Strengthening Non-Governmental Organizations Accountability Through Beneficiaries' Participation: The Case of NGOs in Botswana

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Abstract: Non-governmental Organizations (NGOs) play a critical role in development. This is particularly the case in developing countries such as Botswana where the state suffers from limited capacity. Botswana has a sizeable number of NGOs involved in all sectors of national development, notably in education, health, the environment and gender empowerment. Notwithstanding the important role played by these organizations, NGOs face a number of challenges such as lack of self-regulation and failure to ensure accountability, which limit their effectiveness. The focus of this paper is on beneficiary accountability. Studies on NGO accountability argued that upward accountability to donors has been effective at the expense of accountability towards beneficiaries. It is imperative that strong enforcement mechanisms exist for NGOs to demonstrate accountability to the people they reason to serve. This paper argues unprofessional conduct exist in every society, hence internal governance mechanisms needs to be strengthened to ensure accountability to beneficiaries, government and funding organizations. Effectively balancing the needs of these different stakeholders is the core of being accountable.

Keywords: Accountability, Beneficiaries, NGO's, Participation, Sponsors

1. Introduction

Non-governmental Organisations (NGOs) sector has witnessed an explosive growth in most countries. Leen (2006:5) argues that "NGOs have a long history with the oldest being the Anti-Slavery Society founded in 1839 and perhaps the most famous being the International Red Cross, established in 1864". NGOs play a critical role in development. This is particularly the case in developing countries such as Botswana where the state suffers from limited capacity. Uddin & Belal (2013) argue that most African countries and their governments do not always manage to pursue development objectives. Foreign assistance and aid are provided through NGOs to help African countries pursue development objectives. Botswana has a sizeable number of NGOs involved in all sectors of national development, notably in education, health, environment and gender empowerment. These organizations have gone beyond the traditional social welfare activities to play an active role in rural development, policy advocacy, community capacity building initiatives and promoting democracy, social justice and human rights. The umbrella organization for NGOs, The Botswana Council of Non-Governmental Organizations (BOCONGO) worked with its different sectors to advocate for

policy development or change such as the reversal of the payment of school fees for tertiary education, the signing of the gender protocol, the repeal of the Media Practitioners Act and the campaigns for TB eradication and HIV/AIDS treatment sustainability (Mooketsi, 2015). Uddin *et al*. (2013) argue that in recent times some of the NGOs have gained both prominence and power due to the enormous scale of their operations. Notwithstanding the important role played by these organizations, NGOs face a number of challenges such as lack of self-regulation and failure to ensure downward accountability, which limit their effectiveness.

Accountability measures have not been as successful as hoped. Practices to date have prioritized 'upward' and 'external' accountability to donors while 'downward' and 'internal' mechanisms remain comparatively underdeveloped. In concurrence Leen (2006:14) argues that "at present, upward accountability to donors is more developed than other aspects of accountability". There "is a paucity of research that gathers evidence from NGO fieldworkers and beneficiaries regarding the effectiveness of different accountability mechanisms in identifying and addressing their needs, especially more holistic forms of accountability mechanisms" (Agyemang *et al*. 2009:12). According to Ebrahim

(2003) much of the early work on stakeholder perspective is credited to Edward Freeman's (1984) writing on a 'stakeholder approach' to strategic management in which stakeholders are defined to include not only stockholders but also other individuals and groups who can affect, or are affected by, a particular business. Ebrahim (2003) argues that while stakeholder approach has promoted a wider view of corporate constituencies, it remains somewhat limited for reflecting on organizations such as NGOs where stockholders are not the primary stakeholders and whose missions often do not include a calculus of profit-making. Despite the increase in rhetoric and myriad accountability initiatives and codes of conduct, the issue of accountability to the 'beneficiaries' of development work remains highly elusive, and is addressed systematically by only a handful of initiatives (Keystone, 2006).

