Managing for Development
- A qualitative case study in Mozambique of accountability mechanisms effect on NGOs ability to use Result Based Management
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1 Introduction

For a long time there has been a debate about the efficiency of the public sector. As a result there have been various reforms with the aim to increase the effectiveness. The development cooperation is not an exception hence the reforms have reached this area as well. The latest reform derives from the New Public Management which has brought the focus of managing by results. It requires the organizations that are part of the development cooperation to account for their operations. There is need for more understanding of the subject of accountability. This is therefore a qualitative case study of selected non-governmental organizations (NGO) in Mozambique, with the purpose to increase the knowledge about how the accountability mechanisms are used within the NGOs to achieve accountability and what effects it has on their ability to use the result based management (RBM).

"Sida shall as soon as possible implement a unified goal and performance management system, by including the central functions of the objectives and results, promoting a result-oriented approach and a performance culture by enhancing skills." (Sida’s letter of appropriation 2010)

The above is an excerpt of the letter of appropriation for the Swedish International Development Cooperation Agency (Sida). The gear towards public management has been visible within Swedish public administration for some time and Sida, as a government agency, has been affected by the new management orientation. As of 2009 the letter of appropriation for Sida states more clearly that the organization should develop and apply a more unified goal and performance management system as you can see in the excerpt above. One would think that this already has been done considering the 60 years of time that Sweden has had development cooperation. But it appears this is not the case, and that leads us to wonder why. It is not the purpose of this thesis to figure this out but I believe it puts perspective for the reader to know the amount of time we are talking about.

The chain of organizations that are involved in the development cooperation is long. The politicians decide the general goals and purpose of the aid, the Ministry of Foreign Affairs develop instructions for Sida who in their turn make the final policy with more specific objectives to the different types of programs they have to contribute to decreasing poverty around the world. Sida does not itself implement any of its programs but uses other organizations, often NGOs, to either channel the financial support through or to implement activities that will contribute to reach the overall goals of the development cooperation.1 Indirectly the NGOs are used as governments, a tool which Sida use for development cooperation.

The financial support is channelized through a long chain of organizations before it reaches its final destination, hence the importance of efficiency within all of these organizations. For long,

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1 [http://www.sida.se/Svenska/Om-oss/Sa-styrs-vi/](http://www.sida.se/Svenska/Om-oss/Sa-styrs-vi/)
there has been a debate about this and how there can be total efficiency within the public administration, which is why different reforms have been made throughout the years. The development cooperation is no exception. The current belief is that result based management (RBM) will solve the problem of efficiency within the chain of organizations. The RBM implies that an organization has to be able to manage their organization using an integrated system where performance information is closely linked to strategic steering (Melo, Sarrico, and Radnor 2010:235). It implies the use of three different stages: the measurement stage, the reporting stage and the management stage (Melo, Sarrico, and Radnor 2010:235). The use of RBM places a focus on comparing defined objectives with the outcome of the organizations activities. This also means that if the outcome is not consistent with the defined objectives, the NGO has to analyze the reasons for this and take responsibility. The question is who the NGOs are responsible to in the chain of organizations. Are they responsible to the Swedish government whom they are receiving funds from or are they responsible to the people their projects are targeting? The Swedish National Financial Management Authority defines RBM as a model that builds on trust and delegated responsibility to the one implementing the activities. Lester M. Salamon, a professor and director at the Johns Hopkins Center for Civil Society Studies at Johans Hopkins University, suggests that NGOs function as indirect governments, or third-party governments if so preferred (Salamon 2002:9), but where does this lead us?

1.1 Problem discussion
According to Posner, in Accountability Challenges of Third-party Government, third-party governments provide many important advantages, as they enhance the legitimacy of the federal presence, share the costs, provide critical skills and help adapt federal programs to unique local conditions and needs. However, in addition, there are complications with third-party governments such as complication of the projection of national goals and that they raise unique accountability challenges (Poser 2002:524). For by using third-party governments the government does not fully control the achievement of its goals, especially since transferring who does the work, does not relieve the government of responsibility for the performance (Poser 2002:525). This is an important point because in the end the government has to show accountability for the performance of the activities to the citizens whose tax-money is financing the activities. There is no difference within the development cooperation. Considering the fact that the citizens do not obtain anything aside from a possibly good conscience for helping people in developing countries it is even more important to account for the performance of the financial support. How can they assure though that the money is used efficiently within the development cooperation?

NGOs as indirect governments are no different from other types of indirect governments, except for the number of implications that they bring about. They are operating in a complex

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2 http://www.esv.se/annonsomraden/resultatstyrning.4.1af3f4fcea3ced188000161.html
3 I will give the term accountability a more thorough explanation in the following chapter "frame of reference".
environment where it is difficult, for processes of legal accountability, to be complied in practice. To clarify, the NGOs are working within the environment where poverty exists and therefore have to tackle the different factors causing poverty. The causes of poverty is a multidimensional backdrop, the NGOs use the aid funds to undertake a wide array of activities that they consider essential for long-term poverty eradication. Poverty is caused not merely by a shortage of assets, skills and basic services, but by structures, institutions, policies and processes which marginalize poor people, particularly women and girls, and which maintain or increase vulnerabilities and limit opportunities of both individuals and communities, restricting the development and expansion of core capabilities (Riddell 2007:262).

Hence fore, the challenges are therefore big ones, for NGOs have to put in place transparent systems, processes and accountability mechanisms through which they can provide assurance that their activities are achieving according to agreements (Ridell 2007:162). At the same time it is important to mention that the financial support to NGOs has increased significantly the last couple of years, which in turn has provoked the growth of NGOs both in scale and ambition. A few of them have recognized limits to their own effectiveness and have begun to examine the management within the organization, realizing that more appropriate organizational frameworks are needed if they are to make any impact within development (Dar and Cooke 2008:54).

Kerr discusses in *International Development and the New Public Management: Projects and Logframes as Discursive Technologies of Governance*, the difficulties within the chain of organizations and suggests there are two problems. The first is the role of power which operates as *conditionality* and the second problem is the role of ideology which operates as *accountability* (Kerr 2008:94). Kerr explains that while governmental authority can impose its will downwards through the vertical by enforcing conditionality hence accountability is required to flow back up to the source of the conditional funding (Kerr 2008:94). Policies and strategies (directive texts) from above flow downwards and from “below” there are plans and reports that flow upwards (Kerr 2008:94). Although accountability for operations is devolved or contracted out, accountability for policy and strategy is centralized. Therefore Kerr suggests the question for the government is how to manage the accountability relationship between such functionally separated agencies (Kerr 2008:99). The discussion is taken further by Alnoor Ebrahim who is an Associate Professor in the General Management Unit, and in the Social Enterprise Initiative, at the Harvard Business School. His research and teaching focuses on the challenges of accountability and performance management facing non-profit and civil society organizations. Ebrahim suggests there are five accountability mechanisms that the NGOs use to achieve accountability. According to Ebrahim much of what is missing in the debate on accountability is an integrated look at how the organizations deal with multiple and sometime competing accountability demands. There is a limited view for reflecting on organizations such as NGOs where stakeholders are not the primary

4 http://drfd.hbs.edu/fit/public/facultyinfo.do?facInfo=ovr&facId=396876
stakeholders and whose missions often do not include a calculus of profit-making (Ebrahim 2003:814).

As a result there is an increased pressure that the organizations within the public sector, whether they are in development cooperation or not, need to use a unified RBM system. In addition it has also been concluded that there are complication or challenges with the use of third-party governments, and even more challenges if these are NGOs. There is need for more knowledge on what the RBM implies for the NGOs, and how they are working with improving and achieving accountability. Therefore, there is a need to study how the accountability mechanisms which are used within the development cooperation and how it all affects the NGOs possibility to use the RBM to manage their organization.

1.2 Purpose and research question
My purpose is therefore to increase the knowledge of how the accountability mechanisms affect the NGOs ability to manage according to the RBM and why. To fulfill the purpose the following question must firstly be answered:

- How do the NGOs in the civil society in Mozambique use the accountability mechanisms to achieve accountability?
- Why do the accountability mechanisms affect the NGOs ability to use the RBM?

1.3 Disposition
In the following chapter I account for the frame of reference and discuss the different types of research. The chapter will introduce the reader to some key-words that are important to get a background of what the study focuses on, i.e. new governance, the New Public Management (NPM), Result Based Management (RBM) and accountability. The term NGO and the context will be operationalized. In chapter 3 I accounts for the choices taken along the way and present and motivate the selections. The chapter will introduce the reader to the course of action, the delimitations and sample, how the collection of data was done, the tackling of the specific features of a minor field study and how the empirical data has been analyzed. In chapter 4 I present the collected data according to the accountability mechanisms from the intermediary NGOs and the partner NGOs. In this chapter 5 I present the analysis of the data was presented previously. I first analyze the accountability mechanisms of the intermediary NGOs and then the mechanisms of the partner NGOs. After presenting them I give a small summary and then discuss the model I have used as my analytical framework. In the chapter 6, which is the last one, I account for the answers of the research questions, discuss the conclusion and give example of further research.
2 Frame of reference
This chapter accounts for the frame of reference and discusses the different types of research. The chapter will introduce the reader to some key-words that are important to get a background of what the study focuses on, i.e. new governance, the New Public Management (NPM), Result Based Management (RBM) and accountability. The term NGO and the context will be operationalized. As mentioned in the first chapter the RBM is one of the strategies and techniques that is increasingly used within the public sector, including the development cooperation, what has not been mentioned is its origin. The RBM derives from the NPM which is a reform that has its origins in the new governance. Let’s start from the beginning.

