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# Accountability in Humanitarian Action

Dorothea Hilhorst *, Samantha Melis, Rodrigo Mena and Roanne van Voorst

**ABSTRACT**

Although a growing number of NGOs are combining humanitarian and development activities, it was long the case that humanitarian action was isolated from discussions and practices in the world of development. The work of saving lives was deemed to be guided solely by the humanitarian principles, and discussions on accountability were rare. In the 1990s, humanitarian standards initiatives arose in recognition that humanitarian organisations were not accountable to affected populations. This article aims to take stock of accountability initiatives and practices in the sector. It builds on accountability theory in distinguishing upward, sideways, and downward accountability, and incorporates formal and informal forms of accountability. It is based on empirical research in Myanmar, Afghanistan, and Sierra Leone. The first part of the article outlines the history of accountability in the humanitarian sector, including an accountability timeline, and discusses current trends in performances around accountability towards displaced people, minorities, and other recipients of aid. It then presents the findings from the three countries. The article concludes by calling attention to the everyday politics of accountability, the widening accountability arena, the differential accountability demands on international and national aid providers, and the crucial importance of sideways accountability to bring accountability to a next level.

**KEYWORDS:** humanitarian action, accountability, everyday politics, humanitarian standards

## 1. INTRODUCTION

Accountability in humanitarian action is a prominent issue. It features in agendas of sector reform, is at the heart of many programme-level improvements and is one of the key concepts underlying ongoing debates on the meaning and performance of humanitarian action. Accountability is at the heart of pertinent concerns, be it the aid scandal in 2017 about sexual abuse during humanitarian operations, ongoing debates

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on "localisation" of humanitarian action,[1] racism and calls to decolonise humanitarian governance,[2] or the instrumentalisation of humanitarian aid in the migration regimes of rich countries.[3]

Yet, a focus on accountability in humanitarian action is relatively new. Until the adoption of the code of conduct for humanitarian agencies in 1994, accountability was of little concern to humanitarians, who organised their domain around the idea that saving lives could never be wrong. Even though the relief–rehabilitation–development continuum started to be discussed in the 1980s, a focus on accountability only became prominent in the 1990s. It then became increasingly clear that humanitarian organisations were not accountable to affected populations – and this was recognised as deeply problematic. Since then, developments have moved fast. The 1990s and 2000s have seen the creation of numerous standards and accountability initiatives. Accountability was an important topic at the World Humanitarian Summit of 2016. It is also deeply engrained in the Charter for Change initiative, led by local, national, and international non-governmental organisations (NGOs) to empower locally led responses.[4]

The ethical case for accountability to affected populations is straightforward: affected populations are the primary stakeholders. At the core of aid stands the overarching principle of humanity – the imperative to relieve the suffering of affected people. This is particularly important for, but not exclusive to, the protection of displaced populations who have been uprooted due to war, violence, and/or environmental disasters. The humanity principle is closely related to transparency and accountability. No humanitarian organisation can credibly claim to respect the principles of humanity and its related principles – impartiality, neutrality, or independence – without a certain degree of accountability and transparency about what it is doing.[5] Affected communities are the *raison d'être*, on whose behalf agencies raise money and operate. In such humanitarian contexts, these communities usually include refugees and/or persons forcibly displaced internally or outside their home country, and placing these communities at the centre of humanitarian action through appropriate accountability structures and practices is crucial for the legitimacy of the functioning of such agencies. There are also considerations of aid effectiveness, as programmes that are not based on expressed needs and preferences have a high risk of failing. Drawing on the knowledge of displaced and other populations served by humanitarian agencies increases the effectiveness and relevance of humanitarian programming.

1 K. Van Brabant & S. Patel, *Understanding the Localisation Debate*, Begnins, Global Mentoring Initiative, Jul. 2017, available at: https://static1.squarespace.com/static/58256bc615d5db852592fe40/t/596bbb9e37c5813ffa04be86/1500232669089/GMI+-+UNDERSTANDING+THE+LOCALISATION+DEBATE%5B1%5D.pdf (last visited 7 Sep. 2021).

2 Peacedirect, *Time to Decolonise Aid*, London, 2021, available at: https://www.peacedirect.org/wp-content/uploads/2021/05/PD-Decolonising-Aid-Report.pdf (last visited 7 Sep. 2021).

3 S. Jaspars & D. Hilhorst, "Introduction "Politics, Humanitarianism and Migration to Europe"", *International Migration*, 59(3), 2021, 3–8.

4 Charter4Change, *Charter for Change: Localisation of Humanitarian Aid*, Jul. 2015, available at: https://charter4change.files.wordpress.com/2019/06/charter4change-2019.pdf (last visited 7 Sep. 2021).

5 J. Labbe, "How Do Humanitarian Principles Support Humanitarian Effectiveness?", *Humanitarian Accountability Report 2015*, Geneva, CHS Alliance, 2015, 18–28, available at: https://www.chsalliance.org/get-support/resource/har-2020/ (last visited 11 Sep. 2019).

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Finally, accountability is crucial for the legitimacy of service provision. Humanitarians have long considered the humanitarian principles as the main trust-forger between humanitarian organisations and affected populations, yet transparency and accountability may be equally important in advancing trust in and the legitimacy of service providers.[6]

This article aims to take stock of the state of humanitarian accountability. Starting with elaborating the meanings and dimensions of accountability, it will then review literature, mainly from within the humanitarian sector and additional sources from academic research, to understand the trends and current issues around accountability. We then ask ourselves how accountability plays out in everyday humanitarian programming, particularly in displacement contexts. In 2017 and 2018, we interviewed humanitarian actors in three countries. These are the high-intensity conflict context of Afghanistan, the low-intensity conflict context of Myanmar, and the post-conflict context of Sierra Leone. Humanitarian action in these contexts largely addressed displaced populations. In Afghanistan and Myanmar, this concerned people displaced by conflict and/or disaster, whereas in Sierra Leone this focused on communities affected by a landslide in the inner city of Freetown. The interviews confirm some of the trends that emanate from policy papers and suggest some pertinent issues to address to make accountability more relevant for affected communities and more securely embedded throughout the humanitarian ecosystem.

## 2. ACCOUNTABILITY

The ethical dimension of accountability lies in how it is not just about holding others responsible but is more fundamentally about taking responsibility. Humanitarian agencies are not concerned only with transparency and answerability but also about taking responsibility for ensuring the quality and "rightness" of their actions. One reason why accountability may have come rather late in the humanitarian sector is that humanitarians for a long time deemed themselves to be answerable to humanitarian principles, and their independence would stand in the way of transparency and accountability to others.[7] This ethical justification was based on the principles' focus on the rightness or wrongness of the actions themselves (deontological ethics).[8] Accountability, on the other hand, would be more concerned with the consequences of a certain action (consequentialist ethics).

The idea of humanitarian accountability as an internal affair still features in writing about accountability and continues to be relevant especially in the context of classic humanitarian assistance in high-intensity conflict settings. A lack of internal accountability can fuel lack of accountability outside.[9] However, the idea that

6 D. Hilhorst, "Being Good at Doing Good? Quality and Accountability of Humanitarian NGOs", *Disasters*, 26(3), 2002, 193–212.

7 J. Tong, "Questionable Accountability: MSF and Sphere in 2003", *Disasters*, 28(2), 2004, 176–189; N. Klein-Kelly, "More Humanitarian Accountability, Less Humanitarian Access? Alternative Ideas on Accountability for Protection Activities in Conflict Settings", *International Review of the Red Cross*, 100(907–909), 2018, 287–313; J. Everett & C. Friesen, "Humanitarian Accountability and Performance in the Théâtre de l'Absurde", *Critical Perspectives on Accounting*, 21(6), 2010, 468–485.

8 H. Slim, "Doing the Right Thing: Relief Agencies, Moral Dilemmas and Moral Responsibility in Political Emergencies and War", *Disasters*, 21(3), 1997, 244–257.

9 A. Ebrahim, "Accountability in Practice: Mechanisms for NGOs", *World Development*, 31(5), 2003, 813–829.

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accountability is about internal ethical justification of actions against humanitarian principles has today largely faded from the everyday meaning of accountability, which is primarily used to denote accountability relations with donors and affected communities that participate in humanitarian programmes, as the next section will show.

Accountability broadly concerns processes of holding actors responsible for actions.[10] It is a very open construct, as there are always many actors with different relations of hierarchy that may ascribe different meanings to accountability, a point we return to below.[11] As defined by Grant and Keohane, the concept of (formal) accountability "implies that actors being held accountable have obligations to act in ways that are consistent with accepted standards of behaviour and that they will be sanctioned for failures to do so."[12] We distinguish in this article three components of accountability. The first is to *take account*, which refers to listening and communication, and overlaps with participation and participatory approaches. The second is to *give account*, which refers to transparency. Finally, there is the component of *responsibility* and taking ownership for actions and non-actions to accept credit and blame. Responsibility can be taken or enforced, and forms of redress can vary from imposing sanctions to developing joint action plans for improvement.

