Grassroots accountability promises in rights-based approaches to development: The role of transformative monitoring and evaluation in NGOs

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ABSTRACT

The aim of this study is to investigate the rights-based approach to development and how its embedded promise of self-determination is enacted in the accountability relationships between NGOs and their beneficiaries. In doing so, the study seeks to highlight accountability as a process that enacts a specified promise. This occurs not simply in terms of promising to provide an account of conduct or behaviour; instead the promise can stem from moral responsibilities, ones which have transformational and societal implications, and initiate strategic choices (for example, appropriate accounting practices) regarding the enactment of this promise (Brown & Moore, 2001; Dubnick, 2005). This conceptualisation of accountability is proposed as particularly relevant in the context of rights-based NGOs as this development approach has important moral, societal and strategic implications for the manner in which NGOs are accountable to their beneficiaries. The study uses insights from transformative learning theory (Mezirow, 1978) to understand how the promise of self-determination is enacted in these accountability relationships. It presents two case studies of NGOs – RuralLife and Unison – who sought to transform their target communities into active, engaged and self-determined citizens with the support of grassroots accountability practices of monitoring and evaluation.

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1. Introduction

This paper discusses the role of NGO accountability in the rights-based approach to development. This developmental approach focuses on assisting developing communities to assert their rights to self-determination and the fulfilment of political, civil, economic and social rights. It specifies that an NGO’s beneficiaries must come to see themselves as ‘rights claimers’ within the entire development landscape, and not just in relation to NGO services. This differs from traditional needs-based approaches which view development as a need or a gift, motivated by and derived from charitable intentions and patronage relationships, rather than a reflection on rights. Needs-based approaches focus on fulfilling, for example, healthcare or educational needs, yet stop short of addressing structural conditions and policies that could make systematic change (Brett, 2003; Cornwall & Nyamu-Musembi, 2004). Here, NGOs become accountable to both their beneficiaries and the provider of funds for the effective fulfilment of these needs. In contrast, the implementation of a rights-based approach induces NGOs to re-consider the manner in which they are accountable to their beneficiaries. Of particular relevance in this endeavour is their responsibility to facilitate the embedded promise of self-determination within the rights-based approach. Through the conduct of two case studies of NGOs in rural India, this study analyses how this promise manifests itself in the accountability relationships NGOs have with their beneficiaries. It demonstrates how these NGOs, with the support of specific grassroots accountability mechanisms relating to monitoring and evaluation, sought to transform individuals within their target communities into self-determined citizens, and, as a result, initiate grassroots-driven change.

Within the NGO accountability literature, the term social accountability is often used to describe the accountability relationships that NGOs have with their beneficiaries (O’Dwyer & Unerman, 2007). These studies have highlighted this form of accountability, particularly what is termed downward accountability, as an endeavour in which the beneficiaries of NGOs are afforded opportunities to participate in development activity. This has resonance with studies in the broader accounting literature.
which have demonstrated the ‘possibilities’ of accountability beyond what is considered to be its narrow and limiting manifestations in hierarchical – mostly principal-agent – relationships (McKernan, 2012; Roberts, 1991, 2009). As part of this, the role of accountability in rights-based approaches to development has received some attention. This has involved several studies highlighting participatory practices - such as grassroots planning, monitoring and response mechanisms - as tools which enable a focus on empowerment and self-determination amongst an NGO’s target community (Agyemang, Awumbila, Unerman, & O’Dwyer, 2009; O’Dwyer & Unerman, 2010; Unerman & O’Dwyer, 2010; 2012). In this sense, participation is often portrayed as the modus operandi of social (in particular, downward) accountability practices. Yet the participatory accountability mechanisms that aid these objectives have been found to be problematic, particularly in terms of the inability of beneficiaries to articulate their authentic and true interests within them in a meaningful and coherent manner (Jayasinghe & Wickramasinghe, 2011; O’Dwyer & Unerman, 2010). In addition, how rights-based discourses and principles impact the way accountability is enacted internally or at a grassroots level within NGOs has received limited attention to date. When the literature has focused on the ability of external factors to shape NGO accountability practices, this has been in relation to how external bodies (such as financial donors, governments or oversight bodies) have shaped accountability priorities and practices within NGOs (Dixon, Ritchie, & Siwale, 2006; Goddard & Assad, 2006;& O’Dwyer & Unerman, 2008). This focus has prevailed even in studies where the case NGO has instigated a rights-based approach in their development activities (O’Dwyer & Unerman, 2010).