2.1 Why Result Based Management within the public sector?
It all started with a change in the nature and role of the state following public sector reforms in the 1980s and 1990s (Bevir 2009:3). After that there was a shift from government to governance within the public administration. Instead of hierarchical decision-making more network oriented forms of decision-making have been developed, and the boundary between private and public has weakened. Instead of the force and the authority associated with the government, governance emphasizes voluntariness, equality and trust (Jacobsson and Sundström 2006:20-21). Deriving from this period of time was the new governance which is based on, for example, that problems in the civil society have become more complex and more costly, that we gained more and more specialized bureaucracies and that the pace of decision-making has increased. The new governance differs in five different ways from the classical public administration. The key-concepts of new governance are tool, network, public + private, negotiation and persuasion and enablement skills whilst the key-concepts of the classical public administration are program/agency, hierarchy, public vs. private, command and control and management skills (Salamon 2002:9).

This does not indicate that the government has stopped managing but that the way it is managed is changing. The new way of government management is to set a framework within which policy-networks can exercise a high degree of autonomy (Jacobsson and Sundström 2006:23). The new governance implies that the management of government is not one basic process but two: the production of government goods and services by government itself – a shrinking part of governmental activity; and the production of goods and services on behalf of government by others acting on its behalf, through one of the government’s many indirect tools (Kettl 2002:491). To clarify, the new governance signifies a change in the meaning of government, referring to a new process of governing or a changed condition of ordered rule; or the new method by which society is governed (Rhodes 1996:653). The term governance can be a bit confusing but to clarify a bit more there are six separate uses of governance; as the minimal state, corporate governance,
the NPM, good governance, a socio-cybernetic system and as self-organizing systems (Rhodes 1996:653). The NPM is of most interest in this thesis as it leads us to the RBM hence it needs further explanation.

2.1.1 New Public Management
NPM is a market and business inspired concept with a competitive thinking that is intended to be applied within public organizations (Fursten and Lerdell 1998:101). The point of NPM is to work as a standard for characterizing an efficient modern public sector that is driven effectively and competently and delivers what it is intended to. It does not give the exact instructions of what to be done, but instead outlines strategies and techniques that the public administration can apply to reach their objectives (Fursten and Lerdell 1998:101). Initially the NPM had two meanings. The first was the managerialism which refers to introducing private sector management methods, such as the RBM, into the public sector. It stresses hands-on professional management, explicit standards and measures of performance; managing by results; value for money; and, more recently, closeness to the customer. The second meaning of NPM was the new institutional economics which refers to introducing incentive structures, such as market competition, into public service provision (Rhodes 1996:655). There are a lot of different opinions about the NPM. Some agree that it is the best way for the public sector to become more efficient while others see it as a cost of other public values, such as those of fairness and accountability (Bevir 2009:142).

For NGOs much of the management took the form as an imposed managerialism, rather than emerging as part of an NGO’s own agenda. They were required to develop new systems of accountability, and their efficiency and effectiveness were questioned and challenged (Lewis 2008:49). Many of the NGOs also became subject to funding based pressures for new bureaucratic systems for reporting and accountability such as the logical framework analytic planning tool (Lewis 2008:48-49). Because of this many of the NGOs turned to the challenge of building capacity within their local partner organizations. It was seen as something that northern NGOs did to southern NGOs rather than as a two-way exploratory learning process (Lewis 2008:49). Today this has changed, according to some scholars, to a form of high managerialism that places its main emphases on forms of direct budgetary support to southern governments, the directing of progress towards international anti-poverty goals, and an audit culture governing NGOs and other service-providing organizations rather than direct involvement in action against poverty on the round (Lewis 2008:53). What does it mean however for an NGO to apply the RBM?

2.1.2 An explanation of the Result Based Management
The RBM requires an organization to measure whether the set objectives have been achieved, in other words if the activities performed have achieved the desired results (DAC RBM report 2000:3). The RBM is centered on performing what the government decides should be accomplished. The contractor then decides what the organization is to do in order to achieve the
defined goals. It is a management model that builds on trust and delegated accountability to the implementing party. The model is based on regular feedback and analysis on the results of the contractor. In a short summary the RBM indicates setting goals within the organization, that information on results is to be developed and monitored systematically and that the results are analyzed and assessed with set targets. RBM is used within authorities for they are directed to do this through the letter of appropriation or the authorities’ instruction. In the letter of appropriation the annual targets are stated if necessary together with the activities and feedback requirements for the authority. The authorities’ basic purpose and functions are stated in the instruction.\textsuperscript{5} In other words, the government directs an authority to implement RBM but do not inform how. What does it really means and what is required to implement RBM?

For an organization, the RBM inquires having a system where performance information is closely linked to strategic steering. Melo, Sarrico, and Radnor (2010:235) have looked further in the literature and summarize tree stages that the system consists of; the measurement stage, reporting stage and the management stage. These stages imply various things. In the end it is about identifying clear and measurable objectives (results), aided by logical frameworks. There has to be a selection of indicators and explicit targets for each indicator as to measure progress towards each objective and use to judge performance. The stages also imply developing performance monitoring systems to regularly collect data on actual results and review, analyze and report on these results. There also has to be extra evaluations have to provide complementary performance information not readily available from performance monitoring systems. And finally the performance information must be used for internal management accountability, learning and decision-making processes but also be available for external performance reporting to stakeholders and partners (DAC RBM report 2000:3). Henceforth there are some requirements that need to take place within an organization to have the RBM system.

Not everyone agrees with the RBM and within the area of development cooperation there are a number of different opinions about the difficulties with RBM. The critique is not for the management in the theory but for the idea and practice. Joakim Molander who has a Ph.D. in philosophy suggests in the artikel “Det som räknas går inte att räkna” that the results we want to measure not always are measurable and that the RBM often places emphasis on the product rather than the effect. The product is easier to measure than the effects and the effects can be due to other things than the activities of a certain organization. The risk is that the monitoring of outcomes become the objectives rather than a means to ascertain that the objectives have been met (Molander 2009). Another critique suggests that there is a risk of goal displacement meaning that the measuring of outcomes is problematic because decision-making processes in governance networks are lengthy and the goals of actors are likely to change over time (Klijn, Steijn and Edelenbos 2010:).

\textsuperscript{5} http://www.esv.se/amnesomraden/RESULTATSTYRNING.4.1f4f34fcea3ced188000161.html
In the end the RBM requires the organization to be accountable for whatever they do. It is important within the public sector that the organizations involved within the development cooperation, or any other area for that matter, can show the accountability for what they do. It all comes down to that the government’s performance only is as good as its ability to manage its tools and to hold its tool users accountable (Kettl 2002:492). One weak link along the chain will undermine the whole effectiveness. This capacity problem spills over into an accountability problem which traditionally has been viewed as a problem of control (Kettl 2002:492). The accountability challenges of third-party tools generate a unique set of performance problems that potentially undermine the effectiveness and efficiency of national programs while at the same time limiting accountability options available to resolve these issues (Posner 2002:528). Then the taxpayers for sure will not be happy. I believe it is time to bring in the term accountability to the presentation of relevant terms as it seems it is an important one.

2.2 Accountability
Accountability can be defined in a number of different ways hence the importance of defining what is meant by it in the context of this thesis. The word accountability stems from the Latin word *computare* and means to count. Today it conveys a more general sense of giving a report of oneself and overlaps with concepts such as responsibility and liability (Bevir 2009:33). According to Posner accountability is a a multifaceted concept fraught with ambiguity and states further that its concept has been recast more broadly for the modern administrative state to encompass the activities that help government programs meet expectations for performance held by their various publics (Posner 2002:524). In other words it is the idea of an agent being responsible for acting on behalf of a principal to whom they should respond and report. The principal is thereby able to hold the agent accountable for his or her actions (Bevir 2009:33).

> "The focus on accountability for performance and results can narrow the perspective of managers to visible and predictable outputs. This is at the expense of taking responsibility for less easily predicted and controlled outcomes. Structures and systems that emphasize accountability and the delivery of performance can provide focus at the expense of coordination." (Quist 2009:53)

Given from the excerpt above, the question is how accountability can be measure within organizations.

2.2.1 Accountability mechanisms
Ebrahim suggests that much of what is missing from the debate on accountability is an integrated look at how organizations deal with multiple and sometimes competing accountability demands (Ebrahim 2003:814). To be able to understand this he has identified a model, which I present later.
According to Ebrahim (2003:814) there is a limited view for reflecting on organizations such as NGOs where stakeholders are not the primary stakeholders and whose missions often do not include a calculus of profit-making. It is therefore important to understand the accountability within these organizations. To be able understand accountability within NGOs Ebrahim distinguishes between two different types: accountability tools, and accountability processes. Accountability tools refer to discrete services or techniques used to achieve accountability. They are often applied over a limited period of time, can be tangibly documented, and can be repeated. For example, financial reports and disclosures are tools that are applied and repeated quarterly or annually. Process mechanisms such as participation and self-regulation are generally more broad and multifaceted than tools, while also being less tangible and time-bound, although each may utilize a set of tools for achieving accountability. Process mechanisms thus emphasize a course of action rather than a distinct end-result, in which the means are important.

The accountability operates along multiple dimensions – involving numerous actors; patrons, clients and themselves, using various mechanisms and standards of performance; external and internal, explicit and implicit, legal and voluntary, and requiring varying levels of organizational response; functional and strategic. (Ebrahim 2003) There are five broad categories of accountability mechanisms that are used by NGOs in practice; reports and disclosure statements, performance assessments and evaluations, participation, self-regulation and social audit.