### 2.1. Upward accountability

Accountability has for a long time been mostly associated with "upward" accountability relations with donors, concerning the functional accounting for resource use and allocation. Upward accountability has always been a controversial topic. In the field of humanitarian action, this reeked of manipulation and exploitation, with donors instrumentalising humanitarian services for political motives.[13] In the broader field of development, much attention has been devoted to the unequal power relations that characterise the relations between donors and service providers. NGO concerns about accountability to donors have "often centred on asymmetries in resources that have resulted in excessive conditionalities or onerous reporting requirements being attached to funding."[14] Upward accountability is not only about donors. National governments can, and often do, demand detailed reporting from international and national (including local) non-governmental organisations (INGOs and NNGOs) that operate in the country.[15]

Typical mechanisms for upward accountability are reports and evaluations. They come in many different forms. A common distinction – though often blurred in practice – concerns evaluation for learning versus justification. The latter is often associated with transparency about resources and how these were used. It is often

10 *Ibid.*

11 Everett & Friesen, "Humanitarian Accountability and Performance in the Théâtre de l'Absurde".

12 R. Grant & R. Keohane, "Accountability and Abuses of Power in World Politics", *American Political Science Review*, 99(1), 2005, 29–43.

13 A. Donini (ed.), *The Golden Fleece: Manipulation and Independence in Humanitarian Action*, 1st ed., Sterling, VA, Kumarian Press, 2012.

14 Ebrahim, "Accountability in Practice: Mechanisms for NGOs".

15 R. Mena, D. Hilhorst & K. Peters, *Disaster Risk Reduction and Protracted Violent Conflict: The Case of Afghanistan*, London, ODI, 2019, available at: https://www.odi.org/sites/odi.org.uk/files/resource-documents/12882.pdf (last visited 10 Dec. 2019).

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considered to be about accountancy more than accountability. The sociologist Harold Garfinkel noted in the 1960s that the term "account" can relate to finance, such as in a bank account, yet also has the meaning of a story. He argued that accountability should be much more about stories and processes than means and outputs, and that we should seek to translate the term accountability into *tell-a-story-about-ability*.[16] In such an approach, not only is a distinction made between functional and strategic evaluations (where strategic evaluations are more interested in accounting for impacts on affected communities and the wider environment, whereas functional evaluation is accounting for resource use and allocation), but the approach would also take into account the harder-to-grapple-with, processual and informal aspects of accountability. A recurring critique of the current popular understanding of the term accountability is that it leads to evaluations that are strictly functional.[17] Often, these types of evaluations tend towards justifying an organisation's work. They typically come in the form of impact assessment and, when possible, cost efficiency/effectiveness studies. Such an evaluation requires knowledge of the baseline and outcomes: and is therefore essentially interested in numbers and other quantitative data. Consequently, the implementation and monitoring process and influence of contextual factors are often either left out or underemphasised. As a result, many aspects of accountability – especially informal ones – are left out of such evaluations when they should be central to them. In contrast, participatory evaluations are more focussed on narratives, informality, and dynamic processes. Such evaluations usually comprise a combination of upward and downward accountability.

### 2.2. Downward accountability to affected communities

Since the mid-1990s, there has been more prominence given to so-called "downward" accountability, which involves affected communities. Downward accountability is crucial if programmes want to reach their goal of assisting the most vulnerable people. As noted by Wenar, the "iron law" of political economy is that "in the absence of good institutions, resources tend to flow toward those who have more power." This means that checks and balances and strong accountability mechanisms are a precondition for successful programming.[18]

In development, social accountability has been given a major impetus since the 2003 World Bank report on "making services work for the poor."[19] It has been defined as "the extent and capability of citizens to hold the State accountable and make it responsive to their needs."[20] Downward social accountability starts from the premise that people have rights that authorities have to answer for. However, there is

16 H. Garfinkel, *Studies in Ethnomethodology*, 1st ed., Cambridge, Polity, 1991.

17 B. O'Dwyer & J. Unerman, "From Functional to Social Accountability: Transforming the Accountability Relationship between Funders and Non-Governmental Development Organisations", *Accounting, Auditing & Accountability Journal*, 20(3), 2007, 446–471.

18 L. Wenar, "Accountability in International Development Aid", *Ethics & International Affairs*, 20(1), 2006, 1–23.

19 World Bank, *Making Services Work for Poor People*, Washington, DC, The World Bank, Oxford University Press, 2003, available at: https://doi.org/10.1596/0-8213-5468-X. (last visited 7 Mar. 2021).

20 H. Grandvoinnet, G. Aslam, & S. Raha, *Opening the Black Box: The Contextual Drivers of Social Accountability*, Washington, DC, The World Bank, 2015, available at: https://openknowledge.worldbank.org/bitstream/handle/10986/21686/9781464804816.pdf? sequence (last visited 7 Sep. 2021).

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an emerging consensus that humanitarian agencies can also be seen as "duty-bearers" that have a certain responsibility in ensuring or protecting people's rights. We find increasing reference to non-state entities including multinational corporations and NGOs as *responsible* for delivering on people's entitlements to services. Gready and Ensor[21] have referred to this as a "pattern of rights": a system of claim–duty relationships spanning subjects from international to local to household levels. Whereas we are used to thinking of the relation between states and the citizens as power-ridden, it has increasingly been recognised that humanitarian NGOs, just like states, are meant to protect people but may transform, in practice, into institutions that use their power to advance their own position or display other forms of power abuse. Concerns over social accountability have thus been broadened to include non-state service providers.[22]

Downward or social accountability is an amalgam of practices around the different components of accountability. *Taking account* comes about in the routinely practised needs-analyses of humanitarian action, yet there are many other ways of listening to affected populations in participatory programmes. Social technology has been used to listen, where people's opinions about their situation and the appropriateness of the assistance they receive are solicited through the use of mobile phones or Facebook. Similarly, technology can be and is increasingly used for monitoring and evaluations. There is evidence that sensitive questions can reliably and accurately be obtained through computer-based interview systems, sometimes more so than through face-to-face interviews.[23] *Giving account* likewise can happen through community meetings, information billboards and posters, role plays, and other means by which organisations inform affected communities about their programmes. The component of *responsibility* is mostly associated with the use of complaint mechanisms. It is recognised to be the least developed.[24] Of the nine commitments of the Core Humanitarian Standard (CHS), for example, commitment 5 on welcoming and addressing complaints remains the weakest in terms of implementation by humanitarian organisations.[25]

### 2.3. Accountability to affected communities and participation

Accountability and participation are closely related and partly overlapping practices, such as in participatory evaluations. Accountability towards affected communities

21 P. Gready & J. Ensor (eds.), *Reinventing Development? Translating Rights-Based Approaches from Theory into Practice*, London, Zed Books, 2005.

22 World Bank, *Social Accountability in the Public Sector: Conceptual Discussion and Learning Module*, WBI Working Papers, Washington, DC, 2005, available at: https://www.worldbank.org/content/dam/Worldbank/Event/MNA/ yemen_cso/english/Yemen_CSO_Conf_Social-Accountability-in-the-Public-Sector_ENG.pdf (last visited 7 Mar. 2021).

23 R. Tourangeau & T.W. Smith, "Asking Sensitive Questions: The Impact of Data Collection Mode, Question Format, and Question Context", *The Public Opinion Quarterly*, 60(2), 1996, 275–304; B.S. Mensch et al., "Consistency in Women's Reports of Sensitive Behavior in an Interview Mode Experiment, São Paulo, Brazil", *International Family Planning Perspectives*, 34(4), 2008, 169–176.

24 Y.S. Andrew Tan & J. von Schreeb, "Humanitarian Assistance and Accountability: What Are We Really Talking About?", *Prehospital and Disaster Medicine*, 30(3), 2015, 264–270.

25 P. Knox-Clarke, E. Kennedy, B.G. Sokpoh, & R. Argent, *Humanitarian Accountability Report 2020: Are We Making Aid Work Better for People Affected by Crisis?*, CHS Alliance, 2020, available at: https://www.alnap.org/help-library/humanitarian-accountability-report-2020-are-we-making-aid-work-better-for-people (last visited 7 Sep. 2021).

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can denote different levels of participation, similar to the participation ladder of Arnstein.[26] A first level is restricted to information exchange, where recipients of aid (including displaced people as well as affected local communities) are subjected to questions and given information on what is expected from them in project implementation. A second level concerns public involvement in project activities, including the maintenance of services. At a third level, participants can negotiate and bargain over decisions and have a say in decisions.

Even though accountability is often presented as "a gift" provided by agencies, deeper levels of accountability would acknowledge people's right to have a say. In a similar vein, there are concerns about how technologies of accountability may be employed to produce and control subjects and enhance governmentality, rather than enabling recipient communities to advance their agency and active citizenship. These types of intentions and effects of everyday politics of accountability should be an important concern of research and – indeed – practitioners, as there are large bodies of evidence that participatory mechanisms can enhance communities control, although they are also sensitive to manipulation by facilitators or elites.[27]

### 2.4. Formal and informal accountability

Finally, it is important to distinguish formal and informal accountability. Informal accountability is very important in practice, and plays a role within, outside, and beyond the components and mechanisms of formal accountability. It concerns social practices in which people influence or hold agencies accountable for their actions. These practices of what may be called everyday accountability[28] are integrated into everyday life and concern all kinds of ways that people convince their leaders, service providers, or authorities to live up what they consider to be their responsibilities.[29]

The interaction with different groups/stakeholders in daily (programme) management, during planning and design and implementation, as well as during evaluation, is largely informal. Unfortunately, the effects of informal evaluation are hard to measure, and its "results" are uneven and vary considerably.

