funded by Western organizations although there is rapid growth in other parts of the world (Anheier et al., 2003). Although some IGOs are opening up to participation from NGOs, some question whether this can meaningfully be understood in terms of participatory democracy, and is merely exacerbating the unequal power of Western societies in international affairs.

Others question less the type of influence being exerted but the

potential privileging of direct participation over formal processes of representation through State elections (Chandler, 2003). Thus some even suggest that by engaging IGOs directly with their advocacy, NGOs are “arguing against formal democracy, that democracy should come second to the ethical or moral concerns that they champion” (ibid, p341). Some suggest even further that the growing role of NGOs in influencing political processes threatens a “tyranny of the minorities” (Johns, 2002, p1).

These arguments are often devoid of political economy, and a comparative assessment of the influence of other non-State actors, such as corporations, who have established their own private global governance regimes with much less accountability or concern for democracy. They also downplay the global nature of problems and the limits of representative democracy. However, this questioning of the influence of NGOs, and the interests they represent, is important as it compels us to consider the accountability of NGOs to those they may affect by influencing IGO decision making, and therefore hopefully promote IGO-NGO engagement that strengthens rather than undermines democratic accountability more generally. In order to do this, the plurality of voices heard by IGOs, the transparency of contact, and quality of voices heard need to be considered.

Transparency of engagement is key (Van Rooy, 2004). If lobbying or dialogue is conducted in secret and full discussions between government officials and IGO secretariats are not revealed, and the financing of different NGOs is not made available, then accountability is undermined. Thus advice or evidence given to government or IGOs by any organization, including NGOs, should be made available to other interested parties and there should be ample time and opportunity for rebuttal (Vibert, 2003). Disclosure of financial information from NGOs is also important to help determine the interests influencing their activity. The US Government’s policy on requiring disclosure of finances to any interested party is one step forward in this regard, but all donations

of any size from organizations should be registered and disclosed.

Secondly there is the issue of plurality of voices heard and engaged with by a government or IGO. If they are not hearing opinions from diverse parts of society then this is a problem, as participatory policy processes could thus marginalize the needs of those who are not heard. In addition, those voices can be drowned out if they are expressed less and less well. Therefore the relative amounts of lobbying and participation needs to be considered, as well as the way certain common factors might be influencing different voices. Corporations employ an estimated 40,000 lobbyists in Washington DC, and the same number in Brussels (Carothers, 1993; Boyle and Roddick, 2004). This far outweighs the number of politically active persons that do not work for commercial interests, which means deliberative processes can tend to generate policies favoured by corporations. The participation of NGOs representing groups most affected by policy deliberations therefore needs to be expanded and assisted (Van Rooy, 2004).

Because participation in policy deliberation can have a major influence on decisions, it is not sufficient to argue that so long as NGOs do not have a vote in governmental or intergovernmental processes then we should not overly concern ourselves with their access to political deliberations. Instead, NGO access should be regulated and supported in ways that promote quality deliberations that are accountable to those whose wellbeing depends on them, and so that they do not compound the influence of existing power relations (whether governmental or financial). To do this requires an understanding of the ways in which NGO voices can be considered to be valuable by a government or IGO.

Factors Influencing the Validity of Voice

The issue of what factors give quality to a political voice is

sometimes mentioned in terms of the legitimacy or credibility of an advocate (Van Rooy, 2004). There are five primary bases upon which a voice can be considered to have value in political deliberations, and either limiting our understanding of quality to just one aspect or confusing different aspects can impair political discourse. These bases concern the relevant experience, expertise, novelty, content, and what can be called the “dependent affectedness,” of a voice.

From the principle of democratic accountability, any governance process, such as a deliberation at an IGO, should seek to hear and incorporate the views of those whose wellbeing is dependent on the issue being discussed (Held, 2000; Van Rooy, 2004). In addition, such people should be able to help shape the agenda of issues being addressed. Wellbeing should be understood in terms of the enjoyment of basic human rights, as defined in the various conventions. Some people might be negatively affected by a potential decision or action, but if their basic welfare is not dependent on this, then their voice would not add value to the democratic accountability of that political deliberation as much as hearing from those whose wellbeing is dependent on the issues being addressed. In a negotiation on drug patents and trade law, for instance, both people living with HIV and shareholders in pharmaceutical companies could be negatively affected by decisions, but the wellbeing and basic rights of the former are more dependently affected by any decisions made. This “dependent affectedness” is a key basis for the validity of a voice in a political deliberation.⁹

It would be unusual for either individuals with HIV or shareholders to speak at such negotiations on the topic of their own affectedness. Instead, groups of people with common interests are represented by proxies, such as directors of organizations. Consequently, the accountability of a speaker to those who are dependently affected by the matters being discussed is key, as well as the number of people

giving the speaker that mandate – e.g. the number of members (Van Rooy, 2004). The importance of the size of the constituency being represented means that many NGOs join in coalitions and present a united front that claims broader representation (*ibid*). The importance of a mandate from the dependently affected does not mean that an organization would need a referendum on every issue being discussed by its nominated spokesperson, but that processes of accountability are in place. Some organizations, such as trade unions, have formal systems of leadership accountability, and this provides a basis for the validity of their voice on issues affecting their members – but not other issues.

Accountability to members does not indicate the validity of a voice if speaking about issues that do not affect the membership (Van Rooy, 2004). For example, that development NGOs “may have a million members in rich countries says nothing about their competence to speak for the poor...” in the South (Clark, 2003, p173). If there is quality to their voice, this arises from other aspects, such as experiences from the field or from expertise, discussed below. This is particularly relevant to those organizations working on issues where the intended beneficiaries are constantly changing, silenced, not born yet, or not even human. Organizations working on housing issues may find that those they work for are constantly moving in and out of their housing. Those working for victims of torture may not be able to communicate with them directly. Those working for future generations cannot take their counsel. Neither can those working for animals or entire ecologies, nor those working for all life on Earth. Accountability to those directly involved in the matters at hand, such as homeless people, relatives of the imprisoned, mothers, those affected by pollution, or peoples who place certain value in environmental phenomena, is one means by which a voice can become valid for deliberation on those issues, but there are other bases for the validity of voice.

The second basis for the validity of a voice is the relevant experience

of a person or organization. If an organization works on child welfare then its experience of child welfare promotion makes its opinions on this issue worth hearing. If an NGO has been involved in policy processes with IGOs for some decades then this experience could make its opinions on matters of process worth considering (Van Rooy, 2004). The UK Government requires that charities base their advocacy on their experiences on the matters they advocate on. This is a useful approach that could be adopted by other governments. However, if advocacy was only valued on the basis of an organization's experience, this could undermine criticism of any broad social or economic processes that generate the specific problems that NGOs deal with. For example, a development NGO may have no "experience" of currency trading and international tax management, yet these processes damage economies and State budgets in ways that then damage development possibilities. They may have a position on this due to their expertise on the causes of poor national development.

The third basis for the validity of a voice is, therefore, expertise. For example, most development NGOs do not pretend to speak on behalf of the poor but claim to have knowledge of this constituency. Alison Van Roy (2004) notes how the information provided by some NGOs on issues deliberated by IGOs is sometimes unavailable through other means, and it is this which makes their input indispensable. Being recognized for their prior effectiveness in achieving their social or environmental goals also lends weight to perceptions of an NGO's expertise on those issues, thereby supporting acceptance of NGO expertise more generally (ibid). The novelty or effectiveness of knowledge is not, however, the only basis for claiming expertise, and issues of research methodology are important. As expertise is socially constructed and contextual, even when someone is claiming validity on the basis of expertise, it is important to know who has funded their research and ability to communicate it. In addition, the determination of what is knowledge and thus expertise should not be in the hands of any one powerful organization. Epistemology is far

too contested to allow such control if we are truly seeking to promote accountability. Instead expertise should be determined by communities of peers through rigorous systems of anonymous review. This system has been well established in the natural and social sciences for over a century. NGOs may wish to rapidly communicate a particular opinion to the media in response to events, but if this opinion is based on expertise rather than field experiences or a claim of accountability to the affected parties, then it should be the result of work that includes peer review. NGOs could therefore do well to consider whether their knowledge of research methodology is sufficient, and whether new systems of peer review should be established. In general, it would be beneficial for NGOs to improve their ability for organizational learning (Ebrahim, 2004).

