



ACCOUNTABILITY PRACTICES OF INTERNATIONAL NON-GOVERNMENTAL ORGANIZATIONS (INGOS): THE CASE OF WORLD VISION INTERNATIONAL

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ABSTRACT: *International Non-Governmental Organizations (INGOs) have become an integral part of the organizational landscape, playing an intermediary role between donors and beneficiaries in the last few decades. They bridge the gap of unmet needs by ensuring that goods and services that cannot be provided by the public and private sector are provided to the marginalised in society. NGOs obtain resources from donors to provide these goods and services to beneficiaries. To ensure the efficient utilization of these resources, NGOs are required to be accountable to the two main stakeholders: donors and beneficiaries (in what is termed upward and downward accountability respectively). To examine these accountability practices of NGOs, the study adopted an in-depth interpretive case study approach using a single community based organisation. Data was gathered by way of documentary review of the case study website. The findings of the study are analysed and interpreted by use of the available documents on the case study's website. The study revealed that the dominant accountability systems in the studied NGOs are upward towards donors. Generally, downward accountability is not given much prominence by NGOs, largely due to lack of commitment by donors. It is clear from the study that the competition for scarce resources shapes accountability systems of NGOs in Ghana. The result has implications for understanding the operations and reporting systems of NGOs.*

KEYWORDS: Accountability, International Non-Governmental Organization (INGO), World Vision International (WVI), Stakeholder, Governance, NGO Sustainability.



INTRODUCTION

Accountability plays a vital role in ensuring effective governance and operational integrity within Non-Governmental Organisations (NGOs). Operating across multiple countries and often in challenging environments, these organisations must uphold transparency, responsiveness, and ethical conduct to maintain the trust of stakeholders. Among the leading NGOs, World Vision International (WVI) stands out as a faith-based humanitarian organisation dedicated to poverty alleviation and child welfare. With its vast global presence and dependence on donor contributions, WVI has established robust accountability frameworks to reinforce its mission and demonstrate its impact.

This paper explores the accountability practices of World Vision International, focusing on the level of accountability attributed to the main stakeholders. By examining WVI's accountability mechanisms, this study highlights best practices and challenges that NGOs face in balancing operational efficiency with ethical obligations. Gaining insights into WVI's approach can provide a valuable roadmap for strengthening accountability and fostering greater trust and sustainability within the humanitarian sector.

Statement of Problem

Non-Governmental Organisations (NGOs) aim to alleviate poverty, making accountability a crucial factor in ensuring the sustainability and effectiveness of their interventions (O'Dwyer & Unerman, 2008; Najam, 1996). Academic discourse highlights the need for NGOs to implement appropriate accountability mechanisms to maintain funding and enhance social development (O'Dwyer & Unerman, 2008). Research has identified three primary accountability frameworks: upward accountability (to powerful stakeholders such as donors), downward accountability (to beneficiaries), and holistic accountability, which integrates both (O'Dwyer & Unerman, 2008; Agyemang et al., 2009).

Despite calls for a balanced approach, upward accountability dominates NGO practices, as donor funding is essential for survival, and donors impose strict accountability requirements (Agyemang et al., 2009; O'Dwyer & Boomsma, 2015). In contrast, downward accountability, which focuses on empowering marginalized communities, is often deprioritized due to its limited influence over funding decisions (Unerman & O'Dwyer, 2010; Agyemang et al., 2009). NGOs strategically align their accountability practices with donor expectations, often at the expense of their intended beneficiaries (Elbers & Arts, 2011; Pache & Santos, 2010b). For instance, NGOs in Tanzania switched to foreign auditors to comply with donor requirements, despite the increased operational costs and the availability of qualified local auditors (Assad & Goddard, 2010).

The dominance of upward accountability has led to project mismanagement and limited poverty reduction outcomes (Akintola, 2011; Walsh & Lenihan, 2006). Studies suggest that NGOs' overreliance on donor-driven accountability contributes to their failure in achieving sustainable development goals (Hulme, 2013; Unerman & O'Dwyer, 2006a). To address these challenges, there has been a recent shift toward downward accountability, with scholars emphasizing that NGOs should operate effectively, not just efficiently, by prioritizing beneficiary needs (Banks & Hulme, 2012; O'Dwyer & Unerman, 2007; Fowler, 2013). The consensus in literature now advocates for a combination of upward and downward accountability as a pathway to NGO success (Banks & Hulme, 2012; Hulme, 2013).



However, despite the recognition of the need for holistic accountability, limited research has explored the specific balance between different accountability practices that ensures NGO success (Ryan & Irvine, 2012; Sinclair, 2010; Unerman & O'Dwyer, 2012). This study seeks to fill this gap by investigating how the integration of multiple accountability mechanisms influences NGO performance and determining the optimal proportion of accountability practices necessary for sustainable impact.

Research Objectives

The purpose of this study is to understand the accountability practices of World Vision International. In order to achieve this, the following specific objectives are explored:

1. To examine the accountability relationships among stakeholders of NGOs
2. To examine the nature of accountability information
3. To examine the systems and structures for providing accountability information.