2. NGOs in Botswana

Most of the NGOs in Botswana are affiliated to an umbrella organisation called The Botswana Council of Non-Governmental Organizations (BOCONGO), with one for HIV/AIDS called Botswana Network of Aids Service Organization (BONASO). Among others there are NGOs such as Botswana Christian Council (BCC), Conservation International (CI), The Botswana Center for Human Rights (DITSHWANELO), Kalahari Conservation Society (KCS), Kuru Family of Organizations (KFO), to mention but a few. The government of Botswana recognizes the important role played by NGOs and creates a level playing field for these organizations to flourish and achieve their full potential. These NGOs play a huge role by taking the much needed services to the communities. They carry out activities such as, promotion of equality and human rights, legal services, education and training programs, socio-economic political empowerment, and employment creation schemes (Lekorwe & Mpabanga, 2007). A significant amount of money is being committed towards these activities by international agencies but in most cases there are no returns or output to show the activities undertaken to provide some form of assurance that the purposes of the programme were achieved. Motlaloso (2006) found that P29, 755,647 was disbursed to one NGO in Botswana between January 2001 and December 2003 and there has not been an accounting of any description to ensure that the funds had been applied on the purpose for which they were made available. In another case, The Global fund withheld US$9million of US$18million

allotted to the country because of the failure by National AIDS Coordinating Agency the National Aids Coordinating Agency (NACA) to submit reports detailing expenditure and impact of the previous batch of funds (US$10 million) that had been disbursed (Mark, 2007). Accountability calls for proper procedures and mechanisms to ensure that funds are used for the purposes for which they are disbursed for.

Good intentions and values used to provide a sufficient basis for NGO legitimacy, but there is now pressure on NGOs to provide evidence that they are having a positive impact and are effectively representing those they claim to support (Governance, n.d.). With growing resources being channeled through the NGO sector, it has become imperative that NGOs are not able to demonstrate greater accountability to beneficiaries. A civil society organization in Botswana is likely to be facing or to have faced many challenges related to organisational capacity, human resources and financial resources (Governance, n.d.). Of particular concern is the limited participation of the people that NGOs claim to represent. The media has reported a number of scandals involving charitable organizations. According to media reports there is inadequate monitoring and evaluation of projects implemented in Botswana. The auditor general's report of 2005 as quoted by (Motlaloso, 2006) decries serious lack of control of funds that were disbursed by NACA to implement HIV/AIDS activities. NGOs were blamed for lack of accountability for the disbursed funds and failure to demonstrate attainment of the objectives for which the funds were disbursed. These kinds of waste go unnoticed due to lack of scrutiny on implementation of projects by the public or the beneficiaries. Leen (2006:4) argues that "allegations of corruption, bad governance and misuse of funds can prove fatal to individual NGOs". The author contends that public trust in NGOs is best built through ensuring sound structures of internal democracy are in place as is an ethic of professionalism and through fostering partnerships with organizations of the people whom they seek to serve.

3. Rationale of the Paper

One may wonder why there is concern about the money that donors choose or wish to give to beneficiaries through NGOs. With significant resources at stake, and broad acknowledgement of the importance of accountability, the need for NGOs to be

accountable towards their beneficiaries need not be overemphasised. Jordan (2006) argued that much private donor practice is augmented by public funds in the form of tax rebates from government to individuals, corporations or charitable foundations. Tax breaks on corporate giving are premised on the understanding that their motives are supportive of the public good and so they should be rewarded and encouraged (Jordan *et al*., 2006). Likewise, Bendell & Cox (2006) note that aid money of institutional donors comes from tax payers and, as a result, the aid policy for channeling aid money for development and humanitarian assistance is a matter of public interest. Another concern is the diversion of aid to private benefit. Jordan *et al*. (2006) argue that aid is often soaked up by others than the (supposedly) intended beneficiaries. This is so called 'phantom aid', misdirected to highly paid international consultants requiring purchases of products and services from donor countries and badly coordinated planning and excessive administration costs (Jordan *et al*., 2006). The creation of development wealth involves economic activities that affect the society both now and in the past (Jordan *et al*., 2006). Therefore, activities of both donors and NGOs are a matter of public interest.

4. Conceptual Framework

4.1 Non-Governmental Organizations (NGOs)

The "concept of NGO came into use in 1945 following the establishment of the United Nations Organizations which recognized the need to give a consultative role to organizations which were not classified as government nor member states" (Willett in Lekorwe *et al*., 2007:3). 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 (Bendell *et al*., 2006). There is contestation over the definition of an NGO. 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, said in a slightly different way NGOs is a non-profit independent legally registered organizations focused on improving the welfare of society. According to Turner & Hulme (1997) NGOs are generally registered organisations, community groups, professional associations, trade unions, cooperate charity organisations whose aim is to improve the wellbeing of their members and of those areas in which they exist. Lekorwe *et al*.

