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**THE SHAPING OF NGO ACCOUNTABILITY: ALIGNING IMPOSED AND FELT
ACCOUNTABILITIES IN OXFAM NOVIB**

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ABSTRACT

The purpose of this paper is to advance and deepen our understanding of the shaping of accountability in non-governmental organization (NGOs) contexts. Using a framework drawing on the concepts of imposed, felt and adaptive accountability the paper examines the process through which one prominent Dutch development NGO, Oxfam Novib, has come to construct its own accountability. The case traces the process through which an initial imposed (maladaptive) accountability regime primarily based on satisfying narrow governmental requirements was altered and shaped to instigate a more adaptive regime aimed at aligning informal felt accountabilities with formal accountability mechanisms. The stability of this regime is shown to be threatened by the recent emergence of demanding, narrowly focused governmental funding requirements in a context where NGOs are coming under greater critical scrutiny.

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INTRODUCTION

Many NGOs (non-governmental organisations) are prominent in attempting to improve the lives of disadvantaged people and have traditionally been deemed more trustworthy and accountable than governments or corporations. However, there is evidence that this trust has dissipated somewhat with many NGOs coming under increased critical scrutiny (Ebrahim, 2009). Consequently, several prominent NGOs have started thinking carefully about their accountability to a range of constituencies and have developed a series of accountability mechanisms. Scholars seeking to trace and theorise these trends have empirically examined the emergence and impact of various accountability mechanisms (Dixon *et al.*, 2006; Kilby, 2006; Goddard and Assad, 2006; O'Dwyer and Unerman, 2007, 2008; Dempsey, 2007; Ossewaarde *et al.*, 2008) as well as considering the extent to which NGOs should be held accountable for their actions (Unerman and O'Dwyer, 2006).

The purpose of this paper is to advance and deepen our understanding of the shaping of accountability in non-governmental organisations (NGOs) by examining the process through which one prominent Dutch development NGO, Oxfam Novib, has come to construct its own accountability. The analysis of this process uses a framework drawing on the concepts of imposed, felt and adaptive accountability which represent three 'ideal types' of NGO accountability regime. An imposed accountability regime prioritises coercive forms of accountability where people are held responsible in a hierarchical manner for their actions (Sinclair, 1995). A felt accountability regime privileges the internal motivations of actors within NGOs and their sense of their own responsibilities and represents the means by which these actors voluntarily take responsibility for opening themselves up to external scrutiny, and for assessing their performance in relation to goals aligned to their NGO's mission (Ebrahim, 2003). An adaptive accountability regime attempts to integrate and balance the core features of the imposed and felt accountability regimes (Ebrahim, 2009).

This paper aims to develop and extend prior research on NGO accountability in several interrelated ways. Firstly, it seeks to empirically advance prior case based examinations of accountability in specific NGO contexts by examining the construction of accountability regimes within Oxfam Novib, thereby directly responding to calls to examine the nature of the emergence of accountability in individual development NGO contexts (O'Dwyer and Unerman, 2008). Secondly, prior research has consistently emphasised how donor imposed accountability requirements can threaten NGO mission achievement by encouraging NGO managers to concentrate on a narrow range of less risky activities peripheral to an NGO's core mission (O'Dwyer and Unerman, 2008; Ebrahim, 2001, 2003). In contrast, this paper examines the process through which Oxfam Novib's management has, through its attempts to instigate an adaptive accountability regime, proactively sought, secured (and may lose) some influence over the accountability demands developed by its main donor. Relatedly, prior research has also tended to focus on how NGOs strive to reactively cope with, or resist external accountability demands while rarely examining the processes through which they seek to proactively influence, either implicitly or explicitly, the construction of external accountability requirements (O'Dwyer and Unerman, 2007). Hence, while the tensions between external accountability demands and 'internal' NGO accountability preferences have been prioritised in prior research, scant consideration has been afforded to cases detailing the processes through which these tensions might be managed, alleviated or adapted to create an

NGO preferred accountability regime. In contrast, this paper reveals how the proactive nature of Oxfam Novib's internal attention to accountability through their progressive adoption of quality management systems has afforded them credibility and influence in negotiating external accountability demands with their key donor.

The remainder of the paper is structured as follows. Firstly, the analytical framework building upon the concepts of imposed, adaptive, and felt accountability is discussed and related to the NGO setting examined. This is followed with a discussion of the research methods employed in the study. Contextual information on Oxfam Novib and its role in the Dutch development cooperation context is subsequently provided. A detailed narrative examining how accountability has been shaped within Oxfam Novib is then presented. The final section summarises and discusses this process before concluding with some suggestions for future research.

EXPLORING ACCOUNTABILITY REGIMES

In this section, we explore three conceptions of accountability as part of a skeletal framework designed to facilitate interpretation of our case findings. Within this framework accountability is initially conceived of as a form of external oversight and control imposed on individuals or organisations (imposed (maladaptive) accountability) (see Buhr, 2001; Edwards and Hulme, 1996; Roberts, 1991, 2001; Ebrahim 2003a, Ebrahim, 2003b, Najam, 1996; Sinclair, 1995). Accountability is then viewed as deriving from a 'felt responsibility' to a set of values or a mission motivated by ethical or value based concerns (felt accountability) (Fry, 1995). Imposed forms of accountability can be adapted within a felt accountability regime, which leads to a form of accountability which we refer to as adaptive accountability (Ebrahim, 2009) in which organisations are engaged in a complicated and continuing balancing act between externally imposed accountabilities and those that are internally generated (Ebrahim, 2003b).

Being 'held responsible' – An imposed (maladaptive) accountability regime

Traditionally, accountability entailed "a relationship in which people [we]re required to explain and *take responsibility* for their actions (Sinclair, 1995, p. 221, emphasis added) through "the giving and demanding of reasons for conduct" (Roberts and Scapens 1985, p. 447). This giving of an account of conduct assumes that some individual or organisation - the recipient - has certain 'rights' or 'power' to *hold* others – account givers – accountable. Accountability thus becomes "the process of being *called to account* to some authority for one's actions" (Mulgan, 2000, p. 555, emphasis added) in order to give visibility to the previously invisible (Yakel, 2001). A person or body is 'held responsible' for their actions with accountability conceived as "a vital [formal] mechanism of [external] control" (Mulgan, 2000, p. 563) aimed at solving the "problem of trust at a distance" (Roberts, 2001, p. 1567).