OVERVIEW OF RELEVANT LITERATURE

Theoretical Perspective/Underpinnings

NGO accountability literature primarily examines organizational-level relationships rather than collective accountability systems (Deloffre, 2016). NGOs interact with multiple stakeholders, including governments, groups, and individuals, who demand accountability (Yesudas, 2013). Among various theories addressing NGO accountability, Stakeholder Theory has gained prominence, as it emphasizes the responsibility organizations have toward all stakeholders (Yesudas, 2013). This theory highlights the moral obligations of NGOs in managing relationships with diverse stakeholders and suggests that accountability should extend beyond just financial considerations to broader ethical and operational responsibilities (Yuesti et al., 2016).

Defining NGOs

Defining NGOs is challenging, as there is no universally accepted definition. Martens (2002) describes NGOs as formal, independent societal organizations that aim to promote common goals at national or international levels. Other scholars define NGOs based on their non-profit nature, independence, and role in advocacy or service delivery (Teegen et al., 2004; Holloway, 2001; Edwards & Fowler, 2002). While acknowledging the difficulty in defining NGOs, this study considers all not-for-profit, independent, and development-oriented organizations under the term "NGOs."

Defining Accountability

Accountability is widely discussed but lacks a universal definition. Scholars agree that accountability is a relational concept involving responsibility, answerability, and consequences between two or more entities. Scholte (2011) defines it as the process by which an actor reports on and answers for its actions. Edward and Hulme (1996) describe it as reporting to recognized authorities, while Grant and Keohane (2005) emphasize the ability of one entity to judge



another based on set standards. Bovens (2007) highlights accountability as an obligation to justify actions, with potential consequences for non-compliance. All definitions align with the principal-agent model, where the principal holds the agent accountable.

Classifications of NGOs

NGOs vary widely in scope, mission, and structure, making classification difficult (Banks & Hulme, 2012). Some researchers categorize NGOs based on their function, orientation, or level of operation:

Functional Classification

- **Operational NGOs** focus on small-scale, project-based changes.
- **Advocacy NGOs** promote large-scale social change through lobbying and activism (Willetts, 2002).

Orientation-based Classification (Cousins, 1991):

- **Charitable NGOs** provide direct aid (food, housing, education).
- **Service NGOs** deliver services such as healthcare and family planning.
- **Participatory NGOs** engage local communities in project implementation.
- **Empowering NGOs** focus on awareness-building and self-sufficiency.

Geographical Classification (Helen et al., 2005):

- **Local NGOs (LNGOs)** formed and operated by nationals with local funding sources.
- **International NGOs (INGOs)** receive funding from foreign donors and operate globally.

Legal Classification (Stillman, 2007):

- Unincorporated voluntary associations
- Trusts, charities, and foundations
- Non-profit companies
- Organizations registered under special NGO laws.

Despite overlapping classifications, NGOs should be grouped based on territorial scope, operational focus, and development goals to establish clear research frameworks (Lekorwe & Mpabanga, 2007). Although NGOs fall within civil societies, not all civil society organizations are NGOs, necessitating clear categorization for academic and policy discussions.



Funding of NGOs

No organization can operate without funding, and NGOs are no exception. The sources of NGO funding vary and may include governments, individuals, corporations, and charitable organizations (Masdar, 2015). Unlike profit-driven entities, NGOs face unpredictable funding streams (Theodosopoulos, 2011), necessitating appropriate accounting and accountability practices. The way NGOs secure resources influences how they account for their activities (Boomsma & O'Dwyer, 2019). Due to competition for donors, NGOs develop persuasive strategies to attract funding (Masdar, 2015). These funds can be in-cash or in-kind donations such as livestock, financial services, media broadcasting, and office buildings (Masdar, 2015).

Heavy donor dependence can create a disconnect between NGOs and the communities they serve (Kuruppu & Lodhia, 2019). Communities expect NGOs to fulfill their mandates while being accountable to them (Goncharenko, 2019). Failure to meet these expectations can harm an NGO's reputation. To mitigate this, NGOs emphasize accountability in their operations. While financial accountability is important, mission accountability—ensuring funds are used to achieve social objectives—is equally crucial (Dhanani & Connolly, 2015). NGOs often prioritize the needs of beneficiaries over those of donors (Andrews, 2014).

Accountability of NGOs

Accountability involves explaining and justifying actions to stakeholders. It consists of two elements: reporting and responsibility fulfillment (Wenar, 2006). In public service, accountability refers to the obligation to explain activities and performance (Yuesti et al., 2016).

In recent decades, NGOs have faced increased scrutiny due to financial scandals and mismanagement, leading to a loss of public trust (Traxler et al., 2018). Accountability requires NGOs to justify their actions and report to stakeholders (Deloffre, 2016). Mismanagement has resulted in stricter donor requirements and peer regulation initiatives (Crack, 2018). Furthermore, media scrutiny influences NGO reputations, affecting funding opportunities (Deegan & Islam, 2014; de Waal & Olale, 2019).