(2007:4) argue that 'all NGO's can be regarded as civil society organizations though not all civil society organisations are NGO's'. NGOs are viewed by many official agencies and members of the public as more efficient and cost-effective service providers than governments, giving better value-for-money, especially in reaching poor people (Meyer, Sollis in Edwards & Hulme, 1998). According to Wise (1997) NGOs are better placed because they are less bureaucratic, more flexible and innovative, and thus more responsive to circumstances, and often have more committed staff. Helen, Cunt and Sujata (2005) identified the various strengths of NGOs that, they understand better the needs of the community, they are close to the community and they are more flexible as opposed to government bureaucrats to respond to community needs and priorities.

4.2 Accountability

There is a growing body of knowledge on accountability provided by scholars on good governance. There are number of definitions surrounding the concept of accountability because is a complex, abstract and dynamic concept. Relatively little research has been conducted on this topic with regard to NGOs (Edwards & Hulme, 1998). Accountability may be "defined not only as a means through which individuals and organisations are held responsible for their actions (e.g. through legal obligations and explicit reporting and disclosure requirements), but also as a means by which organisations and individuals take internal responsibility for shaping their organisational mission and values, for opening themselves to public or external scrutiny, and for assessing performance in relation to goals" (Ebrahim, 2003:815). Leen (2006:7) also argue that "accountability is both about being 'held responsible' by others and about 'taking responsibility' for oneself". In spite of the noticeable theoretical divergences and variations, accountability may be briefly defined as a 'fulfillment of a certain task and reporting the outcomes of it to somebody else' (Sulakvelidze, 2013). Leen (2006:7) quotes Slim (2002) who points out that a working definition of NGO accountability has to involve the three aspects of "reporting, involving and responding". Edwards and Hulme (1995) define accountability as the means by which individuals and organizations report to a recognised authority, or authorities, and are held responsible for their actions. In other words, accountability is "the obligation to report on one's activities to a set of legitimate authorities" (Jordan *et al*., 2006:11). In addition, accountability implies that

people have some power to control the actions of those who work in their name, be it through effective complaints procedures, through the courts, or through elections (Transparency International, 2009). Effective accountability "requires a statement of goals (whether in adherence to certain rules or achievement of identified performance levels), transparency of decision making and relationships, honest reporting of what resources have been used and what has been achieved, an appraisal process for the overseeing of authority(ies) to judge whether results are satisfactory, and concrete mechanisms for holding to account (i.e. rewarding or penalising) those responsible for performance" (ODA in Edwards & Hulme, 1998:10). Thus accountability in this paper will be operationalised as the processes through which an organisation makes a commitment to balance the needs of stakeholders in its decision- making processes and stakeholders have some power to control the actions of those who work in their name.

4.3 Types of Accountability

Litovsky (2005:2) argue that "the accountability process demands a special responsibility of NGOs: the capacity to mediate, counterbalance and transform into learning the different voices, demands and expectations of the players who, with varying degrees of power and influence over these organizations demand their accountability". Thus accountability is not led by any one actor, but rather brings together a variety of actors and institutions. For oversight on public resources, accountability involves parliamentarians, national audit institutions, ministry of finance officials, and often monitoring by civil society groups and the media – it is not the responsibility of any one institution acting alone (OECD, 2013). This creates what is referred to as 'multiple accountability'. Multiple accountability "presents any organization with problems, particularly the possibilities of having to 'over account' (because of multiple demands), or being able to 'under-count', as each overseeing authority assumes that another authority is taking a close look at actions and results" (Edwards & Hulme, 1998:10). NGOs display "upward" accountability which typically involves providing donors with a written (usually quantified) account comprising information in a form they have requested to help ensure that the funds they have donated have been used for the purposes they have specified (Agyemang *et al*., 2009). This is usually in the form of a one-way flow of information from the NGO to the donor, with the focus being on the

efficiency with which the donors' funds have been spent (Edwards *et al*., 1996). On the other hand, NGOs exhibit accountability towards their partner organizations that is, horizontal accountability (also called peer accountability). They also exhibit 'downwards' accountability towards other stakeholders like the public or beneficiaries. Downward accountability is about providing people with the opportunity to understand and influence the key decisions which are made in their name. "Many of the concerns expressed about the non-accountability of NGOs relate to the difficulties they face in prioritizing and reconciling these multiple accountabilities" (Edwards *et al*., 1998:10). Therefore, effectively balancing the needs of these different stakeholders is the crux to being accountable (Lloyd, 2005).