Two key accountability relationships underpin this conception of accountability for development NGOs such as Oxfam Novib: accountability to 'patrons' (upward accountability), usually comprising donors, foundations, and governments, and accountability to 'clients' (downward accountability), often groups to whom NGOs provide services, although clients may also include communities or regions indirectly impacted by NGO activities (Najam, 1996; Ebrahim, 2003a). A patronage relationship exists when failure to fulfil a stated or implied responsibility can lead to a withdrawal of whatever support, in kind or service, is being provided to an NGO. Accountability to patrons often manifests itself in

attempts to circumvent the “problem of trust ... [by creating] a compulsory visibility” (Roberts, 1991, p. 366) in the form of regular rule-bound reports on mechanistic project ends. Here, accountability mainly focuses on short term accounting for resources, resource use and immediate impacts, with efficiency prevailing over efficacy (Dillon, 2004).

This enforced external scrutiny can cause NGO leaders become “nervously preoccupied with how they are seen” (Roberts 2001, p. 355, Ebrahim, 2003a, 2003b) due to the power donors, governments and other patrons often hold over them (Ebrahim, 2003b). Hence, NGOs are often encouraged to pursue “an exclusively instrumental orientation” (Roberts, 2001, p. 1567) towards patrons, who determine the “language of justification” (Sinclair, 1995, p. 221) they must use.

An imposed or maladaptive accountability regime mainly involves instrumental accountability processes that are punitive and technocratic, aimed at monitoring functions and measuring results. These accountability regimes are often present in situations where a powerful funder imposes accountability requirements upon an NGO in a highly competitive funding environment where there is little flexibility for the NGO to integrate or adapt its own values and mission within the regime. This situation, however, leads to a high risk of mission drift as ‘performance measurement’ tends to solely reflect the short-term interests of funders, as the metrics used tend to be mainly quantitative and designed to be useful for donors in their annual budget cycles rather than for NGO managers in their strategic decision making (Ebrahim, 2009).

‘Feeling responsible’ – A felt accountability regime

Roberts (1991, p.365) contends that at its core, “accountability is a social acknowledgement and an insistence that one’s actions make a difference to both self and others”. This sense of ‘responsibility’ is infused with an ethical or value based dimension absent from formally imposed types of accountability that dominate imposed accountability regimes (Roberts, 1991, 2001). Felt accountability regimes privilege the internal motivation of actors rather than the external pressures exerted by ‘principals’. Accountability reveals itself not merely as a means through which organisations and individuals are *held responsible* for their actions (or inaction) but as a means by which they *take responsibility* for shaping their organisational mission and values, for voluntarily opening themselves up to public or external scrutiny, and for assessing their performance in relation to goals (Ebrahim, 2003, p. 815, see also, Tandon, 1995). Hence, individuals and organizations may *feel* a ‘responsibility’ (Sinclair, 1995, p. 221) to be accountable or “answerable” (Shearer, 2002, p. 545) to ‘themselves’ in the form of their values, mission and culture (Lewis and Madon, 2004). They are motivated by “an internal sense of moral obligation” (Mulgan, 2000, p. 557) where “external reckoning” is superseded by “internal agonizing” (Mulgan, 2000, p. 561). For example, Ebrahim (2002b, p. 194) maintains that for NGOs:

“[Accountability] it is not only a *reactive* response to overseers but also a proactive one linked to ensuring that the public trust is served” (Ebrahim, 2002b, p. 194, emphasis added).

Accountability to goals and missions is crucial for NGOs as “self definition is such a major component of [NGO] efficacy” (Najam, p. 348). Feeling responsible in the manner outlined above means accountability is experienced as an enabling as opposed to a coercive process

(Fry, 1995) which facilitates the maintenance of organisational (and individual) integrity. Concerns over how principals may enforce accountability are replaced with questions as to how accountability can assist in framing a common script about an organisation's roles and expectations (Fry, 1995, p. 182). This intrinsic form of accountability helps build a shared vision among organisational participants focused on developing collaborative relationships of collective responsibility for outcomes and activities (Ebrahim, 2003a, 2003b; Najam, 1996; Ritchie and Richardson, 2000). A reciprocated sense of responsibility that is collectively generated rather than unidirectionally imposed is central and accountability's relational nature comes to the fore (Ebrahim, 2003; Ritchie and Richardson, 2000; Sinclair, 1995). This 'felt responsibility' is more integrated into everyday life in an organisation, embedded in the organisational culture and less extant or transparent (Hillhorst, 2003).

How this form of accountability reveals itself depends on the specific context studied which can be affected by both the nature of the organisation and by dynamics influencing its operation such as shifting societal values and beliefs. Felt accountability regimes prosper where NGOs face less external pressures to be accountable, since this offers them the flexibility to develop accountability processes and mechanisms that suit the internal needs and values of the organisation instead of complying with external demands. While NGOs face different kinds of pressures and internal motivations to be accountable, a pure dichotomy between these internally felt and externally imposed forces of accountability rarely exists in practice (Fry, 1995; Dempsey, 2007) with Dempsey (2007) arguing that accountability can be negotiated within organizations whereby organizations attempt to adapt imposed accountability demands with internally driven felt accountabilities, or vice versa. It is to this adaptive accountability regime that we now turn our attention.

'Balancing accountabilities' – An adaptive accountability regime

Adaptive accountability regimes rely on integrating both accountability to values, commitments and responsibilities (felt accountability) and technocratic and punitive accountability (imposed (maladaptive) accountability) mechanisms (Ebrahim, 2009) often demanded by patrons for legislative or regulatory oversight. Adaptive forms of accountability prioritise organizational learning and focus on accountability to organizational mission (Ebrahim, 2009). The key focus of an adaptive accountability regime is to motivate visions, missions, and key activities through a combination of imposed and felt accountability characteristics. The concept of adaptive accountability is not often considered in academic research and empirical evidence of its effects on organizational and managerial behaviour is scarce (Ebrahim, 2009).