The rising focus on NGO accountability stems from multiple factors:

1. Studies indicate NGOs often lack adequate accountability (Schmitz et al., 2012; Thrandardottir, 2015). Addressing this issue improves credibility.
2. Financial scandals have heightened public mistrust (Yuesti et al., 2016; Kuruppu & Lodhia, 2019).
3. Donors seek "value for money," making compliance essential for funding (Crack, 2018).
4. Media coverage amplifies the consequences of NGO activities, affecting public perception and financial support (Deegan & Islam, 2014).

Accountability Tools

Ebrahim (2003b) identifies five key NGO accountability tools: reports and disclosure statements, performance assessments, participation, self-regulation, and social audits.



Reports and Disclosure Statements

NGOs must submit reports to donors detailing their financial status and activities (Ebrahim, 2010). While transparency is essential, reporting has limitations:

- Public stakeholders have limited power to challenge NGO status (Ebrahim, 2010).
- Governments may misuse legal requirements to suppress NGOs (Bloodgood et al., 2014).
- Reporting is time-consuming, diverting resources from service provision (Smillie et al., 2013).
- Reports often prioritize donors over beneficiaries.

Performance Assessment and Evaluation

Donors assess NGOs by evaluating whether they meet predetermined objectives. Performance evaluations identify strengths and weaknesses, helping organizations improve (Ebrahim, 2005; Jordan, 2005). However, this approach has drawbacks:

- It emphasizes short-term results over long-term impact (Ebrahim, 2010).
- Conflicts arise among stakeholders regarding evaluation criteria (Ebrahim, 2010).
- The process can be resource-intensive (Davies, 2001).

Participation and Beneficiary Involvement

Participation ensures that communities influence decisions affecting them (Andrews, 2014; Baur & Schmitz, 2012). It enhances accountability by involving beneficiaries in decision-making and implementation (Awio et al., 2011; Fowler, 2013). Participation occurs at different levels:

- NGOs share project information with the public (Awio et al., 2011).
- Beneficiaries contribute labor, materials, or funds (O'Dwyer & Unerman, 2010).
- Communities negotiate and influence project decisions (Baum, 2012; Ebrahim, 2010).
- Independent community-led initiatives emerge (Fowler, 2013; Hulme, 2013).



Self-Regulation

NGOs self-regulate by adopting ethical codes and performance standards to restore credibility (Ebrahim, 2010; Schofield, 2013). Organizations like MANO develop guidelines on governance, finance, and public engagement. Self-regulation enhances performance but also creates challenges:

- The proliferation of standards causes confusion (Bornstein, 2006).
- Internal regulations often overlook broader stakeholder accountability (Almog-Bar & Schmid, 2014).

Social Audit

Social audits assess NGO transparency, effectiveness, and ethical behavior. They combine multiple accountability tools, such as reporting and stakeholder participation. These audits help rebuild trust and serve as strategic planning tools (Gibelman & Gelman, 2001). However, some NGOs resist accountability, claiming responsibility only to donors rather than the public (Eisenberg, 2000). Despite this, social audits remain crucial for ensuring NGO accountability and restoring public confidence.

Types of Accountability Practices

There are several types of accountability practices, including upward, downward, holistic, identity, lateral, and diagonal accountability (Ahmed et al., 2011; Unerman et al., 2006; Awio et al., 2011; Unerman et al., 2010; Unerman & O'Dwyer, 2010).

Upward Accountability

Upward accountability refers to the obligation of an agent to report to a principal, typically donors (Pollmann et al., 2014). NGOs often prioritize satisfying donor demands (Goncharenko, 2019). Various terminologies describe upward accountability, including functional (O'Dwyer & Unerman, 2007), formal, bureaucratic (Andrews, 2014), and technical accountability. This form of accountability addresses relationships between NGOs and influential entities such as donors, trustees, and international financial institutions (Ebrahim, 2003a, b).

Downward Accountability

Downward accountability concerns interactions between NGOs and beneficiaries, fostering mutual learning and influencing fund usage (Bawole & Langnel, 2016; O'Dwyer & Unerman, 2010). It includes participatory program implementation, addressing beneficiaries' developmental needs, and monitoring complaint mechanisms. This practice ensures that NGOs consider the perspectives and rights of their beneficiaries.

Holistic Accountability

Holistic accountability emerges as a response to the limitations of upward and downward accountability. This approach integrates multiple accountability mechanisms to meet the needs of all stakeholders (Bebbington & Frazer, 2014; O'Dwyer & Unerman, 2008). It enables NGOs to improve through learning and enhances stakeholder engagement, aligning with a rights-



based approach (Unerman & O'Dwyer, 2012). Holistic accountability extends beyond direct beneficiaries and donors to consider the broader impact of NGOs (Traxler et al., 2018).

Identity Accountability

Identity accountability allows NGOs to act independently without seeking external validation, relying on their sense of right action (Baur & Schmitz, 2012). This form is prevalent in pressure-group NGOs with limited external funding but is rare among development NGOs that rely on donor contributions (Unerman & O'Dwyer, 2010).

Lateral Accountability

Lateral accountability involves NGOs being accountable to peers, volunteers, community boards, and partner agencies (Christensen & Ebrahim, 2006). It consists of internal accountability, where NGOs align activities with their mission, and external accountability, which involves meeting community expectations (Najam, 1996).