One way in which communities affect programming is by using exit options.[30] In a previous study, D.H. , for example, studied a food security intervention in conflict-affected northern Uganda where farmer groups were organised in labour parties working on road construction in exchange for vouchers and money to buy seeds. As the years went by, increasing numbers of participants opted out of the programme and the research revealed why: the project costs for them far outweighed the

26 S.R. Arnstein, "A Ladder of Citizen Participation", *Journal of the American Planning Association*, 85(1), 2019, 24–34.

27 E.A. Brett, "Participation and Accountability in Development Management", *The Journal of Development Studies*, 40(2), 2003, 1–29.

28 D. Hilhorst, *The Real World of NGOs: Discourses, Diversity and Development*, London, Zed Books, 2003, 125–146.

29 P. Milabyo Kyamusugulwa, D. Hilhorst, & C. Jacobs, "Accountability Mechanisms in Community-Driven Reconstruction in Eastern Democratic Republic of Congo", *Development in Practice*, 28(1), 2018, 4–15.

30 A.O. Hirschman, *Exit, Voice, and Loyalty: Responses to Decline in Firms, Organizations, and States*, Cambridge, MA, Harvard University Press, 1970.

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benefits.[31] In a similar vein, it has been observed that many people do not attend community meetings or other invited spaces of accountability and it is always important to find out why. If aid targets both displaced people and local communities, for example, there may be racism or exclusion at play. Informal accountability happens in many ways. Communities seek and find much more influence over humanitarian programming than meets the eye. Similarly, humanitarian actors seek much more feedback than through the formal mechanisms of accountability. Finally, informal "sideways" accountability – based on interactions of staff among themselves – may have a major impact in adjusting humanitarian action to its context and seeking better options to achieve appropriate and effective service delivery.[32]

### 2.5. System and sideways accountability

Humanitarian accountability has been on policy agendas since the 1990s.[33] However, for a long time, this was restricted to single-agency accountability, whereas system accountability was almost absent.[34] Interestingly, there is now a keen interest in and a nascent body of practice[35] on *system accountability*.[36] System accountability means that humanitarian workers hold each other to account in formal and informal ways. It can also mean that agencies work together to provide communities with a common window for forwarding complaints. System accountability is important for several reasons. The results of humanitarian action of different actors are interdependent and their organisations are highly complex, often comprising complicated referral systems as well as chains of implementation, and this calls into question the feasibility of realising chain responsibility. Finally, there is a lot of evidence that communities experience aid as an *ensemble*,[37] and hence the reputation of one agency can severely affect the interventions of all humanitarian actors. Whereas system accountability is recognised to be important, developments are slow as they depend on the quality of inter-agency coordination.

## 3. METHODOLOGY

This article aims to assess the current state of play of humanitarian accountability, juxtaposing the trends in humanitarian writing with how humanitarian actors in three countries view the state of humanitarian accountability in practice.

31 W. Wairimu, M. Slingerland, & D. Hilhorst, "Aid under Contestation: Public Works, Labour and Community-Based Food Security Programming in Post-Conflict Northern Uganda", in D. Hilhorst, B. Weijs, & G. Van der Haar (eds.), *People, Aid and Institutions in Socio-Economic Recovery: Facing Fragilities*, London, Routledge, 2017, 156–173.

32 S.K. Chynoweth, A.B. Zwi, & A.K. Whelan, "Socializing Accountability in Humanitarian Settings: A Proposed Framework", *World Development*, 109, 2018, 149–162.

33 Hilhorst, "Being Good at Doing Good? Quality and Accountability of Humanitarian NGOs", 193–212.

34 D. Hilhorst, "Taking Accountability to the next Level", *Humanitarian Accountability Report 2015*, Geneva, CHS Alliance, 2015, 104–112, available at: https://www.chsalliance.org/get-support/resource/har-2020/ (last visited 11 Sep. 2018).

35 For example, IASC developing a collective tracker and HQAI is starting "collective" audits of NGO networks.

36 M. Serventy, "Collective Accountability: Are We Really in This Together?", *Humanitarian Accountability Report 2015*, Geneva, CHS Alliance, 2015, 82–91, available at: https://www.chsalliance.org/get-support/resource/har-2020/ (last visited 5 Mar. 2021); Hilhorst, 'Being Good at Doing Good?'; Hilhorst, "Taking Accountability to the Next Level"; Hilhorst, *The Real World of NGOs: Discourses, Diversity and Development*.

37 Hilhorst, *The Real World of NGOs: Discourses, Diversity and Development*.

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For the first part, we have systematically reviewed the Humanitarian Accountability Reports (HARs). The first HAR was published in 2005, as an initiative from the Humanitarian Accountability Partnership (HAP). It started as an annual stock-take of ongoing discussions through contributions from different authors. Eight reports were published between 205 and 2013, and in 2015 HAP and People in Aid merged to become the CHS Alliance, which has continued publishing the HAR, with reports in 2015, 2018, and 2020. The first objective in analysing the reports was to construct an annotated timeline of humanitarian accountability, which will be presented in the next section. The second objective was to analyse the trends as they have evolved over time.

For the second part, we interviewed different actors in three countries. Authors 1 and 2 collected data in Freetown, Sierra Leone, in May 2018. R.M. collected data in Kabul, Afghanistan, in March 2018, and R.v.V. collected data in Myanmar in January 2018. In Afghanistan and Myanmar, the research mostly focused on people displaced by conflict and/or disaster, whereas in Sierra Leone the interviews were conducted with local communities temporarily displaced by a landslide in the inner city of Freetown. The interviews were semi-structured to enable comparability, while maintaining space and evolving insights to be incorporated in the questions. The interview guide consisted of questions divided by the following sections: upward accountability, sideways accountability, downward accountability, internal accountability, and degrees of participation. These topics were also used as a framework for a thematic analysis in QSR N-Vivo 11. Besides the interviews that were conducted for this article, the findings also draw on observations from previous fieldwork conducted by S.M. in Sierra Leone in 2017[38] and R.M. in Afghanistan in 2017.[39]

The sample was selected to include each of the categories; INGOs, NNGOs, UN, and the government. We especially aimed to have equal representation between INGOs and NNGOs. This balance was largely achieved, but it was more challenging to include governmental actors due to limited access. Participants were known by the researchers because of their ongoing fieldwork and were selected on the basis of their professional involvement in disaster or emergency response.

## 4. TRENDS OF HUMANITARIAN ACCOUNTABILITY

This section presents an annotated timeline of highlights of humanitarian accountability. A review of the 11 HARs that have been published by HAP and later the CHS Alliance, as well as surrounding literature, brings out some prominent trends. Many more could have been identified. The selection of thematic trends has been a rather serendipitous process, with the benefit of hindsight and the knowledge of where we stand today, and with a focus on those most relevant to this article.

38 S. Melis, *Constructing Disaster Response Governance in Post-Conflict Settings: Contention, Collaboration and Compromise*, PhD thesis, Erasmus University Rotterdam, 2020.

39 R. Mena, *Disasters in Conflict. Understanding Disaster Governance, Response, and Risk Reduction during High-Intensity Conflict in South Sudan, Afghanistan, and Yemen*, PhD thesis, Erasmus University Rotterdam, 2020.

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**Number of interviews**

| Actor | Sierra Leone | Afghanistan | Myanmar |
|---|---|---|---|
| INGO | 5 | 4 | 9 |
| NNGO | 4 | 4 | 5 |
| UN | 3 | 3 | 2 |
| Government | 2 | 4 | 2 |
| Total | 14 | 15 | 18 |

### 4.1. From trumpeting accountability to sobering reality checks

In the first years of the HAR, the idea of accountability still needed "selling" to the readers. In HAR 2005, for example, we can read: "While many international NGOs had already promised to become accountable to disaster survivors, senior United Nations officials made declarations in 2005 to express their commitment too."[40] Graphs illustrate an annual rise in people who think that accountability has improved. In later years, while accountability becomes more widely accepted and the field matures, the attention shifts to evidence-based action, leading to much more sobering findings on the accountability gaps that continue to be pervasive. It is recognised that commitments do not automatically lead to action. HAR 2018 concluded: "Where the guidance, policies, procedures, etc., exist, their translation into action is still a challenge for the sector."[41] HAR 2015 noted, for example, that country programme staff continue to complain about reporting burden, which they say keeps them in their offices and limits the time they have to engage with communities, despite Good Humanitarian Donorship commitments since 2003, with progress slow and limited.[42]

### 4.2. Accountability has become a highly developed endeavour

United Nations agencies, INGOs the Inter-agency Standing Committee, and quality and accountability initiatives such as ALNAP, CHSA, and Sphere have together produced an ever more sophisticated and elaborated maze of guidelines and codes, and an increasing number of these are accompanied by elaborate indicators, training, operational support at field level, and formalised forms of reporting against standards. This illustrates a trend whereby humanitarianism is increasingly seen as a professional rather than a voluntary endeavour. Affected populations are entitled to quality

40 A. Lawday, *Humanitarian Accountability Report 2005: Humanitarian Accountability Partnerships*, Geneva, HAP International, 2005, 6, available at: https://d1h79zlghft2zs.cloudfront.net/uploads/2021/02/2005HAR.pdf (last visited 25 Mar. 2021).