Instruments used in an adaptive accountability regime involve elements of both imposed and felt accountability, i.e. a combination of formal instrumental accountability mechanisms such as third party performance measurement standards combined with informal mechanisms that are more integrated into everyday life in an organisation such as managers' personal commitments to the efficient use of public money (Ebrahim, 2009). While an imposed accountability regime is aimed at enhancing accountability by improving some externally developed measure of performance (Sinclair, 1995) and the felt accountability regime is aimed at enhancing accountability through ensuring a focus on organizational culture, commitments and felt responsibilities (Fry, 1995), an adaptive accountability regime aims at integrating both values and performance management instruments in order to balance accountabilities and ensure an overall focus on organizational mission (Ebrahim, 2009). NGO leaders adopting this accountability regime are expected to reflect critically on organizational

mission in order to articulate what social change they want to achieve and to lay out the way they hope to achieve this.

Implementation of adaptive accountability relies partly on developing an organizational learning system, such as ActionAid International's accountability, learning, and planning system (ALPS) which emerged as a reaction to coercive and technocratic regimes (Ebrahim, 2009). These learning systems aim to improve accountability by increasing staff understanding of the effects of their work which can be addressed by focusing on the analysis of impacts on beneficiaries' lives instead of writing program reports about activities or outputs (Ebrahim 2009). Ebrahim (2009) concludes that there is a need for more empirical analysis of the instruments of an adaptive accountability regime and their effects. He reiterates that within an adaptive accountability regime, accountability to organisational mission is ranked above accountability to particular actors or principals. The adaptive label on this regime signals the central role of tools that help an organisation to assess whether it is achieving its mission and how it might adapt its work to better do so.

In summary, an adaptive accountability regime aims to better integrate mission with performance, and this is often achieved through a system of organizational learning. Ebrahim (2009) acknowledges that this form of accountability is somewhat managerial in that accountability problems are perceived as amenable to the "art and craft (if not technical skill) of management" (p. 899). Adaptive accountability is not as informal as felt accountability and can be seen partly as a reaction to formal instrumental forms of imposed accountability. According to Ebrahim (2009), without a better understanding of how accountability reforms and their political contexts affect NGOs, it is impossible to know how to achieve more meaningful accountability.

We loosely frame our findings by drawing on key elements of the conceptions of imposed, felt and adaptive accountability outlined above. Before we move to consider the case context and findings, we first outline the research methods used in the study.

RESEARCH METHODS

The objective of this paper is to deepen our understanding of the shaping of NGO accountability in Oxfam Novib. Hence, qualitative methods are considered the most appropriate for this study since they allow for a study of 'things' in their natural setting and attempt to make sense or interpret phenomena in the terms of the meanings people bring to them (Denzin and Lincoln, 2000). The empirical material presented in this paper emanates from eight in-depth interviews undertaken in 2008 and 2009 with managers within Oxfam Novib combined with an extensive documentary analysis.¹

The analysis of documents was considered appropriate to fully understand the accountability processes within Oxfam Novib as recorded in their formal and other related documentation. Documents were analyzed by searching for notions of accountability portrayed therein in order to assess how accountability was perceived and evolved within Oxfam. Documentary sources were analyzed before commencing the interviews, in order to retrieve as much detailed information from the interviews as possible, and throughout the interview analysis process. Information on the Dutch societal and political context and the nature of development cooperation in particular was gathered to gain an understanding of the specific

¹ Please see Appendix 1 for a list of the documents analysed.

characteristics of the Dutch context in which Oxfam Novib operates. Documents produced by the Dutch Ministry of Foreign Affairs were also analyzed to describe some unique characteristics of the Dutch society and its implications for NGOs active in this specific environment.

Interviews were designed to instigate a conversation about *how* accountability was experienced within Oxfam Novib and *why* it was experienced in the manner outlined (Lillis, 1999). No definition of accountability was imposed on interviewees and questions were asked in a naturalistic manner (Patton, 2002). The interviews were aimed at initiating a discussion about how interviewees perceived accountability within Oxfam Novib and what forces they considered to be driving accountability within the organization (Denzin and Lincoln, 2003; King, 1999; Lillis, 1999; Patton, 2002). In advance of the interviews, interviewees were sent a broad outline of the issues to be discussed. The interviews lasted between one and one and a half hours and confidentiality and anonymity of interviewee contacts was assured in an initial scoping meeting with a director of Oxfam Novib.

Each interview commenced by asking managers to generally describe their function within the organization. Subsequently the interviewees were initiated to discuss heightening pressures for NGO accountability. This normally led interviewees to speak specifically about Oxfam Novib with the focus placed primarily on their experiences of accountability within Oxfam Novib and their relation with the Dutch Ministry of Foreign Affairs. The interviewer persistently probed on the internal motivations and external pressures (if they existed) shaping accountability in Oxfam Novib. After the first interview, a review of notes taken during and after interview assisted to build up an initial set of issues for probing in subsequent interviews. Detailed notes were taken by the interviewer throughout each interview. Interviews took place at the head office of Oxfam Novib in The Hague, The Netherlands. A room was arranged for the researcher to conduct the interviews with managers. All of the interviews were digitally-recorded and fully transcribed.

The analysis of interview data can be broadly described by three sub processes, i.e. data reduction, data display and data interpretation (Huberman and Miles, 1994; King, 1998; Lillis, 1999). Before the analysis process, the taped interviews were listened to one or more times subsequent to the interviews and notes were updated for additional comments before transcribing the interviews using Microsoft Word. After transcribing, the tapes were listened to again and transcripts read to ensure complete accuracy of the transcribed interviews. The first step in the analysis of data, data reduction (O'Dwyer, 2004; Huberman and Miles, 1994), implies detailed reading of transcripts, review of transcripts, listening to tape recordings and reading relevant notes. After these actions, the collected data was reduced to relevant data and key themes coming out of the data were identified by developing intuitive open coding schemes. A coding scheme was developed intuitively in order to aid in the identification of the themes emanating during this transcript analysis (known as 'open' coding) (Goddard, 2004; Parker and Roffey, 1997).

All sections of interview transcripts that addressed a key theme were highlighted using different colour markers. This allowed for a quick and easy identification of themes throughout the interviews. The colour coding allowed for a more focused reading of the transcripts. Transcripts were subsequently coded using the code master of loose codes, and new codes were added to the code master as new patterns were identified. This process continued to refine the codes master, a final version of which contained forty loose codes.

