

Whose Accountability Is It Anyway?¹

Abstract

Once the targets of accountability pressures from non-governmental organizations, governments and corporations are now putting external pressure on NGOs to adopt the prevailing model of assessment used by these governmental and for-profit organizations: financial accountability, or the measure of how an organization allocates the funds donated to it. Is financial accountability an acceptable way for NGOs to signal their accountability to a broad set of stakeholders? Using an index measure of accountability based on six key dimensions identified by peer-review organizations: governance, transparency, participation, evaluation, responsiveness and financial management, I have compared and contrasted the accountability assessments of 60 U.S.-based NGOs. I explored variations in accountability levels according to the type of assessment used financial or an index measure of all identified dimensions. I find that the use of financial accountability as the key indicator of a not-for-profit's performance does not substitute for a comprehensive assessment of accountability. Furthermore, I show that size for both financial and comprehensive accountability are positively and significantly correlated.

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Whose Accountability Is It Anyway?²

Non-governmental organizations (NGOs) have for many years taken on the mission to hold states and corporations accountable by shaping the expectations of appropriate and desirable behavior towards their stakeholders. The strategic use by domestic and transnational NGOs of an “accountability politics,” defined by Keck and Sikkink as “the effort to hold powerful actors to their previously stated policies or principles” (Keck & Sikkink 1998: 16), seems to have triggered an understandable reaction from their targets: NGOs preaching for greater accountability need, in return, to demonstrate their own accountability to others (Naidoo 2004). However, how should we best evaluate NGO's performance? The accountability demands emerging from their initial targets of contention have put external pressure on NGOs to adopt the prevailing models of assessment used for governmental and for-profit organizations: namely, financial accountability or the measure of how an organization allocates the funds donated to it. In this paper, I argue that reducing accountability, especially in the case of NGOs, to a financial assessment does not render a comprehensive picture of the possible accountability relationships within an organization; relationships emphasized by both academics and practitioners. In fact, financial accountability focuses almost exclusively on the relationship with a set of particular stakeholders: donors.

The traditional and central questions concerning accountability have been: Accountable to what, to whom and how? (Ebrahim 2005: 71; Kearns 1996: 7; Lister 2003:175, 184; Lee

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2004: 3, 6-7). Most academic attention has been devoted to commercial accountability and corporate responsibility (Adams 2004; Newell 2005; Garvey and Newell 2005) or state accountability (Grant and Keohane 2005), whereas much less attention has been devoted to studies focusing on NGO accountability mechanisms (Unerman and O'Dwyer 2006: 350), albeit with some notable exceptions (see Brown and Moore 2001; Ebrahim 2003, 2005; Lee 2004; Jordan 2005, 2006). While some authors have emphasized the need for a more comprehensive and qualitative relational accountability (Ebrahim 2003: 200), in practice, when asked about their definition of accountability, NGO leaders put more emphasis on the display of financial accountability (TNGO to be published). Why such a gap between the theory and practice of accountability? One possible explanation is that the use of financial accountability as a global indicator of good performance is the result of self-reinforcing relationships with donors. In fact, donors are more interested in organizations that perform well, and they increase their scrutiny over NGOs to ensure they are choosing wisely. In turn, NGOs often depend on access to these financial resources for their survival and adopt financial measures to demonstrate their good performance to donors.

The preference for financial accountability over more comprehensive types of accountability assessment can also be explained as a consequence of evaluation models which are very resource-intensive for most NGOs, given their average limited financial capacity. Financial accountability thereby becomes a cheap replacement that is recognized as a proof of good performance by donors. The use of financial accountability as a general proxy for accountability calls for a closer look at the gap between the theory and actual practice of accountability: Is financial accountability an acceptable way for NGOs to signal their accountability to external stakeholders? Is budget size a good predictor of overall accountability?

In order to obtain a more comprehensive assessment of accountability, I have surveyed the operational definitions of accountability adopted by some of the most preeminent accountability practitioners devoted to (partly or mostly) international organizations, and have created an index of comprehensive accountability. I have analyzed the operationalization of accountability by World Trust and the Global Accountability Project (GAP), the INGO Accountability Charter, the Bureau of Better Business (BBB) Wise Giving Alliance Standards for Charity Accountability, and the InterActions standards for private voluntary organizations (PVO). While sometimes contested among NGOs, these are well recognized leaders in accountability standard-setting, domestically and internationally. For measuring financial accountability, I have used indicators from the Charity Navigator database—the leading financial charity assessment organization in the U.S., which surveys more than 5,000 charities. I have compared and contrasted the accountability assessments of 60 U.S.-based NGOs in order to explore variations in accountability levels according to the type of assessment used. My findings support the idea that there are different ways a NGO can be held accountable and that further work is needed to display more comprehensive performance to multiple stakeholders. I find that high levels of financial accountability do not equate to high levels of overall accountability; thus, financial accountability is not an adequate measure for displaying accountability to a broader set of stakeholders, other than donors. Furthermore, I find that financial resources are key to displaying the degree of good accountability performances and that both financial and comprehensive accountability are positively and significantly correlated. Finally, by exploring the differences in the various indicators used to assess a more comprehensive accountability, I suggest that organizations can make relatively small changes in their practices concerning the accessibility of information.

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This paper is structured as follows. First, I discuss the concept of accountability and its implication for NGOs. I also explore in further detail the concept of NGO accountability and focus on financial accountability and on how accountability is assessed in practice. Second, I discuss the operationalization of the model used to assess the two types of accountability. Finally, I present some concluding remarks and an agenda for further research.