Diagonal Accountability

Diagonal accountability enables direct citizen participation in holding NGOs accountable, often through civil society organizations and media involvement (Malena & Forster, 2004). This mechanism promotes transparency and combats corruption through public scrutiny (World Bank, 2006; Grimes, 2013). Most research on NGO accountability has examined these practices in isolation, which can lead to incomplete findings. This study aims to provide a comprehensive analysis by considering all accountability practices together.

METHODOLOGY

Research Design

This study adopts a qualitative research approach using document analysis as the primary research method. The research is based on a comprehensive review of secondary data sources, including official documents, reports, and website content from World Vision International. The qualitative approach enables an in-depth understanding of the accountability practices of World Vision International by analyzing existing literature and publicly available organizational information.

Data Collection

The data for this study was collected from two primary sources:

- 1. Document Review:** Relevant academic literature, policy papers, reports, and publications related to accountability practices in non-governmental organizations (NGOs) were examined. The sources included journal articles, books, and previous research studies that discuss accountability frameworks and best practices in the NGO sector.
- 2. Website Analysis:** The official website of World Vision International was reviewed to gather information on their accountability mechanisms, policies, financial reports, governance structures, and stakeholder engagement strategies. The website content



provided insights into how the organization communicates its accountability measures to the public, donors, and beneficiaries.

Data Analysis

The collected data was analyzed using qualitative content analysis. The following steps were undertaken:

1. **Thematic Analysis:** Key themes related to accountability practices were identified, including upward accountability, downward accountability, holistic accountability, identity accountability, lateral accountability, and diagonal accountability.
2. **Comparative Analysis:** The findings from the document review were compared with the information available on World Vision International's website to identify consistencies, gaps, or discrepancies.
3. **Interpretation:** The data was interpreted in light of existing theories and frameworks on NGO accountability, ensuring that conclusions drawn are aligned with academic perspectives and practical realities.

FINDINGS AND DISCUSSIONS

An analysis of the data was conducted based on themes and concepts drawn from the literature and themes that arose from review of documents from the website of the case study. Although the analysis of the data was affected to some extent by the literature, care was taken to avoid force-fitting the data into previous sets of themes. This approach allowed the researchers to account for new themes and concepts and also get rid of those predefined themes that did not fit with the data. Such an approach allows the recognition of the dynamic nature of empirical qualitative data, particularly in a case study setting.

Understanding WVI Accountability Practices

This section provides an understanding of the accountability practices within WVI as they relate to existing literature. The analysis of the documentary data uncovered two main types of accountability systems: upward and downward. This analysis in general shows that WVI (case study NGO) plays an intermediary role by obtaining funds and other resources from the powerful stakeholder group (donors) to provide public goods for the benefit of the beneficiary group. The providers of resources for WVI's activities, such as donors and other philanthropists, are the persuasive group of stakeholders with the desire to help beneficiaries overcome an identified social need; these are mostly far away from the location of NGO. On the other hand are a different group of stakeholders, including communities and individuals, generally referred to as beneficiaries who tend to benefit from any executed interventions; these are normally close to the NGO. Donors provide the needed resources to enable NGOs facilitate implementation of projects, which are normally far away from where the donors are located. There is the need for some form of mechanism to ensure the efficient utilisation of their resources to achieve the intended objective. In effect, donors provide funding and other resources for NGOs like WVI to render services to beneficiary communities to address identified need(s).



The existence of such a relationship automatically calls for accountability, a system that seeks to guarantee the efficient allocation of donor resources for the intended purpose. This therefore brings into mind two forms of accountability practices, which were practised by WVI, i.e., from WVI to donors (upward accountability) and from WVI to beneficiaries (downward accountability).

WVI's Upward Accountability

The accountability relationship existing between WVI and its donors could be described as upward accountability. Within the NGO sector, upward accountability is the most deep-rooted form of accountability practised (Chenhall *et al.*, 2010; Unerman & O'Dwyer, 2010).

One of the reasons is that in the NGOs' setting, the most captivating group of stakeholders or donors are essentially the main benefactors of most of the resources required by NGOs like WVI to function. In the absence of these major stakeholders providing the needed resources, most NGOs would not be able to function effectively as they do now.

Cognisant of the important roles they (donors) play in the operations of the NGO sector, they demand greater accountability from their subordinates (Chenhall *et al.*, 2010; Unerman & O'Dwyer, 2010). Since WVI relies heavily on donors and other compelling groups of actors for resource support for survival, it is required to exhibit good upward accountability practices to such authorities. The organisation is required to demonstrate its upward accountability credentials, particularly to donors and other compelling stakeholders in the form of disclosures and reports, review meetings, external monitoring and auditing, among others. In line with Ebrahim's (2003b) assertion that reports and disclosures are used as a major accountability tool by the most compelling group of stakeholders within the NGO sector, donors demand periodic narrative, financial and other ad-hoc reports and disclosures from WVI to indicate the efficient utilisation or otherwise of project resources.