41 L. Austin, D. Brown, P. Knox-Clarke, E. Kennedy, & I.Wall, *Humanitarian Accountability Report 2018: How Change Happens in the Humanitarian Sector*, Geneva, CHS Alliance, 2018, 10, available at: https://d1h79zlghft2zs.cloudfront.net/uploads/2019/07/Humanitarian_Accountability_Report_2018.pdf (last visited 25 Mar. 2021).

42 CHS Alliance, *Humanitarian Accountability Report 2015: On the Road to Istanbul. How can the World Humanitarian Summit Make Humanitarian Response More Effective?* Geneva, CHS Alliance, 2015, available at: https://d1h79zlghft2zs.cloudfront.net/uploads/2019/07/CHS-Alliance-HAR-2015.pdf (last visited 25 Mar. 2021).

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care, and there are obvious risks in "too many, inexperienced NGOs being able to access affected populations in high profile emergency responses."[43] However, this can also lead to the exclusion of service providers that have a more voluntary or solidarity-based approach and rely on more informal accountability processes. The development of accountability is accompanied by developments in technologies of accountability, including ICT-based methods of documenting the voices of affected populations, featuring from HAR 2011 onwards. These elaborate accountability systems carry the risk of standard fatigue or duplication, and of becoming overly burdensome at the expense of implementation capacity. Discussion continues on the merits of external auditing, which may be seen as cumbersome, formalistic, and expensive. On the other hand, the question remains: how can professional standards be verified without some level of external oversight? At a deeper level, development in accountability systems does not seem to be at par with how these systems deliver on commitments. Several of the HAR reports express a concern for a widening gap between commitments, expectations, and implementation realities.

### 4.3. Accountability becomes a core value in addition to humanitarian principles

The core humanitarian principles of humanity, impartiality, neutrality, and independence play a role in many of the accountability standards and are referenced among others in UN General Assembly Resolution 46/182, the original Code of Conduct (in a watered-down version), the Good Humanitarian Donorship (GHD) principles, the Grand Bargain, and the CHS. Indeed, accountability positively articulates with the principles, as "good accountability relations also enable principled and safe service delivery and they condition effectivity of aid,"[44] as stated in HAR 2015. In addition, it appears that accountability in and of itself has become an additional core value in sector-wide collaboration and in calls for system change. HAR 2013 already noted the increased emphasis on learning and reflexivity.[45] The humanitarian system continues to widen, with calls to advance the nexus between humanitarianism, development, and peacebuilding.[46] This means that the arena of service delivery to affected populations becomes ever more complex and may be less united by humanitarian principles than by a shared attachment to values of accountability. HAR 2018

43 HAP International, *Humanitarian Accountability Report 2010: Humanitarian Accountability Partnerships*, Geneva, HAP International, 2010, 9, available at: https://d1h79zlghft2zs.cloudfront.net/uploads/2021/02/2010HAR.pdf (last visited 25 Mar. 2021).

44 CHS Alliance, *Humanitarian Accountability Report 2015: On the Road to Istanbul.*

45 HAP International, *Humanitarian Accountability Report 2013: 10 years Humanitarian Accountability Partnership*, Geneva, HAP International, 2013, 71, available at: https://d1h79zlghft2zs.cloudfront.net/uploads/2021/02/2013HAR.pdf (last visited 25 Mar. 2021).

46 CIC, *The Triple Nexus in Practice: Toward a New Way of Working in Protracted and Repeated Crises*, New York, NY, Center on International Cooperation, New York University, 2019, available at: https://cic.nyu.edu/sites/default/files/triple-nexus-in-practice-brochure-december-2019-final.pdf (last visited 09 March 2021); We World - GVC, *The Triple Nexus*, We World GV, May 2020, available at: https://reliefweb.int/sites/reliefweb.int/files/resources/weworld-gvc-the-triple-nexus-questions-and-answers-on-integrating-humanitarian-development-and-peace-actions-in-protracted-crises.pdf (last visited 8 Mar. 2021).

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states that it is crucial to develop accountability towards "change within humanitarian organisations and change in the humanitarian system as a whole."[47]

### 4.4. Accountability relations multiply and diversify

One aspect of the ever-increasing complexity of accountability concerns changes following this diversity in service delivery to affected populations. The conceptualisation of accountability has moved beyond the chain of donor-implementing agency-affected population. HAR 2015[48] summarises that humanitarian accountability classically focused on programme delivery, whereas development actors place accountability of states more central. In an attempt to map the accountability arena, HAR 2013 distinguishes nine key accountability relations: between donors and donor public; between donors and international agencies; between donors and recipient governments; between crisis-affected states and local governments; between local/national non-state actors and affected communities; between international agencies and national/local actors; between international agencies and affected communities; and between international agencies and the national/local government.[49] All these accountability relationships have their own parameters and dynamics. The result of this multiplication of sometimes contradicting demands is what has been referred to as MAD: Multiple Accountability Disorder.[50] This means that a situation evolves where the political and managerial transaction costs of accountability become too high to be workable. On the other hand, the widening of accountability means that the meaning of accountability may become more fluid. Accountability relations can be seen as negotiated,[51] and rather than thinking in terms of strict hierarchies, accountability can be guided by an attitude of joint learning.[52]

Amid this complexity, the major concern has continued to be on accountability to affected populations. In 2009, John Borton reported in the HAR "Continuing progress in the process of widening and deepening of accountability to beneficiaries and affected communities within the humanitarian system."[53] Downward accountability is considered the most important yet the least developed in practice.[54]

47 Austin, Brown, Knox-Clarke, Kennedy, & Wall, *Humanitarian Accountability Report 2018: How Change Happens in the Humanitarian Sector*.

48 CHS Alliance, *Humanitarian Accountability Report 2015: On the Road to Istanbul.*

49 HAP International, *Humanitarian Accountability Report 2013: 10 years Humanitarian Accountability Partnership*.

50 Everett and Friesen, "Humanitarian Accountability and Performance in the Théâtre de l'Absurde"; J. Koppell, "Pathologies of Accountability: ICANN and the Challenge of "Multiple Accountabilities Disorder"", *Public Administration Review*, 65(1), 2005, 94–108.

51 D. Kennedy, "The Inherently Contested Nature of Nongovernmental Accountability: The Case of HAP International", *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 30(6), 2019, 1393–1405. See also D. Hilhorst and B. Jansen, "Humanitarian Space as Arena: A Perspective of Everyday Practice", *Development and Change* 41(6), 2010, 1117–1139.

52 M. Deloffre, "Global Accountability Communities: NGO Self-Regulation in the Humanitarian Sector", *Review of International Studies*, 42(4), 2016, 724–747.

53 HAP International, *The 2009 Humanitarian Accountability Report*, Geneva, HAP International, 2009, 64, available at: https://d1h79zlghft2zs.cloudfront.net/uploads/2021/02/2009HAR.pdf (last visited 25 Mar. 2021).

54 A. Crack, "INGO Accountability Deficits: The Imperatives for Further Reform", *Globalizations*, 10(2), 2013, 293–308.

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### 4.5. Accountability reinforces Western-dominated humanitarian action

To date, all initiatives that reach international reports such as the HAR stem from international actors. Our timeline has not brought up many initiatives driven from (collectives of) national actors, although there are some recent exceptions, including a quality and accountability hub of the Community World Service Asia,[55] the Charter for Change, NEAR, and A4EP. This illuminates some persistent problems in the humanitarian eco-system, in particular the continued power relations that place international agencies at the centre of power, relegating those national and local actors at the forefront of delivery to the margins. Initiatives from the global South remain unheard in the centre of power, and the reluctance of international donors to secure core funding needed by national and local agencies to invest in their quality and accountability systems reinforces the inequalities in the aid sector.

In conclusion, we can concur with HAR 2013 that "Accountability is no longer just a fashionable term."[56] There now exists a broad commitment to and wide understanding of what it takes to be accountable in the humanitarian sector, especially through the widely adopted and referenced CHS and the IASC Commitments on Accountability to Affected Populations (which also refers back to the CHS). The CHS standard, for example, is not only visibly influential through its membership, but seeps through the system as it is increasingly referenced by donor governments, becomes part of terms of reference of evaluations, and is incorporated in other accountability processes, for example, around protection against sexual exploitation, abuse, and harassment.[57]

The question remains as to how deep into the system the relevance of accountability is felt. It has been noted that the HAP and subsequently the CHS on Quality and Accountability have a limited number of members: in 2020 CHS had 153 members, of which 109 were certified. This might suggest that accountability is mainly important to an "elite" of humanitarians. However, these members represent a large proportion of the humanitarian expenditure. Research into the reach of HAP revealed, for example, that the combined budget of its members made up to two-thirds of humanitarian expenditure in 2010.