Reports and disclosure statements is the most widely used tools of accountability. Apart from these the donors also require regular reports from the organizations they fund. The reports differ in their nature depending on the funders and projects and are subject to some degree of negotiation. The Norwegian Agency for Development Cooperation (NORAD) for example provides funds to governments and NGOs and makes the requirement on the receiver to provide them with very brief annual reports. This is fairly little reporting when you compare it with the European Commission. They requires highly detailed quarterly and annual reports on “physical” achievements resulting from funded projects as well as accounts of expenditures based on pre-specified line items. Ebrahim informs that:

“reports and legal disclosures are significant tools of accountability in that they make data available on NGO operations, either to the public or to oversight bodies.” (Ebrahim 2003:816)

This type of reporting does however emphasis the upward reporting of financial data with limited information about quality of NGO work, and limits downward accountability to stakeholders. These reports are important but they discourage the organizations and individuals to take internal responsibility for shaping their organizational values, mission, and performance or for promoting
ethical behavior.

*Performance assessments and evaluations* is the second tool for facilitating accountability. Ebrahim distinguishes between internal and external evaluations. The external evaluations are conducted by the donor, usually at the end of a program or grant, but also in some cases at midterm. Evaluations are conducted with the aim to assess whether and to what extent program goals and objectives have been achieved. The internal evaluation is when the NGO evaluates itself, either towards the objectives of externally funded programs or towards international goals and missions. Both types of evaluations battle with a series of problems concerning measurement and relevance. Ebrahim states there are conflicts among NGO and funders over whether they should be assessing processes such as “participation” and “empowerment” or whether they should measure more tangible products such as school built, trees planted, and land area irrigated. Donor tend to focus on the products which means they focus on short-term results and emphasize easily measurable and quantifiable results over more ambiguous and less tangible change in social and political processes.

However there is a problem with evaluation for NGOs fear that donors will base the funding on “successful” projects measured by using performance assessment. Therefore NGOs are skeptical about the need for and purpose of evaluations (Ebrahim 2003:817). Small NGOs states that they are limited, with the evaluations and reporting requests from funders, by their staff and resources. Donors tend to fail to recognize that the evaluations can overwhelm small organizations and that NGO size and capacity should determine the scale of an appraisal. The evaluations tend to focus on projects and programs while overlooking the organization itself. Ebrahim refers to Riddell whom state that:

> “...donor funds would probably be better spent in helping NGOs develop and experiment with different methods of assessment than in undertaking a large number of impact studies based on methods used to date.” (Ebrahim 2003:818)

The positive with evaluations is that it can be used as a tool of learning rather than simply measuring the impact and performance assessment. The generated knowledge through evaluations can be used to cause behavioral change. If the evaluations, however, reward success but punish failure by denying funds is seen as more likely to undermine learning and instead encouraging NGOs to exaggerate successes and discourage them from revealing and closely scrutinize their mistakes. This is countered if external evaluators, such as donors, build NGO capacity to conduct self-evaluations and encouraging the analysis of failure as a means of learning. This also improves NGO accountability, both downward and upward (Ebrahim 2003:818).
Participation is the third accountability mechanism but rather than a tool it is a process. Therefore it differs from report and disclosure statements and performance assessment and evaluation. It is part of ongoing routines in an organization and there are different levels or kinds of participation which is useful when examining it. Ebrahim defines four different distinctions of participation. The first level of participation is referring to information about a planned project being made available to the public. It can include public meetings, surveys, or formal dialogue on project options. The decision-making remains with the project planners but they involve with community leaders and members through participation. The second level regards public involvement in actual project-related activities. The third level regard the ability of the citizens to negotiate and bargain over decisions with NGOs or state agencies, or even hold veto power over decisions. The fourth and last level of participation occurs independently of NGO and regards people’s own initiatives (Ebrahim 2003:818). For example social movements, actions of local resistance or civil disobedience. The first two levels are usually adopted by state agencies, donors and NGOs. The assumption is that local access to resources and services can eliminate poverty. However at both these levels the objectives of the actual project are decided upon by donors and NGOs before any participation occurs. Ebrahim refers to Najam who call it “a sham ritual” and a sham of accountability for the communities cannot withdraw their funding or impose conditionality, unlike donors. He proceeds to argue that without some mechanisms for addressing unequal power relations, participation appears unlikely to lead to downward accountability (Ebrahim 2003:819).

The fourth accountability mechanism is self-regulation. It refers to the specific efforts by NGO to develop standards or codes of behavior and performance. It is an opportunity for self-definition of NGO networks but also a public presentation of the NGOs collective mission, principles, values and methods. The process from which the code is established influences the legitimacy of the code. This accountability mechanism presents possibilities through which the NGOs can improve accountability to funders, communities and to themselves. Therefore self-regulation brings numerous opportunities for NGOs to better their public image and to enhance their performance. (Ebrahim 2003:821). The self-regulation is not a simple tool of accountability but are part of what Ebrahim describes as a complex accountability process linked to sectoral identity, legitimacy, and normative views on organizational behavior.

Social audit is the fifth accountability mechanisms and represents the process in which an organization assesses, reports, and improves upon its social performance and ethical behavior, especially through stakeholder dialogue (Ebrahim 2003:822). Unlike evaluation it is a complex process that includes many of the accountability mechanisms presented above. There are numerous advantages of social audits. Social auditing offers internal management advantages in terms of monitoring performance. It provides social and environmental information systems which are particularly useful for NGOs that do not already have systems for analyzing and
reporting on their social performance. Despite these advantages there are a numerous disadvantages as well. The most important factor is cost.

The following model is made by Ebrahim as to presents the accountability mechanisms and what they look like in the NGOs.

**Figure 1. Ebrahim’s accountability mechanisms**

<table>
<thead>
<tr>
<th>Accountability mechanism</th>
<th>Accountability to whom? (upward, downward, or to self)</th>
<th>Inducement (internal or external)</th>
<th>Organizational response (functional or strategic)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disclosures/reports</td>
<td>-Upward to funders and oversight agencies</td>
<td>-Legal requirements</td>
<td>-Primarily functional, with a focus on short-term results</td>
</tr>
<tr>
<td>(tool)</td>
<td>-Downward (to a lesser degree) to clients and members who read the reports</td>
<td>-Tax status</td>
<td></td>
</tr>
<tr>
<td>Performance assessment</td>
<td>-Upward to funders</td>
<td>-Funding requirement (external)</td>
<td>Primarily functional at present, with possibilities for longer-term strategic assessments.</td>
</tr>
<tr>
<td>and evaluation (tool)</td>
<td>-Significant potential for downward from NGOs to communities and from funders to NGOs.</td>
<td>-Potential to become a learning tool (internal)</td>
<td></td>
</tr>
<tr>
<td>Participation (process)</td>
<td>-Downward from NGOs to clients and communities</td>
<td>-Organizational values (internal)</td>
<td>-Primarily functional if participation is limited to consultation and implementation</td>
</tr>
<tr>
<td></td>
<td>-Internally to NGOs themselves</td>
<td>-Funding requirement (external)</td>
<td>-Strategic if it involves increasing bargaining power of clients vis-à-vis NGOs and NGOs vis-à-vis funders</td>
</tr>
<tr>
<td></td>
<td>-Significant potential for downward from funders to NGOs.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Self-regulation (process)</td>
<td>-To NGOs themselves, as a sector</td>
<td>-Erosion of public confidence due to scandals and exaggeration of accomplishments (external loss of funds; internal loss of reputation)</td>
<td>-Strategic in that it concerns long-term change involving codes of conduct.</td>
</tr>
<tr>
<td></td>
<td>-potentially to clients and donors</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
2.3 Analytical framework

After presenting the background of the RBM, the NPM and the different accountabilities accountability mechanisms within NGOs it is time to discuss how this information contribute to my analytical framework that I use to analyze the gathered data further on in this thesis.

I am using the model that Ebrahim has made in ability to increase the knowledge of how the accountability mechanisms affect the NGOs ability to manage according to the RBM and why. I use the five defined accountability mechanisms and research to understand them within the NGOs I am meeting with. The NGOs are my analysis units and the accountability mechanisms are my variables. The accountability mechanisms within NGOs give a broad perspective of the organizations that can help me acquire knowledge about how it affects the NGOs ability to use the RBM:

Figure 2. Analytical framework

<table>
<thead>
<tr>
<th>Accountability mechanisms</th>
<th>Effect on the result based management</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Reports and disclosure statements</td>
<td>- The measurement stage</td>
</tr>
<tr>
<td>- Performance assessments and evaluations</td>
<td>- The reporting stage</td>
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<tr>
<td>- Participation</td>
<td>- The management stage</td>
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<tr>
<td>- Self-regulation</td>
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<tr>
<td>- Social audit</td>
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The idea is that when studying the accountability mechanisms I will get information that will increase the knowledge on how the accountability mechanisms effect the result based management according to the illustration that I have created above.
3 Method

There have been many ups and downs, and changes along the period of time it has taken to write this thesis. This chapter accounts for the choices taken along the way and present and motivate the selections. The chapter will introduce the reader to the course of action, the delimitations and sample, how the collection of data was done, the tackling of the specific features of a minor field study and how the empirical data has been analyzed. The journey has been long, but an interesting one.

3.1 Delimitations and sample

When deciding which organizations to include in the thesis a requirement was that they are receiving financial support from Sweden so that they have a connection to Sida and therefore also affected by the Swedish governments increased focus on RBM. However what I did not know, but found out as I was in Maputo collecting the data was that the development cooperation consists of a jungle of different NGOs. What I found was that there is a relationship in between the NGOs and that they have different partnerships with Sweden. This came to affect my choice of organizations and changed the course of selection of organizations to interview. My first idea was to meet with a number of different NGOs to interview them about their accountability mechanisms. However, as I met and spoke with the NGOs I found I needed to change my strategy. For the organizations, that I explain further down, have different partnerships with Sweden thus all of them except one are included in a new program called AGIR that the Swedish Embassy enrolled in the middle of 2010. I finally made the choice of keeping the one organization that is not included in the AGIR program, and instead of meeting two more organizations who are not included in the AGIR program I aimed to meet with three partner organizations instead. I decided it was of relevance to get some depth in the analysis of this thesis. It is one thing what the intermediaries say about the accountability mechanisms, but putting a sample of their partner organizations in the picture would widen the perspective and give information also about the organizations that are actually implementing the activities of development, hence are the grassroots organizations the financial support in the end is trickling down to. In the end it all comes down to their results. That is why I have included four intermediaries in the thesis, in which one is not a part of the AGIR program and instead focused on meeting with three of their partner organizations as well.