ACCOUNTABILITY: AN OVERVIEW OF AN IDEAL

In states, elections are clear mechanisms for appointing and sanctioning those responsible for watching over society's welfare (Goezt and Jenkins 2005); in the case of corporations, markets are the main mechanism allowing shareholders to decide whether or not a corporation is watching over their interests. NGOs, like corporations, see their organizational survival threatened if they do not satisfy their constituencies and stakeholders, especially their donors (Wapner 2002: 158). Ebrahim suggests that accountability mechanisms are reflective of stakeholders relationships and that asymmetrical power within these relationships can result in skewed accountability mechanisms, in favor of the dominant actors (Ebrahim 2005: 60). This dependency on donors can potentially create tension between the purpose of the organization and donor satisfaction, the latter being key to future organizational survival. At times, expectations from stakeholders can be conflicting, can undermine organizational performance and trigger what Koppell (2005) coined “multiple accountabilities disorder.”

Regarding donors, small and medium-sized NGOs and not-for-profit organization are particularly vulnerable to either reputational or financial resource dependence and this dependency is crucial in shaping accountability relationships (Ebrahim 2005: 57). Often, NGOs have incentives to maintain good reputations and develop informal, often self-appointed,

mechanisms to assess accountability (Peruzzotti 2006: 53). The informality of these mechanisms, however, is not an indicator of weakness. On the contrary, informal sanctions such as the loss of reputation or credibility have a much more devastating effect on the long-term than the loss of a grant, because they challenge the legitimate existence of an organization (53). As Kearns puts it: “Another important mechanism for enforcing accountability is the court of public opinion (...). The verdicts issued by this court often are expressed in terms of economic and political support for the organization” (Kearns 1996: 29).

Broadly, the idea of accountability refers to the engagement of an actor to act responsibly towards goals and objectives previously established (Cutt & Murray 2000; Fox & Brown 1998; Najam 1996; Paul 1992, as cited in Brown & Moore 2001: 570). Many authors highlight in their definitions of accountability the importance of responsibility toward stakeholders (Blagescu et al. 2005; Kovach et al. 2003; Fry 1995; Lee 2004, Edwards and Hulme 1996; Ebrahim 2003; Fox and Brown 1998; Brown and Moore 2001; Cornwall et al. 2000; Jordan 2005 and 2006; Brown and Jagadanda 2007). Kearns gives a clear definition of the popular conception of accountability, distinct in his view from how it is often treated in the literature: “[A]ccountability includes much more than just the formal processes and channels for reporting to a higher authority. Instead, the term accountability generally refers to a wide spectrum of public expectations dealing with organizational performance, responsiveness, and even morality of government and nonprofit organizations” (Kearns 1996: 7). Furthermore, accountability is closely related to the idea of performance: “a responsibility to answer for particular performance expectations to specific stakeholders” (Brown and Jagadanda 2007: 9). These expectations can be at times contradictory and can include often implicit and subjective performance criteria (Kearns 1996: 9).

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Assessing Accountability Performance

The increasing attention devoted to NGO accountability has increased the pressure for NGOs to “perform” relative to each other. Different initiatives have been tried to develop standards to assess NGO effectiveness, sustainability and accountability³. However, there is a lack of systematic comparisons across time and among organizations. Perhaps the most systematic, objectively quantifiable and abundant measure available out there to compare the effectiveness and accountability of organizations is their level of “financial accountability.” This measure of accountability is based on the assumption that accountable organizations devote the greater part of their donations to their promised missions (Charity Navigator 2007, Methodology). Another assumption is that the 80/20 ratio model to allocate financial resources, derived from practices in the corporate world (80% of resources for projects and 20% for administration), seems to be the most appropriate model for setting a standard to compare organizations. The logic is that efficiency in using funds means that an organization is more accountable to its donors.

Financial Accountability

Financial accountability is probably the most widespread mechanism of accountability, because donors have a considerable role in determining the long-term survival of a not-for-profit (AccountAbility 2006: 20). In other words, in order to secure long-term sustainability, NGOs have an incentive to actively display their good financial standing. Financial or fiscal

³ Here are a few examples: The Global Reporting Initiative (GRI) has developed a comprehensive set of guidelines in order to foster sustainability (<http://www.globalreporting.org/>); AccountAbility, a research NGO, has developed the AA1000 Assurance Standard, which is designed to complement the Global Reporting Initiative guidelines and other standardized or company-specific approaches to disclosure (<http://www.accountability21.net/>); the Humanitarian Accountability Partnership (HAP), was formed in 2003 to “make humanitarian action accountable to intended beneficiaries through self-regulation and compliance verification.” However, even if they wanted to make systematic evaluations, only their 2005 report is available (<http://www.hapinternational.org/>) as of November 2007.

accountability can be understood to involve “mechanisms through which funding agencies can demand reports from, and ultimately sanction, agencies that are recipients of funding” (Grant and Keohane 2005: 36). NGOs are financially accountable because much of their funding depends on it (Grant and Keohane, 38). Financial accountability is a bottom-line standard and seems to have become a proxy to assess accountability in most organizations devoted to public good service delivery. This is not to suggest that within the NGO sector no initiatives have tried to develop alternative assessment mechanisms, but rather that these mechanisms have failed to spread as widely and globally as financial accountability has. Financial accountability seems to have evolved into a proxy measure for what being accountable means. Outside organizations can easily obtain the financial data and evaluate the performance of an NGO in comparison to others. If this measure has truly become an acceptable proxy for accountability, then we should expect that an organization displaying higher levels of financial accountability would also display high levels of overall accountability. In the next section, I develop in further detail how I operationalized the idea of a “comprehensive” assessment of accountability. If financial accountability is a good measure to assess overall accountability performance, then we should expect that:

H1: In comparing NGOs, NGOs with higher levels of financial accountability will also display higher levels of accountability on the comprehensive measure of accountability.

As mentioned before, the use of financial accountability has its advantages for NGOs, which have limited financial resources. Auditing and assessments can be very expensive activities, especially for NGOs under pressure to minimize their administrative costs and to devote most of their resources to their programs and activities.