After this first coding, the transcripts were read a third time and coding was challenged against the final version of the code master to ensure consistent coding.

The second sub process is data display (O'Dwyer, 2004; Huberman and Miles, 1994), which implies attempting to visually display the reduced data through the creation of detailed matrices with key themes and emerging patterns. This encompasses preparation of mind maps, collapsing open or loose codes into core codes and reformulating open and core codes matrices. The initial forty codes were summarized into seven main codes. Not all open codes were assigned to one of the main codes due to low frequency of occurrence, however they were kept in a separate category that would be discussed when appropriate.

The final step was 'data interpretation' (O'Dwyer, 2004). This deliberates the efforts to interpret the reduced data sets created in the previous steps. Huberman and Miles (1994) distinguish between data display and conclusions drawing and verifying, these two steps are combined by O'Dwyer (2004) into 'data interpretation'. In this step, matrices were examined in detail, key patterns were identified, critical interview summaries were created, mind maps were reviewed, a big picture of story outline of interviews was prepared, and a thick description of the findings using this big picture was developed. Alternative explanations were continually sought and the thick description was continually contextualized. The analysis of documentary evidence and academic literature on NGO accountability and accountability conceptualizations continued during the whole research process in order to theorise the findings and to look for contradictions with the interview data. As this initial interpretation of the evidence was composed, analysis continuously went back and forth between the emerging narrative, the mind map and the analytical framework drawing on the concepts of imposed, felt and adaptive accountability. Transcripts were also re-visited where deemed necessary. During this analysis phase, one manager was also re-interviewed in depth twice in order to clarify some issues of concern, discuss a summary of findings sent to him for review, and gain elaboration on certain issues in the narrative. These perspectives served to enrich the emerging narrative. The resulting narrative is furnished after first briefly considering the case context in the following section.

CASE CONTEXT

Dutch development cooperation

The history of Dutch development cooperation goes back to the 1950s. Before 1950 there was little attention paid to development cooperation in The Netherlands due to its colonial policy. After the end of the Second World War in 1945, there was increasing global recognition of the need for development aid and the period from 1950 to 1965 represented a transition period from the colonial policy towards a new form of politics in The Netherlands which increased the attention afforded to development aid. With the creation of a separate Ministry of Development Cooperation in 1965 to structure and implement development policy, the development cooperation program of The Netherlands evolved rapidly and 5 million Guilders (about 2.27 million Euros) was spent on project financing (PIVOT report, 2006)².

The medefinancieringsprogramma (MSF) or co-financing program supported Dutch NGOs acknowledged contribution to development cooperation. The program commenced in 1965 as

² The Ministry of Development Cooperation is part of the Dutch Ministry of Foreign Affairs and has no separate budget, in practice however the Minister does have a significant influence on government policy (Walle, 2005).

a form of project financing to three NGOs, i.e. Novib (now Oxfam Novib), Cebemo (now Cordaid) and Icco. The program was later extended to include three other organizations; Hivos was added in 1987, Foster Parents Plan (now Plan Nederland) in 1999 and Terre des Hommes in 2002 (PIVOT rapport, 2006). From 1965 until 1979 the program divided the allocated amount of money to development cooperation through project financing. In 1980 the Dutch government decided to move to program financing for a period of four years. With program financing, the individual NGOs had the responsibility to executing the program for which they received funding.

In 2002 the Dutch government offered the opportunity to apply for institutional funding instead of program financing for a period of four years. All NGOs (Novib, Cebemo, Icco, Hivos, Foster Parents Plan and Terre des Hommes) applied for institutional financing. This approach sought to reduce administrative costs for both the government and participating NGOs. Although program financing significantly decreased administrative costs, NGOs could be challenged about individual projects if they were not in accordance with governmental policy (PIVOT report, 2006). At least to some extent, the program and institutional funding system increased NGO dependence on the government and decreased the autonomy of NGOs.

The development of the Dutch multi-annual funding scheme led to a situation where accountability within NGOs was continuously reshaped due to changing accountability demands. The change in focus from project to program financing and from program to institutional financing combined with increasingly stringent requirements in the funding model, led to changing external accountability requirements being demanded of Dutch NGOs, such as Oxfam Novib.

Oxfam Novib

Oxfam Novib is the Dutch affiliate of Oxfam International, an international federation which consists of 13 organizations working together with over 3,000 partners in more than 100 countries to find solutions to poverty and injustice (Oxfam International, 2008; Oxfam Novib, 2008c). It claims to fight ‘together with people, organizations, businesses and government, for a just world without poverty’ through projects and lobbying activities in both local and international settings (Oxfam Novib, 2008a, p.1). It receives 65 to 75 per cent of its funding from the Dutch government. Oxfam Novib was selected for this case study because of its relatively large size in the Dutch national context in which NGOs have relatively high legitimacy and influence in national social, economic and political debates. It has also been centrally involved in high profile Dutch NGO accountability initiatives such as the Partos House of Quality and GRI working group that is developing an NGO sector supplement (G3.1)³.

Oxfam Novib believes in the ‘power of people to solve their own problems’ and thus cooperates with local organizations (partners) in targeted countries instead of sending Dutch staff to development countries to provide aid (Oxfam Novib, 2008b). Accountability is highly emphasised within its key strategic documentation including the Oxfam International Strategic Plan 2008-2010 (Oxfam International, 2008), the Oxfam Novib Business Plan 2007-2010 (2008c) and the Oxfam Novib company statutes (2007a). The Dutch context is also especially interesting for examining NGO accountability because of its pervasive culture of

³ See www.globalreporting.org for more detailed information on the NGO sector supplement

consensus in social, economic and political affairs and the presence of numerous advisory and consultative bodies producing accountability regulations and guidelines applicable to NGOs.

CASE ANALYSIS

This section presents the case narrative. It initially traces the emergence of tightly focused government funding requirements for NGOs possessing an imposed accountability character. It proceeds to reveal how changes to the government funding scheme and a predominant culture of felt accountability within Oxfam led to the development of an adaptive accountability regime within Oxfam. However, this regime is shown to be under threat due to the recent emergence of a new government funding scheme that is displaying the key characteristics of an imposed accountability regime.