This study also observed that what is making resource providers powerful is the fact that resources are scarce in relation to the numerous NGOs competing for these scarce resources. This invariably makes these donors assume a powerful position ultimately leading to their wishes being carried out; otherwise, NGOs which do not comply will be denied funding subsequently. Evidence gathered suggests that such demands could vary and could be contractual or otherwise, mostly in the form of accounting for how resources are utilised via the provision of reports and other activities. Other researchers (Ahmed *et al.*, 2011; Baur & Schmitz, 2012) have made similar observations. For example, Ahmed *et al.* (2011) in their study observed that upward accountability promotes the submission of formal, technical and economic reports for the satisfaction of donors.

Types of Reports Produced by WVI

WVI basically produces two main types of reports to its donors. These include: narrative reports and financial reports. It also produces an accountability report to "Accountable Now" on a yearly basis. This began in 2007 and they have never missed giving a report since its inception.

The narrative report seeks to narrate all that has happened with regards to a particular project, from its inception to its conclusion. It also highlights all the activities undertaken in respect of the project within a defined period, indicating the challenges faced and how these have affected



the project's progress. In addition to providing narrative reports, WVI also produces regular financial reports. The financial reports capture the financial transactions that have been incurred over the reporting period as well as the financial position at the year-end.

Financial and Annual Report

The collation, preparation, and submission of financial and annual reports to relevant stakeholders is one other accountability system observed at WVI. To satisfy regulatory requirements, WVI is enjoined to demonstrate its financial accountability by preparing and circulating audited financial and annual reports to interested parties annually. The financial report contains the income and expenditure of WVI during the year under consideration, together with accompanying notes and an explanation of the various items in the statement. All monies received from donor(s) as well as expenditure incurred on projects as per the agreement must be clearly specified in the financial report. As per requirement, these financial statements must be audited and certified. WVI, like any other NGO, is required to disclose other donor sources of funding during the project proposal stage as a way of demonstrating its financial transparency and accountability. Thus, apart from sponsorship, WVI also recognises and records 'public sector' and 'other private' as sources of income in its financial statements.

Accountability Report

Aside from the financial and annual report, WVI also demonstrates its upward accountability by producing an accountability report to 'Accountable Now' on an annual basis. WVI is a member of 'Accountable Now'. It started submitting this report in 2007 and has since not missed submitting in any year.

The accountability reports are normally preceded with statements from the most senior decision makers in the organization. These statements are either singularly signed by the President/Chief Executive Officer or jointly signed by both the President/CEO and the Board Chairman. This shows a solid commitment to accountability, understood to strengthen a culture of learning and improvement in the organisation as well as to empower communities to hold their development partners to account. In particular, World Vision's Citizen Voice and Action approach has contributed to spreading awareness of accountability among community members by helping them to understand their rights to call for better services.

Table 1 below shows comparison of number of tables, pictures, figures and total number of pages used in the accountability reports in each year:

Table 1: Comparison of number of tables, figures, pictures and pages for text

Year	Tables	Figures	Pictures	Text (Pages)	Total Pages
2007	Whole report	1			30
2008	Whole report				31
2009	5	4	3	32	44
2010	19	8	2	52	72
2011	10	1	0	37	44
2012	18	5	7	90	100



2013	17	5	7	49	58
2014	23	9	7	58	67
2015	5	1	6	14	16
2016	10	1	8	40	47
2017	3	2	5	9	14
2018	6	7	6	26	34
2019	3	0	6	10	14

As indicated in the table above, WV used tables throughout 2007 and 2008 in the presentation of their accountability reports. They started introducing tables, figures, pictures and texts separately in 2009. As a result, using 2007 as the base year for comparative analysis will be misleading. Furthermore, from 2013, WV began with updates of the report instead of producing a full report. These updates were done in alternate years, that is, 2013, 2015, 2017 and 2019. Following from the above, researchers compared the changes between 2009 and 2018 in order to have a meaningful comparison.

In summary, there was an average increase in the number of tables used by 20% from 5 in 2009 to 6 in 2018 over the ten year period. Over the same period, the use of figures increased by 75% from 4 in 2009 to 7 in 2018, while a 100% increment in the use of pictures was witnessed (from 3 pictures in 2009 to 6 in 2018). However, the number of pages devoted to texts rather saw a dip from 32 in 2009 to 26 in 2018 (18.75%). Overall, the total volume of the accountability reports decreased by 23% (a mean of 34 pages in 2018 compared to 44 pages in 2009).

WV deemed it necessary to prepare updates in alternate years because maintaining a high level of investment every year to produce a report that contains much of the same information could quickly extinguish the growing enthusiasm for accountability reporting as a vehicle for organizational learning and improvement. For this reason, WV started producing shorter, lighter report based on the template to demonstrate compliance with Charter requirements, investing in a series of smaller discussion papers and inter-agency initiatives as a substitute for the comprehensive narratives in alternate years.

From the table, it is noted that the number of pages for updates ranges from 14 to 16 while that for the full report ranges from 30 to 100. This is not surprising since they are only updates, hence less pages. It is also worth noting that even though 2013 was an update, the number of pages devoted to it was 58, more than some full year reports. It could be argued that the number of pages did not reduce because it was the first time an update was done.

