

BIROn - Birkbeck Institutional Research Online

Awuah-Werekoh, K. and Yamoah, Fred and Faizan, R. (2023) Accountability systems of Non-Governmental Organisations (NGOs): case study from Ghana. In: Yamoah, Fred and ul Haque, A. (eds.) Corporate Management Ecosystem in Emerging Economies. Cham, Switzerland: Springer Nature Switzerland AG, pp. 243-265. ISBN 9783031415777.

Downloaded from: <https://eprints.bbk.ac.uk/id/eprint/52732/>

Usage Guidelines:

Please refer to usage guidelines at <https://eprints.bbk.ac.uk/policies.html> or alternatively contact lib-eprints@bbk.ac.uk.

Chapter 14

Accountability Systems of Non-Governmental Organisations (NGOs): Case Study from Ghana

Kwasi Awuah-Werekoh
University of Birmingham, UK

Fred Yamoah
Birkbeck – University of London, UK

Riffat Faizan
Algoma University - Brampton, Canada
rfaiza@algomabrampton.ca

Adnan ul Haque
Yorkville University, Canada

Abstract

In past few decades, NGOs have become a vital part of the organizational landscape over the last few decades, and accountability is an essential aspect of their work. The concept of accountability refers to the obligation of an organization to account for its actions, decisions, and performance to its stakeholders. NGOs are accountable to two main stakeholders, donors, and beneficiaries, in what is called upward and downward accountability, respectively. Various environmental and institutional pressures have altered and designed the face of NGOs' answer to accountability as a coping strategy, thus far this dimension is undeveloped in the literature. Therefore, current study examined the accountability dimensions system within NGO in Ghana. Expanding on the new institutional sociology theory, predominantly the normative forces, including the media and the other identified bodies, the study assumed an in-depth interpretive case study approach in Ghana using a single community-based organisation. Interviews and documentary review were used to attain data. 35 interviews in total were conducted with various groups, both outside and within case organisation. The study findings are analysed and interpreted in the view of institutional theory, predominantly the new institutional sociology. It was found that, that in examined NGOs, the dominant accountability systems are upward towards donors. Moreover, downward accountability is not given significant prominence by NGOs in Ghana, mostly due to absence of donor's commitment. From the study it is evident that NGOs accountability system is shaped by the institutional pressures. The result has consequences on understanding the reporting and operational systems of NGOs, principally, in

developing countries such as Ghana. It is said that NGOs can deliberately and vigorously respond to these institutional pressures for legitimacy.

Keywords: *Accountability system, donors, beneficiaries, Non-Governmental Organizations (NGOs), emerging Economies*

14.1 Introduction

Hayfron-Benjamin (2013) argues that the reliance of NGOs on external resources has led to concerns about their accountability, as donors and other stakeholders demand greater transparency and effectiveness in the use of resources. This highlights the importance of effective accountability systems in NGOs, which can help to build trust and ensure that resources are used efficiently and effectively to achieve the desired outcomes for beneficiaries. The aim of the study to evaluate the accountability systems of NGOs in threefold: to investigate the nature of accountability systems in NGOs, to examine how NGO accountability systems are influenced by the institutional environments of NGOs, and to explore the various strategies that NGOs adopt to respond to the institutional pressures that confront them. The study's focus on the nature of accountability systems in NGOs is important because it enables a better understanding of the mechanisms that NGOs use to ensure transparency, compliance, and effective governance. By exploring how institutional environments influence NGO accountability systems, the study can shed light on the contextual factors that shape the nature and effectiveness of these systems. Reason for the significant increase in the number of NGOs in recent decades can be attributed to the increase in funding received by the sector. Hulme and Edwards (2013) argue that the rise of NGOs has been facilitated by the growing importance of the development sector in international aid and the increasing emphasis on civil society as a driver of social change.