With accountability rising as a core value in the context of humanitarian aid to the extent that we could speak of an accountability arena within the humanitarian arena,[58] it is increasingly important to follow closely how accountability is being shaped in the field. To this purpose, the next section focuses on three case studies concerning humanitarian action in displacement contexts, and reports on interviews with aid providers in Sierra Leone, Myanmar, and Afghanistan.

55 Quality & Accountability Hub, Community World Service Asia, available at: https://communityworldservice.asia/category/quality-accountability.

56 HAP International, *Humanitarian Accountability Report 2013: 10 years Humanitarian Accountability Partnership*.

57 See, for example, PSEAH Implementation Quick Reference Handbook, CHS Alliance, available at: https://www.chsalliance.org/get-support/resource/pseah-implementation-quick-reference-handbook.

58 Hilhorst and Jansen, "Humanitarian Space as Arena: A Perspective of Everyday Practice"

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## 5. THE CASE OF SIERRA LEONE

Discussions on humanitarian accountability have long been part of the aid landscape of Sierra Leone. The country hosted HAP's first field trial in 2001–2002 on accountability practices,[59] which took place at a time where aid resources were starting to shift towards longer-term rehabilitation and development. At the time, only half of the organisations had their own codes of conduct, implementing partners were not held to the same standards, and complaint mechanisms were largely absent.[60]

When a landslide struck the Regent area of Freetown in 2017, Sierra Leone had only recently recovered from another major disaster; namely, the Ebola outbreak of 2014–2015. The humanitarian response to Ebola had been much criticised for its accountability and participation deficits.[61] In 2017, two Ebola survivors filed a lawsuit against the government for mismanaging funds. Fraud within international organisations was widespread. Humanitarian organisations struggled with transparency, participatory approaches, and feedback mechanisms during the epidemic.[62] Therefore, both the Sierra Leonean government and international humanitarian actors pledged to do things differently in the landslide response. The government hired an accountancy firm to check all the financial transactions related to the landslide response and support governmental transparency, while international humanitarian actors pledged to include and listen to local and national stakeholders in the response.

### 5.1. Upward accountability

Upward accountability for humanitarian and developmental INGO and NNGO in the Sierra Leonean context related to donors regarding funding and to the national government regarding compliance, regulations, and aid modalities. All INGO and NNGO research participants reported having had multiple funds connected to their projects, and each donor required a separate report according to specific formats. This was found to be time-consuming but on the other hand also enabled some room for manoeuvre, since NNGOs could strategically frame individual donor reports to play to what was expected from that donor. Some donors demanded repeated reporting at different stages during a project, whereas others, including private donors, asked for only a one-page report covering the entire project. NNGOs seemed rather creative in adapting reports to these different requests. It was noted that GHD and Grand Bargain harmonisation commitments had led to limited changes in the harmonisation of reporting, but that it did become a theme during the landslide response, and there were instances of single reports to multiple donors, which helped to relieve the reporting burden for staff who were also involved in the direct response.

59 I. Christoplos, *Evaluation Report. The Humanitarian Accountability Project First Trial in Sierra Leone*, Geneva, HAP, 16 Jul. 2002, available at: https://www.yumpu.com/en/document/read/22169073/evaluation-report-july-2002-ian-christoplos-hap-international (last visited 15 Jul. 2021).

60 *Ibid.*

61 J.R. DePinto, "Corruption and the 2014 EVD Crisis in Sierra Leone: Ebola as 'Total Disease'", in M. Mustapha & J.J. Bangura (eds.), *Democratization and Human Security in Postwar Sierra Leone*, New York, Palgrave Macmillan US, 2016, 217–249.

62 See, for example: C. Fearon, *Humanitarian Quality Assurance: Sierra Leone: Evaluation of Oxfam's Humanitarian Response to the West Africa Ebola Crisis*, Oxfam, Feb. 2017.

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The relationship between donors and international and national NGOs was seen by research participants as quite flexible and dialogue based. Donors would, for example, ask for additional explanations if needed, and participants reported the preparedness of donors to adjust programmes to changing realities on the ground. One UN donor stated: "I prefer that we both work together on something rather than have a bomb surprise at the end."[63] Upwards accountability was seen by this donor as a process that starts with building the relationship and "negotiating" criteria and conditions. Proximity was seen as an important factor by the majority of participants, and donor monitoring visits an important opportunity that allowed for informal discussions. This was seen not only in-country but also in the countries where donors were headquartered, making it easier for INGOs to reach out to donors.

However, a number of participants reported that flexibility and informality were more difficult to achieve with larger donors. Larger donors tended to use more formal mechanisms of accountability, defined by rules and policies, including feedback mechanisms and community-based indicators. This would sometimes clash with the contextual approach of implementing agencies and one INGO representative emphasised how NGOs needed to stand up to donors when their policies are not appropriate: "We have to have a voice. It is on us to see whether an accountability demand is consistent with the reality on the ground."[64] Flexibility in donor requirements was considered more prevalent during the emergency phase of the response.

Accountability of humanitarian actors to the national government is important, especially in post-conflict governance settings, where the national government is expected to lead the humanitarian response. In Sierra Leone, INGOs' accountability to the national government was complicated by the influx of INGOs immediately after the landslide. The Office of National Security was coordinating the response and line ministries were in the lead of sectoral pillars. Engagement with the government occurred on different levels. The heads of INGOs and UN agencies had direct access to high-level government ministries, whereas NNGOs were more often connected to local authorities. Relatively informal interactions were considered crucial for accountable relationships as information was more easily shared at this level.

UN agencies' staff participants were more likely to frame the relationship with the government as a partnership. One UN official said: "we let them take the lead and come to us to say what they need."[65] His phrasing of "we let them take the lead" is interesting and revealing of the complex power relations between the UN and the government. INGOs were more firmly positioned "below" the government. International and national NGOs generally sign memoranda of understanding (MoUs) with the government and are required to outline and share their budget, activities, and indicators as part of the licence renewal process, reporting to the Ministry of Finance and Economic Development. International and national NGOs duly shared reports, but participants reported they rarely received response or feedback. However, as one NNGO explained: "from time to time, documentation is forwarded to the public accounts committee in parliament and NNGOs can be called

63 UN1 (anonymous code), Freetown, Sierra Leone, 18 May 2018.
64 INGO3 (anonymous code), Freetown, Sierra Leone, 17 May 2018.
65 UN2 (anonymous code), Freetown, Sierra Leone, 16 May 2018.

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to account by the parliament."[66] As he explains, this "sends a signal that tomorrow it can be you."[67] Accountability *from* the government *to* INGOs is problematic, and INGOs felt they needed to push to obtain responses and permissions to start programmes. As one INGO participant stated: "Even if we want to be accountable, the government doesn't have correct channels. They might not follow up or their actions are based on their own time. It is easier with donors."[68]

### 5.2. Internal and sideways accountability

Research participants from both INGOs and NNGOs spoke of a high level of activity in translating international standards and policies into practice. Only one participant saw accountability as a "thing in the hallway" and CHS as a "headquarter thing."[69] Other participants mentioned specific training events that had been conducted. Interviews in Sierra Leone took place several months after what one participant referred to as the "wake-up call" of the Haiti sexual misconduct scandal, and several participants referred to spaces that were recently created to report incidents.

Sideways accountability would take place in the coordination pillars and in the country forum that UN agencies participated in. The response to the landslide built on previous structures from the Ebola response, and some pillars were more active than others; nonetheless, coordination meetings provided space to discuss and question approaches and programmes. Participants said that complaints or issues were discussed in the meetings and opportunities were created to learn from each other. Interestingly, there was an informal WhatsApp group with more than 200 aid workers and government authorities, where reports and observations were shared and incidents haphazardly discussed, though it is unclear how this translated into collaboration, especially in relation to referrals. The response to the landslide relied heavily on referrals of frontline information booths to programmes or services. However, there was often lack of follow-up, and complaints were simply circulated from one agency to the next. Several participants mentioned that INGO coordination should have been better.

### 5.3. Downward accountability

Feedback was generally collected by INGOs and NNGOs through meetings and focus groups with affected populations. Most programmes relied on complaint boxes, hotlines, surveys, and evaluations. The initiation phase was seen as important for feedback on the needs of affected populations, and this was generally followed by monitoring throughout project implementation. For UN agencies with implementing partners, there was also a need to monitor the partner to ensure accountability. This was done through reporting and visits. When complaints or feedback were received that concerned the actions of other organisations, referrals were made. However, in the experience of both INGO and NNGO participants, these were rarely followed up.

66 NNGO4 (anonymous code), Freetown, Sierra Leone, 14 May 2018.
67 *Ibid.*
68 INGO4 (anonymous code), Freetown, Sierra Leone, 18 May 2018.
69 INGO3 (anonymous code), Freetown, Sierra Leone, 17 May 2018.