The intermediary organizations I met with who are part of the AGIR program were Oxfam Novib, Ibis and Diakonia. The fourth intermediary not included in the AGIR program was the Africa Groups of Sweden AGS). The three partner NGOs that I met with were Grupo Mozambicano De
Divida (GMD), Associaçao Mulher, Lei e Desenvolvimento (MULEIDE) and Unia Nacional De Camponeses (UNAC).  

<table>
<thead>
<tr>
<th>Organization</th>
<th>Interviewed people</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oxfam Novib and Oxfam Australia</td>
<td>Antoinette van Vugt, Program AGIR manager</td>
</tr>
<tr>
<td></td>
<td>Leo Stolk, Program Officer</td>
</tr>
<tr>
<td>Ibis</td>
<td>Ericino de Salmea, Director</td>
</tr>
<tr>
<td>Diakonia</td>
<td>Irae Baptista Lundin, Country Coordinator</td>
</tr>
<tr>
<td>AGS</td>
<td>Gitte Araugo, Coordinator</td>
</tr>
<tr>
<td></td>
<td>Telma Alegre, Program Officer</td>
</tr>
<tr>
<td>GMD</td>
<td>Eufrigina dos Reis Manuela, Coordinator</td>
</tr>
<tr>
<td></td>
<td>Humberto Zaqueu, Research Officer</td>
</tr>
<tr>
<td>MULEIDE</td>
<td>Rafa Valente Machava, Director</td>
</tr>
<tr>
<td>UNAC</td>
<td>Diamantino Nhampossa, Advocacy officer</td>
</tr>
</tbody>
</table>

I do not aim to generalize for all NGOs with the collected data but analyze the theory hence the model of accountability mechanisms suggested by Ebrahim. The sample of collection of the data will allow the possibility to make an analytical generalization. Through conducting interviews with these NGOs I will be able to do that and increase knowledge on the on the accountability mechanisms within the NGOs and how they mechanisms affect the use of RBM.

3.2 Course of action

I started thinking about what the subject for my thesis would be a long time ago. More precisely, during the supervision of the bachelor thesis in spring 2009, my mentor encouraged me that if I did not know what I would write about in the first week of the master thesis course, I would be in trouble. Therefore I gave it a lot of thought during the three semesters before beginning the master thesis course. It was an internship at Sida that created my interest and curiosity for the RBM. The fact that I applied for a Minor Field Study meant that I started the process of finding a purpose and research question three months before the course started. I received the scholarship, continued with my internship and started working on the thesis again in the end of January when the course started.

In the beginning of the course there was a lot of research and planning of the case study that was to take course in Maputo Mozambique from the 3rd of March till the 29th of April. Hence the first four weeks of writing the thesis was not really writing but to chart the relevant literature I needed to bring to Maputo, make an interview guide and hand in the first PM to the examiner of the course. As I was conducting the interviews I researched the literature at the same time and found

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6 Se Appendix 1 for further explanation of the organizations
the theoretical framework that I would use to analyze the collected data with. I transcribed all the interviews except two when I was in Maputo, and wrote as much as I could while the information from the interviews and the knowledge I gained from researching the literature was fresh in my memory. I also organized the articles I read, the notes of them and from other books, thoughts that came to my mind and an activity plan in folders organized week by week. This created the possibility for me to go back so that if I felt lost I could see my old notes and remember why I had made a decision to change direction of a text or likewise. I also wrote the different chapters in the thesis in separate documents ranging the first version “xxx 1.1”, the second version “xxx 1.2”, the third version “xxx 1.3” and so on. So that I always had the possibility to go back to the previous version of the document to view the changes I had made and why. This helped me in the process of finishing writing the thesis.

3.3 Collection and management of data

I collected the data both through researching literature regarding the area of my thesis and through documents provided by the NGOs that I met with. The main collection of data was through conducting interviews with the seven NGOs. Before conducting the interviews I decided the different areas in which I would ask question on. Since the accountability mechanisms are very theoretically described by Ebrahim, asking questions directly connected with it might limit the information they would tell me about their organization or for example their partnership with the donors. I therefore chose the interviews to be more like a conversation in where I placed a few questions and directed the interviewee towards different areas rather than for example asking the same fifteen questions in every interview (Kajiser and Öhlander, 1999:63), (Trost, 1997:34). This also gave me the possibility to ask supplementary questions if I did not understand what they were saying or if they did not explain fully. It also created the possibility for the interviewees to speak more freely as it allowed more margins for the response (May, 2001:129). By conducting interviews the interviewees also had the possibility to ask me if they did not understand a question.

The interviews were recorded, with the permission of the interviewees, and I chose to transcribe them to be able to read them over and over again and categorize according to the accountability mechanisms when analyzing them. That I wrote them down also made it easier for me to find information easy by using the search function available in word. In total I conducted eight interviews. One of the interviews was in Swedish the rest in English. The interviews took between 40 minutes and 1,5 hours. The reason for the difference in the amount of time was that there in some of the interviews were two interviewees in which it took longer time to ask the questions. Another reason is that some just liked to talk and gave long explanations.

3.4 Analyzing the empirical data

In the analyzing of the data I sorted the transcribed material into the five different variables, the accountability mechanisms. I used Microsoft Word and categorized which text was according to
which accountability mechanism through marking it with a comment and write the accountability mechanism in the comment-bubble. I then created a new document in where I copied and pasted the text I had marked under subtitles of that had the names of each of the five accountability mechanisms. I chose to maintain all three processed versions of the original transcribed interview so that I could go back to the original text to see the context if I ever lost it. After categorizing the material I read them over and over and over again to define possible connections, similarities and differences. I wrote these down and then produced the analysis. Since it is a constant way of thinking and processing the information I made notes for the conclusion throughout the time of thinking and writing the analysis of the empirical data. After categorizing the data according to the theory and after writing the analysis I went back to the “raw material” – the transcribed interviews – before they were categorized. I read them again to make sure I had not missed any important information, or used any of the information in a wrong context.

3.5 Tackling the specific features of a minor field study

Something should be mentioned about the fact that the collection of data was done in a developing country as a minor field study. It can be discussed whether conducting a minor field study has some differences to a research that would be done at home, or in a familiar environment. From earlier experiences and stories of others, many MFS end up in the format of travel-stories rather than relevant scientifically thesis. My intentions however were not to write a travel-story but focus on the theories about accountability and result based management within NGOs. To do this I had a strategy.

Maputo, in which I conducted the interviews, is a civilized capital. With that I mean that there are transports, phones and email. So the collection of data did not have the same problem as many others whom I have heard for example had to travel for hours just to ask a person if they could interview them only to find out that they have to come back the day after. Maputo is also a center for many NGOs for which I did not have to spend hours and hours travelling to them. This of course eased the collection of data, and I could focus more on the theoretical framework and analysis instead of sitting on a bus wishing that the cow would move from the street so that the bus would be able to pass.

The collection of data also was eased by the fact that I have lived in Maputo some time ago. I therefore did not have to spend the first weeks of my field work handling a cultural chock nor struggle to survive the tropical heat. My choice of conducting the fieldwork in Maputo, was therefore as you now may realize, a strategic one.
4 Empirical data
In practice accountability works through different ways. My intentions in this thesis were to research the accountability mechanisms that NGOs use in practice, suggested by Ebrahim. I therefore present the collected data according to the accountability mechanisms. In this section the information collected from the interviews with the intermediaries is presented. Before moving on to presenting the information collected from the partner NGOs I give a small summary of the empirical data regarding the intermediaries.

4.1 Accountability mechanisms in the intermediary NGOs
In this part I present the collected data from the interviews I have conducted with the Africa Groups of Sweden (AGS), Oxfam Novib, Ibis and Diakonia. I present them under each of the accountability mechanisms defined by Ebrahim and give a short introduction of them to refresh the reader’s knowledge.

4.1.1 Reports and disclosure statements
Reports and disclosure statements is according to Ebrahim the most widely used tools by NGOs to achieve accountability. The reports differ in their nature depending on the funders and projects and are subject to some degree of negotiation.

Three of the intermediaries I have interviewed, Oxfam Novib, Ibis and Diakonia are all part of the same program with the Swedish embassy which is called AGIR. In the AGIR program Ibis, Oxfam Novib and Diakonia are required to each produce an annual and semi-annual narrative and a financial report on the overall achievements of the program with some joint sections in which harmonized tools and matrixes are used, and an annual audit report to the Swedish embassy. The reports are based on the reports from the partners on their achievement and an analysis by each of how these achievements relate to what their respective sub-program delivered. The joint sections of the reports are based on a joint program level results framework. They report in the same format to make it easier for the Swedish Embassy. Ibis, and Diakonia require their partners to report twice a year. Diakonia points out however that their partners produce more reports than required so that they can look through previous reports if they wish to do so. From the beginning they had different baselines for measuring the capacity but now they have harmonized it so that the baseline of measuring the capacity of their partners is the same. In the AGIR program the intermediaries are all encouraged, or rather required to adhere to the principle of an overall report for their partner NGOs. Oxfam Novib explains that they do not impose a format and they do not impose a specific report for their support. They promote the introduction of one consolidated partner report which ideally should include all narrative and financial supporting information of all donors of the partner. Irae Baptista Lundin who is country coordinator at Diakonia points out that they also encourage their partners to report on the base of the result
based management. Ericino de Salmea who is director at Ibis, point out in our interview that a problem is the big number of reports that their partners have to produce. He explains that Ibis is not the only donors for their partners and say that it all depends on the amount of donors that the partner NGO have—the more donors, the more reports. Some donors have to write reports every month or every quarter so the ideal situation is viewed to be the alignment of the donors.