A fourth basis for the quality of a voice arises from the content of what is being expressed. When a voice is raised in defence of processes of accountability and democracy it should be responded to as it relates to providing the context for voices to be valued in the ways described above. Expressing commitment to non-violence, and reminding people of internationally-agreed principles of human rights, are aspects of what some call the “moral authority” of an opinion (Van Rooy, 2004). Groups like Human Rights Watch, the International Crisis Group, and the International Commission of Jurists have no mass memberships, and often limited experience of abuses in the field. They often have expert knowledge of national and international human rights law, but much of the voracity of their voice arises from their recourse to principles of fundamental and universal human rights.

Michael Edwards (2003, p1) reminds us that “those who speak out do not need to be formally representative of a constituency.” Free speech is a fundamental tenet of democracy. This translates into a way of valuing voices, if none of the aforementioned aspects apply to the voice, purely by the novelty of the voice. If a viewpoint has not been heard before in a political deliberation and is said to be

shared by a part of society then it has a certain quality for that deliberation. When people talk of representivity of voice they allude to this issue that voices are valid if hearing them leads to an increase in the diversity of views aired, but only so long as those views are held by some constituency in society (Clark, 2003). However, it is difficult to determine whether arguments being made are representative of a segment of society, and as Edwards (2003) points out, it would not serve accountability for this determination to be made by a powerful person or organization. Instead, novel opinions that claim to relate to a constituency of opinion should be welcomed, and then supported to attain a validity based on the factors previously mentioned. Views soon lose their novelty once expressed, and so in time the validity of voice would depend on accountability, experience or expertise. Nevertheless, the novelty of a voice is a fifth, albeit transient, basis for its validity in a deliberative process.

Any non-State actor should claim at least one of these five primary bases for the validity of their voice if participating in political deliberations. In addition, there are secondary issues which enhance the quality and validity of the voice although in themselves not constituting independent bases for validity. The first of these is authenticity, meaning that “what you see is what you get.” This requires transparency and honesty about one’s funding, governance and purpose. It also requires there to be no hidden agendas behind what the organization advocates. If speaking on matters of common good, then authenticity would require that private or governmental interests are not also influencing the opinions being voiced. As an organization’s funding influences their approach, so avoidance of dependency on funders who are not dependently affected by the issues being addressed yet have something to gain from influencing the decision making is key. If they are dependent on such organizations for their funding, then NGOs should make this clear. Authenticity also suggests that deeds should mirror words. An organization and its staff should therefore “walk the talk” or “practice what they preach.” For instance, environmental NGOs

should be environmentally aware in their activities, labour NGOs should treat their staff with respect. Therefore some suggest that organizations focused on poverty issues should themselves be frugal with their use of funds, including on their own salaries and expenses (Van Rooy, 2004).

A second cross-cutting factor that enhances the quality and validity of a voice in political deliberations is the openness of the person and organization involved to empathizing with alternative viewpoints and experiences, and a commitment to inquiry and dialogue. Some commentators and policy makers have called on NGOs to think beyond single issues, or to be “balanced” and not extreme in their views (Van Rooy, 2004). Neither is workable. A single-issue focus can be valid, as it does not mean that the person focused on that issue cannot empathize with a wider set of issues that another participant in a policy deliberation may have to consider. The demand not to be “extreme” poses the problem of who determines what is “extreme,” and could mean those voices that the organizers of a policy deliberation found to be uncomfortable would be excluded. A basic commitment to non-violence and to human rights was mentioned above as aspects of a moral authority that can comprise a key basis for the validity of a voice. In addition to this, rather than avoiding being “extreme,” a commitment to empathizing with others, engaging in dialogue and openness to learning can add to the validity of a voice. In other words, an ability to listen is important to the validity of what one might be saying.

Alison Van Rooy (2004) points out how the relative legitimacy of an NGO in comparison to other participants in a particular deliberation is key to whether people consider its input to be valid. In situations where governments are not acting in the interests of the people affected by an issue being debated, then even if NGOs are not able to demonstrate validity in some of the ways described here, their involvement in that policy debate might nevertheless be better than no involvement at all. However, there is the potential for their

involvement to compound a lack of democratic accountability. Consequently, encouraging continual improvement in the quality and validity of NGO input to policy processes is an appropriate response. Van Rooy (2004) also describes other factors that influence the likelihood of an NGO being listened to in policy processes. These include the personality of advocates, their skills in the English language, the notoriety of their organization in the mass media. None of these factors should be bases of quality or validity, although it might be sensible for NGOs to understand these “hidden rules” of influence.

Currently, NGOs, their critics, government and IGO policy makers often conflate the different forms of quality or validity of voice outlined here. This “confuses the debate and increases the likelihood that criticisms will be used to exclude rather than structure the involvement of dissenting voices” (Edwards, 2003, p1). Instead, we need to consider all the aspects when evaluating the validity of the voices being heard from NGOs. If IGOs manage their relations with NGOs and other non-State actors, such as corporations and their lobby groups, with these issues in mind, then greater engagement may prove beneficial for their democratic accountability, rather than compounding existing problems. Key will be to increase the transparency and plurality of non-State actor participation in policy deliberations, and encourage the quality and validity of their inputs, founded on the principles outlined here, none more so than that of “dependent affectedness.” Although NGOs do not usually have a vote in intergovernmental decision making, increasing the quality and validity of their voices in processes that influence such decision making is key.¹⁰

Amongst IGOs, the UN has had a particularly lengthy experience of relations with NGOs, and thus the evolving management of its relations with these, and other, non-State actors is particularly important to consider when reflecting on NGO accountability and global governance.

Box 1: Key Questions to Put to NGOs Seeking Participation in IGO Deliberations

Do NGOs claim to:

- be dependently affected by the issues being discussed (or not being discussed);
- be mandated by those who are;
- have relevant experience of the issues being discussed, or the process of discussion;
- have relevant expertise on the issues;
- express an opinion or come from a group that has not been heard at this deliberation and is relevant to it;
- express a view relevant to ensuring the process of deliberation promotes democratic accountability and fulfilment of human rights?

NGOs should claim at least one of these primary bases for the validity of their voice. In addition, there are secondary issues concerning authenticity and openness, which would enhance the quality and validity of the voice. NGOs should be asked whether they claim to:

- be transparent;
- be honest about the constituencies they serve or seek;
- seek to practice what they preach;
- be open to empathy and inquiry.

Each topic would require exploration by a series of sub-questions that requested substantiation and clarification.

The United Nations System, NGOs and Accountability

The UN system is a diverse set of organizations with different organizational mandates and structures (UN-NGLS, 2003). The most prominent part of the UN in international affairs, the Security Council, does not provide democratic representation, and its suitability for the current world is often questioned. Other parts of the UN are more accountable to its Member States, with each having a vote. Nevertheless, staffed by well paid civil servants, and engaged with by the diplomatic class of national governments, the UN is considered by some to be too remote from “we the peoples of the United Nations” in order to pursue its mandate of peace and progress effectively (Edwards, 1999). Most of those NGOs active at the UN have operated as a “loyal opposition” to the UN during the 60 years of its existence – supporting the ideals of the UN as expressed in its Charter, but challenging its agencies and member governments to live up to those ideals (Hill, 2004).

NGOs have played a role in the UN since its founding, and are mentioned in its Charter. Working mainly through the US delegation, NGOs succeeded in attaining the mention of human rights norms in the UN Charter. Over the subsequent 60 years, human rights NGOs have continued to influence intergovernmental negotiations. One example is the Anti-Torture Convention. In 1972, Amnesty International started a campaign against torture after the 1967 Greek colonels’ putsch. This led to a resolution of the UN General Assembly which mirrored the sentiments of Amnesty International, and a call to develop a legally binding convention against torture by the General Assembly. Negotiations and drafting immediately started, with humanitarian NGOs, including lawyers working for Amnesty International, fully involved in this process. In 1984 the Anti-Torture Convention was adopted and it entered into force in 1987 (Arts, 2003). Over the years more human rights NGOs have engaged with the UN system, particularly with the Commission for Human Rights. They are involved in fact finding on human rights

abuses, aiding the drafting of legal texts and monitoring the compliance of governments and other relevant parties with agreed standards of behaviour (Cook, 1996; Risse, 2002).