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Furthermore, depending on their financial situation, organizations will often cut the evaluation portion of specific programs before cutting the programs themselves. Organizations with larger budgets can potentially devote more resources to comprehensive assessments of their performance to report to their various stakeholders. Moreover, one can expect that organizations with a large budget will tend to display accountability more effectively in their communication with various stakeholders and the general public, because of their often large-scale operations. Large-budget organizations need to handle and circulate large amounts of resources throughout the organization. They need to be more effective in displaying the activities they do and the structure of their operations, in order to sustain large flows of resources. Therefore, it can be expected that :

H2: In comparing organizations, larger NGOs will display higher levels of comprehensive accountability than smaller organizations.

Comprehensive Views of Accountability in Practice

Many “assessment” organizations exist. For example, ForeignAid Ratings LLC, a U.S.-based organization, developed a five-star rating system to assess, not only NGOs, but also companies and governments. Their self-declared aim is to achieve “a world where private aid exceeds official development assistance, and social value in non-governmental organizations, businesses, governments and academia is recognized & rewarded” (ForeignAid Ratings 2008, Online). They justify their activities by claiming that donors often have great difficulty choosing among all the non-profits in need of private donations. Similar entities focusing on the non-profit sector make the same claim—the Charity Rating Guide (American Institute of Philanthropy), which reviews financial statements and annual reports; the SGS Group, the world's leading certification company, with its “NGO Benchmarking” certification; and Charity Navigator, the

U.S.-based, largest rating agency. However, all these initiatives still maintain donors' interests at the center of the assessment relationship. NGOs, by accepting and competing to score highly in these ratings, seem to perpetuate in many ways the idea of donors as their most important stakeholders. Moreover, the ratings could be self-reinforcing, because NGOs have an incentive to score well in order to attract or retain donors. Are the organizations more accountable (especially financially) or just more compliant to the established standards? This question requires more attention, but it is beyond the scope of this paper.

In this paper, I compare four of the most important accountability standard-setting organizations in the U.S. that are involved with international organizations. I acknowledge that there are many other initiatives that bring key valuable contributions to the standard-setting of accountability, but the four organizations covered here provide a diverse, often overlapping, overview of the most common standards used to define and assess accountability. These four organizations and their initiatives on accountability are: One World Trust and the GAP framework, the INGO Accountability Charter, the InterAction PVO (Private Voluntary Organization) Standards and the BBB (Better Business Bureau) Wise Giving Alliance Standards of Accountability. I have chosen to survey leading standard-setting organizations with a bottom-up approach to accountability in order to investigate how accountability is practiced and how it is conceptualized by those in the field of accountability. I have done so in order to discover the expectations about accountability from NGOs themselves and not from a typology too often derived from standards applicable to either public organizations or corporations.

One World Trust

One World Trust, an important research NGO, provides one of the most comprehensive frameworks in the accountability assessment field. It first published a comprehensive pilot report

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in 2003, assessing 18 transnational organizations (Global Accountability Report 2003), with subsequent reports in 2006 and 2007. The framework, initially presented in 2001, has developed a comprehensive set of accountability measures that does not aim to provide donors with a “charity” search engine, but rather to help build civil society's impact on the communities in which NGOs operate (Global Accountability Report 2006). The latest report, published in 2008, offers a cross-comparison of intergovernmental organizations (IGOs), international non-governmental organizations (INGOs) and transnational corporations (TNCs). The GAP identifies four key dimensions—transparency, participation, evaluation and responsiveness—which highlight the duality between external and internal stakeholders (Global Accountability Report 2007: 13). These dimensions represent a synthesis of accountability practices and standards, and are based on an extensive literature on global governance challenges.⁴

The INGO Accountability Charter

Another important initiative in accountability standard-setting is the INGO Accountability Charter. Launched officially in 2006, the charter has as its objective the establishment and implementation of a system that sets common standards and best practices in monitoring and evaluating international NGOs (INGO Charter 2008, About the Charter). The 11 founding signatories of the Charter, who ultimately govern it, include some of the largest NGOs in the world, such as: ActionAid International, Amnesty International, the CIVICUS World Alliance for Citizen Participation, Consumers International, Greenpeace International and Oxfam International.⁵ The INGO Charter invites all international NGOs to adhere to the Charter and become Signatories. It is important to note that Signatories of the Charter have to pay an

⁴ The background research behind these four identified dimensions is too large to acknowledge fully. Please refer to Bladescu, Las Casas and Lloyd 2005. Foundation of the Framework: The GAP Dimension Papers. London: One World Trust. P. 48-58.

⁵ For a complete list of signatories, please refer to the Charter website.

annual fee, which is used to cover the administrative and developmental costs related to the Charter (INGO Charter 2008, Governance). Ironically, information about the Charter was the most difficult to access⁶ of all the initiatives covered here, which could lead one to wonder how smaller NGOs with international operations can get information about the Charter and its membership fees.

InterAction Private Voluntary Organizations (PVO) Standards

The third organization surveyed in this research is InterAction. InterAction is a membership organization of the U.S.-based PVO and engages in the capacity-building of its members, to enhance their effectiveness and representation on important issues. InterAction adopted a set of standards that define their financial, ethical and operational code of conduct and re-certify their compliance, and which member organizations are asked to review yearly (InterAction Standards-March 2007, 3).

BBB Wise Giving Alliance Standards of Accountability

The fourth and final standard-setting organization considered in this study is the BBB Wise Giving Alliance. BBB standards often represent a threshold for other standard-setting organizations. For example, InterAction's standards note that “[i]t is recommended that, wherever applicable, a member organization should meet the standards of the National Charities Information Bureau and the Philanthropic Advisory Service of the Council of Better Business Bureau” (InterAction Standards 2008, 20). The BBB Wise Alliance Standards of Accountability replaced these two separate standards when the two organizations merged (BBB WASA 2008,

⁶ Many links on their website were not operational, and the contact information was not up-to-date. Following several emails to gather information for this research, I was informed that there was a recent change of staff working on the Charter. As of November 2008, the INGO Charter website was still not fully operational.