The Africa Groups of Sweden (AGS) are not a part of the AGIR program but they also have a standard of requiring two reports per year from their partner NGOs, one semestrial and one annual report. Instead of reporting to the Swedish embassy the AGS report to their head office in Sweden. Their head office, in turn, report to Sida whom they have a partnership with and receive financial support from. AGS has developed a system for the production of the reports they have to send to Sweden. In this system their partners report to the program officers working in the AGS. The program officers write a report that they hand in to the coordinator Gitte Araugo at the office in Maputo. Gitte Araugo is the one who concludes and writes an overall report that is sent to the head office in Sweden. She explains that there are many levels which the reports go through before they reach their final destination. AGS are also, as the intermediaries in the AGIR program, reporting according to the result based management. To work according to the RBM they have included it in the system they have developed to produce the reports. Gitte Araugo explains that there are complications with writing the reports;

“*What is difficult is that you can’t include everything in the report. You don’t have the time or resources to follow up on everything so you choose what is the most important for the period.*”

When interviewing Gitte Araugo at AGS I understood that the organization has development cooperation in more countries than Mozambique in southern Africa and that the requirements for the reports are the same in all countries. They do however work in some different ways and Gitte Araugo points out that their partner organizations affect their ability to report on results because their partner are all at different levels when it comes to their knowledge on reporting on the results. Some partner organizations are better at reporting on results and it also depends on the context that they work in.

4.1.2 Performance assessments and evaluations

Performance assessments and evaluation is the second tool NGOs use to achieve accountability. According to the theory there are internal and external evaluations and the aim of these evaluations is often to assess whether and to what extent program goals and objectives have been achieved.

AGS have monitoring and supervision of their partners at least twice every year. Telma Alegre who is Program Officer at AGS explains that they are two program officers that travel in the
country to follow up with their partners and the activities they are implementing. She explains their work;

“*My job is to do some kind of monitoring of the projects, looking at the activity plans, budget and do the follow-ups to see what is going on, what is the main problems they are facing and do some kind of consult on how the projects must go on, how the project must achieve results.*”

So during the monitoring visits the program officer makes sure that the activities, the partner organization is implementing, are according to their agreement. The first monitoring is at the beginning of the year to analyze the activity plans and see what was going on the previous year in the narrative and financial reports. The second monitoring is in the middle of the year, to see how they have formulized their activity plan. Telma Alegre tells me in the interview that they have divided the partners of AGS amongst them and that she is responsible for four of the partners. She explains further that they travel and principally meet with the partners they have primary responsibility for but make sure to visit the partners of the other program officer’s responsibility for as well. This is to create an opportunity for the partners to ask for help if needed. So, in the end their partners have at least four visits each year. The problem however is that they do not always have time to see the partners whom are not their prior responsibility, as the monitoring usually lasts for a week, which is considered to be insufficient time to talk with the beneficiaries. Telma Alegre suggests the ideal monitoring visit would last two weeks, hence it is the time acquired for getting deeper knowledge on what is going on within the partner organizations. She adds that the monitoring visits are not the only kind of contact but that they also keep a regular contact through email and telephone.

The intermediaries included in the AGIR program also have monitoring visits where their program officers visit their partners. Antoinette van Vugt who is the program manager for AGIR on behalf of Oxfam Novib pointed out that they are careful not to overwhelm their partners with too many visits. She explains that their partners have a lot of things to do and they are not the only donors they have therefore they sometimes have to slow down a bit and let their partners do their job. Oxfam Novib seems careful to customize their monitoring visits to consider the intense periods that their partners have throughout the year, for example after their partners have submitted their annual report or had monitoring visits from other donors.

Irae Baptista Lundin at Diakonia informed me know in the interview that when they do their monitoring they have templates that are developed according to the need of the partner organization. If the partner had shortcomings and challenges in terms of the system of accounting for example Diakonia identifies this together with the partner and then have a program to address those shortcomings. The specific aim of the monitoring then is to see how the partner is progressing in terms of what they are supposed to do and in terms of the results. In the monitoring they also identify whether there are other areas that needs improvement. Irae
Baptista Lundin is careful to mention that they at Diakonia accept the short-comings they have found and in their partner organizations. She explains that they rather expect the short-comings and adds that if their partners had no short-comings, Diakonia as an intermediary would not be needed there. One specific short-coming concerns their partner’s ability to report according to the RBM. The monitoring’s are important for there are many challenges; mainly that the RBM is a new type of management, which can take time to implement because most of the people are activists and not professional report writers. To illustrate Irae Baptista Lundin gives an example:

“So the result based management is a challenge. Is it impossible to do? Of course not, my staff can do it easily. I teach them, I am also a teacher. But it is not for us to do it for the partner organizations, because if it was for us to do it we could easily but it is not. It is for them to do it. First it is for them to see the added value in planning according to result based management. That is the first step. Once they see it the second step is to do it and to understand it is quite important to have a seminar to achieve the objectives of the seminar.”

Ericino de Salmea at Ibis explains that they undertook evaluation of their partner organizations and decided what the weaknesses were in terms of good governance based on the evaluation. They then address those issues and produce the content of the trainings to start a dialogue. Based on the evaluation Ibis give direction, expertise, some training and advice to their partners but they are careful, just like Oxfam and Diakonia, not to impose on their partners and emphasize that they have the respect of their partners being sovereign. It is important for Ibis to be aligned with the Paris declaration and therefore they are careful not to impose on their partner organizations.

What stands out in the AGIR program is that they other than the evaluations of their partners are involved in an evaluation conducted by consultants that is to measure their partners satisfactory with them as intermediaries. It was Diakonia who took the initiative that they should have one, and the other two intermediaries agreed. The tools and methodology for the evaluation are already finished and a pilot version is being finished at this moment. The intermediaries can agree to use this pilot as a baseline for satisfactory and then conduct a new one each year.

4.1.3 Participation
According to the theory participation is a process that NGOs use to achieve accountability and is a part of the ongoing routine within the organizations. There are different levels and kinds of participation. I have looked for two levels, the first level refers to information about a planned project being made available and formal dialogue and consultation with their partners. The second level includes public involvement in actual project-related activities. The third participation regard the citizens ability to negotiate and bargain over decisions with NGOs or state agencies, or even hold veto power over decisions. But since I am studying the intermediaries
and their partners I have excluded the citizens and instead look at how they are using participation.

Since participation is a process of achieving accountability for the NGOs it is enrolled much in the tools that the NGOs use to achieve accountability. Regarding the monitoring visits for example, it is of relevance to present information given in the interview with Gitte Araugo at AGS that they moved their head office in Mozambique from Niassa, which is in the north of the country, to Maputo in the south. She explains that it was a strategic choice but that the distance and infrastructure prevents the organization from meeting as often with their partners as they used to. In the beginning the partners expressed a concern of this and that they felt forgotten. But Gitte Araugo explains that as time went by their partners were satisfied as they adjusted to the new routines. Telma Alegre who is one of the program officers at AGS that is conducting the monitoring’s explaining that they have a lot of participation with their partners in the provinces if they discover any problems in the monitoring’s. What AGS do is that they specifically turn to their partners head office in Maputo and discuss on how they can improve. They also involve their partners if there are any reports that need to be improved. So AGS make sure there is participation regarding the accountability tools; reporting and monitoring’s but also work together with their partners in the formulation of the programs to find an area in where they can cooperate using the same goals.

The intermediaries in the AGIR program also emphasize the point of participation with their partners in the use of the two accountability tools of reports and monitoring’s. Ericino de Salmea at Ibis informs that they are including their partners in trainings about the areas in which their partners need to improve. The partners of Ibis participate for improvement and to achieve better results in the activities they are implementing. An example of a training that Ibis has is within financial management and good governance with a main focus on result based management. Leo Stolk of Oxfam Novib describes the importance to include all intermediaries in the process of choosing partners for the AGIR program. They contact potential partners that can contribute to the program and invite them to share their strategic plan and other information. If the potential partners are interested after a first intake Oxfam Novib embarks on an assessment, called the toolbox. This is composed of a critical dialogue with partners to see whether there is an overlap with the AGIR program, what the potential risks are and how to manage these risks. Oxfam Novib supports its partners to manage the risks and do that for example through an exchange of experience with other organizations that are more developed within that topic. It can be workshops in where some people from their organization go and stay for a few days or weeks within another organization to see the day to day functioning of these organizations. Leo Stolk suggests that the best way for their partners to strengthen is to mold together.

"That means that our way of training and preparing the partner is really very participatory and not dominant and top-down."
Within the AGIR program the intermediaries also participate amongst each other. If a specific intermediary has a training session they invite the other intermediaries so that they can participate and benefit of the training. They learn from each other in areas they have less knowledge about by communicating and meeting with each other. For example Oxfam Novib and Diakonia learned about media and producing bulletins from Ibis.

4.1.4 Self-regulation

*Self-regulation* refers to the specific efforts by NGO to develop standards or codes of behavior and performance. The process of developing the codes is an opportunity for self-definition of NGO networks, as well as public presentation of their collective mission, principles, values and methods. According to the theory self-regulation is as a complex accountability process linked to sectorial identity, legitimacy, and normative views on organizational behavior.