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Information sharing (giving account) is considered crucial. Different channels were used to share information. A primary mechanism was community meetings, while one NNGO sent letters to community stakeholders with their plans. Information sharing was, however, subject to politics. The government tried to control information: for instance, one NNGO that ran information booths was so heavily reliant on the government for its information that its independence was questioned by affected populations. Its information was often deemed incomplete and not trusted by aid organisations and affected communities. The NNGO had to have approval from the government about its messages before going on the radio and had to follow information from the Office of National Security even when it was politically biased. INGO transparency is also uneven and information on budgets often undisclosed, partly to avoid excessive claim-making, as one INGO participant explained. Several INGO and NNGO participants mentioned that feedback is obtained in informal interactions.

Research participants shared examples on informal forms of accountability circumventing the usual accountability chains. On one occasion, community members went over the head of an NNGO to complain directly to the donor about a staff member who was allegedly asking for money in return for food items. The case was investigated and resulted in the dismissal of the social worker. In another case, a number of young men complained at an information booth because they were denied registration by the Office of National Security. The NNGO was able to negotiate with the authorities to correct this and enable their registration. There are, however, also instances of protests by the affected populations that were forcefully suppressed, for example in one of the IDP camps demanding better treatment.[70] Political controversy also led to accountability, for example, in relation to chiefs using their influence to put family members and friends on beneficiary lists, in which case other people in the community were able to disclose and denounce this.

Participation is often viewed by INGOs as a way to be more accountable to the affected population by mere proximity. However, in this case, participation was too limited for people to hold organisations to account. Participation in programme implementation and decision-making took the form of both consultations and community labour (paid or unpaid) and/or in-kind contributions to construction projects. In other cases, women contributed by cooking, health volunteers were involved in awareness raising, and local committees and leaders participated in distributions of food and non-food items. Some projects also established committees for management and maintenance, especially in the Water, Sanitation, and Hygiene (WASH) sector. Community volunteers were seen as important and most international and national NGOs emphasised working with community leaders and stakeholders. One INGO participant explained that the reason for these contributions were cost-efficiency, avoiding attitudes of dependence, and giving a sense of responsibility and ownership. Such forms of participation did not go beyond the context of pre-defined projects. One participant explained that his organisation aimed to involve communities in the design of programmes but not in emergency programming. Participants

70 S. Melis & D. Hilhorst, "When the Mountain Broke: Disaster Governance in Sierra Leone", *Disaster Prevention and Management: An International Journal*, 30(6), 2020, 14–25.

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further remarked that emergency and recovery cash after the landslide gave the population control over the assistance.

Major issues with regard to downwards accountability from the government – which could be considered accountability within the framework of the state-society contract – concerned allegations of corruption and problems related to the registration of affected people eligible for assistance. Despite the government bringing in an accountancy firm, rumours about corruption continued in different directions, focusing on both the central government and implementing agencies. Many rumours abounded about the registration of non-affected people or otherwise a lack of transparency in the registration process.[71]

## 6. THE CASE OF AFGHANISTAN

Following the US-led intervention in November 2001, Afghanistan saw the arrival of widespread international aid, with INGOs and UN agencies starting humanitarian and development operations.[72] The country has remained deeply affected by conflict and faces recurrent natural hazards-related disasters, affecting up to 4 million people in 2018 and leading to widespread forced displacement.[73]

The following accountability strategies come from research participants involved in a range of aid services, including food distribution and food security, camps for internally displaced persons, WASH projects, peacebuilding, healthcare, disaster risk reduction, and long-term development programmes.

### 6.1. Upward accountability

For most actors in Afghanistan, upward accountability has been challenging due to the number of donors present in the country, each with different reporting requirements. A number of research participants were quite aware of commitments made during the World Humanitarian Summit in 2016 about harmonisation of reporting. However, as one INGO manager said, "that commitment stayed on paper. Here, we still have to juggle with dozens of forms and at different moments of the month." While research participants considered reporting a "normal" burden, they agreed that scenarios with high levels of conflict, such as Afghanistan, increase the demand for reports even more. The UN participants explained that due to security constraints, donors could not make field visits to see programmes for themselves, and instead demanded detailed information that could not always be collected. This was exacerbated by the fragmentation of donors leading to large numbers of small-to-medium-size projects. In addition to financial and output data, they also faced requirements to "tell the story" of what had been done, with examples and evidence, resonating with Garfinkel's *tell-a-story-about-ability* approach mentioned before.

One challenge was to explain and justify changes in projects caused by the volatile and changing situation. In this respect, UN and INGOs mentioned having direct

71 *Ibid.*

72 Mena, Hilhorst, & Peters. *Disaster Risk Reduction and Protracted Violent Conflict: The Case of Afghanistan.*

73 OCHA, *Afghanistan Weekly Field Report: 3 to 9 September 2018*, OCHA, United Nations, 2018, available at: https://reliefweb.int/report/afghanistan/afghanistan-weekly-field-report-3-9-september-2018 (last visited 7 Sep. 2021).

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contact and good relationships with donors: "we can call or meet them and usually they understand the situation." For NNGOs, the story was different. Most local and national NGOs saw donors as distant and difficult to reach. Failure to meet schedules was generally not an option, nor was not reporting on all what was requested, which required them to put more time and effort into reporting upwards than downwards. Because of the stringent attitude of donors, NNGOs felt they had no choice but to focus on upward rather than downward accountability.

National and local NGOs all perceived INGOs and the UN as donors, despite the preferred language of partnership. They "do not like to be called donors, but rather partner," said an NNGO staff member. For this Afghan NGO, working in partnership or being funded through a UN agency or INGO multiplied reporting, often leading to repeated reports on the same events but in different formats. Both NNGO and INGO participants mentioned that upward accountability was complicated by a culture that inhibits communicating problems to senior or more powerful people. This added to the importance of seeking informal channels to discuss problems.

The government of Afghanistan had no harmonised reporting requirements. Some ministries required one report every 6 months, others one report per project per month, and even within ministries different accountability requirements could be found. Government officials explained that the diversity of projects made it impossible to keep a good record of the activities in the country. The "government has problems assessing the around 1000 reports that they receive from NGOs all the time because of a lack of capacity," said an NGO manager. All aid actors said they rarely received feedback from the government about their reports.

### 6.2. Sideways accountability

Sideways accountability in Afghanistan happened mostly in the clusters and at coordination meetings. In these spaces, actors had a level of informal social control over each other's practices, which some NGOs believed was more useful than the formal accountability mechanism described above. Nonetheless, participants from the UN and INGOs noted that accountability was not formally part of the agenda. In the words of an UN participant "people would then feel they need to defend themselves."

Important for every NGO in Afghanistan was the role of the Agency Coordinating Body for Afghan Relief and Development (ACBAR), an NGO that brings together and supports more than 100 national and international NGOs working in Afghanistan. While ACBAR did not play a role in terms of formal accountability, for many participants its coordination role provided important spaces to learn from others regarding the use and allocation of resources and to exchange ideas on how to address common challenges. It was also a space for advocacy. It was mentioned, for example, that ACBAR had discussed NGOs' reporting and accountability problems with donors and the government.

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### 6.3. Downward accountability

Regarding downward accountability, the Humanitarian Response Plan of Afghanistan (2018–2021) prioritised accountability to affected populations.[74] In response to this call, OCHA announced a project on "A collective approach to community engagement."[75] This sought to:

> (1) Support the coordination of the provision of information to affected communities about humanitarian agencies' through existing and localised coordination fora; (2) Support the coordination and implementation of agencies in integrating the views of affected communities into decision making including handling issues that span the 'Triple Nexus'; and (3) Support partners in enabling affected communities to assess and comment on [Afghanistan Humanitarian Country Team] agencies' performance including on sensitive issues such as sexual exploitation and abuse by those associated with the provision of their aid and assistance.

When it comes to operationalising these objectives, most INGOs and UN agencies reported having a variety of systems to receive complaints and feedback from their projects participants and the general population. The most common example was telephone *hotline*s for making complaints, with some organisations having gender-specific ones. Every INGO and UN organisation mentioned having a system to follow but also that it was not always possible in all cases because people often decided to complain anonymously or preferred to keep the process confidential. Having a complaints box or a complaint mechanism officer are other downward accountability strategies from INGOs.

A different approach has been to integrate members of the population into the management of the project. One NGO mentioned having quarterly project meetings in which people could took part. Together with meetings with representatives from project participants, UN agencies mentioned preparing brochures and online information, such as Facebook pages, to keep people informed. Photography and graphic information allowed organisations to reach illiterate people or people who spoke different languages, which was a sensitive issue in the country.

During the interviews, there was a recognition that participants of the projects were usually consulted at the base-line and end-line moments (the beginning and end of the projects), whereas in-between efforts were focused on keeping the projects running while complying with international standards such as Sphere. In this respect, national and local NGOs demonstrated wider engagement with the population than INGOs and UN, both in giving account (providing information) and taking account (receiving feedback). The majority of NNGOs mentioned that they talked regularly with participants of the projects during the implementation

74 OCHA, *Humanitarian Response Plan Afghanistan* (2018—2021), OCHA, United Nations, 2020, available at: https://afghanistan.un.org/en/89939-humanitarian-response-plan-afghanistan-2018-2021 (last visited 7 Sep. 2021).