Paloma Raggo work in progress- please email for any questions
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Preface). These standards were developed to represent the views of charitable organizations, donors and regulatory agencies in the U.S. They are principally aimed at fostering full disclosure to donors and potential donors, but also seek to foster general confidence in organizations that subscribe to their voluntary principles, which go beyond the minimum disclosure requirements of the law (BBB WASA 2008, Preface).

Appendix 1 provides key excerpts from the content of each standard-setting organization surveyed. These are meant to represent how these standard-setting organizations have operationalized accountability. By looking into the approach to accountability of each organization, I aimed to develop a set of criteria that were both encompassing of all their core principles and representative of their intent. While the assessment guidelines developed by One World Trust are quite encompassing and can be found in most of the other organizations I surveyed, I found that other assessment organizations clearly highlighted two more aspects of accountability besides transparency, evaluation, participation and responsiveness—namely, governance structures and financial management. The clearest in regard to governance is probably InterAction, when they state:

A member organization shall be governed fairly, impartially, and responsibly by an independent board of directors and its duly constituted executive committee. (...) The board shall have policies that specify the frequency of board meetings (at least two per year) and adequate attendance by directors (at least a majority, on average) (InterAction-PVO Standards, 2007: 5).

This clear statement make it easy to assess whether this aspect of accountability is present or absent in an organization. In contrast, the BBB and INGO Accountability Charter have much broader definitions, referring both to best practices in place and applicable laws (see Appendix 1). While the governance dimension might be implied in all the other dimensions of accountability, I found that organizations discussed it as a main component of their

accountability assessment and standards. Furthermore, another dimension that was discussed by all the organizations surveyed is the financial management aspect of accountability. They all noted the importance of ensuring that funds are well spent and in concordance with donors aspirations. For example, the INGO charter states: “We respect the rights of donors: to be informed about causes for which we are fundraising; to be informed about how their donation is being used; (...) and to anonymity except in cases where the size of their donation is such that it might be relevant to our independence” (INGO AC 2005, 5). Again, InterActions standards are quite clear on this dimension: “An annual report, including a statement of the organization's purpose, full or summary financial statement, description of the goals, summary of overall program activities, results of the work of the organization, and information about current board members, shall be provided upon written or verbal request” (InterActions-PVO Standards, 2007: 7).

DATA AND SAMPLE SELECTION

I have selected a random sample of 60⁷ NGOs from the Moynihan Institute of Global Affairs database: “Agents of Change: Transnational NGOs as Agents of Change: Toward Understanding Their Governance, Leadership, and Effectiveness” (National Science Foundation Grant No. SES-0527679). The Moynihan database was constituted from a population of 3,500 not-for-profit organizations in the Charity Navigator repertory. As of December 2004, when the Moynihan database was developed, 334 NGOs had both transnational-international activities and complete financial information. From this population, a multidisciplinary team of investigators interviewed and coded 183 semi-structured in-depth interviews to get a deep understanding by

⁷ By January 2009, 183 organizations will be surveyed for this research paper and will constitute the entire sample of the database.

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practitioners on accountability, effectiveness, leadership and partnership. The original sample of 183 was selected to be representative of the original population of 334, in terms of different organizational attributes such as budget size, efficiency and sector of activity. The efficiency scores and star rating system used by the Charity Navigator index is a composite measure based on the four previous fiscal years.⁸ The financial information from the organizations included in the Charity Navigator dataset is based on annual tax returns or IRS Forms 990. Filing these forms is mandatory in the U.S. in order to obtain non-profit fiscal status. I used the efficiency scores—the usage of financial resources—provided by Charity Navigator as a proxy for financial accountability. Two categories were created low (1 and 2 stars) and high (3 and 4 stars), in order to facilitate the comparison across organizations, because the sample was relatively small. Table 1 shows an overview of the selected random sample generated by assigning each organization a number and using a random digit table.

Table 1. Description of Sample

Institutional Characteristics	N=60	Percent of Sample
Size		
Small (Budget < US\$1,000,000)	17	28.3
Big (Budget US\$ 1,000,000 – 10,000,000)	28	46.7
Giant (Budget > US\$ 10,000,000)	15	25.0
Financial Accountability/Efficiency		
Low (1 and 2 stars)	14	23.3
High (3 and 4 stars)	46	76.7
Sector		
Environment	9	15.0
Human Rights	6	10.0
Humanitarian Relief	12	20.0
Sustainable Development	26	43.3
Conflict Resolution	7	11.7

⁸ Their complete methodology is available online at <http://www.charitynavigator.org>.

The sample includes organizations involved in five sectors of activity: 15% of the organizations are environmental NGOs, almost 10% are human rights advocacy NGOs, 20% are involved in humanitarian relief, 43.3% are devoted to sustainable development and, finally, 11.7% are involved in conflict resolution. Of the 60 surveyed, 23.3% were ranked as low in financial accountability, while 76.7% were ranked high. In the initial sample of NGOs, low financially accountable or non-efficient organizations accounted for 22.5%, and highly financial accountable or efficient ones for 77.5% of the sample (TNGO Study). Of the organizations in this sample, 28.3% are considered small, with a budget smaller than one million dollars, 46.7% are considered medium-sized, with a budget ranging between one million and ten million dollars, and 25.0 % are considered giant, with a budget over ten million dollars.

Accountability Dimensions: Governance, Transparency, Participation, Evaluation, Responsiveness and Financial Management

For each dimension, a list of indicators was coded. Table 2 presents the indicators used to compile a comprehensive assessment of accountability.