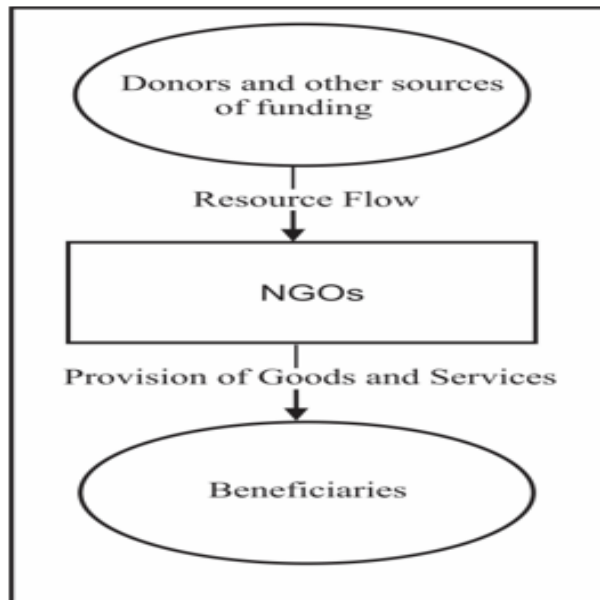


Figure 1.1 NGOs' Scope of Operation

Source: Researcher's own construct

14. 2 Literature Review

In recent years, the issue of NGO accountability has become increasingly important, and NGOs that are deemed unaccountable may face sustainability risks, including challenges in securing funding from donors. Antlöv et al. (2006), Banks and Hulme (2012), Baur and Schmitz (2012), Gray et al. (2014), and O'Dwyer and Unerman (2008) have highlighted the importance of effective accountability mechanisms in NGOs and the potential consequences of failing to meet these expectations. In Ghana, the Ghana AIDS Commission (GAC), which was established by an act of Parliament to provide support nationally for HIV programs, experienced problems with accountability between 2009 and 2010, which led to a reduction in donor support for the program. This situation highlights the importance of effective accountability mechanisms in ensuring that NGOs are able to maintain public trust and secure the resources they need to carry out their work effectively. A review of the literature on NGO accountability reveals that there are two main types of accountabilities: upward and downward accountability. Upward accountability refers to the accountability of NGOs to their donors, while downward accountability refers to their accountability to their beneficiaries and the broader public. The literature on NGO accountability has identified the importance of both upward and downward accountability mechanisms in ensuring that NGOs are transparent, effective, and accountable in their use of resources.

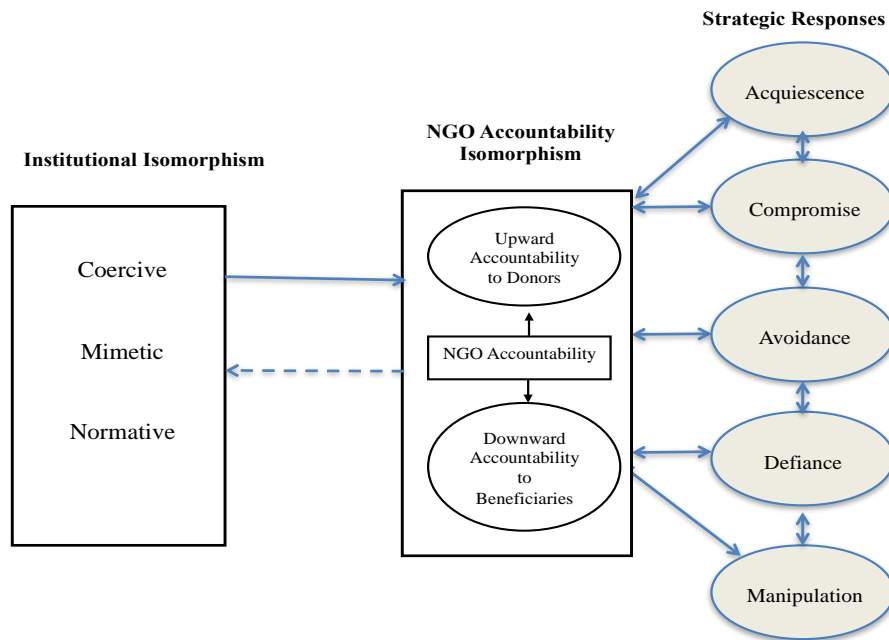
A plethora of research confirmed that NGO accountability is vital aspect and have immense importance of both upward and downward accountability mechanisms (Ahmed et al. 2011; Goddard and Assa, 2006; Awio et al. 2011; Ebrahim (2003a, 2003b, 2005, 2009; Jordan, 2005; O'Dwyer and Unerman, 2010). The literature on NGO accountability emphasizes the need for effective

accountability mechanisms to ensure that NGOs are transparent and accountable in their use of resources and that they are able to achieve their intended social impact (Banks and Hulme, 2012; Brass, 2012; Fowler, 2013; Mercer and Green, 2013; Smillie et al., 2013). An extensive review of literature led to the implementation of the theoretical framework, which is used to describe the findings of the study. The study argues, NGO accountability relations are influenced by the institutional forces within the environment. This highlights that the institutional pressures play an important role in inducing the principles and operations adopted by NGOs.

Institutional Theory

The main view of the new institutionalism is that society involves purposive, empowered, and bounded social actors including states, individuals, and organisations that function therein and that the social environment, to a larger extent, impacts the behaviour of social actors (Meyer, 2007).

The Theoretical Framework for the Study



The study's framework provides a lens to examine the accountability systems of NGOs and their strategic responses to institutional pressures, which can inform policies and practices aimed at improving NGO accountability and effectiveness. It is highlighted that the NGO's relationship versus state, at times has subsisted on conflict, which emerged from the basic lack of understanding of the role relationships and dynamics (Hasmath and Hsu, 2013). Hasmath and Hsu (2013) suggest that absence of meaningful collaboration amid the state and NGOs is not sole outcome of the state seeking to limit the development of the sector, or fear of a possible opposing actor to the state, but contend that there is an absence of meaningful engagement between the state and NGOs, which partially attributed to isomorphic pressures within state-NGO relations, and inadequate epistemic awareness of NGO activities on the part of the state (Hasmath and Hsu, 2013). The article argues, theory with sociological dimension that allows researchers to incorporate the views of social actors in illuminating the belongings institutional pressures has on observed relations.

14.3 Research Methodology

The interpretive approach in qualitative research aims to understand the social world of individuals by exploring their subjective experiences and perspectives. In this study, the interpretive approach is used to examine the accountability systems of an NGO operating in Ghana and to investigate their strategic responses to institutional pressures. The interpretive approach to research is based on the belief that knowledge is socially constructed, meaning that individuals create meaning and understanding through their interactions with others and the world around them.