Other areas of involvement and influence include armaments and the environment. For example the International Union for the Conservation of Nature (IUCN) played an influential role in the formation of the Biodiversity Convention by putting the issue on the international agenda, formulating a first draft treaty, providing expertise to the delegates who negotiated the convention, and by monitoring its implementation worldwide (Arts, 2003). The International Campaign to Ban Landmines (ICBL) brought together a variety of NGOs from around the world. Using a range of tactics including the use of celebrities, it managed to put the humanitarian consequences of using landmines into the public consciousness and onto international policy agendas, promoting coalitions of supportive governments. As a result, and within only a few years, a treaty was agreed that banned the production and use of landmines, with its drafting and negotiation having involved members of the ICBL heavily (Goetz and Jenkins, 2002).

Since the early 1990s NGOs have become particularly involved in a series of major international conferences and summits. These included the Rio Earth Summit, the Beijing Summit on Women, among others, with tens of thousands of representatives from NGOs in attendance at some. These conferences have provided flexible responses to emerging issues and regulations on the participation of NGOs were more flexible than at the regular UN meetings (UNDPI, 2003). They have helped to legitimate certain issues as important agenda-items for intergovernmental cooperation (Fomerand, 1996). Some uphold the multi-stakeholder nature of these conferences as indicators of a new paradigm for the UN, which sees its role as evolving “from a world of interstate diplomacy to one of pluralist global governance at the policy making level” (Willets, 2000, p191). Others applaud the role of NGOs in making governments abide by

agreements reached at these conferences as well as treaties and conventions by monitoring their progress and communicating their views at national and international levels. Another argument made in favour of NGO involvement is that it helps link global level policy making with local-level experience and opinions, which resonates with arguments about the inadequacy of intergovernmental processes to represent all affected persons, as described earlier (Princen and Finger, 1994).

Some commentators have, however, questioned both the usefulness of major UN conferences and the real influence of NGOs within them. States still decide the procedures and contents of conference proceedings and determine the extent and importance of different NGOs' participation (Martens, 2000). Moreover, such conferences tend to focus on "soft" policy issues rather than those where there are strong vested interests, such as trade, finance and security. As the UN does not have enforcement powers on human rights, environment and so on, apart from when decided by the Security Council, some could question whether NGO involvement in the UN is of less importance than engaging with those IGOs that do have such powers, such as the WTO, IMF and World Bank.

There is a current of opinion mentioned earlier which is disparaging of all NGO engagement with IGOs as they question the role of IGOs and global governance itself. Initiatives such as AEI's NGOWatch have focused on the involvement of NGOs within the UN system, and associated outcomes such as the Convention to Ban Landmines, to highlight what they see as challenges to US sovereignty (Carnahan, 2003). These critiques may be flawed for their limited conception of rights and democracy, but they make it imperative that when IGOs engage NGOs and other non-State actors they do so in ways that enable the democratic accountability of IGO decisions and programmes to those who are affected by them. With this in mind the UN has begun to address the issue of its NGO relations once again, through high-level reviews and policy recommendations (UN, 2004).

A key challenge has been a lack of clarity in defining different types of organizations that might seek to participate in UN processes. The term NGO is used, as it is referred to in the Charter, but different organizations in the UN system use different understandings of the term when accrediting organizations for participation in its processes. Some organizations that do not believe in the UN's role and seek to undermine it are funded almost entirely by corporations or governments and have been accredited to participate in the activities of various UN organizations. Some UN organizations use terms such as Major Groups, which are based on a variety of criteria such as organizational type, age or gender, or interest area.¹¹ The increasingly popular concept of "stakeholders," which means any group who is affected by or has an interest in an issue or organization, is broad enough to cover any type of organization and does not help in distinguishing between them.

A high-level review has argued that closer harmonization across the UN system in its approach to NGOs is essential (UN, 2004). That review also emphasized the difference between NGOs and private corporations, and that they should be treated differently by the UN system. However, system-wide policy proposals for clarifying the difference between groups that serve specific commercial or governmental interests and those that are voluntary citizens' groups are still to be developed. Possible policies could include simple empirical tests, such as whether more than, say, 50% of an organization's funding comes from government or corporate donors or members. Such organizations might still participate in certain UN fora and initiatives, but with more clarity about their interests, and with specific guidelines applying to them such as the UN's guidelines on business relations.¹² Policies such as these will become essential to ensure that increasing engagement with non-State actors does not lead to increasing influence by vested interest and thus reduced accountability.

In addition to improving the way the identification of NGOs is

made by the UN system, processes of accreditation and managing access could pay closer attention to the factors identified earlier that promote progressive NGO-IGO interaction – the transparency, plurality and quality of the voices heard.

There is a need for more transparency, which is already recognized and worked towards by many UN agencies. This means that information on agendas for different conferences and meetings needs to be made available, and information on who participates in them, what they say, and who funds them, needs to be routinely collected and made available on the Internet. Likewise, the European Union and intergovernmental organizations, such as the World Bank, IMF and WTO, should also improve their methods for defining NGOs and managing their engagements with them in this way.

There is also the need to promote greater diversity of interactions with NGOs. Before 1996 the UN used to mainly accredit international NGOs. At that time this process was changed so that national NGOs could participate directly. This approach has been criticized by some for allowing national NGOs with national aims and a disinterest in international dimensions to these aims to gain accreditation and have a voice at the UN (Edwards, 2003). However, suggestions that NGOs should be restricted from entering the international scene before having gone through national processes and international coalition building have stimulated fierce criticism that this would restrict rather than structure NGOs' voices at intergovernmental fora (*Swiss Coalition News*, 2003).

Given this, perhaps the best way forward is for the UN, and other IGOs, and various donors, to be proactive in diversifying the type of NGOs that can engage. There are two key aspects to this. First is the need to support the engagement of those Southern NGOs that are currently under-represented at meetings at UN centres. To address

this, UN Secretary-General Kofi Annan announced the establishment of a dedicated trust to support greater Southern NGO participation (UN, 2004). Another aspect to this is the need to engage with the more amorphous networks of social movements, rather than formally institutionalized NGOs. Political scientist Mary Kaldor (2002) argues that although intergovernmental organizations prefer to work with established organizations and not the networks of social movements, they need to begin to, given that such networks and movements represent a significant dimension of civil society. For example, the contact between the counter-globalization or “global social justice” movement and UN agencies is minimal at present. At the 2003 European Social Forum in Paris, only one of the 266 sessions on the programme included panellists from any UN agency, with the agenda for the World Social Forum (WSF) the following January also showing little UN engagement. To engage such networks poses a practical challenge, given their dispersed nature, and a political one, given their critical perspective on the dominant global political economy within which the UN system must operate, given its intergovernmental structure. There has been some progress on this with the 2005 WSF discussing the need of and strategies for “reclaiming our UN,” and a new “Bridge Initiative” aimed at creating dialogue between activists and the UN system.

A third key area to address is the quality and validity of voices engaged. The earlier discussion about validity of voices could be usefully employed as a conceptual framework for the UN system, and translate into guidelines for accreditation of NGOs and the conduct of the deliberations that involve them. As mentioned above, just because they do not have a vote in most UN decision-making processes does not mean this is not important.

These issues will become more important for the UN system, and IGOs in general, if the current trend towards multi-stakeholder policy deliberations and partnership programmes continues. The 2002 Johannesburg World Summit on Sustainable Development

(WSSD) marked a watershed in the evolution of UN relations with non-State actors. This summit endorsed over 200 partnerships involving governments, NGOs and corporations, and treated them as bona fide conference outcomes in addition to intergovernmental agreements and declarations. UN agencies are now working with a wide diversity of NGOs and corporations on specific projects concerning environmental protection, economic development, health and so on, as well engaging them more closely in policy deliberations. Corporate funding of UN activities is also increasing (Zammit, 2003).