WVI's Downward Accountability

Downward accountability concerns the relationship between NGOs and their beneficiaries. The main objective of NGOs is to support governments in the provision of unmet public goods, services and support at mostly neglected places for the benefit of society. NGOs therefore serve as bridges between these two major stakeholder groups: fund providers / regulatory authorities / monitoring organisations / other compelling environmental forces and beneficiaries. Acting as an intermediary between the two stakeholders behoves on it the duty to account to both categories of stakeholders.



This section details how WVI accounts to their beneficiaries. The observed downward accountability practices within WVI include: beneficiary involvement through child participation in policy formulation, transparency in accountability, participation in accountability and care for the vulnerable, safeguarding incidents.

Beneficiary Involvement Through Child Participation in Policy Formulation

In order to bring accountability practices downward to the door steps of the marginalized, WV puts mechanisms to guarantee that children have a say in the policy formulation initiatives. For example, World Vision has sought to ensure that the voices of children are heard in the post-2015 process at the United Nations. The organization has made efforts to be more accountable to children's constituencies and has generated processes, guidelines and standards to ensure that children's views are taken into account. World Vision has also developed mechanisms to grant the child's right to participate at the local, national and global levels, and to promote participation that is meaningful, ethical, safe and gender-sensitive.

As a practical means of involving children in its activities, WVI engages children in its child sponsorship programs every year. According to the 2014 Accountability Report, half of the children that participated in child sponsorship were between 5 and 11 years of age, while 12 percent of children range between 0 and 5 years of age. Twenty-three percent were 11 to 14 years old, with another 15 percent older than 14. In terms of regional distribution of the total number of children participating, 1.8 million were in Africa (43 percent of the global total), 1.4 million in Asia (33 percent), 0.8 million in Latin America/Caribbean (20 percent), and 0.2 million in the Middle East and in Eastern Europe (4 percent). In total, the number of children that participated was about the same from 2013 to 2014, reducing by about 0.5 percent to 4.26 million children worldwide. Countries with the largest increases in the number of children in sponsorship were Cambodia (increased by 23,044 to 97,070), Ghana (increased by 10,904 to 78,708) and India (increased by 6,479 to 346,575). Reductions were made as some programmes were completed: Thailand (reduced by 12,842 to 95,371), Colombia (reduced by 12,046, to 81,651) and Mozambique (reduced by 10,044 to 98,856) (WVI Accountability Report 2014).

Another way WVI listens to, involves and empowers the marginalized stakeholders is by holding 'Annual Community Review and Planning' summits. These are community-led meetings that bring together all the actors involved in promoting development in a community to share progress and lessons learned and to make any necessary adjustments to future plans. This process was piloted in 11 field offices in 2015 and is now being scaled up across all offices and programs. The pilot showed that this community-led process could yield significant positive improvements in participation, ownership, efficiency and results. One World Vision program manager in Cambodia said:

'After training local stakeholders, they only needed minimal support. They began to plan how to do it; they planned the agenda.'

The Annual Community Review and Planning is generating good examples of where World Vision is listening to the community and responding. The process strengthens the local government development planning process and links it to community and NGO efforts, as noted by one municipal government representative from Honduras, who reported that:



‘The municipality will take this process and use it, but there are some things that have to be modified.’

The process also results in changes to plans of community, government and NGOs. Communities in Cambodia realized their right to monitor government contributions to their development plans. In Albania, World Vision, the communities and the government are working more intentionally on improving local child-protection mechanisms as a direct result of listening to children during the review meetings.

It is in the light of the above that Cornwall and Nyamu-Musembi (2004) stress that downward accountability recognises the rights of beneficiaries not only as a recipient of an intervention but as an essential party capable of positively shaping projects effectiveness, and that the adoption of downward accountability mechanisms within NGOs has the potential to provide a frame within which to signal a move towards a more genuinely inclusive and democratic process of popular involvement in decision making over the resources and institutions that affect people’s lives’ (Cornwall & Nyamu-Musembi, 2004:1424).

The above evidence gathered demonstrates that WVI practises downward accountability as it involves community members in most of its activities. It is to be noted that despite the existence of downward accountability, because it is not mandatory, it may not be dominant as compared with upward accountability which is mandatory.

One of the major reasons for the weak state of downward accountability in the operations of WVI is the issue that stakeholders at the other side of the equation, particularly beneficiaries, have little to offer in terms of resource provision. This explains why Najam (1996) attributes the risky nature of downward accountability to the lack of commitment and support from the compelling group of stakeholders, mostly donors and government and the weak position of beneficiaries. The weak nature of downward accountability of WVI confirms the observation by Assad and Goddard (2010) that, contrary to the objectives of NGOs to improve the plight of beneficiaries, such claims are not entirely reflected in their accountability dealings with beneficiaries.

Another reason could be that there is no clear and defined format, guidance or any indication from donors as to how WVI should account to their beneficiaries and there are no enforceable mechanisms to that effect. In comparison to upward accountability where donors proactively impose reporting deadlines, content and formats, and sanctions, among others, there is limited or no such conditionalities and commitment from donors to ensure that WVI accounts to beneficiaries downward.