NGOs as an extension of governmental policy – A (Pre-) Imposed accountability regime in Oxfam Novib

Oxfam Novib was formed in 1956 as an organization that represented people living in poverty in the Third World⁴. Initially, its main activities involved actions to prevent hunger, advocating for an increase in the Dutch development cooperation budget, and calling for the formation of a separate Ministry for Development Aid⁵. Soon after its formation, it was invited to take part in a governmental funding scheme, the MFP. At the instigation of the MFP, the Dutch government felt that financed NGOs' activities should merely implement governmental policy on development cooperation with the MFP taking on an imposed character in the sense that it largely determined NGO missions and actions. Together with persistent doubts about the efficiency and effectiveness of development cooperation generally, this led to a situation where NGOs mainly implemented policies which maintained the status quo of development cooperation in The Netherlands whatever their individual missions espoused.

While the Ministry of Foreign Affairs was sceptical about development cooperation policy generally, the experience of NGOs in development countries and the apparent trust they received from locals in these contexts was widely acknowledged (L van Beek, *Ontwikkelingshulp*, p. 752). Hence, the formal external accountability demanded of NGOs by the Dutch government was initially minimal, mainly involving project application evaluations and annual reporting. How Oxfam Novib accounted for the results and effectiveness of its funded projects was never assessed as the government only required pre-project appraisals of project applications. Oxfam Novib therefore had complete flexibility as to whether and how they evaluated and monitored the progress of funded projects. Hence, this initial accountability regime, while widely perceived as possessing an imposed character merely assessed *plans* for action (project proposals) as opposed to the *results* of action and was less punitive than might have been the case had post-project evaluations been undertaken. Nevertheless, this regime was perceived as heavily hierarchical given the government's power to direct NGO policy and use NGOs to implement government policy.

In 1974 the funded NGOs (termed MFOs) brought the idea of a program or a block-grant-model to the attention of the government in order to allow them greater flexibility in

⁴ Oxfam Novib was originally called Novib.

⁵ The Dutch Ministry for Development Cooperation was formed in 1965 as part of the Ministry of Foreign Affairs, without a separate budget.

determining their strategic direction without having to constantly re-apply for funding on an individual project basis. The then Minister of Foreign Affairs was against the idea since the government would lose the opportunity to directly influence the activities of the MFOs. However, the incoming Minister for Development Cooperation was more open to the MFOs' wishes and allowed them more autonomy as he felt it could improve the quality and effectiveness of bi-lateral development aid. As a result, the Ministry for Development Cooperation was reorganised, Dutch embassies became more involved in development countries, and in 1980 the program financing policy was initiated which allocated government funds directly to MFOs and eliminated individual project appraisals. While project appraisals disappeared MFO projects were still expected to contribute to the realization and strengthening of the social, political, economic and cultural rights of human beings by contributing longer term sustainable results without conflicting with overall government policy.

In the new MFP, pre-project appraisals were replaced with program evaluations performed on a post-activity basis every four years. MFOs themselves were now responsible for allocating development cooperation funds to individual projects. Between 1980 and 1991 a total of 43 program evaluations were performed, all of which were evaluated positively thereby resulting in an additional four years of program funding. Van Ufford (in Schulpen en Hoebink, 2001), however, claims that these evaluations were entirely symbolic as they failed to focus on the content of programs and provided no clear view of the performance of projects in programs.

Program financing therefore led to increased autonomy for NGOs receiving governmental funding and the partially imposed accountability character of the prior project financing regime was softened. During the period from 1980 until the late 1990s, the NGOs in the co-financing program effectively operated as autonomous organizations with lots of flexibility as long as they operated within the boundaries of the governmental funding program. This increased flexibility meant that few stringent external accountability demands were imposed on MFOs like Oxfam Novib throughout this period.

The emerging dominance of a felt accountability regime

Given the light touch accountability regime operated by their primary funder, Oxfam Novib initially had few formal processes or procedures in place to assess the spending of funds. However, according to our interviewees, an informal felt accountability regime based on managers' personal commitments to Oxfam's mission flourished within the organisation and largely focused on ensuring that public money was spent carefully. This internally driven sense of 'felt' accountability was seen as both contributing to and deriving from an organisational culture in which many managers claimed "accountability [was] in the veins of [the] people". Moreover, while the government imposed few external accountability requirements on Oxfam, managers were keen to know how effective their work was, often for personal reasons associated with their commitment to Oxfam's aims and their desire to know how they were contributing to achieving these aims:

I think that you underestimate how strong the desire to know the effect of your work is within an organization, within every work environment. This sector is not unique to that extent, but we are talking about this sector and Oxfam Novib. The desire to know the effects of your work, if I talk about myself, the work that I do from day to day, I want to know once in a while what the effect of my work is. For my own satisfaction, work satisfaction, which is an important drive to arrive at internally felt accountability.

Managers appear to have been highly committed to holding *themselves* accountable for their actions, a commitment that largely manifested itself in the care with which they spent what they saw as ‘public money’. Certain managers who had been working with Oxfam over the past two decades described the personal responsibility they felt for any money they spent, for example on telephone calls, because it was public money that was designed first and foremost to aid people in poverty. Ineffective and *inefficient* spending of funds was, they claimed, always frowned upon as it conflicted with widely held personal beliefs and commitments to achieving Oxfam’s organisational mission for which managers felt personally responsible and accountable. The so-called “values based nature” of the organization was seen as a significant influence on this commitment as managers perceived themselves as working for a ‘public cause’:

Working with public money implies working for a public cause and I do consider international development aid to be a public cause. Private actors have a role in development aid, however for accountability it implies that we [Oxfam Novib] are working with public money and have the ambition to work for a public cause as effectively as possible.

This largely informal alignment of managers’ personal and professional accountability was partly shaped and maintained by Oxfam’s recruitment policy where the exhibition of a personal commitment to Oxfam’s overall goals and values influenced staff selection decisions:

On average I think, there are a lot of people that come to work here, and you can see it in that, for example they [reduce their] salary. These people have worked for commercial organizations and choose to work here [for Oxfam Novib]. In the first meeting we always discuss whether they understand that salaries are lower and that is where the motivational story begins. On average, there are a lot of people who want to work here, not to get rich, [to have] a nice car or other things, but because they want to work for this club, for this goal, for this commitment [to Oxfam Novib’s aims].