75 OCHA, *A Collective Approach to Community Engagement in Afghanistan*, Afghanistan, OCHA, United Nations, Mar. 2019.

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phases. In general, NNGOs emphasised being community-based or "people-centred." While every NNGO described having participatory mechanisms in place, most did not have a formal mechanism to follow up on complaints or provide feedback to project's participants beyond regular dialogue.

### 6.4. Internal downwards

In terms of holding actors responsible inside organisations, most aid actors said that mechanisms were not clear, especially when they did not concern a particular project but the organisation or its staff. One INGO had a system of confidential counsellors where problems within the staff were dealt with at headquarters. Another INGO mentioned having an email address at headquarters where any unethical or malpractice could be reported. In both cases, direct managers and country directors did not have to be involved, neither did they have to be informed when someone reported something. The system was considered a black box, as nobody knew what was reported and what was done to follow that up.

Beyond tracking the accomplishment of the project's goals and correct use of the funds, all Afghan NGOs mentioned having a code of conduct but that the mechanism to report problems was unclear. One said that, culturally, "we prefer to approach the other person and solve the problems internally." One NGO mentioned that their code of conduct included clauses on sanctions and that they knew of one occasion where a situation was resolved through judicial mechanisms.

## 7. THE CASE OF MYANMAR

In 2015, Myanmar experienced heavy monsoon rains. In that same year, cyclone Komen triggered landslides and the most widespread flooding in decades, leaving 125 dead and 1,676,086 temporarily displaced.[76] They lead the Myanmar government to list the Chin and Rakhine ethnic states among the "natural disaster zones" on 31 July 2015.[77] It is relevant to know that the disasters took place at a time of heightened Myanmar identity politics – a few months after four discriminatory "Race and Religion" laws were passed and a few months before the tense November 2015 elections.[78] Civil society organisations, INGOs, international organisations, and donor agencies all tried to provide relief to marginalised minorities, displaced people, refugees, and other victims of the cyclone and floods, mostly in the ethnic States of Chin and Rakhine.

### 7.1. Upward accountability

In Myanmar, upward accountability to donors showed a similar difference between INGOs and NNGOs as in Afghanistan. Almost all INGO staff members participating in the research said that they had a good relationship with donors and that they were

76 OCHA, "Myanmar Floods and Landslides, 2015", *Reliefweb*, Jul. 2015, available at: https://reliefweb.int/disaster/fl-2015-000080-mmr (last visited 6 Oct. 2018); OCHA, "Myanmar: Flood Affected Areas", *Reliefweb*, 3 Aug. 2015, available at: https://reliefweb.int/map/myanmar/myanmar-flood-affected-areas-3-aug-2015 (last visited 22 Aug. 2018).

77 National Natural Disaster Management Committee, *Situation Report No.3*, Nay Pyi Daw, National Natural Disaster Management Committee, 24 Aug. 2015.

78 I. Desportes, "Getting Relief to Marginalised Minorities: The Response to Cyclone Komen in 2015 in Myanmar", *International Journal of Humanitarian Action*, 4(7), 2019.

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easy to access. "You can just call them" was a typical remark, and "it's all very informal, we just meet each other at meetings and then you talk about programmes and what is going on in the country. Everybody knows what everybody is doing here." This was also the case for UN staff. Likewise, these INGO employees felt that donors listened well to their stories and were genuinely interested in what was going on in the field.

Humanitarians working for NNGOs, on the other hand, felt that the donors were generally hard to access. There were exceptions, when an NGO staff member had established relations with a donor representative, for example after meeting at an event. But in general, the NNGOs research participants indicated that the gap between donors and practitioners was huge: they never got to talk to donors, and donors did not attend their meetings. NNGO meetings were usually held in Burmese, whereas international meetings were held in English and were hardly accessible by NNGOs. Moreover, practitioners for NNGOs said that they just "have to follow up orders," while "donors have no clue of the complexities in the field." These remarks were usually made in a cheerful way, as if speaking of how things had always been this way.

Both INGOs and NNGOs alike indicated they still needed to report in different ways, on different projects, and to different donors. They all agreed that it was a lot of work. Most were familiar with the promises made in policy meetings that donor-reporting would become simpler and could be shared but found that laughable, saying that that was not happening in practice. Some INGO humanitarians expected that this would change soon, referring to the fact that donors and humanitarian organisations in the working group meetings organised by the UN in Myanmar often talked about this idea and were committed to simplifying the process: "everybody is talking about it." But they could not mention concrete steps taken.

The reports were often standard forms that had to be filled in. For INGOs, this was a lot of work and many had hired special staff to do it. The same staff would "translate" or "upgrade" language that was used to report on programmes by local or national partner organisations, for whom the donor jargon often seemed incomprehensible. This also worked for funding: while local NGOs had trouble writing competitive proposals and get funding from donors, this was relatively easy for INGOs. As a result, NNGOs often "partnered up" with INGOs, which meant in practice that they implemented and reported back from the field, while the INGO took care of the reporting. The INGO was hence seen as acting as a broker whose role was necessitated by the unequal levels of trust by donors vis-à-vis international and national actors.

Government representatives mainly viewed accountability with the aid community as a one-way relationship in which agencies reported to the government. The UN and some other organisations were accountable to them, and the government's job was to check these reports and see whether the organisations were still doing what was in their MoUs. They said that the reports were very lengthy and overly detailed and a lot of statistics were required rather than qualitative data on activities and outcomes, and they felt this was not contributing to a good idea of what was going on in the field. They also emphasised that it was a lot of work to read through proposals written by organisations who did not stick to the rules, sent reports to the wrong departments, or filled in things wrongly.

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### 7.2. Sideways accountability

For almost all research participants, the idea that inter-agency exchange or any form of peer-interaction could be seen as sideways accountability was entirely new. Most of the respondents, however, said they knew where to go if they had a complaint or issue with another humanitarian organisation. Humanitarians working for NNGOs usually said they would speak about complaints related to peer-organisations with trusted colleagues within their own or another organisation deemed influential and trustworthy. If asked for specifics, it appeared that they meant that they would "gossip" about the problem with trusted colleagues within their own organisation, or perhaps a work contact from another organisation. This would help them express their own frustrations but was unlikely change the problem. Humanitarians working for INGOs sometimes opted to report back to headquarters.

None of the interview participants knew of an example where a complaint had been filed against an organisation or an actor within a humanitarian organisation by a peer. However, different INGO participants recalled instances where NNGOs had been sanctioned by the government and could no longer work in a certain area. This occurred, for instance, in Rohingya refugee camps in Rakhine state.

About half of the informants believed that a more formal peer-review mechanism would be a good idea. The other half either believed that such a mechanism would not work, as in Myanmar people usually do not speak directly or critically about a complaint to a colleague. These persons believed that formal peer reviewing would not be necessary, as bad behaviour would naturally be gossiped about in the relatively small humanitarian hub in Yangon, and that in itself would have consequences. For example, donors would stop giving money to an organisation that was misbehaving. In that sense, the gossiping circuit can be seen as an informal accountability mechanism. However, it is important to note that even in cases where informal accountability mechanisms like these are strong, it is questionable whether they are balanced, comprehensive, or structured enough. After all, it is rarely clear what informal accountability leaves out, and who are what is excluded from stories and complaints.

All this does not mean that the study participants never experienced problems or did not often see things in the field they considered troubling – informants shared plenty of stories about that. Problems included misinterpretations by donors, government or INGO "partners" of what was needed in the field, organisations following the demands of government and therefore not delivering to the needs of people in the field, or misconduct such as the use of alcohol in the field. But again, these issues were shared through informal gossip. Partly due to culture or habit, partly due to the fear of causing another organisation problems, and partly due to a culture of silence around NNGO participation in international meetings, several NNGOs staff told us they knew they could not be overtly critical in such meetings, as it was important to maintain good relationships with potential donors and partners.

### 7.3. Downward accountability

INGOs and NNGOs alike were very familiar with the notion of downward accountability. Most of them were convinced that they did a good job, but it was interesting to see that almost none of them had a well-functioning feedback

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mechanism in place. The most-often used tools were complaint boxes and free phone numbers that recipients could call. It was admitted that these were limited: often recipients feared they would have to pay to call, and not everyone could write. Partly for that reason, these complaint tools were hardly used: "only for compliments, and people saying thank you," was typically remarked, or "for jokes, with fake warnings and weird remarks."

Therefore, most organisations also relied on-field staff, who were said to function as the ears and eyes of an organisation. These people were supposed to deal with a complaint and solve problems, but the extent to which they were able to do so was dependent on the staff member, project and relations between the recipients and staff. Many of these complaints were unknown to staff higher up in the ranks, who just assumed "things were taken care of." Yet when asked for specifics, it appeared that local staff members could autonomously decide which complaints were perceived as "nonsense" and which as legitimate. It was often said that recipients complained about lots of "unimportant things," like long lines at a health clinic because they refused to make an appointment, or "too little aid" because they wanted more than an organisation could deliver. These complaints were not formally dealt with, sometimes because the complainers had remained anonymous. Field staff reported back to the head office and were generally invited to share whatever seemed relevant, but again – the extent to which this happened depended on the staff member, the organisation, the relations between them, and so on.