Transparency in Accountability

WVI strives its best to be transparent in its dealings with stakeholders. From the Accountability Reports reviewed, it came to light that WVI exercises transparency by providing information and promoting participation. In implementing its programmes, WVI on its own, with no massive support and commitment from donors, tends to account to beneficiaries in any small way possible via community meetings, review meetings, and the provision of report extracts for beneficiary communities. Data from the Accountability Report revealed that WVI tries to involve its beneficiary communities in its processes since beneficiaries are the ultimate recipients of any donor intervention. Efforts are made to at least involve them from the beginning of the project with the view to soliciting beneficiary views about the project.



For example, the development of the Child Well-being report for the Financial Year 2013 is an indication of World Vision's eagerness in promoting participation of all stakeholders, especially the less powerful. The following examples of engagements attest to this:

Ghana: Community members, including children, participate in project conception and planning through discussion groups, monitoring progress and evaluating results. This has included designing child-friendly tools for children to monitor ongoing work.

Cambodia: In the Banteay Meanchey operational area, child monitoring is now undertaken by community volunteers with no financial incentives. This is evidence of the high perceived value of child monitoring, and growing accountability within local communities.

Uganda: Projects are planned and implemented in partnership with existing organisations and local government, and community members contribute their own resources as well as participating in the planning, implementation and monitoring of the project.

Also, from the 2013 accountability report, it was noticed that World Vision widely provides information to its stakeholders, especially children. Below are samples of information from Financial Year 2013 Child Well-being reports, relating to provision of information.

Peru: Public information about World Vision, including budget lines, is provided through the Peruvian Agency of International Corporation. Locally, information is provided during accountability sessions organised by the local government. As a result, World Vision is known by the public as one of the top 10 agencies working on children's issues.

Bosnia and Herzegovina: Information is provided publicly through the dissemination of leaflets, reports and calendars to key stakeholder groups, including schools and individuals in the programme areas. Evaluation results are shared with children and adults, community-based organisations (CBOs) and municipal authorities in special sessions.

Lebanon: A hotline has been set up to provide information for Syrian refugees on project related information.

Furthermore, at the 2013 Triennial Council, WVI committed to the meaningful participation of children in the Council process through regional processes as well as attendance at the Council meeting:

Latin America Caribbean Region, 21–22 June: A total of 29 young people joined WV leaders in their discussions, presented their own recommendations, and reported on the meeting from their point of view. Another group of 14 child reporters came from Las Cabezas Area Development Programme in Honduras to report on the two-day forum.

Asia Region, 13–15 August: At this forum, 14 child participants from India and Cambodia shared issues children are facing in their communities and contributed to discussion of child well-being aspirations in the Asia Pacific region.

Australia Region, 19 March 2013: Like the other regional forums, participants had the opportunity to engage with children from Australia and New Zealand.

North America Region, Canada, 1–5 June 2013: Children had significant roles, leading workshops, presenting creative messages, engaging with the president, helping to lead worship,



and helping WVI to live out their principles and grow in their ability to welcome and partner with children.

Participation in Accountability

WV ensures participation of its stakeholders in accountability by engaging them in the decision making process. As a form of collaboration with beneficiaries, WVI organises fora with community members to sensitise them as well as solicit their views and inputs on the projects they intend to bring on board.

Taking samples from the 2013 Financial Year 2013 Child Well-being report, issues relating to consultation with communities include:

Honduras: Quarterly meetings are held at the community level to discuss detailed plans with representatives of stakeholder groups and partners, including children's committees. These meetings ensure clarity for joint plans and shared responsibilities to be agreed and documented in a signed Memorandum of Understanding.

Zimbabwe: Community consultations are held before, during and after project implementation. Key informant interviews and focus group discussions are used, as well as child-friendly approaches such as using the 'Small voices, powerful stories' tool. This consultation process is mainstreamed in humanitarian aid projects and has now been expanded to three long-term development programs.

Mongolia: 'Let's listen to children's voices' meetings are held monthly as part of the child protection and advocacy project in Tuv ADP. These meetings are now included in the work plans for governors and students, including the most vulnerable, allowing them to express their opinions to local decision makers. Local governments and schools are now organizing these types of meetings on their own, without relying on participation from World Vision.

WVI does all these because it believes that effective downward accountability has the potential to enhance the effectiveness of the organisation's interventions because of the incorporation of the views and experiences of beneficiaries that are closer to the interventions. This supports O'Dwyer and Unerman's (2010: 467) view that 'downward accountability to beneficiaries has the potential to be an important tool in the quest to improve the effectiveness with which finite development aid is deployed.'

Care for the Vulnerable: Safeguarding Incidents

As a child-focused organization, World Vision applies industry leading standards and protocols to keep children who participate in their programs and activities safe. WVI works diligently to ensure that all their offices meet or exceed World Vision's global standards for child safeguarding, and they are continuously improving the system. Even though WVI's safeguarding systems are strong, there are rare occasions when these are breached. Examples of these breaches are summarized in Table 2 below:

**Table 2: Child safeguarding incidents for 2017, 2018 and 2019**

INCIDENT	2017	2018	2019
Substantiated	16	24	29
Unsubstantiated	12	5	15
At the time, still under investigation		1	
Referred to local authorities			1
No. of abuse or exploitation	28	30	45

The total number of cases of abuse increased from 28 in 2017 to 30 in 2018 (7%) and increased by 50% from 30 in 2018 to 45 in 2019. In 2018, while substantiated cases increased by 50%, unsubstantiated cases decreased by 58%. In 2019, the total number of substantiated cases increased by 21%, while that for unsubstantiated cases increased by 200% (from 5 in 2018 to 15 in 2019).