One observer suggests that a third generation of UN relations with NGOs and broader civil society has begun to emerge, which involves like-minded coalitions of governments and civil society and various forms of multi-stakeholder initiatives. These new forms of partnership relations currently co-exist with the political and advocacy role of civil society. “Today, an unprecedented number and variety of civil society and business-related organizations participate in the work of the UN system. At the political level, the UN has shifted from an organization in which only governments spoke only to themselves, to one that now brings together the political power of governments, the economic power of the corporate sector, and the ‘public opinion’ power of civil society... as participants in the global policy dialogue” (Hill, 2004, p1). Recent examples of this trend include the unprecedented June 2005 General Assembly Hearings with NGOs, Civil Society and the Private Sector, and increasing dialogue between the Security Council and NGOs, especially on the ground in conflict-affected countries (UN, 2004).¹³

This opening up of the UN is welcomed by some who see it as an indication of the world body becoming more pluralistic and serving as an interlocutor between governments, business and NGOs (Willetts, 2000, p191). There are good arguments for why the UN should seek to work in partnership with various non-State actors,

using its convening power to facilitate coalitions of organizations that have complementary resources for tackling problems (Nelson, 2002). However, there are also concerns with this new generation of relations. It raises many challenges “concerning the role of the UN as a broker of partnerships, the future of multilateralism as a form of global governance and the future of the UN’s relations with... advocacy NGOs, many of whom view these latest developments with skepticism” (Hill, 2004, p1).

Some warn that the increasingly popular rhetoric and practice of stakeholder dialogue, participation and partnership, will not lead to increasing the accountability of global governance. In fact, it could do the opposite, as dialogue becomes lobbying, participation becomes cooptation and partnership becomes collusion. These issues have been raised in the particular case of business involvement in the UN (Richter, 2003; Zammit, 2003; Bendell, 2004a). Reflecting on the current trend towards multi-stakeholder partnerships at the international level, Marina Ottaway (2001, p1) argued that despite claims about the potential for this to “introduce greater democracy in the realm of global governance, it is doubtful that close cooperation between essentially unrepresentative organizations – international organizations, unaccountable NGOs and large transnational corporations – will do much to ensure better protection for, and better representation of, the interests of populations affected by global policies.”

It is important that these critical analyses and warnings are understood and addressed through policy responses within the UN and elsewhere, so as to ensure that the benefits of multi-stakeholder engagement are enjoyed while the problems are managed. Consequently there is a need to identify best practices and develop appropriate policies to structure UN-NGO-business engagement. These could include the transparency of project partners and goals, participatory monitoring and evaluation by intended beneficiaries, all conducted in a spirit of dialogue and critical reflection towards

learning, and with independent complaints processes. A range of other policy innovations could be adopted to ensure partnerships do not compromise the mandates and values of intergovernmental organizations (Bendell, 2004a). The follow-up processes to the high-level review of the UN's relations with civil society and the development of partnerships will be key in navigating this challenge of making global governance more effective and accountable.

Chapter 4

New Regulations and Initiatives on NGO Accountability

As the debate on NGO accountability has increased, so various voluntary and mandatory initiatives have been forthcoming, addressing issues such as NGO governance, transparency, advocacy, finances and tax status, as well as their stakeholder relations. These initiatives are of variable merit in terms of promoting the democratic accountability of NGOs to their intended beneficiaries and the accountability of powerful decision-makers more generally. In this chapter regulatory moves and voluntary NGO accountability mechanisms are considered.

There are differing views on the extent to which governments should regulate voluntary activity, which have been touched upon previously. NGOs face a range of regulations ranging from those that apply to any organization, regarding financial affairs, labour relations and so forth, to those that are specific to organizations with a special tax status. Alnoor Ebrahim (2003b) reminds us that there is a history of States bringing in new laws to curb the influence of NGOs. In the 1970s after the state of emergency was declared in India, Prime Minister Indira Gandhi passed a law to track funds going to those NGOs that were critical of it. Modern day examples of this motivation behind State regulation of NGOs are not unusual. In Central Asia, governments of Uzbekistan, Turkmenistan and Kazakhstan have moved to regulate NGOs for fear of their influence in political discourse (Larrabee, 2005). Even where NGOs are fairly free to conduct their activities as they see fit, governments are involved in controlling their finances. In Bangladesh, for example, all foreign funds going to NGOs must be passed through the government, which enables them to claim the foreign exchange receipts and monitor what is being funded.

Meanwhile, some argue that enhanced government implementation

of existing regulations on NGOs will actually benefit the sector as a whole, and that NGOs should call on governments to invest more resources in this to eradicate any corruption from the voluntary sector (Shiras, 2003). It seems “there is a delicate balance between enough regulation to protect legitimate social interests in preventing diversion of charitable assets to private pockets...[and regulation that would] squelch the qualities that our society has most valued in the charitable sector” (Chisholm, 1995, p149).

New regulations arising due to concern for terrorist financing is one area that is presenting NGOs and donors with new challenges. The International Center for Not-for-Profit Law has been regularly reporting growing government interference with NGOs in the name of terrorism prevention.¹⁴ The US Government has introduced guidelines that call on donors to check that those funded are not on, or dealing with those on, terrorist lists. The problem is that these “terrorist” lists are subjective and political, including groups like the environmental group Reclaim the Streets!, which organizes anti-road building protests that are obstructive but not intentionally violent. Moreover there are circumstances in which it might be unavoidable and even desirable to “deal with” organizations that may be listed as terrorist organizations or “implicated in questionable activity” (Baron, 2003). For example, in Sri Lanka, US foundations provide books and materials to schools and libraries in geographic areas controlled by the Tamil Tigers, a named terrorist organization. Trucks delivering those books cannot drive on roads controlled by the Tigers without at least their implicit permission. In Indonesia, US foundations provide support to hundreds of Muslim organizations, community organizations, universities, and others working to promote pluralism, tolerance and secular governance through public seminars, dialogues, curriculum development and media talk shows. By encouraging dialogue among competing perspectives, programmes such as these inevitably include individuals and organizations that may “deal with” suspected terrorist or extremist groups. Indeed, that is the intended purpose of such intra-faith

dialogue. In response to the guidelines, many donors are expected to rationalize their grant making to larger and more established organizations with less risk of upsetting regulators. Some have even suggested that deterring foreign or adventurous grant giving might even be part of the aim of the new rules (ibid).

Aside from the question of terrorism, some have argued that NGO advocacy can impact so heavily on the reputations of other organizations that governments should extend the duty of care of NGOs, meaning that they would be accountable to those they negatively affect through their advocacy (Vibert, 2003). This is problematic for two reasons. First, it ignores the existing duty of care that all organizations have through their fiduciary responsibility to those whom are meant to benefit from the conduct of that organization: owners, in the case of companies; pensioners, in the case of pension funds; and intended beneficiaries in the case of NGOs. In many countries those receiving tax-free status also have additional and legally specified duties to their intended beneficiaries. Second, extending the duty of care to anyone negatively affected could then enable governments, companies or other organizations that might feel they have been damaged by advocacy to then sue the NGO, with the burden of proof being put on the defendant, unlike libel laws which require the aggrieved party to prove their case. The legal routes would be used by those with more power in society not less, and would be a recipe for making NGOs say nothing at all for fear of legal action. That such a law might be considered for organizations with a public purpose rather than those which interact with society for private commercial gain is peculiar. Indeed, it appears that these arguments are forwarded precisely in the interests of those who seek to curtail the power of independent advocacy.

When governments award charitable status, and thus subsidize the activities of certain organizations, there should be some guidelines on what forms of advocacy and lobbying contribute to social

dialogue, and these could be based on assessments of what generates a quality of voice, as described earlier, but any move towards draconian and anti-democratic curbs on their freedom of expression should be opposed by anyone who values democratic rights.

Voluntary NGO Accountability Mechanisms

Aside from regulatory initiatives on NGO accountability, the sector has itself been using a variety of voluntary mechanisms around the world. For example, codes of conduct on ethical behaviour have been adopted or drafted by groups in Eastern Europe (Wyatt, 2003), across Asia (Correa, 2003; Sidel, 2003) and in North America and Western Europe (Ebrahim, 2003a). These are of many different types, applicable to different organizations in different spheres, but are the most common form of self-regulation found in surveys (Sidel, 2003).¹⁵ Various types of voluntary NGO accountability mechanisms are listed in Box II (see next page).

Although widespread, the newness of self-regulatory initiatives means that there is great diversity and only partial coverage. Mark Sidel (2003, p33) found initiatives and experiments with NGO self-regulation across the Asia Pacific region “are rarely being conducted across a nation’s entire non-profit sector... Instead, self-regulation experiments are tried within particular regions or cities, or in particular functional fields, or among nonprofits of a certain size.”