### 7.4. Internal accountability

The extent to which the concept of internal accountability was known and implemented in policy or practice varied greatly from organisation to organisation. Not all organisations had a formal policy on it, especially not smaller, local, or national ones.

All INGOs and bigger NNGOs had a formal code of conduct, and most of the staff interviewed were familiar with its existence and focal points. But hardly anyone could cite an example of someone who had been punished. For example, corruption by staff was mentioned as an example of an issue inside the organisation. In these situations, a staff member had been warned by someone from higher ranks, but not fired. Another example was given by an INGO worker who had worked in Rakhine State and reported anonymously to the press that his organisation had not alleviated suffering on the ground, were prevented from doing so by the government, and had been obliged to do work that was far less relevant. He was warned by a principal never to speak to the press again, and the rest of the staff got similar warnings. None of this had gone through a formal mechanism, nor was it openly discussed with all staff in the office. A different case was presented where two organisations (both INGOs) fired a staff member because of his alcohol abuse during work time and shared this transparently with the rest of the staff "as a warning."

## 8. DISCUSSION AND CONCLUSION

Accountability consists of "taking account" (listening, participation, and engagement), "giving account" (transparency and communication with communities), and "responsibility" (taking ownership for actions and non-actions, accepting credit and

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blame). In our review of HARs and other literature, we noted that accountability initiatives have mainly been focused at programme level in the humanitarian domain. This is confirmed in the country cases, where research participants (mostly displaced people in Sierra Leone, Afghanistan, and Myanmar) described accountability developments in their work environments. The interviews confirmed that accountability is now part of the agenda, and interviews were littered with newly introduced mechanisms to better listen to people and references to ongoing organisational policy discussions about accountability.

Regarding upward accountability to donors, the major finding is that the talk about harmonisation of reporting has not reached field level. Without exception, participants complained about the reporting load. With regard to accountability to affected populations, the progress on accountability appeared to be uneven. People's needs, concerns, and feedback were taken into account in many ways, especially at the beginning and the end of programming. In the literature, there are many reports of new tools of accountability, including score cards and recipient councils, yet these have not become so mainstreamed as to be referenced during interviews with randomly selected humanitarians in three countries. During programme implementation, agencies had complaint boxes and hotlines, yet there was little clarity about follow-up. Research participants had few answers to the question on how their organisation took responsibility in relation to people's complaints. With regard to participatory programming, perhaps the most significant change was the rise of cash and voucher assistance, which occurred in all three countries and gave aid recipients direct control over the assistance they got.

The interviews also confirmed the importance of informal accountability, especially in relation to "taking responsibility." Informal mechanisms like gossiping or talking with trusted peers would be more commonly used than formal complaint mechanisms. The extent to which people dared or were able to complain, and to whom, varied by organisation and depended on culture, language and the behaviour of staff within and outside office hours. Sometimes, nationality and ethnicity were important factors in whether staff would make complaints – this was certainly the case in case study Myanmar, where displaced people needed aid, whilst local communities (and the government) were competing or simply did not agree with the refugees receiving aid. Formal accountability mechanisms appeared to be hindered by hierarchies within agencies, where local staff did not feel comfortable to pass on complaints to superiors. Navigating these hierarchies was an important aspect of accountability, and staff members sought ways to bypass their superiors. Several participants referred to the importance of social control as a mechanism of accountability. Informal accountability is by its very nature not transparent and so accused parties have no redress, which means that it is particularly prone to become part of everyday politics in relation to resources, people, and ideas. On the other hand, it would not be correct to assume that formal accountability is free from instrumentalisation, bias, or politicisation either.

The three countries of our research represented different conflict scenarios and therefore different humanitarian governance traits. This resonated in several ways in the interviews. For example, in Afghanistan, a high-level conflict, donors' struggle to get insight into the realities of service delivery translated into exceptionally high reporting demands, especially from NNGOs. In the low-intensity conflict of

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Myanmar, at the time of the interviews, an important issue concerned the civic space for aid agencies to access minority groups and displaced people, especially the Rohingya. Finally, in the post-conflict setting of Sierra Leone, accountability practices seemed to have evolved in the direction of development programmes when addressing those displaced by natural disasters. Despite these differences, the commonalities were more striking and, as we elaborate below, the difference between international and national actors much more prominent than differences between conflict or governance scenarios.

The review of accountability in the humanitarian sector revealed that accountability was widening, forming an arena where accountability relations evolved between a great many actors, taking various forms regarding one-way or mutual accountability, power relationships, and the degree of coerciveness involved. The introduction of the national government in humanitarian accountability schemes made accountability more complex. In development, it is common to view the national government as part of the accountability network, whereby the national government takes account and gives account. The aid community must report to and is subject to control of national governments, often to the extent that service providers feel there is shrinking space for civil society. On the other hand, governments are accountable to the populations through the social contract. The importance of the national government in the accountability arena is visible in the literature and confirmed in our interviews of all three countries. There continue to be stories of government interference in the everyday realities of aid, particularly in displacement contexts, curbing humanitarian space by withholding permissions and other means.

Governments in all three countries take part in humanitarian service delivery and demand accountability. Detailed reports were routinely sent to authorities, often with little or no follow-up. Displaced communities and aid actors also sought accountability from the government. The mechanisms by which this can be done differ substantially. UN agencies, the ICRC, and to a lesser extent INGOs had access to the government and could negotiate accountability relations under the guise of "partnership." NNGOs had far less access to the national government but sought relationships with local government where accountability was socially negotiated in informal ways. Affected communities could take to the streets to protest or solicit the support of aid agencies to advocate their cause with the authorities. Accountability relations with national and local governments were complex as they were largely outside of the control of aid agencies. It is here where accountability and advocacy overlap.

This brings up the point of differences between types of agencies. Particularly striking was the difference between the UN and INGOs on the one hand and NNGOs on the other hand. All participants agreed that informal accountability relations were crucial in the relation with donors. However, international actors had much better access to donors. The relation with international actors and donors seemed to be around a default position of trust. With NNGOs, the reverse was the case as the default position was one of distrust. NNGOs often saw little other options than to "partner" (become a subcontractor) with international agencies in order for these to act as their trust-broker.

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Regarding downward accountability to affected populations, there was also a differentiated story between types of agency. UN and INGOs rely in the first place on formal accountability mechanisms, with research participants referring to surveys, participatory needs analysis and others. NNGOs were more inclined to refer to their intimate knowledge of communities, and the cordiality of their relations. Interestingly, international actors were aware of this distinction and referred to their "partners" as their eyes and ears on the ground. The pairing of international and national actors thus made sense in multiple ways. It is "normal" that international actors broker trust for the national actors while relying on these actors to access and know the communities they want to serve. Questions about this broker position of international actors are at the heart of current debates on "decolonisation" and skewed power relations. NNGOs question the devaluation of their own unique capacities in relation to communities, while they are subjected to projects of "capacity building." NNGO research participants did not solely rely on informal accountability relations, as many of the agencies had set up more formal arrangements such as the complaint boxes mentioned above. Further research is necessary to determine whether there are distinctions between different agencies in terms of following up complaints in formal accountability mechanisms, particularly in displacement contexts where factors such as differing culture and language may at times affect communication between affected populations and NNGOs.

Sideways accountability appeared from our research to be a highly under-discussed aspect of accountability. It took prompting from researchers before participants would consider whether or not there were accountability relations among agencies. Once prompted, many examples of sideways accountability came up, for example in the "slipstream" of coordination meetings. These were formal and informal examples, where (mis)conduct and learning from mistakes could be part of the agenda of coordination meetings as much as being part of informal interaction and/or gossip (though the outcome could never be established). Sideways accountability emerged as an important issue for the future – both for research and for the humanitarian sector – for different reasons. Firstly, as illustrated by the information booths in Sierra Leone, agencies often relied on referral to help affected populations to find the appropriate primary or secondary level services. It appeared to be crucial that agencies could follow up on these referrals and ask other agencies to account for the follow-up given to referrals. Secondly, the innocent term of sideways accountability (referring to inter-agency accountability) masks many hierarchies. The humanitarian arena is highly hierarchical and whereas UN agencies and INGOs usually refer to "partners" they in fact operate as donors and should be accountable as such. Similarly, uneven power relations seemed to lead to disproportionate accountability demands from NNGOs.

In conclusion, accountability has been evolving rapidly in the last 30 years. As accountability relations and mechanisms expand, this is always accompanied by setback, discussion, or controversy and there is a perpetual tension to balance the formalisation of accountability versus its transactional costs. Nonetheless, there is a clear trend throughout history in the direction of more formal accountability in recognition of affected population's entitlements to transparent, effective, and accountable services. This is an important development in serving the needs of affected populations,

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particularly the large and ever-growing number of people displaced globally by war, violence, and environmental disasters. In view of the increased attention to the nexus between humanitarianism and development and peacebuilding, as well as the "localisation" agenda, the widening of the accountability arena to include national authorities and other national stakeholders can be expected to continue. Given this increasing complexity, a major challenge may be to continue to invest in the tell-a-story-about-ability of humanitarian action as a legitimate act of solidarity with people in need.

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