In the context of the study on NGOs accountability systems in Ghana, the interpretive approach enables the researcher to gain a deep understanding of the perspectives and experiences of individuals

within the NGO and the wider community. The interpretive philosophical stance was adopted for the study on the accountability systems of NGOs and their strategic responses to institutional pressures as researcher contends that the NGO accountability reality occurs in the minds of the active players within the sector i.e., beneficiaries, donors, NGO employees, Therefore, the knowledge regarding NGO accountability systems could be socially constructed from the expectation and experiences of respondents in interpretive manner. The researcher is of the view that without positivist perspective the NGO accountability systems cannot be unravelled. This allowed the researcher to understand the respondents' subjective viewpoints empirical evidence analysis, attained through the interview process.

The interpretivist perspective approach enabled researcher to analyse, interpret and report exactly the responses and experiences of respondents through their own perspectives. Therefore, the study required to interpret the effect of the environment on NGO accountability mechanisms and views of social performers in the NGO sector. The study adopted a qualitative research strategy to investigate the phenomenon on hand and be able to offer unique descriptive understanding. Moreover, the qualitative research enabled the researcher to better comprehend and elaborate on the NGO accountability mechanisms and the consequence of environmental forces on these accountability systems with the opinion to developing/suggesting a supplementary all-inclusive accountability system that would sufficiently integrate and reflect the views of the affected social participants in the field.

The researcher adopted a case study technique for NGO accountability systems due to its superior contextual analysis (Fowler, 2013) and its ability to allow researchers to examine situations using various evidence together with: interviews; documents, discussions; reviews; and observations, reflecting to focus on useful truth rather than factual truth (Faizan et al. 2019; Haque & Yamoah, 2021; Yamoah & Haque, 2022). As this is quantitative research, participants were not randomly selected. However, snowball sampling was also implemented during the interview process. In addition, identified contacts who were previously interviewed were requested to endorse other suitable participants who met the set standard/criteria to be interviewed as well. Data triangulation approach was adopted to gather data, expanding on broader explanation and to validate data (Yin, 2011).

The interviews were used as data collection instrument, enabling the researcher to have one-to-one verbal interactions with respondents, clarify questions for respondents if necessary to seek further explanation from respondents on vague responses (Rubin and Rubin, 2011). For interview, 77 minutes was average duration whereas interviews took place at the natural settings/offices of the participants. The interviews were semi-structured, with open-ended questions, primarily guided by an interview guide, and in certain cases prejudiced by interesting responses within the foremost themes that led to further revelations and investigation to capture data (Haque & Yamoah, 2021; Yamoah & Haque, 2022).

Due to the greater volume of the data and its nature, data collected from the focus group discussions and field interviews demanded the implementation and execution of a data reduction strategy to enhance data analysis. This strategy promoted confirmation and identification of themes and emerging patterns. Procedural reliability and contextual validity mechanisms was used to evaluate the reliability (evidence independence) and validity (true reflection) of data (Creswell, 2012; Silverman, 2013). Moreover, the collection of data by the researcher himself along with the use of the qualitative research

methods ensured data verification and accuracy. The use of the case study approach emanates from the researcher's philosophical stance that reality exists in the minds of social actors and knowledge can be attained by interrelating with the affected social actors. Therefore, an in-depth case study was considered in a community-based organisation using research methods such as interviews. The data analysis process was used for pre-coding and eventually coding the collected data, through the research questions and approaches along with the theoretical framework.

14.4 Findings and Discussions

Table 1: *Recurring Words in Relation to Research Objective*

No.	Research Objective	Distinctive Colour	Most Frequently Used Words/terms
1	To investigate accountability relations both upward and downward in a particular NGO in Ghana.	Blue	Upward Accountability <ul style="list-style-type: none"> · Reports o types o content · Review meetings · External monitoring and auditing · Financial and annual report · Relationship with other NGOs Downward Accountability <ul style="list-style-type: none"> · Beneficiary Involvement · Community Structures and Registers · Review Meetings · Reporting
2	To examine how accountability relations are shaped by the institutional environment within which the studied NGO operates.	Green	<ul style="list-style-type: none"> · Donors · Diplomatic missions · Professional Firms · Media · Competition for Funding · Government and Governmental Agencies · Financial and Annual report · The Regulatory Group of Forces · Department of Social Welfare · Coalitions of NGOs · Other Groups Force, Impose, Influence, Dump, Sway, Authorize, Sanction, Imitate, Copy, Emulate, Mimic, Duplicate, Match

3	To investigate the various strategies adopted by the studied NGO to respond to the institutional pressures it faces.	Red	Agree, Comply, Accept, Consent, Submit, Concur, Conform, Obey, Fulfil, Follow, Arrange, Bargain, Corporate, Negotiate, Confer, Evade, Dodge, Circumvent, Prevent, Avert, Elude, Escape, Get-out, Sidestep, Bypass, Confront, Resist, Challenge, Flout, Disregard, Disobey, Oppose, Contest, Attack, Manoeuvre, Influence
---	--	-----	--