The aim of this study is to investigate the rights-based approach to development and how its embedded promise of self-determination is enacted in the accountability relationships between NGOs and their beneficiaries. It seeks to highlight the complementary and expanded purposes of NGO accountability, beyond simply participatory practices to ones that focus more succinctly on the transformation of societal conditions. Drawing on Brown and Moore (2001), the study highlights accountability within these relationships as a process that contains a moral imperative to act in a certain way and deliver on a particular promise. This imperative does not just involve promising that designated actors will provide an account of activity and behaviour to interested parties; it also involves a commitment to effect a meaningful change within a certain context and/or an undertaking to achieve certain outcomes (Dubnick, 2005). Brown and Moore (2001) highlight how accountability efforts of this kind initiate strategic choices regarding how certain promises will be fulfilled and how outcomes will be derived. In investigating this conceptualisation of accountability in the context of rights-based NGOs, this study examines how the promise of self-determination firstly, impacts the manner in which NGOs perceive accountability relationships with their beneficiaries and, secondly, initiates strategic choices regarding how accountability priorities within these relationships are fulfilled and materially enacted in distinct patterns of accounting practice.

Overall, the study seeks to answer the following research question: how do NGO accountability practices – and the accounting tools embedded within them - support and facilitate the self-determination of individuals and communities at the grassroots level. The study also recognises the real and pervasive nature of other accountability pressures that NGOs face; for example, the priorities associated with maintaining steady streams of funding, and ensuring organisational effectiveness and efficiency. Prior literature has documented how these priorities frequently overshadow more socialising forms of accountability or can combine with them in a holistic or adaptive manner (O’Dwyer & Boomsma, 2015; O’Dwyer & Unerman, 2008). This study also questions how social accountability practices that focus on self-determination, relate to the more strategic accountability priorities that exist within NGOs.

Insights from transformative learning theory are employed to understand how the promise of self-determination embedded in grassroots accountability is enacted. The notion of transformative learning, theorised initially by Mezirow (1978), constitutes a process in which there is a paradigmatic shift in the world views and ‘meaning perspectives’ of individuals and communities (Clark & Wilson, 1991; Collard & Law, 1989; Duveskog, Friis-Hansen, & Taylor, 2011). It is a process in which individuals learn to recognise their culturally induced dependency roles and, as a result, take actions to overcome them. Expansions of Mezirow’s theory have subsequently highlighted that transformative learning can take many different forms in practice, with variations in the extent to which wider socio-economic and political structures form part of the transformative process (Clark & Wilson, 1991; Collard & Law, 1989). Within an NGO context in this study, this variation was found to manifest itself in the differential approaches NGOs take to rights-based processes which, to date, have been presented as a mostly singular approach within the accounting literature. Findings demonstrated how these differential approaches were supported by patterns of grassroots monitoring and evaluation practices that provided a variety of transformative learning opportunities. This represents a unique theoretical framing in relation to monitoring and evaluation practices, particularly in the context of NGOs. Previous literature in this area has focused on the use of these practices internally within NGOs (Chenhall, Hall, & Smith, 2013, 2014) and externally in accountability relationships with financial donors (Goddard & Assad, 2006; O’Dwyer & Unerman, 2007, 2008).

The proposed contribution of this study is twofold. First, it seeks to add to the accounting literature that highlights the ‘possibilities’ of accountability by providing further insights into what these possibilities might be. Specifically, it highlights the ability of accountability to be conceptualised as a process which enacts a specified promise; in particular, a promise which can have transformational and societal implications (Brown & Moore, 2001). Second, the study seeks to highlight the expanded purpose of social accountability within NGOs in terms of its transformative potential at the grassroots. In doing so, it links the promises embedded in NGO accountability efforts to broader rights-based discourses and values. It investigates how accountability mechanisms, specifically those related to grassroots monitoring and evaluation, support transformative learning within NGOs’ varied rights-based development approaches. Therefore, it also extends the literature in relation to monitoring and evaluation practices in NGOs by demonstrating an expanded and unique purpose for these practices at a grassroots and beneficiary level.

The remainder of the paper proceeds as follows: an overview of how accountability in NGO settings has been conceptualised in previous literature is provided, followed by a discussion of transformative learning theory and alternative manifestations of rights-based approaches. Research methods are outlined followed by details of the case study findings. Finally, discussion of these findings and concluding comments are made.

2. NGO accountability

In recent years, there has been an abundance of interest in the accountability of NGOs (see for example, Agyemang, et al., 2009; Awio, Northcott, & Lawrence, 2011; O’Dwyer & Boomsma, 2015; O’Dwyer & Unerman, 2007, 2008). This literature mostly focuses on the relationship between NGOs and donors of funds, a process...
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