5. Overview of Prior Research and Theoretical Background

5.1 Democratic Governance

Democratic governance is a term difficult to define because it is packed with a number of sophisticated dimensions, variables and measurements. There are quite a number of cross country data source for democratic governance (accountability). Among others are; Afrobarometer, transparency International, Bertelsmann Transformation Index, global integrity Index etc. The focus in this paper is on participatory, responsive and inclusive decision making. Aspects of democratic governance requires "involvement of stakeholder, information exchange, holistic approach of the problem, power-sharing, joint responsibility of successes and failures, and a range of integrated solutions" (Randolph & Bauer, 1999:174). Inclusive governance is integral to viable decision making, despite its challenges, and there are several ways to engage stakeholders throughout the process. Sabatier (2007) argues that incorporating the public in the policymaking process can take place through several avenues, including public comment periods, stakeholder partnerships, advisory committees, public hearings, and negotiated rulemaking. 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 (Dahl, 1961). With these concepts in mind, the ideal is a society where all decision making is accountable to those affected by those decisions or indecisions. The author further argues that this ideal of "democratic accountability"

is one that concerns the whole of society, not just a particular organisation. Beierle (1999:75) argues that "one of the primary motives for involving the public is to meet several 'social goals' in planning and policymaking, including educating the public, incorporating public values in policy, making better policy decisions, creating trust in institutions, reducing conflict, and making cost-effective decisions". This approach of accountability will also ensure that support to specific actors will be 1) balanced (thus avoiding chronic and growing gaps in capacity and the scope for 'capture' by dominant accountability actors); and 2) more inclusive (*e.g.* reaching community-based groups, social movements, the private sector, trade unions, professional associations and others) (OECD, 2013). Similarly, "it will strengthen the scope for more comprehensive approaches that facilitate linkages and connections across different actors or processes engaged in specific accountability functions – often crucial for achieving lasting change or greater impact" (OECD, 2013:57). For this principle to be workable for the management and regulation of organizations, the challenge is to identify a form of accountability for individual organisations that is constitutive of this broader societal democratic accountability.

5.2 Accountability and the 'Powerless'

NGOs have multiple levels accountability to stakeholders with differing levels of leverage and power. Although NGOs argue that beneficiaries do negotiate, and these negotiations have changed some decisions, there is a perception that many beneficiaries consider themselves to be in a very weak negotiating position owing to a fear of losing the benefits from NGO aid projects (Agyemang *et al.*, 2009). This fear is "acute because of the poverty and resultant vulnerability of beneficiaries" (Agyemang *et al.*, 2009:30). Molebatsi (2002) argue that bargaining is influenced among other factors by the economic power that each party wields, therefore as long as the beneficiaries are powerless resource wise, they will always bargain from a disadvantaged position. Also few organizations have institutionalised means for beneficiaries to make their opinions felt, and as a result the accountability relationship with them is often weak (Lloyd, 2005). Lloyd argues that mechanisms for ensuring accountability between institutional donors and NGOs are generally strong because of contractual obligations and the dependence of NGOs on donor funds. For example, governments create the legal and regulatory environment within which NGOs function, so they too have significant leverage to guarantee accountability. Beneficiaries, on the other hand, despite being the reason why most NGOs exist, generally lack the power to make demands of them (Lloyd, 2005). In a survey that was carried out by Agyemang *et al.* (2009) the powerlessness of beneficiaries was demonstrated in a micro-credit finance group, where beneficiaries were anxious not to be seen to be criticizing the NGO. The beneficiaries wanted a higher capital injection from the NGO but found it difficult to demand more funds. They also wanted the repayment terms adjusted, but during the focus group meeting they could not voice out what they wanted as they felt that could annoy the NGO. It is evident that beneficiaries do not often complain about certain things due to the power relations that are being played out on them. Bendell & Cox (2006) argues that we are not truly accountable to beneficiaries if we don't remain conscious of how our endeavors relate to them. Bendell *et al.* (2006) further argue that this 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.

However, scholars like Uddin *et al.* (2013) & Bendell *et al.* (2006) argue that this power imbalance can be turned into something beneficial. Due to their economic power, donors can have a huge impact in ensuring beneficiary accountability. They can make partnerships with NGOs that impose beneficiary accountability mechanisms. Uddin *et al.* (2013:6) argue that "once the accountability requirements are included in the aid contracts, the funded NGOs have to deliver according to the donor's requirements because they are dependent on donors for funding and support". According to Uddin *et al.* (2013) a UK-based institutional donor refused funding an NGO because it did not produce evidence regarding participation of beneficiaries in identifying their needs and their potential involvements in other stages of a project. Uddin *et al.* (2013) argue that donors may like to see the participation of potential beneficiaries in various stages of a project, including initial need assessment, project management, project implementation and project evaluation to make sure that their aid is making a positive change to the lives of beneficiaries. With this approach NGOs are contractually obliged to assure beneficiary participation.