Source: Researcher's own construct

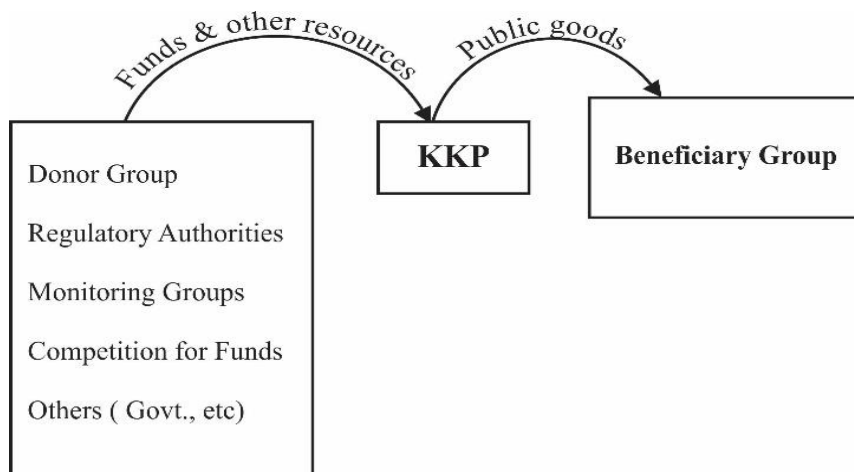
Table 1 depicts the three research objectives and the most frequently used words/terms by respondents to describe them. The researcher used the identified frequently used words/terms as a basis to colour-highlight the paragraphs, sentences, and phrases that contain those words/terms and to examine the context within which they were used. Numbers were assigned to these highlighted phrases, and they were copied into separate files per research objective. In effect, the transcribed data were categorised according to the objective they sought to address.

For example, a scan through the 'blue colour' coded data relating to the first research objective [(To investigate accountability relations both upward and downward in a particular NGO in Ghana.)], revealed the under listed issues.

Accountability relations is predominantly upward as reflected in table 1 above and via the decisions that are made regarding projects such as:

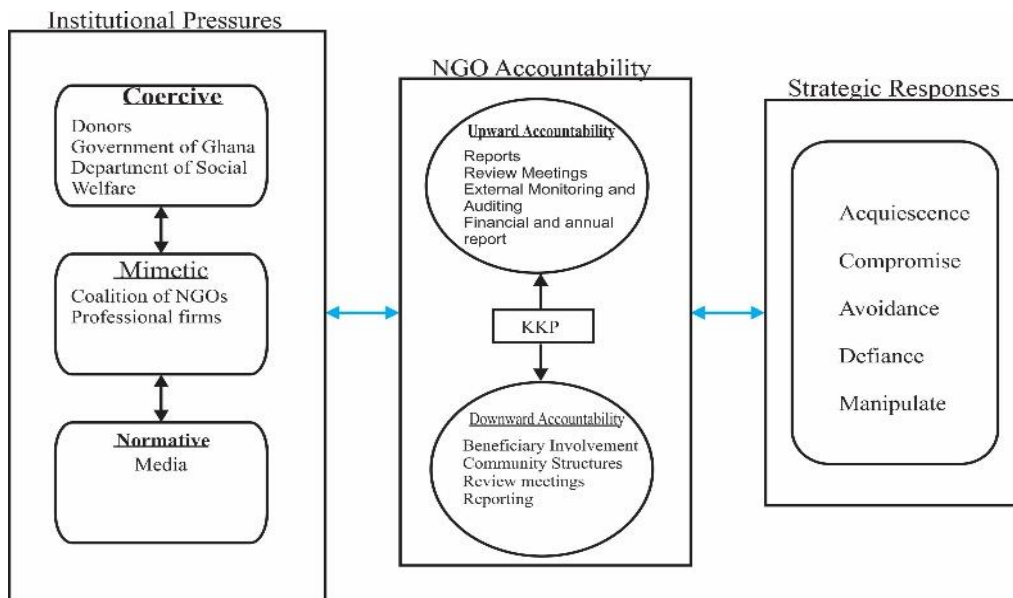
1. Overall project decisions.
2. Project conceptualisation and location.
3. Project objectives and activities.
4. Selection of project implementing partners; and
5. Project closure.

The Filed data analysis uncovered two main types of accountability systems: upward and downward, depicting the NGO's role in association to beneficiary group and compelling group of forces. The cast study revealed that KKP plays transitional role in obtaining funds and other resources from the compelling group (donors) to deliver public goods for the beneficiary group's benefit. Such existence of relationship automatically calls for accountability, a system that seeks to ensure the well-organized distribution of donor resources for the intended purpose.



KKP and its donor's accountability relationship can be termed as upward accountability, where donors are the chief providers of most of the resources essential by NGOs like KKP to function. This supports the argument that the resource providers are well aware of their role in operational chain, therefore, are able to mandate accountability from their subordinates (Chenhall *et al.*, 2010; O'Dwyer and Unerman, 2018). As per the literature, NGO accountability is defined as highly contested, however with one common defining point, the realisation of the existence of a superior body overseeing the activities of subordinates (Kendall and Knapp, 1995; Kaldor, 2013; Gray et al., 2014). Therefore, accountability is the right that arises from the association between the accountable organisations: the accountor and the accountee (Hulme and Edward, 2013; Fox and Brown, 1998). Moreover, the study witnessed that the scarcity existence of resources in association with number of NGOs available has placed greater demand on available, increasing the powers of resource providers over the resource users. Thus, concluding that resource providers are viewed as highly powerful stakeholders in their dealings.