Some other initiatives are regional, such as that developed by the African Union (AU). The AU established a Provisional Working Group (PWG) to facilitate interaction with civil society, and develop a Code of Ethics and Conduct for Civil Society Organizations. The code was developed to apply to all NGOs seeking accreditation with the AU, involving systems of accreditation and complaints processes. The aim is for this to encourage NGOs more broadly to aspire to the same principles. Other initiatives are aiming at a common global

Box II: Types of Voluntary NGO Accountability Mechanisms

Accountability Mechanisms	Definition	Example
Elections	Election of board members by NGO members	World Development Movement (WDM), Friends of the Earth (FOE)
Board Appointments	Appointment of independent board members from key stakeholder groups	World Wide Fund for Nature (WWF)
Monitoring and Evolution	Assessing performance against a set of pre-defined goals for the funded activity	A requirement of most bilateral aid agency funded projects (OECD-DAC)
Standards and Codes of Conduct	Documented statements of how an organization and its staff should operate, adopted by one or a collection of organizations	Human Accountability Project (HAP-I), People In Aid
Certifications	Auditing organizations against, and endorsing them as in conformity with, specific standards or codes	Société Générale de Surveillance (SGS) NGO Certification, Philippine Council for NGO Certification
Ratings	Assessing organizations against a standard or code, and rating their performance, whether requested or not	Global Accountability Project (GAP), Charity Navigator
Reporting	Publishing of performance, sometimes against using a specific standard, to a specific organization or the public	Financial reports are required in most countries, and most large NGOs publish annual reports on progress, for donors or members
Dialogue and Participation	Involvement of affected persons in decision making on, or implementation of, specific projects	ActionAid

standard on these issues.

Many of the local, regional and international initiatives are not explicit about the need for organizations to be more accountable to their intended beneficiaries (Brown et al., 2004; Lloyd, 2005). The AU code, for example, includes issues like commitment to non-violence and the promotion of gender equality and social inclusion in its section on ethics, but does not explicitly mention accountability to intended beneficiaries (AU, 2003). Robert Lloyd (2005) argues that “NGO self-regulatory initiatives are preoccupied with clarifying and strengthening upward accountability relationships to donors and governments to the neglect of increasing downward accountability to donors” (ibid, p10). In an international review of NGO codes of conduct, Lloyd found only a few examples where codes were explicit on this point. One was the NGO Code of Conduct for Ethiopia, which states that “all men, women, young people and children of our target communities [are to be involved] to the greatest possible extent, making them responsible for the conception, implementation and evaluation of projects and programmes” (ibid, p9). Another is the code of the Humanitarian Accountability Project, which includes the importance of intended beneficiaries being informed about the code and able to complain if it is not adhered to.¹⁶

The provenance and accountability of initiatives on NGO accountability is an important issue (Lee, 2004). Many initiatives come from NGOs themselves, some from domestic or foreign donors, national or foreign governments, and intergovernmental organizations like the AU.¹⁷ Lisa Jordan (2005) suggests that the problem with many voluntary accountability mechanisms is that they originate from other sectors – business or government. In certain cases it appears the intention is not to help NGOs. To illustrate, speaking of the context from which NGOWatch grew, one foundation president has said that conservative philanthropists were funding their think tanks to “harass, harangue and discourage citizen groups from

expressing their views” (Shiras, 2003, p28). Other initiatives external to the NGO sector may hope to provide useful mechanisms of accountability, but may not understand or respond to the specific characteristic of NGOs, including the values and purpose of the organization. “Perhaps the most egregious examples of accountability mechanisms that are divorced from all moral obligations inherent in much [NGO] activity are the certification standards being proposed by the private sector to ‘certify’ [NGOs]” (ibid). For example, Société Générale de Surveillance (SGS) markets its NGO 2000 Standard to governments and donors (SGS, 2000). It appears that SGS hopes to create a demand for ratings and certification systems amongst donors so as to force NGOs to purchase their assessment services. Given the costs of SGS inspections and the very narrow methodological view and training of their inspectors, this would likely injure a variety of small, non-Western or politically radical organizations (Bendell, 2001).

The management standard AA1000, which focuses on the processes of dialogue an organization is engaged with that it then reports on, is said by its proponents to be appropriate for all organizations. It was, however, initially developed with corporations in mind, and helping them address challenges to their power and responsibility, and its adaptability is still in question. Another initiative that was originally started to address the corporate sector but is now being repositioned so as to also apply to NGOs, is the development of a social responsibility standard by the International Organization for Standardization (ISO). It is unlikely that such standards will be directly suitable for NGOs, without some major changes, including with the methods and costs of assessment.

One recent reporting initiative, called Keystone, is being developed explicitly for NGOs and other organizations that seek to provide a public benefit. It plans to become “the world’s first global reporting standard for non-profit, public-benefit organizations seeking social investment” (Hartnell, 2003). The reasoning is that the reporting of

organizational performance is a key step in building accountability, and having a common framework for reporting will allow comparisons to be made between organizations, seen as another step in building accountability. Proponents of this project argue that in future the funding of NGOs “will require increased performance-based reporting” (Zadek, 2003, p24), and that it will establish “a generally accepted reporting standard” to both facilitate and promote that future (ibid, p23). If such a standard was to become widely used, we would need to remain cognizant of criticism of the Western bureaucratization of the voluntary sector and advocacy in particular. For example Saskia Sassen (1998) has concluded that an elite amongst NGOs and donors has helped shape the norm for other groups to follow if they want to access international funding: a form of cultural imperialism. Consequently Keystone may have to address its accountability to those it seeks to affect through its work. Its founding sponsors came from social entrepreneurship, grantmaking foundations, government development agencies, commercial finance, business consulting and corporate responsibility consulting firms (Zadek, 2003, p23). The interests of these donors may differ from those NGOs who will be affected by the initiative, so there is the ongoing challenge to ensure its accountability and usefulness to the latter.

It is important that initiatives such as Keystone address this issue successfully, as they offer the possibility of a more developmental standards framework, which would engage people in learning about the nature and importance of multiple accountabilities for their own work. Research in the corporate world has found that often one policy exists on paper and another in practice, which arises from a tendency to impose managerial controls rather than informing the process by which staff understand and enact a sense of being accountable (Sinclair, 1995). If accountability is seen as a rule-following behaviour for short-term ends, rather than as a means to longer-term social change, then it will not help people achieve positive change, but be limited to ceremonial acts of self-justification (Ebrahim, 2005). Ebrahim suggests that improving

NGO performance relies on the ability of individuals and organizations to learn about their performance, and accountability systems can either help or hinder that process. He proposes that organizational initiatives on accountability will help organizational learning and therefore performance if staff see evaluation as something they should be involved with, where errors are seen as opportunities to learn, where uncertainty and change is embraced, where information flows well between staff, where staff are rewarded for improvement, where the collection of data is simple and usable, and where commitment to living one's values is made central. Although a reporting standard, Keystone has begun incorporating this emphasis on learning into its approach.

A focus on learning and change is important, but does not solve the problem of ill-conceived notions of accountability. Key is that work is grounded in the principle of democratic accountability, rather than just accountability, and focuses on social systems, rather than organizations in isolation. The case of the Global Accountability Project (GAP) indicates some of the problems that arise from not basing one's work on this democratic premise. GAP seeks to develop indicators to measure the accountability of the world's international organizations, be they intergovernmental, non-governmental or commercial, and therefore publish ratings of them. In its pilot report, *Power Without Accountability? The One World Trust Global Accountability Report*, it gave the World Trade Organization a higher score than a number of NGOs (Kovach et al., 2003). However, by focusing on the organization's accountability to members, the grading did not look at the key issue of the accountability to those with less power who are affected by its decisions, and ignored the accountability of the WTO's members themselves. This is a key issue, as the accountability of WTO government delegations to the people in the countries they affect by their decisions is problematic. Some delegations engage the WTO Secretariat and use its mechanisms more than others, and play a much stronger role in drafting agreements that structure the agenda of future negotiations.

However, in its recent work GAP has been seeking to improve its methodology in undertaking its assessments.