5.3 Sponsor's Views on Downward Accountability

Literature indicates that sponsors also called donors or benefactors tend to take for granted issues of downward accountability, assuming that NGOs can do it. According to Keystone (2006:14) "there is a striking lack of 'performance criteria' that indicate whether or not an organization is actually accountable to its constituency". Similarly, Lloyd (2005) argues that many of the local, regional and international initiatives are not explicit about the need for organizations to be more accountable to their intended beneficiaries. The survey results by Keystone suggest that, only 26% of donors routinely ask that NGOs design their indicators of performance with beneficiaries. Also, only 30% of benefactors expect to regularly see beneficiaries' views translated into final reports. In the same survey only 22% of donors say they routinely discuss the feedback from beneficiaries with their grantees. Even though NGOs and donors do not put much interest in downward accountability, 71% of NGOs acknowledged that more structured ways of obtaining information about their beneficiaries' views could enhance their planning and performance; 84% of donors said this information would enhance their decision-making capabilities for selecting grantees and assessing their performance (Keystone, 2006). Furthermore "20% of NGOs and 11% of donors said they weren't sure if their decision-making capabilities would improve, and only 9% of NGOs and 5% of donors said it wouldn't" (Keystone, 2006:4). The survey by Keystone indicates that NGOs and donors are aware of the importance of downward accountability, but simply choose to disregard it.

5.4 NGOs Views on Downward Accountability

A normal requirement of good governance is that NGOs should exhibit upward, horizontal and downward accountability. Many concerns have been raised on the failure of NGOs to prioritize and reconcile these multiple accountabilities (Edwards & Hulme, 1998). NGOs have not done enough to protect the interests of beneficiaries; in most cases they impose their own interests on beneficiaries. According to CORE (2006) the non-involvement of other stakeholders means that the project implementers loose an opportunity of fully demonstrating downward accountability to all the other stakeholders most especially the community and the beneficiaries. Lloyd (2005) argues that

this is aggravated by the reason that most NGOs have not institutionalized means for beneficiaries to make their opinions felt, and as a result the accountability relationship with them is often weak. On contrary, a survey by Keystone (2006:9) shows that "an impressive number of NGOs offered other methods in which they obtain views from 'beneficiaries', such as (i) Community members that are appointed as fieldworkers; (ii) Open house policy for all beneficiaries to attend any meeting of the organization; (iii) In the community reunions where the beneficiaries come together and talk about the process, what is needed, what is lacking and what should be done; (iv) Through public town hall meetings vii) Social audits and public hearings". Keystone (2006:7) survey shows that "57% of NGOs, think it is 'essential' to engage with 'beneficiaries' in the evaluation of projects, 55% of NGOs and 40% of donors consider it 'essential' that impact indicators are informed by beneficiaries' views". In another study by Mark (2007), the involvement of beneficiaries in design of monitoring and evaluation plans had a mean score of 2.58 implying that it was inconsistently done on the projects done by the respondents. The implication of this is that the beneficiaries were mostly only a source of monitoring and evaluation data, without any meaningful input. Their inconsistent involvement in the design of monitoring and evaluation meant that the projects did not fully demonstrate downward accountability to the beneficiaries (Mark, 2007). This indeed augments the fact that widespread uptake of democratic governance has not been without problems. Beneficiaries are taken through an empty ritual of participation without any redistribution of power. Arnstein (1969) argues that beneficiary participation can be strategic such that the motive of the elites and the rich is not literally to engage the beneficiaries, but rather to muzzle them and destroy their capability. This allows NGOs to claim that all sides were considered, whereas the truth of the matter is that participation is used to manipulate beneficiaries.