Moreover, the study witnessed that apart from provision of regular/periodic reports (narrative or financial), the NGO is obligated to submit any other 'as and when' or 'on demand' reports to donors upon request. Furthermore, collected data revealed that in contrast to upward accountability within the spheres of NGOs operations, downward accountability was underdeveloped and did not attract much attention. In addition, various reasons accounted for the imbalance and weak state of downward accountability, one of the significant was the realisation that stakeholder, particularly beneficiaries have little to offer in terms of resources provision. The theoretical framework, in the research, explain the findings that three main institutional forces: coercive, mimetic, and normative, exist and affect accountability relations. Interviews with in the NGO sector in Ghana, revealed that all the three institutional factors: coercive, normative and mimetic as suggested by DiMaggio and Powell (1983) were observed to some degree in the organization's accountability association with its stakeholders as part of the organisation's legitimacy looking for behaviour, whereas coercive isomorphism emerged as the leading force that clarifies why certain decisions are made and also why such accountability relations are observed.



In addition, the study argues that in respect of donor-funded projects the decision process originates as soon as the project is advertised, though the implementing organisations or beneficiary have a limited role in these processes. Moreover, it was witnessed that project conceptualisation decision is mostly done by the project funders, with little regard to the other stakeholders who may be related with the project in question. The study argues, in addition to solely being responsible for project conceptualisation decisions, to a greater extent, donors also controlled decisions on the project's objectives and at times activities to be undertaken to accomplish the set objectives. Furthermore, the study findings demonstrate that donors strategically select project-implementing partners through several means to ensure their set project objectives are attained. The study reveals that usually the basis of referral depends on the NGO's ability to submit reports and other needed documents on time. In addition, it is discovered that the selection has no impact on how well or gravely an expression of interest, or calls for proposals from prospective NGOs has been responded to. The study revealed that, to a greater extent, there is minimal impact of the forces of the 'other on KKP's accountability relations, with the media as the foremost normative force. The study revealed that KKP actively responds distinctively to some institutional pressures as far as their accountability relations are concerned, these responses range from active conformance to partial resistance.

Effective decision-making is very important for the successful running of every organisation. In the decision-making process, management must be able to have access to relevant information upon which to select the best alternative amongst the available options. In effect, most decisions made within KKP are offshoots and emanate from donors with little or no room for decision contribution by KKP. A Field Officer makes such an observation by stating that:

In my view, we are only here to help them implement their already decided projects... they make all the decisions, and we just follow [FO3].

The management of KKP has over the years undertaken a significant number of projects including innovative HIV prevention (preventive strategies) among young people and the general population; wash up; tuberculosis advocacy and community involvement in early tuberculosis case detection; behaviour change support (BCS); nutrition and reproductive health centre; and child survival. At the time of data collection, KKP was implementing four major projects located in various parts of the country with several different donors as outlined by the Executive Director (ED).

Currently, we are implementing four major projects running in the Greater Accra, Central, and the Brong Ahafo regions of Ghana. Normally as the year goes by other projects come by. We are hoping to start another one very soon on abortion care also in the Greater Accra region. Some of our donors are SIMAVI of the Netherlands, USAID, ADDR, The Global Fund, FHI360, John Hopkins University (JHU), Ghana Aids Commission, Bristol-Myers Squibb and GAVI [ED].

When asked about the level of KKP management involvement in project decision-making, the Central Regional Programmes Coordinator (CRPC) noted:

You are there and a donor, or you see in the newspaper that there is a call for proposal; they want an NGO to do this or that in this and that region. We look at the requirements and if we realise that we qualify, we put in an application based on the project designed by whoever is calling for the proposal. In most cases we are not involved in project decisions at all.

Even after the project has been awarded, the selected NGO still has no say in the decision to accommodate the conceptualised project to the grassroots realities. For example, when asked whether donors generally involve KKP in project conceptualisation, selection and location, Field Officer (FO1) answered that:

...of course donors will not involve you in such things. I don't think we matter that much. They only use us as a vessel to achieve their desired results

Further, Field Officer (FO3) noted that:

They [i.e. donors] just do it. They just do their things and put it out there and they want people to come and source it. They do not involve us in anything... what we have to do is in the contract so we just get on with it... All they need is the results. They give us targets..., our aim is to try to exceed donor expectations and to do more than what is expected of us for the sake of future referrals.

KKP did have a few successes in obtaining funding for KKP led project interventions. However, in these experiences, the organisation has had to make fundamental changes to the initial proposal to suit prospective donors' desired project objectives, activities, and outputs and so forth before approval for support could be obtained.

We have been successful on a few of such initiatives and even then we had to make several changes for it to be accepted. If it does not meet their expectations, then forget about it. [Monitoring and Evaluation Officer (MEO)].

The focus group discussion also revealed that any project that beneficiaries have suggested to KKP that they, i.e. the beneficiaries, felt could be very beneficial to them had never received any positive response on the part of KKP. But since KKP relies on donors to fund project, the ultimate response to beneficiary-led projects rest with donors. This can be ascertained from the comment from a focus group participant:

In the past we have tried to suggest projects that we [felt] might help us better through KKP, but the response has always been, we do not provide the funds, we will talk to our donors and see how it goes but they mostly never come back to us on such issues again and even when they do, the response is always negative.

The argument is, because donors generally conceptualise projects and they define their objectives, it is normal that they define the activities to be undertaken to achieve these objectives. These are then transmitted to KKP and other stakeholder groups who may be associated with the project. When asked to comment on how project activities are set, the MEO noted that:

...donors normally provide a list of activities to be undertaken in a project for us to implement.