Some corporations also scored well in the analysis of GAP. Although a company may be accountable to its shareholders, what then of the accountability of those shareholders' interests in profit-taking to the people affected by the corporation? In addition, defining companies' members as its shareholders rather than as its employees could be challenged, particularly by trade unions, who do not regard themselves as external stakeholders on a par with NGOs, but as organizations with particular accountability claims on employers. An approach based on an understanding of democratic accountability might have provided a different set of questions on specific organizations, and therefore quite different results and associated recommendations. This illustrates the problem when accountability is understood as a set of unconnected binary relationships rather than as a system of relations (Ebrahim, 2005). The example of GAP reminds us that people involved in debating NGO accountability and developing frameworks for it "can bring a lot of their individual socialisation, baggage and ideological bias into this work; therefore the highest levels of integrity, transparency and openness need to be built into any process seeking to develop accountability frameworks" (Naidoo, 2004, p24).

The various voluntary mechanisms and initiatives discussed here are also important because they may in future be incorporated into law. Sometimes, governments "co-regulate" NGOs by mandating procedures which are developed and managed by selected NGOs. Mark Sidel (2003) notes that this addresses the limitations of self-regulation in terms of coverage and enforcement, but to introduce mandatory disciplinary processes requires experience and discussion of self-regulation. An example is the Philippine Council for NGO Certification (PCNC), which involves the government delegating authority to a non-profit organization to certify NGOs for tax benefit purposes. Established in 1998, the PCNC has certified about 500

organizations (Hartnell, 2003). This scheme arose because the government decided it could not tell the difference between charitable causes and tax dodges. PCNC focuses on the vision, mission, and goals, governance and administration, programme operations and finances, as well as networking activities (ibid). The system is meant to be self-sustaining as the NGOs are charged a fee, and all those certified are required to donate some of their staff's time to assess others. Given that this staff time can be a particular burden for small organizations, and that the fee charged is the same for all organizations no matter the size, there have been concerns expressed about the effects on smaller and poorer organizations (ibid). If these issues could be addressed, perhaps by sliding scales for certification fees and staff time donations, then this co-regulatory model might prove a useful way forward as it delegates difficult judgements relating to security, appropriate advocacy and so on to peers. So long as the peer review system is managed well, this might democratize processes of NGO regulation.

Chapter 5

Donor Accountability

In our discussion so far the issue of power has always been just below the surface, and with it the question of what constitutes the responsible use of power. By focusing on NGOs we have not been considering those with the power to decide whether NGOs have the resources to do their work – the donors. One basis for understanding NGOs as a particular institutional form in society, and thus a particular expression of human activity is the significant volunteering of resources, funds or personnel. If we look more closely at the way donors provide finances, it becomes apparent that some funding is more of an exchange, through which donors actually purchase services or an enhanced profile, and even coercive, to try and attain policy changes from the recipient. Since we cannot assume a voluntaristic motive from them, their accountability also becomes an issue.

Some argue that governments often give aid for specific political purposes. That funding of NGOs might be part of a neo-liberal project by Western governments was mentioned above. However, aid appears to be political in more explicit ways. Most government-to-government aid has not gone to those countries that need it most, due to political reasons, both historic and current. The Middle East provides striking illustration of this. Israel receives over US\$2 billion a year in military aid and about US\$600,000 in economic assistance from the US. Equally important to certain Western interests has been maintaining the current order in Egypt, due to its strategic position as a neighbour of Israel, its history of Arab nationalism, and its ownership of the Suez Canal. Thus, since 1975, Egypt has received over US\$50 billion in aid from the US, many times more than other much poorer countries (Lasensky, 2003). In addition, much governmental aid is either explicitly tied or effectively allocated to companies based in the donor country. The

same is true with NGOs, with governments often giving to those based in their own countries rather than directly to Southern organizations. Even emergency humanitarian aid has often been “driven by political interests rather than according to need” (Harmer et al., 2004, p1). Official aid agencies, such as DFID or USAID, are required to report back to parliaments on how aid has been delivered. Whether these requirements help improve the democratic accountability of the funded activities or not depends on the political make up of those parliaments and their commitment to universal principles of human rights.

Corporate funding of NGOs has been growing in recent years (Common Dreams, 2003). Some of this is straightforward sponsorship aimed at very explicit marketing and advertising objectives, and is thus an obvious exchange, not a donation. Some corporations establish foundations to give money away. The law on this differs in different countries. Most get tax advantages for these arrangements even when the foundation is closely governed by the corporation or its employees. Other initiatives are employee schemes where monies are raised by employees themselves. When corporations listed on stock markets rather than their employees give money away, in most countries it would be illegal unless there were at least theoretical reasons why it was in the corporation’s interests or the shareholders’ vote in favour of the donation. Corporate funding of NGOs is therefore often strategic, aimed at building the infrastructures necessary for business, including a sense of legitimacy with key communities. Given this, it can be questioned why such donations often gain the same tax advantages as charitable gifts that do not enhance the position of a for-profit company. For work benefiting society to be funded by and therefore determined by corporations, rather than indirectly by taxation and thus determined by governments, poses some accountability concerns.

One argument is that corporations should pay taxes and not receive tax benefits for their spending on activities that may have societal

benefit, as it is for governments to decide how to invest in public goods. Taxation could still be varied with the aim of pricing in the external social costs generated by commerce, such as pollution. This rethink of the accountability of corporate funding of NGOs might not be welcome by many organizations that are increasingly or entirely dependent on such funds, yet it becomes an ever more important issue as we consider the growing influence of NGOs in policy deliberations. This would of course not affect foundations that were set up by industrialists but which are wholly independent of the corporations, such as the Ford Foundation. This distinction is not always made, as for example in the case where the 2004 World Social Forum (WSF) turned down money from the Ford Foundation because of its apparent yet unfounded relationship with the motor company, while they accepted funds from Oxfam and ActionAid who in turn do accept some funding from corporations (Open Democracy, 2004).

Even when funding is from independent charitable foundations, not directed by corporations, reflecting on where the money actually came from provides different insights into the question of upwards accountability. Many foundations are founded or funded by rich individuals, families or religious institutions and seek to give away money in the way that the founders request, or if deceased, requested. There are over 50,000 foundations in the US alone.¹⁸ Normally a recipient of a donation from such a foundation might feel some gratitude to the donor, and many recipients feel it is right to be accountable to that donor and the expectations involved at the time of the donation. However, the power of the donor to be able to give comes from the endeavours and sometimes even suffering of other people, and recognition of this can engender a different sense of accountability.

Recipients of grants from the largest foundation in the world, the Bill and Melinda Gates Foundation, may feel grateful to the officers there, and to the founders themselves for establishing the foundation.

Yet the money came originally from Microsoft profits, which in turn came from the fact that employees of the firms in the value chains making Microsoft products and services get paid less than those products and services are able to fetch, and that consumers of those products and services pay more than they cost to produce. This is not a specific criticism - paying people less than the value of the products they produce is always how profit is derived. The value of a foundation is then maintained through investments in other companies pursuing the same approach. Therefore, any money coming from a foundation arises through the efforts of millions of people. Not only this, some of those people might have been exploited to create those profits, such as workers in low-paid factory jobs or consumers suffering the inflated prices of a monopolized market place. This reminds us of the interconnections of endeavour and exploitation that generate the revenues which can then be donated. As recipients of funds, we could consider ourselves accountable to those who generated the revenues as much as those who had the power to disperse them to us. Whole societies are responsible for generating such wealth and so a procedural view of our accountability to a specific donor does not adequately reflect the broader debt we owe to society as a whole. Procedural approaches to accountability cannot easily deal with this complexity; the implication is that our sense of interconnectedness, and the humanistic values this sense arises from and informs, is as important to democratic accountability as any management procedures.

The implications of this discussion of government, corporate and foundation donors is that recipients of their funds should be more forthright about the obligations that derive from a position of financial power, a power that rests on the shoulders of everyone else. Therefore donors could have an obligation to ensure that their funds are put to uses that serve to redress systemic power imbalances in society. Thus recipients of their funds could take a lead in defining a rights based accountability framework and promoting regulations that would mainstream this approach.

Although this might appear idealistic and unrealistic, there is a window of opportunity for promoting this deeper and reflexive sense of accountability. In recent years questions have been raised about the practices and accountability of charitable foundations, particularly in relation to issues like high salaries, controversial grant making and inefficient monitoring. Susan Berresford, President of the Ford Foundation, has urged foundations to make their sector more accountable: “We have a clear problem of public accountability right now but we have routes ahead that can help us,” she said (Berresford, 2004, p1).