6. Strengthening Downward Accountability

The analysis of literature shows that accountability mechanisms seek to improve the effectiveness of aid delivery, through participation of stakeholders. Social auditing incorporates all the accountability mechanisms so that the views of a range of stakeholders influence the organisational goals and values. The paper argues that to strengthen and

enhance downward accountability, participation is a key accountability mechanism. Beneficiary accountability needs to have a more central position in the standards set through self-regulation initiatives (Lloyd, 2005). This is supported by democratic governance approach that 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 (Dahl, 1964). With these concepts in mind, the ideal is a society where all decision making is accountable to those affected by those decisions. In principle during the participatory review, beneficiaries may comment on the performance of the NGOs and reflect on whether the performance indicators they had previously agreed at the planning stage have been achieved. Involvement of the beneficiaries in projects gives them a sense of ownership and contributes to long term sustainability long after the project donor has ceased financing the project and also increases the chances of more beneficiaries to take up the services of the project (Mark, 2007).

During the participatory process there are issues of power imbalances that in practice may prevent beneficiaries from participating effectively. It is upon donors and NGOs to guarantee a level playing field for stakeholders. In doing this, they should make information available and consult with beneficiaries and community leaders. CORE (2006) argues that the beneficiaries do not stand to benefit optimally form the monitoring and evaluations since information is not shared with them hence they reduce the chances of learning and improving the project implementation techniques. For effective downward accountability, decision-making power should be a joint task between NGOs and the beneficiaries. This is crucial because it is a common practice that participation does not give decision making power to beneficiaries, rather it is done for agencies to gain legitimacy whilst they retain decision making power. Ebrahim (2003) argues that beneficiaries should be able to negotiate and bargain over decisions with NGOs, or even hold veto power over decisions. Ebrahim (2003) criticizes NGOs for allowing very little decision-making authority vested in communities or clients, with actual project objectives being determined by NGOs and funders long before any 'participation' occurs. Ebrahim (2003:818) quotes Najam (1996) who argues that, "this sort of participation is what is referred to as 'a sham ritual' functioning as little more than

'a feel-good exercise' for both the local community and the NGO". In linking this problem to accountability, he argues that 'the sham of participation translates into the sham of accountability because unlike donors, communities cannot withdraw their funding; unlike governments, they cannot impose conditionalities'. The act of participation or the exercise of 'voice' is largely symbolic in such settings; it is not 'political action par excellence' (Hirschman, 1970). Rarely, "in mainstream development practice, has the notion of participation been extended to forms of politicized activity that directly challenge social and political inequities, thus creating benefits that might exceed the costs of exercising voice" (Ebrahim, 2003:818). Lack in those where it is, it is often expressed in rather vague terms (Lloyd, 2005). Lloyd (2005) gave an example of Botswana code notes that NGOs need to be accountable for their actions and decisions, not only to donors and governments but also to project beneficiaries. The partnerships between NGOs and donors should go so far as to commit NGOs to commit to involvement of beneficiaries. NGOs have a moral duty to be accountable to society because they exist in the name of the public. They have a duty to explain to the public how they are going to work with them. Agyemang *et al*. (2009:11) argue that "where one party has recognized that it has a responsibility to another, that party is accountable to the other for how it has behaved in relation to this responsibility". This requires commitment on the side of leadership, to facilitate and commit the organization to the process of downward accountability.

7. Conclusion

This paper has discussed the importance of downward accountability. It has discussed the key issues that appear to inhibit the use of downward-accountability such as power imbalances between NGOs and beneficiaries, prevalence of upward accountability and the importance of participation. It has also discussed the views of donors and NGOs on downwards accountability. It is evident that generally there is a striking lack of accountability to the intended beneficiaries and donors are not explicit about the need for NGOs to be more accountable to their intended beneficiaries. The paper underscores the importance of providing beneficiaries with the opportunity to understand and influence key decisions which are made in their name. NGOs should involve all the stakeholders in the design and implementation of their projects. The beneficiaries should

not be taken as passive recipients of the services that NGOs are offering. Beneficiaries have rights to ensure NGOs deliver services accordingly and should demand such services accordingly. Just like any other organisation, NGOs have a duty to demonstrate the principle of downward accountability. As discussed in the paper, downward accountability has advantages towards NGOs, beneficiaries and donors as it creates educational opportunities through two-way information transfer between NGOs, donors and beneficiaries. With downwards accountability NGOs and donors get feedback on the impact of their projects and seek ways to fulfill their responsibilities better. Accountability is not led by any one actor, but rather brings together a variety of actors and institutions. Thus accountability is a key governance principle that seeks to ensure organization commit to balancing the needs of stakeholders in its decision- making processes and stakeholders have some power to control the actions of those who work in their name.

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