CRPC added:

To a very large extent, project objectives just like most other things, [are] an imposition and mostly come as part of the call for proposal documents. For instance as part of the call, they will tell you that the objectives of the project is ABC, so the only way KKP could apply is for KKP to assess itself as an organisation to determine which strategies will work best... So the strategies are sometimes flexible, but donors are firm on certain aspects that they don't compromise at all including objectives and activities. You need to do it exactly the way they want it.

In addition to donors defining project activities for KKP to only implement, they can alter (reduce) the number of activities at will. The PD particularly points out this issue:

Recently, there have been changes even to the budget lines of project activities. The budget lines have been drastically cut down. This means that we are restricted in terms of the number of activities we can implement under projects. Previously, there were a lot of activities that could be implemented under projects. Things like mobilisation, holding of seminars and durbars to sensitise beneficiaries and bring them together before and during the project implementation. But this time it is strictly on the implementation of the project, which does not help. Even if you want to do some creative activities, you need to seek approval from donors which is mostly not approved.

The PD added:

Once we [KKP] have responded to calls for proposals, we only wait upon donors to select us. Donors control the selection process. It is entirely outside our domain. All we do is basically to "hope and pray" that we will be selected. Donors have the choice and they exercise it accordingly.

In essence, donors have the option to terminate projects at will if KKP fails to abide by any of the conditions set out in the contract. Although respondents at KKP affirmed that the organisation has never experienced project termination from donors, an inspection of a donor service agreement revealed the possibility of project termination if KKP fails in any of the project conditions. A section of the service agreement document reads:

Without regard to the set term, [the donor] in its sole discretion, can terminate this Agreement at any time if it determines that the performance of [KKP] is unsatisfactory, [KKP] develops a conflict of interest with [the donor], [KKP] is in breach of this Agreement and does not cure that breach within ten (10) days' notice thereof from [the donor], or [KKP] files a petition in bankruptcy or there is an entering of judgment of bankruptcy by or against [KKP]. In all events, if this Agreement expires or is terminated by [the donor], [the donor] shall have no further obligations to [KKP], including the payment of any further funds to [KKP].

Project termination generally casts a permanent doubt on the image and credibility of the affected NGO to obtain funding from other donor sources. An interview with an official of a donor (D1) revealed a recent increase in the level of interaction and dialogue amongst donors. He comments:

Donors these days communicate among themselves a lot and therefore are able to know who is funding what organisation. Through these interactions, we are able to identify credible NGOs to partner with. Besides, calls for proposals are designed to fish out blacklisted NGOs [D1].

In most cases, NGOs are asked to respond with reasons why previous project was terminated as evident by an extract (clause) from a service agreement reads:

Has [KKP] ever been denied the right to work on a project, to bid on a project, or had a project suspended or terminated by any funder, for any reason? If yes, please attach an explanation.

Donor's quest to fish out NGOs that have experienced project termination in the past in itself could be good especially as it has the potential to help determine non-performing NGOs. However, it could also damage the reputation of NGOs unfairly.

The preferred way of project closure occurs when the project runs its course and comes to an expected end. In such a situation, the closure process will follow the contractual process enshrined in the contract as specified by the donor. Project closures and processes vary depending on donor requirements.

The initial project closure process starts with the submission of both financial and narrative reports including end of project evaluation report to the donor and any unexpended funds have to be refunded to the donor. There is also end of project audit and the choice of auditor is at the discretion of the donor [ED].

Various forms of external monitoring mechanisms are identified in KKP-donors accountability relationship. In addition to the donor unannounced visits to KKP project sites and offices for monitoring purposes, donor also mandates other external bodies to monitor KKP. These external monitoring bodies including embassies (Diplomatic Missions), the district and other local assemblies also monitor KKP periodically to ensure that the organisation adheres to agreed conditions. These mechanisms keep KKP on its toes to ensure that the organisation does what is expected from it. Donor (D2) who sponsored a health intervention project explained:

As part of the monitoring process, we involve the community health committee and the district health directorate to assist. Once KKP gives us their work plans and schedules, we forward them to these agencies and mandates them to occasionally and periodically visit project sites and report back to us.

Furthermore, as mentioned above, KKP is also required to report to other external bodies such as the district assemblies and local authorities within KKP's operational jurisdiction and other governmental agencies.

In most cases, we are asked to send portions of our reports to the district assemblies and the Ghana Health Services and other professional bodies... On other occasions, donors could ask their own auditors to audit us [MEO].

KKP is subjected to external auditing in various ways. KKP is supposed to submit its work plans to donors who would occasionally do external auditing either at KKP offices or on project sites at unannounced intervals. This is to ensure that KKP is complying with all agreed terms and conditions. The external auditing is in various forms and can take different dimensions. For example, it is revealed that one donor has contracted EY as their external auditors to constantly monitor KKP's work.

JHU for instance have contracted EY accountancy as their auditing firm. They audit the accounts and disburse funds to us. What they do is that at the end of every month; we prepare financial reports and send it to them for audit. Any queries or outstanding issues must be resolved with Ernst and Young before they release funds for subsequent phases of the project to us [FM].

On a number of occasions and as per the contract, KKP has had the opportunity to partner with other local and sometimes smaller NGOs, to implement projects as implementing partners on their behalf. The PD explained:

KKP is a member of different NGO coalitions and depending on the type of project and the nature of the contract with donors, we sometimes use other smaller local NGOs as implementing partners. KKP have had the experience of sub-contracting to other NGOs. In a recent project, KKP partnered with thirty-nine [39] other local NGOs to implement the project.