Those interested in democratic accountability could seize this moment to promote a new best practice framework for good donorship. For emergency humanitarian assistance, the principles adopted in 2003 by government supporters of the “Good Humanitarian Donorship” (GHD) initiative (Harmer et al., 2004), to ensure donations are not politically motivated at times of critical need, provide a useful starting point and could be widened to involve foundations, as well as other forms of development assistance and not just emergencies. A principle of *democratically* accountable *donorship* would suggest that donors seek to be accountable to those who are meant to be beneficially affected by a funded activity as well anyone who might be negatively affected by it.

In practice, this could mean three things for those large donations which have the widest affect. First, promoting management systems that check that local laws are respected in the funded activity, unless in contravention of international standards, and when international standards are stronger in terms of human rights, then they should work towards respecting those. Second, putting systems in place for affected communities to be consulted and to have some power over decision making, and to be able to lodge complaints. Third, ensuring that independent mechanisms of complaint and enforcement regarding adherence to these two provisions are effective.

In addition to these processes, donors could be encouraged to consider more democratic methods of grant giving for all sizes of grant. The most “donative” or giving approach is to give something and not stipulate what is to be done, apart from basic principles about the type of organization and type of activity to be funded that would ensure both are increasingly accountable to those influenced. Requirements on recipient organizations additional to those mentioned above could include good governance, professional expertise, internal democracy where possible, and other checks such as capped and transparent salaries, expenses and capital costs. Promoting reflexivity and internal consistency is also important, so grant makers could request that the recipient organization’s normal activities are made more consistent with their expressed goals, which might imply the existence of environmental management processes or unions of staff members, for example.

In addition, grant-making decisions could be more transparent so allowing greater scrutiny and deliberation. Improving transparency would help this, and donors could publicly register applications, along with their reasons for or against making a funding decision, as well as the opportunity for a publicly recorded response from the applicant. The format for this reporting could be streamlined to ensure that it is not cumbersome.

With these guidelines in place, operating grants rather than programme or project grants could be given. Indeed, there is much to commend operating grants as even the most intelligent and engaged grant makers may not know the most about the issues involved in any particular grant application. The move to project funding has also proved somewhat inefficient and counterproductive, as discussed above.

Finally, donors could align their own internal management systems and practices with their expressed goals. This is the reflexivity and internal consistency mentioned above in relation to recipients of

grants. This poses implications for human resources and procurement as foundations that support labour rights should be ensuring the rights of their own employees and those in the value chains that make the products and services they procure. For foundations this poses a particular challenge as their most unaccountable impact on society is through the financial assets they hold. Many foundations do not consider closely the types of companies and financial instruments they invest in, beyond financial performance. Therefore we might find the situation where some foundations are funding peace work with money made from armaments companies, health work with money made from tobacco companies, labour rights work with money made from anti-union companies, and environmental work with money made from companies with terrible pollution records. In addition some foundations' assets are managed by financial firms that seek short-term trading profits rather than having a long-term view more in keeping with the original benefactors. Foundations should manage their assets in keeping with their expressed goals, and thus could use a mix of screening and constructive engagement with financial firms and companies.

Currently there is little discussion of donor accountability in this way. Debates and initiatives on donor accountability have been limited to four areas. First are the principles and guidelines on assistance at times of disaster, mentioned earlier (Harmer et al., 2004). Second is the issue of fiscal accountability, which basically means the way foundations are audited and file tax returns. Third are foundation management processes including rules on transparency of grant making, salaries, overheads and guidelines on administration costs and the minimum percentages of the funds to be dispersed every year. Fourth are security concerns, with some governments introducing codes and regulations to ensure that they are not funding groups that might be associated with terrorism (Baron, 2003). These requirements are oriented toward foundations being responsible to national governments, rather than the subset of

society they are choosing to support, which may be abroad. The wider range of areas discussed above have not been well discussed. Paul Brest, President of the Hewlett Packard Foundation, believes that addressing the accountability of foundations for their objectives and outcomes is an impossible and inappropriate task given the diversity amongst foundations (Brest, 2003, p46). However, the measures described above would address processes which influence diverse objectives, with the common factor of promoting democratic accountability. A wide diversity of objectives and outcomes would still be possible – perhaps a greater diversity, if these processes were to release the democratic and creative spirit of people everywhere.

Many of the measures described above could meet with some resistance as they challenge self-serving institutions and self-serving emotions whether in the governmental, business, philanthropic or voluntary sectors. As Susan Berresford (2004, p1) notes, “not everyone wants to hear the underdog’s voice. Some are made uncomfortable by social change because they lose something of value... Controversies are part of the landscape travelled by any institution with public obligation.” The suggestions made here for a new agenda on donor accountability is about promoting the underdog, and represents an operationalization of an ethic of the democratic accountability of decision-making power that is the logical outcome of a debate on NGO accountability.

To this end, initiatives like the Ford Foundation’s “GrantCraft” website, which provides cases and lessons on best practices in grant making, should be welcomed and engaged by NGOs.

The issue of donor accountability is an important part of the NGO accountability agenda and requires more research, dialogue and initiative to map out and then implement an agenda that supports democratic accountability.

Chapter 6

Towards a Broader Perspective

The fact that recent interest in NGO accountability may be partly due to people having higher expectations of integrity in people working on issues of public benefit was mentioned in the opening. Yet does this not also remind us that the really serious problems of organizational accountability exist elsewhere, in business and government? Corporations, governments and intergovernmental bodies are much more powerful than NGOs and affect many more people. NGOs do not poison rivers, imprison activists, or declare war.

The challenge of corporate accountability has intensified due to processes of globalization, which have created a situation where companies can negotiate the rules, regulations and tax levels they desire, and avoid those they do not, while also being able to escape justice in many cases (Bendell, 2004b). The implicit accountability of corporations is to their owners, which often provides a dominant logic for how they relate to others that are affected by their operations. If we are interested in the provision of services in developing countries, or the influence of non-State actors in intergovernmental processes, as we have been in this *Dossier*, we must retain an awareness of the comparative accountability of corporations in conducting such activities. NGOs do not price public services at a level to make a profit, for example, with the difficulties this often causes for those unable to pay. Neither do NGOs lobby for intergovernmental agreements that will help enhance their profits. As more public services are privatized and more corporations exercise influence at the intergovernmental level, so we should retain a critical focus on their accountability.

NGOs have played a crucial role in holding corporations to account, and it is their increasing success in doing so which has promoted

some to question their accountability (Manheim, 2004). NGOs have also helped hold governments and intergovernmental bodies to account. The problem is that as higher expectations of NGO accountability are acted upon, this might backfire by tying the hands of NGOs and thus reducing the accountability of business and government. Indeed, hampering the effectiveness of NGOs in holding corporations and governments accountable is the motivation of some who engage in this area. It is this reason why policy and initiative in this area should be firmly based on a concept of *democratic* accountability.

If we focus on the democratic accountability of decision making in societies today, then the current focus on particular types of NGOs becomes untenable. The recent attention of policy makers, secretariats, lobbyists, practitioners and media pundits, along with academics in development studies and political science has focused on a very small segment of the voluntary sector: those organizations that choose the acronym NGO. If we are interested in democracy then there is little justification for this, because most organizations which are neither non-governmental nor for-profit do not often call themselves NGOs and have much more power and influence in society than those that do.

First, chronologically speaking, there are religious organizations. Today there are over two billion Christians, over one billion Muslims, about one billion Hindus, and almost 400 million Buddhists, and millions of other people subscribing to various faiths and spiritual persuasions, such as Judaism, Confucianism, and Jainism. These religions are very active in providing services, influencing laws and cultures (Barrett et al., 2001). Religions raise critical accountability concerns, given the impact of religious teachings on the lives of people around the world, and the fact that many religious institutions and followers do not aspire to be accountable to people, but to a higher being or purpose.

Then there are educational organizations, which often have ties to or origins in religious organizations. These range from universities to schools to specialist research institutes and think tanks. There are over 9,200 universities in 184 countries, most of which are registered non-profit organizations.¹⁹ A newer form of educational organization, the “think tank,” has had a much greater impact on political discourse in the West in the past decades than social and environmental NGOs, and with much less concern for their accountability to those affected by their policy recommendations. The quality of their voice on policy matters can also be questioned on the grounds of other criteria mentioned earlier, such as expertise or experience.