Table 2. Coding Matrix

Dimension	Indicator 1	Indicator 2	Indicator 3
Governance	CEO and/or staff evaluation	Board of directors with a minimum of five voting members	Minimum of two general meetings per year (not only limited to physical meetings)
Transparency	Clear policy about disclosure of information	Accessibility and availability of information-communication	Clear responsibility structures disclosed
Participation	Clear commitment of participation by affected communities	Clear list of stakeholders (other than donors)	Clear participatory structures involving both external and internal stakeholders

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Evaluation	Systems in place to assess/measure impact of activities	Clear code of conduct, core values, goals and objectives	Independent certification, peer evaluations or stakeholder evaluations (other than mandatory yearly reports)
Responsiveness	Responsiveness mechanisms in place for complaints/feedback from stakeholders	Apparent willingness to learn and improve activities	Test-email feedback
Financial Management	Availability of complete annual financial statements or mention of their availability upon request	Breakdown of expenses (activities, administration, fundraising)	Disclosure of funding sources

This paper utilizes an approach to coding similar to the one developed in the Global Accountability Report by One World Trust. For the purpose of this paper, similar procedures and assumptions were followed, but simplified.⁹ Zero was used to code each indicator if it was absent, not mentioned, or mentioned negatively (“we do not do . . .”). A value of 1 was used to indicate the presence or positive mention of an indicator. For ambiguous or vague references, I used 0.5 to highlight the ambiguity, but still to signify the presence of the concept. For example, an organization which had a contact form but no mention or availability of feedback regarding problems or issues with the organization received a score of 0.5. When the indicator was not applicable, I coded it as 9. This applied in one case to an environmental NGO whose stakeholder was nature itself.

Each of the six dimensions (governance, transparency, evaluation, responsiveness, participation and financial management) was allotted equal weight—not to reduce reality to a simple equation, but rather to illustrate that a more comprehensive approach to accountability is considered as a sum of all these dimensions. Rather than assigning dimensions an artificial, and

⁹ This study does not pretend to reproduce what the GAP has previously done over many years of intensive research. However, by using a much simpler framework, it can point to areas in much need of more extensive research.

thus subjective, weighting, and because data are not available on the relative weighted importance of each indicator and its relationship with other indicators, this study treats them as being of equal weight in the composition of the overall score. As I will discuss in the next section, some dimensions are more likely to be present than others, which could lead one to think that they are either more significant or realistically achievable. Further empirical data on the importance of each dimension for stakeholders and NGO leaders, we could imagine, would create a better-balanced index, one that could capture a more relational understanding of accountability.

Data-Gathering Procedures

Finally, in order to gather the data for the analysis, I have researched each organization in the sample, mainly using information available on the Internet and documents archived through the TNGO initiative.¹⁰ The approach of this paper focuses on the accountability which is displayed by an organization, and not its actual accountability, a measure which in several regards is very difficult to obtain. I am working from the assumption that I could represent a potential stakeholder and that, if the organization does not display the presence of a particular indicator, it fails to achieve a minimum of accountability to the general public, since they all enjoy not-for-profit tax status. This decision to code the organizational material that is available to the general public is intended to highlight the fact that accountability is also contingent upon transmitting different types of information to different types of stakeholders. This study is particularly interested in the information transmitted to donors, but also, importantly, to other type of stakeholders.

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RESULTS AND IMPLICATIONS: BEYOND FINANCIAL ACCOUNTABILITY?

First, from the analysis involving the scores of the comprehensive accountability index scores based on the surveyed organizations, interesting results emerged. The percentages were calculated based on a total of 18 possible points (three indicators per dimension). Graph 1 presents the distribution of the comprehensive accountability index scores. A given score represents the overall presence of all the indicators used to compile the comprehensive assessment of each organization’s accountability. The mean accountability score for the 60 organizations surveyed is 57%, with a median score of 64%, which indicates a cluster of cases that scored considerably low, thereby negatively skewing the distribution. The standard deviation was 21 percentage points, with a minimum score of 3% and a maximum score of 89%. There is large variation in the distribution of scores across organizations.

Graph 1. Distribution of Accountability Scores



As stated previously:

H1: In comparing NGOs, NGOs with higher levels of financial accountability will also display higher levels of accountability on the comprehensive measure of accountability.

Table 3. Comparison of Means

Financial Accountability/ Efficiency	Mean Accountability Index score	N	Standard Deviation
Low	51.39	14	21.26
High	58.39	46	21.22
Total	56.76	60	21.26

As seen in Table 3, there is a 7% difference between organizations with low levels of financial accountability and organizations with high levels of accountability. Organizations with higher levels of financial accountability have an average accountability score of 58.4%, and organizations with lower levels of financial accountability have an average score of 51.4%. However, according to the analysis of variance shown in Table 4, this difference in the average between groups is not statistically significant. When analyzing financial accountability and comparing the difference in average among each dimension, similar results were obtained.

Table 4. ANOVA Table for Financial Accountability and Mean Accountability Index Scores

	Sum of Squares	Degrees of Freedom	Mean Square	F	Significance

		Freedom			
(Combined)	0.053	1	0.053	1.169	0.284
Within Groups	2.613	58	0.045		
Total	2.666	59			

Table 5. Comparison of Means for Each Dimension of Accountability

	Financial Accountability/ Efficiency								
	Low			High			Total		
	Mean	Standard Deviation	N	Mean	Standard Deviation	N	Mean	Standard Deviation	N
Accountability Score	51.39	21.26	14	58.39	21.22	46	56.76	21.26	60
Governance	38.89	21.52	14	36.46	25.18	46	37.04	24.22	60
Transparency	61.11	29.32	14	70.14	31.69	46	67.99	31.15	60
Evaluation	61.11	32.53	14	71.18	34.51	46	68.78	34.06	60
Responsiveness	31.11	25.87	14	37.5	21.61	46	35.98	22.64	60
Participation	37.78	39.07	14	52.43	35.06	46	48.94	36.28	60
Financial Management	57.78	48.33	14	75	36.55	46	70.9	39.93	60