In spite of this curiosity about, and commitment to effectiveness, formal accountability mechanisms were not initially developed in the early program financing period. Hence, while managers were intrinsically committed to obtaining information to allow the public and other stakeholders to hold Oxfam to account and assist them in continuously learning from their mistakes and successes, there remained little internal information to facilitate this. However, the intrinsic sense of felt accountability present amongst managers emerged as a strong driver for eventual moves to professionalise and formalise Oxfam’s internal operations further in order to demonstrate, *inter alia*, to these *internal* constituents the extent to which Oxfam’s work was contributing to its mission achievement. For example, tools to assess partners operating in developing countries were established, albeit on a rather ad hoc basis. These largely focused on developing narrow output measures which many managers eventually accepted as standard even if they provided very narrow perspectives on Oxfam’s effectiveness. The ‘Beoordelingmemorandum’ (BEMO) tool, for example, instigated a rather black and white approach to partner assessment which mainly involved ticking boxes of generic questions focused on the achievement of narrow objectives assigned to partners (such as ‘the partner has trained 100 people’). While some of the mechanisms introduced were narrowly focused, they initially succeeded in sating the appetite of many managers for some indication of how their work was aiding Oxfam’s mission achievement, although the narrow

focus of the mechanisms eventually came to be heavily questioned. Moreover, this impetus for increased internal formalisation coincided with the threatened emergence of more stringent accountability demands from the Dutch Ministry of Foreign Affairs given increased media attention being afforded to the impact of NGOs in light of emergency aid catastrophes such as the Rwanda relief effort. Managers within Oxfam claimed that these predicted pressures for increased external accountability were widely welcomed within the organisation and were actually pounced upon as an opportunity to further accelerate Oxfam's voluntary efforts to further formalise and professionalise assessments of its efforts to achieve its mission.

Striving towards an adaptive accountability regime - avoiding maladaptive accountability

Oxfam Novib also recognised that the threat of increased government accountability requirements could potentially shift them towards a maladaptive imposed accountability regime, as in the 1980s when NGOs had less flexibility and autonomy and a focus on (limited) upward accountability towards the Dutch government was prioritised. To pre-empt any moves towards a maladaptive accountability regime and avoid becoming hostage to possibly fluctuating trends in accountability, Oxfam continued to develop their own plans and ideas on how to approach accountability. This formalization of accountability fed further into the widespread desire among managers to operate and to be seen to operate as professionally as possible and to work as effectively and efficiently as possible to achieve Oxfam's mission. Hence, the organisation instigated a further series of formal accountability measures designed to further formalise and align with the felt accountability regime.

The predicted increased external pressure to show results eventually emerged with the formalization of the co-financing program and the opening up of the program to more NGOs. In 2001, MFOs were now required to deliver proposals indicating broad goals and strategy, while also outlining indicators for measuring results thereby changing the focus of backward looking accountability towards forward looking accountability. This reshaped and more competitive governmental funding scheme also involved moving from program to broader institutional financing, which triggered a 'cultural change' within Oxfam Novib in 2003 with the introduction of the new finalised co-financing program, *MFP-breed*. The new scheme involved submitting a subsidy application for a period of four years, which was evaluated by a commission consisting of governmental officials, representatives of the MFOs and independent members. In 2003, several fundamental changes took place within Oxfam Novib aimed at improving the operationalisation and formalisation of accountability in order to ensure they were successful in the new co-financing scheme. This was also aimed at allowing Oxfam to define and account for their effectiveness in a manner that was consistent with their core mission and internal culture of felt accountability and could generate outcomes that were also useful for internal decision making instead of focused on solely providing an account to the Dutch Ministry of Foreign Affairs.

Oxfam Novib accelerated work on what they termed their 'professionalisation'. This involved a change of strategy and significant policy development encompassing a rights approach focusing on countries and themes, coordination with other Oxfam bodies, and growing lobbying and campaign activities. Additionally, it prioritised the improvement of so-called 'quality' within the organization: it installed a SAP information system, finalized implementation of a quality model, and initiated a new assessment system for third world partner assessments to replace the aforementioned BEMO tool. Three new central staff

bureaus were also founded, namely, *Communication, Research and Development* and *Quality and Control*. The *Quality and Control* department became central to further formalising accountability within Oxfam while the new partner assessment system, termed the Toolbox, installed in 2003, had a major influence on how accountability for developing world partner effectiveness was operationalised within the organisation.

Oxfam replaced its old 'Beoordelingmemorandum' (BEMO) tool for assessing partners. The alignment of this approach to partner assessment was increasingly being questioned by managers whose experience of it indicated that its narrow focus actually gave them little insight into their need to know how effective Oxfam was in its work. The new Toolbox approach reassessed what was considered important for the assessment of partners and introduced an opportunity and risk approach to partner assessment. For every partner the risks of cooperation with individual partners as well as the opportunities were now assessed. Assessing opportunities involved greater focus on the outcomes that Oxfam Novib wanted to achieve with specific partners and accorded more with managers' desires for more detailed, relevant data on Oxfam's effectiveness.

As noted earlier the BEMO approach had focused on looking at very broad opportunities/aims such as 'a specific partner is going to train 100 people'. The new toolbox approach, however, invoked a deeper approach by prioritising '*how* the partner is going to train these people' and '*what* the partner wants to *achieve* with this training'. Oxfam then assessed whether the partner's process and project aims were in line with its organizational mission. According to one of the managers interviewed, the toolbox acted as a 'catalyser' of change which meant it had huge popularity among managers intrinsically committed to holding themselves and, by extension, Oxfam to account:

So, do not focus on that partner is going to train 100 people. No, it is fine that you are going to train those people, but you ask the partners specifically...why do you do it and what do you want to achieve [with the training]? In the end it is going to be as a catalyser in your region or country to work towards a real change. I think the fact that we have the tool for let's say 5 years, that really led to a change in thinking which in the beginning forces you to approach [partner assessments] differently, but now it has become a part of a natural way of looking towards these assessments, we want to know what is happening...I think the tool had a significant contribution to our cultural change.

These efforts to formalise accountability in the context of increased external demands were careful to ensure that formalisation did not lead to irrelevant mechanisms that led to actions at variance with Oxfam's mission. Management buy-in was always deemed essential. In many instances, as outlined above, Oxfam therefore formalised and developed accountability mechanisms that were actually more aligned with individual management commitments than had been the case prior to the arrival of renewed external pressures.

