The construction and operationalisation of NGO accountability: Directing Dutch governmentally funded NGOs towards quality improvement

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ABSTRACT

In the mid-1960s, the Dutch government commenced funding non-governmental organisations (NGOs) working in the area of development cooperation (development NGOs) as part of a so-called ‘co-financing scheme’. As this co-financing scheme evolved, the role of accountability in the relationship between the Dutch government and the funded NGOs (‘co-financing NGOs’) became increasingly important as funding levels escalated. This study examines the emergence and evolution of accountability in the relationship between the Dutch Ministry of Foreign Affairs and Dutch development NGOs within the co-financing scheme between 1965 and 2012. It also studies how the extensive governmental accountability requirements introduced in the most recent co-financing scheme have been operationalised within co-financing NGOs; in particular the impact these requirements have had on their focus and mission. A qualitative methodological approach was adopted to examine these processes. This involved an extensive analysis of (mainly) governmental documentary data and in-depth semi-structured interviews with NGO managers.

The study mobilises the concept of governmentality to theoretically frame the empirical analysis. This facilitates the identification of the shifting rationalities (the broader ideals to which government is directed), programmes (the approaches aimed at achieving the ideals in rationalities), and technologies of government (the practical mechanisms used to operationalise the aims embedded in programmes) underpinning the emergence and evolution of NGO accountability within the co-financing scheme. The analysis also reveals that while NGO managers perceived the ideals and aims underpinning accountability in the current co-financing scheme as potentially enabling, the imposition of increasingly inflexible accountability mechanisms threatened to distract their attention from their NGOs’ core missions. Despite this perceived threat, the analysis unveils the processes through which the managers have limited the impact of these mechanisms on their NGOs’ operations and on their mission-driven focus. Drawing on the overall analysis, it is argued that the study makes original empirical and theoretical contributions to both the NGO accounting and accountability and governmentality literatures.