The mean scores in Table 5 represent the overall presence of each indicator for a given dimension. For each dimension, organizations with high financial accountability scored better than their counterparts with lower financial accountability. This is especially striking in the participation and the financial management dimensions. For the participation dimension, highly financially accountable organizations had a mean score of 52.43%, in comparison to 37.78% for organizations with lower financial accountability scores. As for the financial management dimension, highly financially accountable organizations had a mean score of 75%, in comparison

to 57.78% for organizations with lower financial accountability scores. While one can observe differences in the mean scores among the comparison groups and among different dimensions, none of these differences between highly financially accountable organizations and lesser ones was significant at a 0.05 level. For financial accountability to be an appropriate proxy for overall accountability, I would expect organizations that scored high in financial accountability to score similarly in their overall accountability. The evidence does not support H1. We cannot assume that financial accountability can easily be used as a proxy for overall accountability. The rejection of H1 hints at the idea that there might be different ways to assess accountability and that we cannot necessarily use financial accountability as a proxy measure for accountability. This encourages further work into developing other measures of accountability. However, since these results are still preliminary (only 60 organizations out of 182 organizations were coded thus far), I cannot draw a definite conclusion. Financial accountability seems to indicate how an organization will score on more comprehensive terms, but it does not identify key target areas in which organizations need to improve their accountability performances. Focusing solely on financial accountability does not provide an opportunity for NGOs to learn and understand where they should improve their accountability performances.

H2: In comparing organizations, larger NGOs will display better accountability index scores than smaller organizations.

Table 6. Comparison of Means

Accountability Score

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Size	Mean Accountability Index Score	N	Standard Deviation
Small	43.14	17	19.62
Medium	57.54	28	21.58
Large	70.74	15	11.4
Total	56.76	60	21.26

Table 7. ANOVA Table

	Sum Squares	of Degrees Freedom	of Mean Square	F	Significance
(Combined)	0.610	2	0.305	8.464	0.001
Within Groups	2.055	57	0.036		
Total	2.666	59			

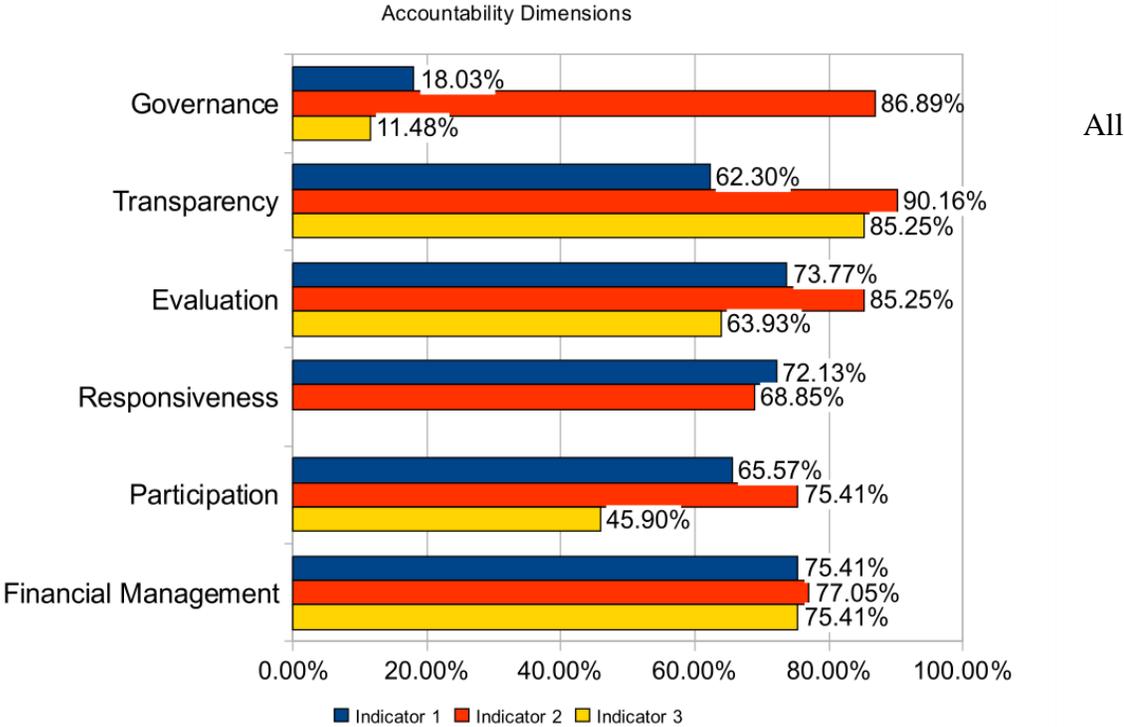
As shown in Table 6, there is a substantial increase in the mean accountability score as budget size increases. Between small and large organizations, there is a difference in means of 27.6 percentage points. In particular, there is a mean difference of 14.4 percentage points between small organizations and medium ones, and a difference of 13.2 percentage points between medium and large organizations. The difference of means between the groups (organizational size) is statistically significant at 0.01 (see Table 7). This seems to support the hypothesis that larger organizations, in term of budget size, will be more effective at displaying better accountability, given that they systematically score higher in terms of overall accountability.

Graph 2 shows the percentage of organizations displaying the presence of each indicator for the dimensions of assessment.. This representation highlights the fact that the organizations surveyed did not perform equally across dimensions. First, the governance indicators seem to capture mostly Indicator 2, which is the composition of the board of directors. However, clearly,

reporting whether an organization conducts a CEO or staff evaluation is not a very prevalent indicator. Only 18.03% of the organizations display its presence. Even less evident is whether or not the organization holds at least two general meeting a year. Furthermore, for the responsiveness dimension, as of November 2008, none of the surveyed organizations responded to the following email question, made from an anonymous email account and sent during the second week of October 2008, mostly using the feedback forms or contact addresses found in the organizations' documentation:

Greetings, I was trying to find more information about your organization's policies and mechanisms when various stakeholders would like to give feedback or file a complaint. Could you indicate to me where to find the information or send me the policy? Thank you, Regards.