Attention to 'Quality' as a driver for adaptive accountability

As noted above, Oxfam also developed an internal quality management system (QMS) based on what is termed the INK framework. The INK framework prioritises self evaluation designed to help management assess the overall 'quality' of an organisation. It emphasises broad all encompassing goals such as 'courageous leadership, a results focus, continuous improvement, transparency and cooperation'. The model distinguishes five stages of development positioned along a continuum which can lead to an organization becoming

‘excellent’ - activity oriented, process oriented, system oriented, chain oriented and transformation oriented. An activity oriented organisation is a relatively simple and reactive organization, while a transformation oriented one is more complex and proactive. Given ongoing improvements in their internal organization, Oxfam Novib received an ISO certificate for the whole organization in 2003. Managers were hugely positive about the implementation of the quality management model, since it made apparently more sense than previous narrow monitoring, evaluation and performance measurement models such as BEMO and tapped in more directly to managers’ desires to continually improve accountability for the effectiveness of Oxfam’s work:

At that time it was not normal practice in the NGO sector to be ISO certified ... this was a pressure from within the company or a demand from inside the organization.

The QMS components adopted were closely aligned with Oxfam management’s internal commitments to accountability given that the alignment of employee and organisational goals was central to the INK philosophy. For example, INK’s prevailing philosophical characteristics prioritized balancing accountability to *all* stakeholders and building stakeholder trust through extensive stakeholder dialogue and transparent communication in an adaptable, fluid organisational structure. This influenced the aforementioned change of partner policy away from BEMO to the Toolbox approach that now operationalises a risk management framework and aims for an improvement in the transparency of the interaction with partners. The QMS has also helped satisfy the aforementioned managerial ‘need’ to know more about Oxfam’s performance in accordance with its mission.

Why we started with these quality processes that was because we were looking for ways to ... make visible and acceptable to ourselves and to the outside world that we are a professional organization.

While the above developments aimed to balance an existing, primarily informal felt accountability regime with more formal processes as part of pre-empting and responding to external funder demands, managers insisted that Oxfam was highly proactive in its actions and sought to set the accountability agenda in its sector. The motivation for change and increased formalisation was primarily internally driven and managers pointed with pride to the largely voluntary nature of the quality framework adoption, while constantly reiterating how Oxfam had acted in advance of other NGOs in addressing internal accountability for effectiveness as it “wanted to become better”:

I can prove and say out loud that thinking about accountability within Oxfam Novib internally was far ahead of external noises about the accountability of development aid.

When ON [Oxfam Novib] became ISO certified, it was not a requirement by the Ministry ... the QMS was already applied within ON.

The implementation of the Toolbox and QMS were also perceived positively by managers since they apparently led to more sense making forms of performance measurement and accountability. Central to these attempts to assess its accountability for effectiveness in light of the increasing questions about the ‘added value’ of development aid was also an evolving commitment in Oxfam to: horizontal accountability to the Dutch NGO sector and other Oxfam affiliates by sharing experiences with monitoring, evaluation and learning; and upward

accountability to patrons such as the Dutch public, government and the European union on the 'results' of their interventions; and accountability to their partners by involving them in processes such as project evaluations. However, while the development of these formal processes were seen as a necessary means of documenting Oxfam's accountability to a broad range of stakeholders, these developments were primarily considered in terms of the supporting role they provided with respect to the core values of Oxfam embedded in their internal culture:

For a long time we have been busy with quality processes. We started with incorporating ISO processes and the ISO model and have grown to the INK model, which is much more [extensive] ... If you look at it historically, we have been doing it for a long time, I think about 10 years ... I came to the conclusion [at the time] that you have to have your own plan, idea and opinion as an organization about how to deal with accountability, otherwise you will become 'a play ball in the waves of accountability'.

Reflecting on the success of balancing accountabilities and the looming threat of an imposed (maladaptive) accountability regime

Oxfam's extensive efforts to align formal and informal accountabilities and instigate an adaptive accountability regime were partly facilitated by large levels of flexibility and autonomy offered within the MSF funding scheme from 2007 to 2010. Managers indicated that they did not see a big difference between internally or externally motivated accountability, and thus did not now recognize a strict distinction between imposed and felt accountability pressures. Accountability was largely seen as a balancing and learning process, with permeable boundaries between personal, organizational and external forces.

To stick to your own track, your own perspective and react on new insight, whether they are internal or external, that does not bother me, they have to be good, and they have to be of value. I see Oxfam Novib, or every organization, as a permeable thing and ideas come from inside and outside and very often you can't even recognize whether they are internally or externally originated, and that doesn't bother me since you always have to test on quality.

Accountability can be expressed in nice formal things, processes and agreements, both internally and externally. However, when all things go right, accountability is also in the 'veins' of people and the organization.

Oxfam now continually aims to balance imposed and felt pressures of accountability towards groups to whom they are considered upward, internal and downward accountable. In this balancing process Oxfam has, thus far, been able to avoid losing track of its own mission and becoming hostage to fluctuating trends in accountability given increasing trends towards maladaptive accountability regimes.

Nevertheless, despite these recent successes in prioritising an adaptive accountability regime, there are looming pressures and potential problems. A new round of funding, MSF-II, which covers the period 2011 to 2015 has recently been launched. MSF-II involves an increasingly demanding application process for several reasons. Firstly, MFOs are expected to form alliances with other NGOs and apply jointly for funding, a suggestion alien to most NGOs, including Oxfam Novib. The maximum amount of money that an NGO can receive per year has also been decreased. Oxfam Novib received 127 million euro of governmental funding in

the current funding scheme but the maximum amount they can receive per year in MSF-II will be 106 million euro. Moreover, part of this amount will be provided to alliance partners and is not available for Oxfam Novib projects. The MSF-II application model also demands a detailed discussion of the quality of the administrative organisation of an NGO, some measure of the NGO's 'efficiency', the extent of the NGO's application of the Dutch corporate governance code, their policy on Southern partners, their 'track record' over the last five years, a contextual analysis of their work processes, the consortium's (alliance's) capacity for aid delivery, the consortium's 'added value', consistency of strategic choices, policy relevance, and additional compulsory requirements such as auditor's reports, codes of conduct and annual reports. This extensive list of requirements is also highly vague in how core concepts like 'added value', 'efficiency', and 'policy' relevance' are to be interpreted.