Table 3: Perpetrators of abuses/exploitations

PERPETRATORS	2017	2018	2019
WVI employees	7	8	9
WVI volunteers	3	11	5
Affiliate of Partner	2	1	7
Contractors/Employees of Contractors	5	5	6
WVI Consultant			1
WVI Sponsor			1
Former WVI employee			1
Total	17	25	30

The total number of perpetrators of abuses increased by 47% (from 17 in 2017 to 25 in 2018). It however increased at a decreasing rate of 20% (from 25 in 2018 to 30 in 2019). As depicted in the table above, the majority of these perpetrators are WVI employees, WVI volunteers and contractors/employees of contractors.

In 2017, there was no breakdown of figures for the various actions taken. Generally, WVI took disciplinary action against perpetrators and also notified local authorities. For both 2018 and 2019, the majority of the perpetrators had their employment terminated. In 2018, for instance, 72% of the perpetrators had their employment terminated, while in 2019, 57% had their employment terminated by WVI.



CONCLUSION

The study of accountability practices within World Vision International (WVI) highlights the central role accountability plays in ensuring effective operations and transparency in International Non-Governmental Organizations (INGOs). WVI employs both upward and downward accountability systems to maintain trust with its key stakeholders—donors and beneficiaries.

Upward accountability is particularly vital, as WVI relies heavily on donors for funding and resources. The organization's practices of providing regular narrative and financial reports, coupled with external audits, ensure that donors are kept informed about the use of their resources. These practices align with the broader expectations of INGOs, where financial and operational transparency is critical for continued support and funding.

Equally, downward accountability ensures that WVI remains answerable to the beneficiaries of its projects, fostering community trust and ensuring that resources are used effectively to meet their needs. This dual accountability framework reflects the dynamic nature of WVI's operations and its commitment to both donors and beneficiaries.

In conclusion, the accountability practices observed in WVI serve as a robust model for INGOs, highlighting the importance of transparent reporting, effective resource management, and responsiveness to both donor requirements and beneficiary needs. These practices not only strengthen WVI's operational effectiveness but also contribute to its credibility and sustainability in the global NGO sector.

RECOMMENDATIONS

- 1. Strengthen Digital Reporting Mechanisms:** INGOs like WVI should explore integrating more advanced technology, such as blockchain and data analytics, to enhance real-time reporting and tracking of financial transactions and project outcomes. Digital platforms can improve transparency, facilitate timely data sharing, and allow donors and beneficiaries to easily access relevant information.
- 2. Promote Cross-Organizational Sharing of Best Practices:** WVI could collaborate with other INGOs to share insights on effective accountability practices. This could involve creating fora or networks for INGOs to exchange strategies for balancing upward and downward accountability, stakeholder engagement, and resource allocation. Such collaboration could help identify universal best practices and promote continuous improvement.
- 3. Enhance Beneficiary Engagement in Accountability:** To strengthen downward accountability, INGOs should actively involve beneficiaries in the accountability process. This could include regular surveys, community meetings, and feedback loops where beneficiaries can voice concerns, suggest improvements, and track the effectiveness of interventions. Their input could be more formally integrated into project planning and evaluation.



4. **Clarify the Balance Between Upward and Downward Accountability:** INGOs should continue to refine their approach to balancing the accountability demands of donors and beneficiaries. Developing clear guidelines and processes for resolving conflicts or trade-offs between the two can ensure that both stakeholders' needs are effectively met. This may involve creating dedicated roles or teams to focus specifically on managing these relationships.
5. **Foster Transparency for Long-Term Sustainability:** To improve long-term sustainability, INGOs should ensure ongoing transparency in their financial and operational reporting. This includes more detailed public disclosures about resource utilization, financial outcomes, and the broader impact of projects. Transparency will help build donor trust and support, as well as encourage continued collaboration with stakeholders.
6. **Adapt Accountability Practices to Local Contexts:** Given the global scope of their operations, INGOs should adapt their accountability practices to align with local cultural, social, and political contexts. This may involve customizing reporting formats, language, and engagement methods to better resonate with diverse beneficiary groups and comply with local regulations.
7. **Monitor External Influences on Accountability:** INGOs should monitor external factors, such as political developments, legal changes, and donor expectations, that may influence accountability practices. Proactively adjusting to these factors will help maintain compliance and build resilience in the organization's accountability mechanisms.
8. **Strengthen Stakeholder Trust Through Regular Communication:** INGOs should prioritize building trust with both donors and beneficiaries by maintaining open lines of communication. Regular updates on project progress, challenges, financial expenditures, and outcomes will help reinforce transparency and accountability, ultimately fostering long-term engagement and collaboration with stakeholders.

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