Irae Baptista Lundin at Diakonia explains that they are affected by the constraints of some of their donors. As mentioned before the only donor Diakonia has at the moment is the Swedish embassy. Irae Baptista Lundin tells me however that they within Diakonia are considering increasing their number of donors. The problem however is that they have an ideology of not working with project hence receiving funds only for projects but instead strive to receive core-support which the Swedish Embassy is giving at the moment. She explains that since it is hard to get donors to accept core-support they probably will have to go against their ideology. There is therefore no room for self-regulation unless they can affect their partners to agree to core-support. Something that the intermediaries in the AGIR have done however, regarding the accountability mechanisms self-regulation is agreeing on guidelines for disbursement of small grants. They did this as to respond to the flexibility demands of their partners. Irae Baptista Lundin at Diakonia explains further that they are going to provide small grants if the partners have something very special and more specific they need it for. This is because there are unpredictable situations that occur in where these small grants would be helpful. Small grants can also be given for networking, when the intermediaries feel it is an added value for the program to achieve the results of the program. The small grants can also be given to organizations which yet do not qualify for the AGIR program by not fully fulfilling the requirements. Grants can then be given for bringing them onboard. This was done by Diakonia for two organizations last year who they are now including as partner organizations from this year 2011.

When it comes to the intermediary AGS Gitte Araugo informed during the interview that they have customized their organization to become more relevant to their partners and taken two measures of efforts to develop and assure their performance. One specific thing they have done is to employ two local program officers. Up to 2008 the program officers were Swedish but they see many advantages now of them being locally employed. Gitte Araugo explains;
"Many times they saw me as the person with the bag of money and answered what they thought I wanted to hear."

She also experienced that the partners became more honest when the program officers were Mozambicans than before when they were Swedish and explains that for example their partners often asked them to repeat questions and pretended they did not understand the Portuguese spoken by the Swedish person. This does not happen anymore with the local program officers. The second effort that AGS did specifically was to stop financing a partner organization that did not keep what they had agreed upon. Telma Alegre at AGS informs that they stopped financing to improve the partner organization and since AGS were the partner’s only donor, improvements were made by the partner for which they then started receiving financial support again from AGS. AGS express that Sida has requirements for them to implement a result based management system so they also has to assure results because of this. Gitte Araugo adds that they are not only implementing a result based management system because Sida want them to but they also see it as an opportunity to improve their work. They believe that for good performance management of their programs it is necessary to implement the result based management. Another measure that Telma Alegre tells me was taken to assure the performance was to cut the number of partners. It was done before she started in 2008. AGS then had 28 partners, but as they wanted to improve on the performance of their partners they decided to cut it down to 8 partners instead.

4.1.5 Social audit

The fifth and last accountability mechanisms used in practice by NGOs is social audit. It is the process in which an organization assesses, reports, and improves upon its social performance and ethical behavior, especially through stakeholder dialogue. Social auditing offers internal management advantages in terms of monitoring performance. It provides social and environmental information systems which are particularly useful for NGOs that do not already have systems for analyzing and reporting on their social performance. Despite these advantages there are a numerous disadvantages as well. The most important factor is cost.

As mentioned before AGS has developed a system to integrate RBM in the writing and production of their reports. To assure the process is done correctly they hired two consultants from the head office in Stockholm who developed a system to be sure of the collecting of results. They implemented it for the first time in 2010 in their reports so they explain it is still new for them and that it is a continuing process with a dialogue with their head office in Sweden. It is also relevant to mention here that AGS meet with the people at the head office of their partners in the provinces after the evaluations to assure that their partner organizations improves upon their performance. There they raise the problems they have met with the partners in the provinces and tell them that they need to improve. The next time there is an evaluation they look for improvements and if they missing they meet with the head office in Maputo again. This time they set a deadline for them to solve the found problem.
The intermediaries in the AGIR program, Diakonia, Ibis and Oxfam Novib, make sure to harmonize their ways of assuring performance in their partners. According to their agreement they are to meet every three months but they explain that they meet more often than that for it adds value for them in the program, to harmonize, exchange ideas and to meet. The intermediaries also make sure to invite each other if they have trainings amongst their partners. In that way they try to improve as intermediaries. Irae Baptista Lundin at Diakonia adds that they sent a colleague to Sweden to attend a course in result based management. It was rewarding as it confirmed that they were working accordingly already. Ericino de Salmea at Ibis adds that they, as the other intermediaries, are in the process of training their partners so that they can assure performance. Their partners are still lacking a lot of capacity in terms of for example financial management. They also communicate with the other donors they have to promote core-support rather than project support. Their donors cannot decide however before they have the permission of their head office. Regarding the advocating Ibis is doing to encourage their donors to involve in core-support Ericino de Salmea says;

“They are saying that it is a new way of working and that they need to consider whether to continue with projects or as we are doing now Ibis and the embassy.”

Ericino de Salmea explains that it is a matter of negotiation and lobbying. What they would like to establish is a sort of civil society organization that can be the models in terms of deliver, results and impact. Leo Stolk from Oxfam Novib clarifies that to assure performance, they have set up two guidelines together with the Swedish embassy for the partner organizations. The first is a joint results-framework where the intended results are their guidance to identify potential partners.

4.1.6 Summary of intermediaries
The intermediaries all require the same type of reporting from their partners and they all have the same requirements from their donors on the amount of reports they themselves have to produce. What differs is the process they have for producing the reports and the directions they in turn have for their partner reports. All intermediaries have to monitor their partners to analyze if there are any issues that need to be addressed. Yet again the difference between the AGIR program and AGS is the process of monitoring for the intermediaries in the AGIR program emphasizes more the importance for them not to impose on their partners but leave responsibility and the ability for them to do what they think is best. The accountability mechanism of participation is important for all intermediaries. They include their partners mainly through trainings, dialogue about the program and their issues in ability for them to improve. The intermediaries in the AGIR program also participate amongst each other and for example benefit from each other’s trainings. The intermediaries are using different measures of self-regulation to improve their performance. It differs to what they are doing and sometimes they are constrained by their donors or the surroundings to take the measures they want to improve performance. In the social auditing the
intermediaries are expressing more difficulties to assure performance for it is a process controlled by the other donors that they have. Hence the AGS nor the intermediaries in the AIR program for that matter, do not have the same difficulties with taking measures to assure their performance as long as it is according to their one funder, the AGS head office in Sweden and the Swedish Embassy. To summarize the data from the intermediaries it is not the tools to achieve accountability that is differing in the intermediaries but the processes of achieving accountability.

4.2 Accountability mechanisms in the partner NGOs

In this part I present the collected data from the interviews I have conducted with UNAC, GMD and MULEIDE. I present the data as I have done with the intermediary organizations, under each of the accountability mechanisms defined by Ebrahim. And I give a short introduction to refresh the reader’s knowledge on the theory.

4.2.1 Reports and disclosure statements

Reports and disclosure statements is according to the theory the most widely used tools by NGOs to achieve accountability and differ in their nature depending on the funders and projects and are subject to some degree of negotiation.

Diamantino Nhampossa who is advocacy officer at UNAC tells me in the interview that he is frustrated about the reporting requirements for they have seven donors and to each of these they have to write at least one report. He explains and describes the situation as the following:

“For each of the projects there is at least one report, I will not be able to tell you the exact number because it varies a lot but it is not less than 14 projects. It is like we are using 70 percentage of our time focusing on management, budgeting etc. It is very frustrating. We would like to have more time dealing with the core issues of the organizations... we don’t have time to go to meetings to discuss the priorities because we have to write the reports on time. It is quite frustrating.”

Diamantino Nhampossa continue explaining that he thinks there was greater flexibility within the development cooperation 10 years ago when there was no Paris declaration. He says that even when the development cooperation was more projects based there was more flexibility in what activities would carry out and that they only had to write one report a year. The problem is not only the amount of reports that they have to produce but also the templates for reporting. There are no problems for them to produce the narrative reports but they have problems with the financial reports. The problem with the financial reports is that UNAC does not have the accountancy tools for developing and producing the report. If they do not have the possibility to account for the money the donors required them to send back the money which he explains in the following excerpt from our interview;

“Some people can take it for granted that you can find receipts anywhere but it is not true. If you want to promote local development, if you want to use funding at
the local place you have to find manager to circulate the local then you have to accept anything that comes from there. But then you won’t find anything, not any good receipts. In this situation it was not accepted and we had to send back the money.”

Diamantino Nhampossa suggests that the ideal situation would be if the local governments or governments abroad made an overall agreement on a common vision for the development cooperation. For the problem is according to Diamantino that a common agreement is made but that agencies representatives in the country at the same time are saying that the agreement does not mean anything will change since the political decisions are taken at another level.

Rafa Valente Machava is the director of MULEIDE and tells me that they, as UNAC, also have to write reports to every one of their five donors. But she emphasizes that the donors want the reports according to the RBM. That they want to see the results, what the challenges are and how MULEIDE approach the challenges to improve. Rafa Valente Machava has the same opinion as Diamantino Nhampossa, that there are too many reports they as partners have to write to their donors. They are therefore trying to promote that their donors support one fund basket hence MULEIDE only have to write one report. She outlines the complication and their aim;

“Now we do reports for every project because we have to, this is another issue that we would ask Diakonia to help us, to advocate, we want to have a fund basket. Instead of selling projects we want to sell the whole program of MULEIDE.”