Graph 2. The Percentage of Organizations Where an Accountability Dimension is Present



organizations scored 0 on this aspect of responsiveness. I will be conducting a new round of tests on responsiveness once the entire sample of 182 organizations is completed. It is conceivable

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that many organizations receive an impressive amount of daily inquiries. However, this lack of responsiveness thus far puts into question the accessibility to an organization's policies and information. Indicator 2 of the transparency dimension was present in more than 90% of the organizations. The indicator was either clearly present (a score of 1) or somewhat present (a score of 0.5). This seems to indicate that organizations display a lot of information about their activities and it is not too complicated to gain access to it from their websites.

Interestingly enough, the two measures of accountability (financial accountability and the accountability index score) are not significantly correlated. It shows that the accountability index measures something other than financial accountability, and, therefore, it is not theoretically redundant.

Table 8. Correlation Table Between Financial Accountability and Size

	Size
Pearson Correlation	0.319**
Sig. (2-tailed)	0.001
N	60

** Correlation is significant at the 0.01 level (2-tailed).

Table 8 shows how budget size and financial accountability are positively correlated at a 0.01 significance level. The Pearson coefficient (.319) shows a positive and moderate relationship between financial accountability and the size of the budget of an organization. This could be explained by the larger economies of scale that larger NGOs are able to achieve because of their important financial resources. In other words, larger NGOs can achieve better financial accountability scores because, in proportion, they spend a lesser part of their budget on administrative tasks and a larger part on their projects. This could be understood as a more “responsible,” hence accountable, use of donor funds.

Concluding Remarks

In this paper, I have presented empirical data on relational accountability and its comparison with the most widely used proxy for NGO accountability: financial accountability. By surveying various accountability initiatives and systematically coding the presence or absence of key accountability indicators in a sample of 60 NGOs, I have been able to gather useful empirical evidence on accountability practices. The variation in scores across organizations, and the variation in the presence or absence of a particular indicators, points to the idea that accountability can indeed be assessed in different ways, and that relying solely on financial accountability measures could be deceptive and not allow further organizational learning. Furthermore, NGOs that score well in ratings such as the Charity Navigator indicators could be displaying only a very limited accountability. This study questions the scope and depth of their performance in comparison with NGOs that perhaps scored lower. This could have serious implications for policy-making and the way funds are allocated in the future: allocation could be made not solely focusing on financial accountability and thus providing an opportunity for “under-performing” NGOs to display areas of better accountability. Furthermore, this research can help practitioners to think critically about how they might convey their accountability by developing a comprehensive index measure which is not resource-intensive and is able to give clear information about areas in need of improvement. An organization might think of itself as very accountable because it is audited yearly and adheres to various types of standards or ratings. However, displaying a minimum of information that most of the standard-setting organizations agree upon as important to assessing accountability does not require a massive investment of resources. While I acknowledge that the assessments by standard-setting

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organizations are very useful to organizations to signal their accountability to others, organizations should not rely solely on these often yearly assessments. Data collected from the Moynihan TNGO initiative study, which surveyed 183 transnational NGO leaders, allows us to explore further the ways in which NGOs and their leaders can make small changes to their daily practices and display greater levels of accountability to external stakeholders. Because financial accountability is prevalent in practice, we see that this is how NGOs themselves have decided to define accountability. However, from this research, I conclude that financial accountability as a general measure of accountability does not seem to be an equivalent replacement for a broader more comprehensive assessment of accountability. Moreover, organizations with greater resources will be better at displaying high levels of accountability. It is up to smaller NGOs to develop better ways of displaying their accountability, learn where they need to improve their performance and display the required information via some of the most important accountability assessment organizations in the U.S. When the public at large cannot have access to information about decision-making processes, how can we expect stakeholders, especially poor and marginalized ones, to be represented in the various dimensions of accountability? Accountability is only as good a measure as we allow it to be; the inherent complexities of assessing such a composite and normative concept should not deter us from trying to take an empirical look at what it represents in practice.

APPENDIX 1

OPERATIONAL DEFINITIONS OF ACCOUNTABILITY STANDARDS AND INDICATORS: QUOTES

GAP, One World Trust

Accountability (or closest understanding)

The processes through which an organisation makes a commitment to respond to and balance the needs of stakeholders in its decisions making processes and activities, and delivers against this commitment (Lloyd et al. 2007, 11).

Transparency

Provision of accessible and timely information to stakeholders and the disclosure of organisational procedures, structures, and processes to their assessments (Lloyd et al. 2007, 11)

Evaluation

The process through which an organisation monitors and reviews its progress against goals and objectives, feeds learning from this into future planning, and reports on the results of the process (Lloyd et al. 2007, 11)

Participation

The active engagement of both internal and external stakeholders in the decisions and activities that affect them (Lloyd et al. 2007, 11)

Responsiveness

Channels developed by organisations that enable stakeholders to file complaints on issues of non-compliance or against decisions and actions, and that ensure such complaints are properly reviewed and acted upon (Lloyd et al. 2007, 11)

INGO – Accountability Charter

Accountability (or closest understanding)

(although not defined directly) This Charter outlines our common commitment to excellence, transparency and accountability. To demonstrate and build on these commitments, we seek to: identify and define shared principles, policies and practices; enhance transparency and accountability, both internally and externally; encourage communication with stakeholders; improve our performance and effectiveness as organisations. We recognise that transparency and accountability are essential to good governance, whether by governments, businesses or non-profit organisations. (INGO AC, 2005: 2)

Governance

We aim to be both politically and financially independent. Our governance, programmes and policies will be non-partisan, independent of specific govern-

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ments, political parties and the business sector (INGO AC, 2005: 3). The governance structure of each organisation will conform to relevant laws and be transparent. We seek to follow principles of best practice in governance (INGO AC, 2005: 4)