A third type of organization includes professional associations, trade associations and standards bodies. From medicine and dentistry to accountancy and personnel management to shipping and masons, there are many professional associations that perform a range of functions to both serve and control their memberships, with some having done so for hundreds of years. At the international level the most predominant form of non-profit non-governmental organizations are trade or professional associations (Anheier et al., 2003, pp14–15). The role of such organizations is growing, as they establish the international rules in areas such as insurance, banking, shipping, engineering, medicines, arbitration, information communication technology and stock markets (Haufler, 1993). Jan Aart Scholte (2002, p1) explains that “Non-official formulators and implementers of rules like the International Accounting Standards Committee (IASC), the Derivatives Policy Group, and the European Telecommunications Standards Institute (ETSI) have no provisions for public participation or consultation... As for public transparency, most people (including many democratically elected representatives) have not even heard of private sites of global governance.” The accountability of these organizations, which actually govern, should form a key element of any debate and initiative on the accountability of non-profit non-governmental organizations.

Fourth, with almost as long a history as professional associations are labour organizations, which grew as the Industrial Revolution expanded and capitalist forms of production became the norm. As a share of the formal non-agricultural workforce, union membership is estimated as 13% in Africa, 12% in Asia/the Pacific, 15% in the Americas and 35% in Europe (ICFTU, 2000). How these organizations are heard in international fora should form a key part of any debate about accountability of global governance, yet in many cases (not including the ILO) they are treated as just another type of NGO, or ignored altogether.

If we are engaging with the issue of NGO accountability because of a concern for democratic accountability, then to ignore those non-profit non-governmental organizations that have a far greater impact on day-to-day issues, such as religious institutions and professional associations, is not tenable. To argue that we should focus on NGOs as they are overtly political is to accept and maintain the unfounded dichotomy between the public and private, between the political on the one hand, and the economic, technical and managerial on the other. The current focus on NGO accountability in international development assistance and global governance, as chronicled in this *Dossier*, could be seen as merely fashionable, a product of academic disciplinary blinkers or political expediency rather than serious scholarship on the nature of power and democracy in society today.

Within the debate on NGO accountability lie the seeds of a new way that organizations could identify themselves and each other. Many NGOs make reference to their values as justifying their actions, yet this debate shows it is time we reflected further on these values (Hudson, 2000). NGOs working on diverse issues, from child labour, to marine conservation, to women's rights, to health and sanitation, need to come together and deliberate on the common values that they may possess that inspire them to act in the way they do. This may help them to identify a unity of purpose within the diversity of their practice. No longer would people accept describing themselves

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as what they are not (non-governmental), but what they are for, by articulating the universal values that inspire their work.

Already there are some clues of a coming together of thinking amongst certain NGOs and individuals, using the discourse of human rights. NGOs working on international development are turning towards a rights-based approach to conceiving of and implementing development projects and advocacy, while their counterparts in human rights work pay closer attention to economic, social and cultural rights rather than just civil and political rights, so the discourse of human rights is becoming a common conceptual basis for these groups (Nelson and Dorsey, 2003; Nyamu-Musembi, 2002). In the context of accountability, Lisa Jordan of the Ford Foundation asserts that “a rights framework can help NGOs understand accountability as strategic choice, and can illuminate the intrinsic value of addressing accountability.”²⁰

Conclusion

This *Dossier* has demonstrated that although many NGOs are not yet actively considering their own accountability, there is a significant amount of initiative and experience that can be drawn upon to ensure NGOs develop their accountability to those they seek to serve. The argument that NGOs are behind business or government in their accountability has been firmly rejected.

There is growing criticism of NGOs, which should not be ignored. The current accountability debates will be damaging if they are driven by politicians or corporate executives who seek to undermine NGOs or accountants and consultants who seek to create markets for their services.

Future work on NGO accountability must be based explicitly on the concept of democratic accountability. Otherwise it could lead to less accountable decision making in society as a whole, by hampering processes of holding corporations and governments accountable. Therefore, unless they address issues of comparative power in society and frame their work in the context of democratic accountability, even those initiatives on NGO accountability which do not seek to hinder NGOs may actually do so.

People working within NGOs and the international community should engage with the concerns of their critics and channel them toward the truly troubling un-accountabilities in society, and help move us beyond a focus on organizational accountability towards one of societal democracy.

What might seem like a coming crisis of legitimacy for NGOs actually provides an opportunity to explore what we most value in their work, and to then identify and articulate those values that are common to it.

Annex I

End Notes

¹ The 2003 survey commissioned by the World Economic Forum on levels of public trust on seven types of institutions showed that NGOs rate above politicians, business, teachers, and priests. These findings are consistent with previous poll findings on the same topic.

² I include groups working on civil rights, anti-racism, women's rights and homosexual rights in the category of human rights groups.

³ NGO = 2,660,000, UAE = 2,080,000, MTV = 7,760,000 (Google.com search on October 12th 2004).

⁴ Concepts of democracy are, of course, contested, with historical debates between advocates of representative democracy and participatory democracy. Modern twists to this debate involve cosmopolitan, deliberative and associative conceptions of democracy, among others.

⁵ See Bendell (forthcoming) for an exploration of the sociology of power and its implications for civil society and social activism.

⁶ For more information see <http://www.peopleinaid.org>.

⁷ For more information see <http://www.stakeholderdemocracy.net>.

⁸ The full names of these are the John M. Olin Foundation, Sarah Scaife Foundation and Charles G. Koch Charitable Foundation and the Lynde and Harry Bradley Foundation.

⁹ This is called "proportional accountability" by Van Rooy (2004), meaning that the amount of accountability should be determined by the amount of affectedness of the group demanding accountability. The concept of dependent affectedness goes further in addressing the relative power of different affected groups or persons, suggesting that their dependence on the outcome of an issue for the fulfillment of their basic rights should be a yardstick for determining the validity of their opinion on that issue.

¹⁰ This argument differs from some who suggest that the lack of a vote means that intergovernmental bodies should not overly concern themselves with the legitimacy of NGOs and instead focus on greater transparency and wider participation. It should not ignore the influences of power structures like capital, etc. in shaping expression of voice (Van Rooy, 2004). Unless processes are adopted to prevent structures of power and privilege, arising from financial, racial, gender or historical issues, to reproduce themselves through disproportionate participation in intergovernmental processes.

¹¹ The term "Major Groups" refers to those sectors of society identified by Agenda

²¹ as playing an important role in sustainable development, and generally includes NGOs, local authorities, business & industry, farmers, trade unions, scientists, women, youth and indigenous peoples.

¹² However the interpretation and application of these guidelines needs to be better understood by the secretariats of UN organizations (Bendell, 2004a).

¹³ Other decisions made in 2004 include identifying a civil society focal point person in Resident Missions to coordinate the UN system's work and dialogue with civil society at the country level, guided by country-level UN-civil society advisory groups; and opening a Partnership Office in his cabinet to provide institutional leadership in strengthening relations with various actors important to the UN beyond its membership of governments – especially civil society, the private sector, parliamentarians, and local authorities (UN, 2004).

¹⁴ For more information see <http://www.icnl.org>.

¹⁵ For example, in a study of the Asia Pacific, codes of conduct and other measures or standards governing conduct or programme or financial information disclosure are found in or under consideration in Australia, Bangladesh, Cambodia, China, Hong Kong, India (several types), Indonesia, Japan, Pakistan, Philippines, Sri Lanka (Sidel, 2003).

¹⁶ It should be noted that the concept of downward accountability is not itself sufficient if it means we do not then consider the accountability of those downward or “below” another organization to those who are “below” them. For example, greater downward accountability from an international NGO to leaders of a local village might actually increase the unaccountability of those leaders to others in that village.

¹⁷ Large, domestic, powerful funding organizations are taking steps to govern the conduct, operations, finances and management of their domestic partners/grantees, and this is occurring throughout Asia (Sidel, 2003).

¹⁸ For more information see <http://www.proposalwriter.com/grants>.

¹⁹ For more information on the World Higher Education Database see <http://www.unesco.org/iau/world-universities/index.htm>.

²⁰ Personal Communication, with Lisa Jordan, May 2004. I explore these issues in some detail in the book *In Our Power: The Civilization of Globalization* (Bendell, forthcoming), which analyzes the experience of NGO advocacy in the context of a “civic ethic” which is derived from universal values.

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