The plan is that the fund basket is going to be included in MULEIDE’s upcoming strategic plan. The previous strategic plan was for 2005-2010 so they are now in the process of updating it. But so far they are still struggling with the process of reporting to every donor. She tells me that it is a challenge for the organization as each of their donors has different requirements and ways they want the reports structured. Rafa Valente Machava express that MULEIDE is limited since they do not have a huge staff and because of the lack in financial support they cannot do much more than they are doing now. At the moment they are 12 people working, however they do not all have the same standard of knowledge about reporting which also creates a challenge. In the third partner NGO I interviewed, GMD, I met with Eufrigina dos Reis Manuela who is coordinator and Humberto Zaqueu who is research officer, they gave an example of what the relationship looks like between them and one of their donors regarding a report:

“Another example is a donor that said that they wanted the report within 48 hours, no matter if we had finished it. So we were obliged to send a draft that was not finished. And in the end of the day what they said “what is this, you are not serious, we do not agree with this” and we said to them that we are still working. There are some exaggerations that are just painful, damaging the quality of our work because they want results.”
All three partners express there is a problem regarding the reports. Eufrigina dos Reis Manuela adds that they at GMD do not have any problems with any of the bigger donors but that there usually are the small ones creating difficulties for the organization. She further explains that the donors sometimes want to prove what is impossible, to make sure that GMD use the money in an efficient way. However she and her colleague Humberto Zaqueu express that this instead creates a worry and stress within GMD. For when they cannot bring their donors enough confirmation such as receipts the donors instead go directly with the money to the provinces instead through GMD. Humberto Zaqueu expresses that this creates difficulties with accounting for the results because even if they have their own plan they cannot assure the results as do not know how much money in the end that is contributing to the implementation of the activities.

GMD has, like the other two partner NGOs, different report requirements from every one of their donors. Some of their donors even make them report quarterly which of course implies more administrative work for GMD. Adding to this what is important according to Eufrigina dos Reis Manuela is that the same donors who give them more administrative work do not finance the additional cost it gives. They only fund activities hence two other donors GMD has who are giving core-support to the organization are paying for what the other donors should.

4.2.2 Performance assessments and evaluations
Performance assessments and evaluation is the second tool NGOs use to achieve accountability. According to the theory there are internal and external evaluations and the aim of these evaluations is often to assess whether and to what extent program goals and objectives have been achieved.

Humberto Zaqueu at GMD explain that they have some donors who only support them for a year and that what they as a partner NGO experience is that these donors push for some things just to get better results. One example is technical assistance that was supposed to be a help for the organization to define short-comings and then improve their results. Humberto Zaqueu insists that the technical assistance must be rethought for their experience has only been that it creates conflicts within the organization. He explains;

"...and until now we are dealing with this problem with the donors because some donors, the small ones, they took this and said oh you have problem. The bigger donors said what is this? You are not allowed to go to the private life of people."

Their experience was that the person who was to give technical assistance evaluated GMD but only reported negative things thus damaging the relationship between GMD, their members and donors. The person who did the technical assistance also evaluated their personal lives and where they came from which was of no relevance in the evaluation. Eufrigina dos Reis Manuela who is coordinator at GMD tells me this and expresses a big disappointment about the technical assistance for their intention at GMD from the beginning was to improve. Instead, she says, the
technical assistance only destroyed the culture, values, objectives, views and mission within the organization.

Another problem explained by Humberto Zaqueu at GMD is that they have difficulties when it comes to the evaluations of their strategic plan for the donors cannot agree on one completion date. The small donors are pushing for the evaluation to be finished by the end of the year meanwhile the bigger donors are worried because they want GMDs strategic plan to be ready around august so that they can take it back to their own governments to get it approved and then commit themselves to the strategic plan. Rafa Valente Machava at MULEIDE does not express the same concern as the interviewed from GMD. Instead she explain that they periodically are monitored by a team that comes to meet with their stakeholders and go with them to the rural areas to see what they are doing and to see the changes that MULEIDEs intervention makes. Diamantino Nhampossa at UNAC however agrees with the frustration they have at GMD and explains that the beneficiary sometimes say that the result they get from an evaluation is not the result they are looking for. In the beginning of the project they say it is the result but then in the end they say something else.

4.2.3 Participation
According to the theory participation is a process that NGOs use to achieve accountability and is a part of the ongoing routine within the organizations. There are different levels and kinds of participation. I have looked for three levels, the first level refers to information about a planned project being made available and formal dialogue and consultation with their partners. The second level includes public involvement in actual project-related activities. The third participation regard the citizens ability to negotiate and bargain over decisions with NGOs or state agencies, or even hold veto power over decisions. But since I am studying the intermediaries and their partners I have excluded the citizens and instead look at how they are using participation.

This accountability mechanism cuts through all the others in the way that the partners discuss their participation in the partnership with their donors, when they are writing reports and when they are undergoing monitoring’s or technical assistance from the donors. The participation is very dependent on the initiative of the donors. However the partners express that they can get help from the intermediaries that are part of the AGIR program (Diakonia, Ibis and Oxfam Novib) if they need it. It could for example be their wish to have a dialogue with their other donors about the fund basket. The AGIR intermediaries then support the partners in this and help them to advocate for finding solutions to different problems. The partners express the willing to hold veto power over decisions but that they in the end are very much dependent on their funders in which they cannot say much or negotiate about the funds they receive. All of the partners are trying to get their donors to give them core-support and they participate in meetings to advocate for this.
When it comes to the partners own activities which involves participation from their local partners the wish is to have more time for this since now they are spending a lot of the time on administration instead. Diamantino Nhampossa at UNAC tells me that they do participation processes, political influence at a national level for they are a national organization. UNAC is working with farmer organizations and therefore they are talking to the farmers about the issues on land use, they train the formers, organize the farmers, mobilize their members, do policy participation and influence the government. All these activities are participatory and requires time which Diamantino Nhampossa express the organization does not have because they have to write reports all the time. He expresses that it is frustrating for if they had time they would be able to function better within the organization, to go to meetings and discuss the priorities. They also cooperate with other international organizations and participate in the local processes to provide information to the farmers. One of the organizations is in Brazil, to which Diamantino Nhampossa suggests have more flexibility regarding the use of that organizations funds. He explains that it is because the government in Brazil is distributing the aid, rather than foreign governments as it is in Mozambique. Therefore organizations in Brazil can negotiate better but the ones in Mozambique cannot.

Humberto Zaqueu informs me that GMD is part of G20 which is civil society organizations in Mozambique. G20 was created in 2005 and is a national platform for civil society coordination. They meet once a year for a day to participate and sit down and ask the government to present reports of the ended year. They go through what has happened, what did not happen, why and what the reasons are. Then they try to push for an improvement in the future. He explains that they do not have an official mandate in the G20 but they have can participate through the platform. Since they are working in all the provinces in Mozambique they also have a lot of participation with their members. Humberto Zaqueu further explains that they encourage decentralization and have what they call provincial bodies that they have created that are free to mobilize locally. GMD is active in the participation locally and work with the parliament at the provincial level. They also make sure to visit for a few months each year to advocate in the provinces. They then develop their action plan in the provinces through participation.

MULEIDE have a general assembly with all their members in where they participate. They also take part in meetings with donors in where the donors listen to their outcomes from research that has been done by one of the donors. In the process of asking the donors to support a fund basket, which I will present further down, MULEIDE tries to get the donors to participate in a meeting to have a discussion about this. Other than trying to involve the donors Rafa Valente Machava informs me that they have a general assembly with all their members in where they report back to her and they present all their reports and their annual plans before the board of members at this assembly. So MULEIDE make sure their members know about the reporting through participating in the general assemblies.
4.2.4 Self-regulation

Self-regulation refers to the specific efforts by NGO to develop standards or codes of behavior and performance. The process of developing the codes is an opportunity for self-definition of NGO networks, as well as public presentation of their collective mission, principles, values and methods. According to the theory self-regulation is as a complex accountability process linked to sectorial identity, legitimacy, and normative views on organizational behavior.

Eufrigina dos Reis Manuela at GMD informs that they have set up a minimum standard as to assure performance in their activities. Instead of the donors contributing to only a percentage of the total costs of their activities they say that the donor has to provide to their strategic plan and that they must contribute to their administrative costs. GMD also try to assure the performance by making their donors communicate, the small donors and the big donors. And for them to agree on a common consensus rather than different ones that make it harder for GMD to achieve results. She explains:

"Then we say, well according to, we put them together and say that you as small donor want this, you as big donor want this so communicate with each other, come to a conclusion rich with consensus."

Humberto Zaqueu at GMD informs me that they wish to be independent of their donors by generating their own resources.

"In fact our goal is to one day guarantee the fixed costs through our own resources."

They are taking some measures to be able to do this because they are growing more and more. For example they are renting out some meeting rooms in their building and have the contribution of their members. This is helping for the institutional costs such as for energy and water.

Rafa Valente Machava at MULEIDE informs that they are trying to insure their performance by trying to harmonize their donors, which is the same as GMD is trying to do. They are planning on calling a donor conference after they have finalized their strategic plan. In the conference they will present the outcomes of their strategic plan and negotiate with the donors for the fund basket. They have already mentioned to the donors that they want to do this, which are positive. So they are trying they are trying to get the donors to participate in this conference so that they can negotiate and agree on the fund basket instead of the project funding. They are also very careful within MULEIDE of how they approach the target group of their programs. Rafa Valente Machava informs that they adjust their language to the level of the people they are participating in trainings with and note that they do this because or else their target group will not understand anything. For example if they have an activity about law dissemination they teach their target group with methods such as summarizing the information on a poster or pamphlet, or speaking their own
local language. They note that it is important to bring the concept to the environment of the target group, to their level, so that they will understand.