Transparency

We will have clear processes for adopting public policy positions, (including for partners where appropriate,) explicit ethical policies that guide our choices of advocacy strategy, and ways of identifying and managing potential conflicts of interest among various stakeholders. (INGO AC, 2005: 2). We are committed to openness, transparency and honesty about our structures, mission, policies and activities. We will communicate actively to stakeholders about ourselves, and make information publicly available (INGO AC, 2005: 3)

Evaluation

Our first responsibility is to achieve our stated mission effectively and transparently, consistent with our values. In this, we are accountable to our stakeholders. (INGO AC, 2005: 2)

Participation

Our stakeholders include: Peoples, including future generations, whose rights we seek to protect and advance; Ecosystems, which cannot speak for or defend themselves; Our members and supporters; Our staff and volunteers; Organisations and individuals that contribute finance, goods or services; Partner organisations, both governmental and non-governmental, with whom we work; Regulatory bodies whose agreement is required for our establishment and operations; Those whose policies, programmes or behaviour we wish to influence; The media; and the general public. In balancing the different views of our stakeholders, we will be guided by our mission and the principles of this Charter (INGO AC, 2005: 2).

Responsiveness

We will have clear processes for adopting public policy positions (including for partners where appropriate), explicit ethical policies that guide our choices of advocacy strategy, and ways of identifying and managing potential conflicts of interest among various stakeholders (INGO AC, 2005: 2). We will listen to stakeholders' suggestions on how we can improve our work and will encourage inputs by people whose interests may be directly affected. We will also make it easy for the public to comment on our programmes and policies (INGO AC, 2005: 4). Staff will be enabled and encouraged to draw management's attention to activities that may not comply with the law or our mission and commitments, including the provisions in this Code (INGO AC, 2005: 6)

Financial Management

The annual financial report will conform to relevant laws and practices and be audited by a qualified independent public accountant whose statement will accompany the report (INGO AC, 2005: 4). We respect the rights of donors: to be informed about causes for which we are fund raising; to be informed about how their donation is being used; (...) and to anonymity except in cases where the size of their donation is such that it might

be relevant to our independence. (...) We will: record and publish details of all major institutional gifts and gifts-in-kind; clearly describe the valuation and auditing methods used; and ensure that these gifts contribute towards our mission. Internal financial control procedures will ensure that all funds are effectively used and minimise the risk of funds being misused. We will follow principles of best practice in financial management (INGO AC, 2005: 5)

**InterAction PVO
standards (recommends
standards of BBB)**

Accountability (or closest understanding)

(although not defined directly) Intended (the Standards) to ensure and strengthen public confidence in the integrity, quality, and effectiveness of member organizations and their programs. (...) Defining the financial, operational, programmatic, and ethical code of conduct for InterAction and its member agencies, these high and objective standards, set InterAction members apart from many other charitable organizations (InterAction-PVO Standards, 2008)

Governance

A member organization shall be governed fairly, impartially, and responsibly by an independent board of directors and its duly constituted executive committee. (...) The board shall have policies that specify the frequency of board meetings (at least two per year) and adequate attendance by directors (at least a majority, on average) (InterAction-PVO Standards, 2007: 5).

Transparency

The affairs of the member organization shall be conducted with integrity and truthfulness. The organization's activities shall be open and accessible to scrutiny by its donors, except for personnel matters and proprietary information (InterAction-PVO Standards, 2007: 6).

Evaluation

A member shall have defined procedures for evaluating, both qualitatively and quantitatively, its programs and projects. These procedures shall address both the efficiency of the use of inputs, and the effectiveness of the outputs, i.e. the impacts on the program participants and the relationship of these impacts to the cost of achieving them. (...) In the planning of programs and projects, a member shall consider the full range of potential impacts upon the host country (...) (InterAction-PVO Standards, 2007: 11).

Participation

Participants from all groups affected should, to the maximum extent possible, be responsible for the design, implementation, and evaluation of projects and programs. A member shall give priority to working with or through local and national institutions and groups, encouraging their creation where they do not already exist, or strengthening them where they do (InterAction-PVO Standards, 2007: 10).

Responsiveness

The organization will have policies to address complaints and prohibit retaliation against whistleblowers (InterActions-PVO Standards, 2007: 6).

Financial Management

The finances of a member organization shall be conducted in such a way as to assure appropriate use of funds and accountability to donors. The organization shall have an annual audited financial statement, conducted by an independent certified public accountant. (...) An annual report, including a statement of the organization's purpose, full or summary financial statement, description of the goals, summary of overall program activities, results of the work of the organization, and information about current board members, shall be provided upon written or verbal request. (InterActions-PVO Standards, 2007: 7)

BBB Wise Giving Alliance Standards of Accountability

Accountability (or closest understanding)

(not defined directly) The standards (for Charity Accountability) seek to encourage fair and honest solicitation practices, to promote ethical conduct by charitable organizations and to advance support of philanthropy (BBB, 2003)

Governance

Organizations that comply with accountability standards have provided documentation that they meet basic standards: In how they govern their organization (BBB, 2003)

Transparency

Organizations that comply with these accountability standards have provided documentation that they meet basic standards: In their willingness to disclose basic information to the public (BBB, 2003).

Evaluation

An organization should regularly assess its effectiveness in achieving its mission. An organization has defined, measurable goals and objectives in place and a defined process in place to evaluate the success and impact of its program(s) in fulfilling the goals and objectives of the organization and that also identifies ways to address any deficiencies (BBB-Measuring Effectiveness, 2003)

Participation

Initiate a policy promoting pluralism and diversity within the organization's board, staff, and constituencies. While organizations vary widely in their ability to demonstrate pluralism and diversity, every organization should establish a policy, consistent with its mission statement, that fosters such inclusiveness (BBB, 2003)

Financial Management

Ensure that the charity spends its funds honestly, prudently and in accordance with statements made in fund raising appeals (BBB-finances, 2003)

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