It became apparent during interviews that the accountability relation between KKP and these other smaller NGOs is also upward because it mirrors KKP-donors accountability relationship.

The evidence provided indicates that although KKP somehow accounts to beneficiaries, the level of accountability it accords to their beneficiaries is minimal compared to that accorded to their donors. When asked about the level of accountability of KKP to their beneficiaries, the PD remarked that:

As an organisation, we try as much as possible to account to beneficiaries but on different levels... not in the same category as donors. I hope you understand. It is obvious. Beneficiaries are at the receiving end just like KKP and on that basis, of course the level of accountability cannot be the same. In any case we try to be very open to them so they know some of our budget lines.

This comment suggests that beneficiaries are marginalised in the accountability process. The observed downward accountability relations within KKP include beneficiary involvement, community structures and registers, application of review meetings, and reporting.

14.5 Conclusion and Recommendations

Research's main objective was to examine the accountability relations within an NGO and how such an organisation will reply to numerous institutional pressures. This study uses an NGO in Ghana as case, supposedly called KKP. Case study approach was implemented Due to its ability to meet the suitability tenets of qualitative research of defining, understanding, and explaining issues (Myers, 2013; Silverman, 2013). The methodology used in the research ensured completeness in observation and analysis by examining the perspectives of various actors within their natural settings. Moreover, it provided the researcher an opportunity to comprehend the accountability relations within KKP with the use of data collections methods such as interviews, observations and documentary reviews in detail (Gray, 2013; Silverman, 2013; Yin, 2014). The researcher in this study was able to take advantage of the flexible nature of the case study approach by rescheduling interview appointments, incorporating emerging issues, and varying interview styles as necessary. The research implemented the new institutional sociology (NIS) to recognise the effects of the institutional forces on KKP responds to these pressures and KKP's accountability relations (DiMaggio and Powell, 1983). The study observed that the accountability relations between the main compelling stakeholder KKP is mainly upward in nature. It further observed that due to KKP ability to often meet the donor-reporting requirements, they are able to draw other funding options via donor referrals and other benefits (Goddard and

Assad, 2006). The study suggests that, in comparison with upward accountability, downward accountability from either KKP or donors to beneficiaries does not enjoy the same level of prominence within the NGO sector. The study argues and suggests that KKP does not follow accountability requirements as precisely as specified in their contractual obligations with third parties, mainly with donors. The study further argues that KKP decisively, duplicates some best-practiced accountable organisations in response to institutional pressures to improve their contract/funding competitiveness and on their responsibility relations. The study accomplishes and argues that KKP actively respond variedly to some institutional pressures as far as their accountability relations are concerned.

Following are the recommendations:

The sample size of the research on NGO accountability relations and their strategic responses focused on a single NGO in Ghana, and generalizing the findings may not be appropriate. In research, the sample size is an essential aspect of the study's validity, and a small sample size can limit the generalizability of the findings. While case studies provide valuable insights into a specific context or situation, they are not designed to be generalizable to other settings.

The findings of the study may be unique to the specific NGO and the Ghanaian context and may not be applicable to other NGOs or countries. While case studies provide valuable insights into a specific context or situation, they are not designed to be generalizable to other settings. The findings of the study may be unique to the specific NGO and the Ghanaian context and may not be applicable to other NGOs or countries.

The finding that coalitions of NGOs can play a significant role in shaping the accountability relations and strategic responses of NGOs is an important contribution to the literature on NGOs and accountability. The concept of NGO coalitions is a relatively new phenomenon in the sector, and there is a need for more research into their impact on accountability relations. A detailed study into the specific impact of NGO coalitions on NGO accountability relations can provide valuable insights into how these coalitions operate and how they influence accountability practices.

The influence of the media on NGO accountability relations is an area worth investigating. The media can play a crucial role in shaping public perception of NGOs and their accountability practices. As the media's role in all aspects of life continues to increase, understanding their influence on NGO accountability relations is becoming increasingly important.

There is a need to understand why donors and other stakeholders are reluctant to fully support downward accountability relations in the NGO sector. Downward accountability, which involves NGOs being accountable to the beneficiaries of their programs, is critical for ensuring that aid and other services reach the intended recipients, particularly the poor and marginalized people in society.

References

Ahmed, Z., Hopper, T., and Wickramasinghe, D. (2011). *Counter hegemony and accountability in BRAC-a Bangladesh NGO* [Online]. Available from: <http://hdl.handle.net/10292/5006>