Within Oxfam Novib the MSF-II application model is perceived as extensively bureaucratic and time consuming. One manager claimed that the progress made in the previous co-financing rounds which allowed Oxfam some flexibility and encouraged the development of relevant internal accountability systems was being reversed and that the funding model was regressing to one where NGO activities are considered an extension of governmental policy. This led to an increasing risk of mission drift and the forced prioritisation of an imposed, maladaptive accountability regime in order to ensure compliance with funding scheme requirements. Since Oxfam Novib is mainly funded by the government (as note earlier, around 65-70 per cent of total funds), not complying with these governmental requirements was not an option that they could countenance. The MSF-II process clearly offers less flexibility and involves more imposed forms of accountability. Although little detailed information is available to date, the accountability requirements in MSF-II will likely be much more formal, instrumental and inflexible than in the prior funding schemes. Accountability will also be more challenging for Oxfam Novib and other MFOs, due to extensive vagueness and uncertainty surrounding the evaluation process. For example, NGOs currently do not know how their funding applications will be evaluated and since most NGOs applying for governmental funding are highly dependent on this funding, this has led to stressful and uncertain situations within NGOs like Oxfam. Moreover, the Dutch Ministry of Foreign Affairs demand that NGOs to work together in alliances with one main NGO applying for the complete 'alliance' subsidy has resulted in an extra layer of formal accountability (to fellow NGOs) which will require adjusted and additional accountability processes in the future and demand further reshaping of accountability in order to fulfil all external demands and internal needs.

DISCUSSION AND CONCLUSIONS

The aim of this paper is to advance and deepen our understanding of the shaping of accountability in non-governmental organisations (NGOs) by examining the process through which Oxfam Novib has come to construct its own accountability. An analytical framework drawing on the concepts of imposed, felt, and adaptive accountability was used to frame the study's findings. The paper seeks to address the absence of research examining how accountability emerges within specific NGO settings, thereby deepening our understanding of how accountability is conceived and shaped in specific NGO contexts. The study acknowledges that organisations are often engaged in a complicated and continuing balancing act between accountabilities that are externally imposed (i.e. top-down or punitive) and those that are internally generated (Ebrahim, 2003b) and highlights the multifaceted, dynamic nature of accountability as it evolves in a specific NGO context.

The case narrative unveils how accountability within Oxfam Novib has been shaped by internal and external forces over time. From a largely imposed accountability regime responsive to governmental funding requirements as part of so-called project financing, it was shaped into a more adaptive regime due to voluntary internal efforts to formalise and professionalise Oxfam's work. This was partly aided by the increased flexibility and autonomy afforded to NGOs in a changed funding scheme but was fundamentally influenced by internal demands for greater professionalisation through formalising accountability mechanisms and aligning them better with managers' sense of felt accountability. An increasingly critical public and Dutch government stance on the effectiveness of development cooperation, however, led to stricter accountability demands and a more formal external accountability system within the funding scheme. Within Oxfam Novib, there was a threat that this might lead to a maladaptive funding regime to suit governmental requirements. However, the existing felt accountability regime was adapted to align with formal accountability mechanisms which allowed Oxfam to both comply with funding scheme accountability requirements and maintain a focus on fulfilling commitments to organizational mission, values and felt responsibilities through all its accountability processes. However, with the initiation of a new funding scheme in 2011, with the appraisal of funding applications taking place in 2010, Oxfam Novib faces serious threats to the maintenance of this regime. The new funding scheme, MFS-II, and its accompanying application model is perceived by Oxfam Novib and other NGOs to be overly demanding, bureaucratic and time-consuming. It reminds managers within Oxfam of the NGO environment in the 1960s, when NGO activities were considered an extension of governmental policy and there is palpable fear of a return to a dominant imposed accountability regime.

The findings in the study illustrate the fluid nature of accountability in NGO contexts and how it can be shaped by both internally felt motivations and externally imposed pressures. Accountability is largely perceived as a balancing process between competing demands and interests. For future research, it would be interesting to examine how the new multi-annual funding scheme in The Netherlands may affect Oxfam Novib's accountability relations. Moreover, since the adjusted governmental funding scheme involves a different structure that strongly supports building national alliances among NGOs thereby adding new layers of NGO accountability, examining the effect on accountability relationships and the operationalization of accountability within this scheme would be of interest.

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APPENDIX 1: DOCUMENTATION ANALYSED

Oxfam International

- Oxfam International governance standards (2006)
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Oxfam Novib

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- Oxfam Novib annual report 2006
- Oxfam Novib social report 2004
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Dutch Ministry of Foreign Affairs

- MFS 2007-2010 Annex 1 Thematische beleidsvoornemens MFS
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- IOB (2009) - Maatgesneden monitoring, beperkte beleidsdoorlichting MFS
- IOB (2008) - Het tropisch regenwoud in het OS-beleid 1999-2005
- IOB (2008) - Implementatie van de Paris Declaration
- IOB (2008) - Juist gemeten? - Evaluatie van het beoordelingstraject Medefinancieringsstelsel (MFS) 2007-2010
- IOB (2008) - De Meetlat langs Maatgesneden Monitoring
- IOB (2007) - Terugblik op het tot stand komen van het Medefinancieringsstelsel (MFS)
- IOB (2007) - IOB - Nederlandse ontwikkelingssamenwerking en de MDG's
- IOB (2006) -Evaluaties MFP-breed (3 studies)

INK

- INK brochure on the INK management model (2008)

Partos

- Partos brochure with general information about the organization (2008)
- Partos brochure on the House of Quality (2008)
- Partos brochure with questions and answers on the House of Quality (2007)
- Partos correspondence with the Dutch Ministry of Foreign Affairs
- Partos correspondence with Dutch NGOs

ISO 9001

- ISO 9001 standard (2008)

COSO

- Chapter on COSO in Romney and Steinbart (2006)

CBF

- CBF brochure on CBF rules and guidelines (2007)
- CBF brochure on CBF goal and tasks (2008)
- CBF brochure on combining the CBF code and code Wijffels (2007)

Code Wijffels

- Brochure on good governance for charities (Commissie code goed bestuur, 2005)