- Antlöv, H., Ibrahim, R., and van Tuijl, P. (2006). NGO governance and accountability in Indonesia: challenges in a newly democratizing country. *NGO accountability: Politics, principles and innovations*, 147-163.
- Awio, G., Northcott, D., and Lawrence, S. (2011). Social capital and accountability in grass-roots NGOs: the case of the Ugandan community-led HIV/AIDS initiative. *Accounting, Auditing and Accountability Journal*, 24(1), 63-92.
- Banks, N., and Hulme, D. (2012). *The role of NGOs and civil society in development and poverty reduction*. Brooks World Poverty Institute Working Paper 171, Manchester: University of Manchester.
- Baur, D., and Schmitz, H. P. (2012). Corporations and NGOs: when accountability leads to co-optation. *Institute of Business Ethics*, 9(21).
- Brass, J. N. (2012). *Why do NGOs go where they go? evidence from Kenya*. *World Development*, 40(2), 387-401.
- Chenhall, R. H., Hall, M., and Smith, D. (2010) Social capital and management control system: a study of non-governmental organisation. *Accounting, Organisation and Society*, 35, 737-756.
- Creswell, J. W. (2012). *Qualitative inquiry and research design: Choosing among five approaches*. London: Sage Publications.
- DiMaggio, P. J., and Powell, W. W. (1991). The iron cage revisited: institutional isomorphism and collective rationality in organizational fields, In Powell, W.W. and DiMaggio, P.J. (eds). *The New institutionalism in organizational analysis*. Chicago: University of Chicago Press, pp.63-82.
- Ebrahim, A. (2003a). Making sense of accountability: conceptual perspectives for northern and southern nonprofits. *Nonprofit Management and Leadership*, 14(2), 191-212.
- Ebrahim, A. (2003b). Accountability in practice: mechanisms for NGOs. *World Development*, 31(5), 813-829.
- Ebrahim, A. (2004). *Seeking NGO-Donor partnership for greater effectiveness and accountability: Final Workshop Report*. Alexandria (VA): Inter-American Development Bank [Online]. Retrieved from: <http://publications.iadb.org/bitstream/handle/11319/914/Seeking%20NGO-Donor%20Partnership%20for%20Great%20Effectiveness%20and%20Accountability%20Final%20Workshop%20Report.pdf?sequence=1>.
- Ebrahim, A. (2005). Accountability myopia: losing sight of organizational learning. *Nonprofit and Voluntary Sector Quarterly*, 34(1), 56-87.
- Ebrahim, A. (2009). Placing the normative logics of accountability in “thick” perspective. *American Behavioral Scientist*, 52(6), 885-904.
- Faizan, R., Haque, A. U., Cockrill, A., and Aston, J. (2019). Females at Strategic Level affecting Logistics Firms' Competitiveness: Qualitative Comparative Analysis, *Forum Scientiae Oeconomia*, 7(1), 57-71.
- Fowler, A. (Ed.) (2013). *Striking a balance: a guide to enhancing the effectiveness of non-governmental organisations in international development*. London: Routledge.
- Fox, J., and Brown, L. (1998). *The struggle for accountability: the world bank, NGOs, and grassroots movements*. Massachusetts: MIT Press.
- Goddard, A., and Assad, M.J. (2006). Accounting and navigating legitimacy in Tanzanian NGOs. *Accounting, Auditing and Accountability Journal*, 19(3), 377-404.

- Gray, R., Brennan, A., and Malpas, J. (2014). New accounts: towards a reframing of social accounting. *Accounting Forum*, 38(4), 258-273.
- Haque, A. U., and Yamoah, F. A. (2021). The role of ethical leadership in managing occupational stress to promote innovative work behaviour: a cross-cultural management perspective. *Sustainability*, 13, 9608. doi: 10.3390/su13179608
- Hasmath, R., and Hsu, J. Y. J. (2013). Isomorphic pressures, epistemic communities and state-NGO collaboration in China. *The China Quarterly*, 220 (December 2014), 936-954.
- Hayfron-Benjamin, M. (2013). *An exploration of the roles of non-governmental organisations (NGOs) in the promotion of women's rights: the case of Abantu for development in Ghana*. PhD thesis, University of Education, Winneba.
- Hulme, D., and Edwards, M. (Eds.) (2013). *Making a difference: NGO's and development in a changing world*. London: Routledge.
- Jordan, L. (2005). *Mechanisms for NGO accountability*. GPPi Research Paper Series, 3.
- Kaldor, M. (2013). *New and old wars: organised violence in a global era*. 3rd ed. New Jersey: John Wiley and Sons.
- Kendall, J., and Knapp, M. (1995). *A loose and baggy monster: boundaries, definitions and typologies: an introduction to the voluntary sector*. London: Routledge.
- O'Dwyer, B., & Unerman, J. (2008). The paradox of greater NGO accountability: A case study of Amnesty Ireland, *Accounting, Organizations and Society*, Elsevier, 33(7-8), 801-824.
- Mercer, C. and Green, M. (2013). Making civil society work: contracting, cosmopolitanism and community development in Tanzania. *Geoforum*, 45, 106-115.
- Meyer, J.W. (2007). Reflections on institutional theories of organizations. In Greenwood, R., Oliver, C., Suddaby, R. and Sahlin-Andersson, K. (eds.). *The Handbook of Organizational Institutionalism*. Thousand Oaks (CA): Sage Publications.
- Rubin, H.J., and Rubin, I.S. (2011). *Qualitative interviewing: The art of Hearing Data*. London: Sage Publications.
- Silverman, D. (2013). *Doing qualitative research: a practical handbook*. 4th ed. London: Sage Publications.
- Smillie, I., Helmich, H., Randel, J. and German, T. (Eds.) (2013). *Stakeholders: government-NGO partnerships for international development*. London (UK): Routledge.
- Yamoah, F. A. & Haque, A. U. (2022). Strategic Management Through Digital Platforms for Remote Working in the Higher Education Industry During and After the COVID-19 Pandemic, *Forum Scientiae Oeconomia*, 10(2), 111-128. DOI: 10.23762/FSO_VOL10_NO2_6
- Yin, R.K. (2011). *Applications of case study research*. Thousand Oaks (CA): Sage Publications.