Diamantino Nhampossa at UNAC also aim for the donors to accept the idea of core funding but notes that in ability to survive they adjust to the situation as it is now meaning project support. They are trying to persuade some of the donors whom indicated that it will never happen. In order to reach the set goals Diamantino Nhampossa claim to need help with developing a sound plan for the next three or four years. He assert that they would be able to improve the tools that they have to participate better, produce more information, organize a lot of meetings with the government and present the issues for they are not a profit service provider but pressure movement so that is what they would focus on rather than on projects. Diamantino Nhampossa adds however that he does not think the Paris Declaration or the Accra agenda would work in practice because he does not feel that they have a lot of power as an organization. They are trying to discuss with their partners but he thinks that it is not enough. He suggests that they need much more space in terms of flexibility to focus on the priorities of the organization and to take the environment of the situation into consideration. Diamantino Nhampossa adds that you cannot plan for five years and keep it that way because things are going to change. The change of this is what they at UNAC fight for.

4.2.5 Social audit
The fifth and last accountability mechanisms used in practice by NGOs is social audit. It is the process in which an organization assesses, reports, and improves upon its social performance and ethical behavior, especially through stakeholder dialogue. Social auditing offers internal management advantages in terms of monitoring performance. It provides social and environmental information systems which are particularly useful for NGOs that do not already have systems for analyzing and reporting on their social performance. Despite these advantages there are a numerous disadvantages as well. The most important factor is cost.

When it comes to the AGIR program, UNAC, MULEIDE and GMD as partners have the responsibility to choose the type of development to improve upon social performance and ethical behavior. All three of the partners experience the problem of writing a lot of reports to their donors and this affects their performance in the end. To work against this they are supported by the intermediaries in getting the other donors to enroll in supporting a fund basket instead of a project. All three does so to improve their ability to report on their performance. Rafa Valente Machava expresses her opinion about the reports;

"It is to tiring and very very challenging."

What Eufrigina dos Reis Manuela and Humberto Zaqueu at GMD points out specifically is that they think the technical assistance should be reconsidered for they only experienced negative
outcomes from it. They account for it being something that rather gives reduced social performance or ethical behavior.

4.2.6 Summary of partner NGOs
As you now have read, there are many examples of difficulties in trying to achieve accountability for the partners. There are many problems that the partners express they have. And they explain that there is a dependence on the donors for which they sometimes adjust accordingly. Just like the intermediaries have. For the partners the reporting is a big problem. For all their donors require different reports, and different amounts of reports which the partners do not have the capacity to produce. The monitoring’s also inquires a problem for the partners and it is important that they are conducted in a good way and not only for the funder to get accountability. They are trying to involve their donors to participate in a discussion on what type of funds they are going to receive core-support or project support. The accountability mechanisms rather create problems for the partners because the intermediaries trying to achieve accountability only makes it worse for the partners ability to achieve accountability.
5 Analysis
In this chapter I present an analysis of the data presented previously. I first analyze the accountability mechanisms of the intermediary NGOs and then the accountability mechanisms of the partner NGOs. After presenting them I give a small summary and then discuss my analytical framework.

5.1 Analysis of the intermediary NGOs
There seems to be a difference in how the accountability mechanisms are used by the intermediaries but also similarities. Since three of the intermediaries are in the same program it appears they are similar in their way of achieving accountability. This might be obvious – but as these organizations have different areas of which their aims are set and different activities you would think that it has an effect on the accountability and that they are using different ways to achieve accountability.

The mechanisms that appear to be used the same within the intermediaries are the tools; reporting and disclosure statements and performance assessment and evaluation. These tools have within the AGIR program been decided upon with the Swedish Embassy. This is where the intermediaries differ for AGS have had their tools decided by their head office in Sweden who in their turn are directed by Sida. So, the difference is in the processes of the accountability mechanisms – both the processes that are defined by Ebrahim but also what the inducements are for the tools, and how the tools are to be achieved. It is as though the intermediaries have different thoughts of what creates accountability, both within their own organization but also within their partners. The AGIR intermediaries for example can be seen as believing that accountability is created if they give the responsibility to their partners to make an active choice of how to report, by training them in how they can report. If the partners make the choice of reporting according to the training in where the intermediaries have suggested a way, it creates more legitimacy than if the reporting requirements were imposed on them. AGS however seems to be convinced that the best way to produce the reports is if they control all the levels of the writing. With that I mean that they in their partnership are making sure that everything is being done as they want through a dialogue with both the head office in Maputo and their offices in the provinces. The intermediaries in the AGIR program however do not inflict as much to control the production of the reports from their partners. Instead they function as guides directing their partners in the direction they think are good, but leave it up to them to decide for themselves.

Is one of these better than the other? In the short perspective the AGS way of controlling the production of the reports seem to be the most efficient one. When I say short perspective I mean that it is effective for they know that they can get what they want out of their partners. On the contrary, in the long-term if AGS stops funding these partners for some reason, the partners are
left on their own, and lack the capacity to go further as they have always been controlled and helped by AGS. The process that the intermediaries in the AGIR program have appears to be more efficient in the long-term than short-term. In the short-term it implies the partners need a lot of training and capacity building, and since it is not mandatory for them to follow the suggestions they get in the training the outcome of the effort of the intermediaries can be disastrous or even absent in general. However in the long-term it would lead to greater efficiency within the partners for if they will be able to produce the reports by themselves, and adjust the process of production according to the environment of their organization. So both processes of the intermediaries can be viewed as efficient depending on if it is the short- our long-term. AGS is a bit different from the intermediaries in the AGIR program and are more willing to support, but in ability for the reports to get produced according to their way. The interviewees from AGS did not speak as much of the not imposing part as the other interviewees did. My thought is that this might make them as an intermediary to impose more on their partners, to make sure that their partners are reporting in the right way. It seems that it comes down to the question if the partners should be accountable and have the responsibility of the reports. That AGS are controlling their partners as they are could be seen as them not wanting them to have the responsibility. But rather that they want to assure the accountability of their partners. That they stopped funding one partner is a clear example of this. In the end you can see it as a conflict of interest for if the partner NGOs had the capacity and the knowledge of reporting on the RBM and implementing their activities the intermediary NGOs would not be needed. Hence, the improvement of the partner NGOs might not always be of interest for the intermediary’s.

What is interesting other than the requirements of the reports, are the monitoring visits the intermediaries have. Some of the intermediaries feel a responsibility of not pressuring their partners with a lot of monitoring visits. It can be seen as though they want the best of their partners and therefore back down when they notice their partners have much to do. As the intermediaries do not want to impose their monitoring’s they seem to want their partners to increase their accountability since one of the problems the partners have expressed is too much administration. In both types of intermediaries the monitoring are funding requirement. There are, however, different agreements on how often the monitoring’s done and this affects their partner NGOs. It is of course a participation process for the intermediaries to assure accountability but it should be done in the right way. All intermediaries see the monitoring’s as a learning tool and they adjust their monitoring’s to what is needed by their partner organizations. That they see it as a learning tool and is the initiative taken by the AGIR intermediaries of having an evaluation regarding their partners satisfactory with them as intermediaries. What is important is that the intermediaries’ process of conducting evaluations affects their partners both in time but also in the consequences the evaluations can give. The intermediaries of course want to help their partners if there are any difficulties noticed within the monitoring’s, but the way they do help must be carefully considered with attention on what effects it can create.
That the intermediaries include their partners in training but also in the process of selecting which partners to cooperate with, matters for the results in the end. It also matters that the AGIR intermediaries participate amongst each other for it affects their ability to use the tools of accountability – reports and evaluations. The participation is in some way a funding requirement. For the AGIR intermediaries they have to meet regularly throughout the year but there are no conditionality’s amongst them to meet more than that, as they do or with their partners. It is rather optional for the intermediaries and therefore more a more internal inducement created by their organizational values.

5.2 Analysis of partner NGOs

It appears the partner NGOs differ less about the effects of the accountability mechanisms than between the intermediaries in the AGIR program and AGS.

The reports that the partners have to produce, is a result of the intermediaries attempt to achieve accountability. The requirements the intermediaries put on the production of the reports have an effect. If they have to report according to a special format or get to decide by themselves, or if they are required to produce reports many times per year or one time per year of course affects the partner NGO. In the end the process or tool the intermediaries use to achieve accountability affects the partner NGOs ability to use a process or a tool to achieve accountability.

The partner NGOs think they are producing too many reports, which of course can be discussed. It seems exaggerated that the administration the reports bring with them takes over the organizations focus from implementing activities. The point after all, is not that the organizations receive financial support so that they can spend their time on administration but to the implementation of activities that will gain the poor. However for the partners to implement the activities there has to be administration and the organization has to function as an institution with all it inquires such as being able to pay for rent, salaries, electricity and communication devices. If it does not, they will not be able to implement the activities. So in the end there has to be a balance between institutional support and support for the activities. What amazes me, is that it seems to be difficult to reach the balance between the two and that the partner NGOs have such little saying in the advocating and lobbying with their donors. As I explained in the first chapter of this thesis, the whole point of channeling aid through NGOs in the first place was that they have expertise information on the development. This can be up for discussion however, what seems to be missing from the discussion is that the NGOs also know have knowledge on how to manage their organization. There can be capacity problems of course, but with the right methods to build capacity in the organizations through for example training on how to manage their organization, opportunities and ideas of how they as partners want to manage their organizations to reach the best possible result also evolve. It therefore marvels me that other donors do not listen to their partners in this matter, but instead are plowing them as wheat on a field with conditions of ending the support if they do not do as the funders require.
The partner NGOs struggle to get their donors to enroll in a fund basket. The accountability mechanisms appear to affect their ability to do so. For the different views the donors have on what creates accountability also affect their view on the fund basket. My first thought was that the difference in between the partners and the intermediaries was that besides from the partners have to respond to more requirements from their donors. What I discovered is that it depends on how many donors they have. More often however the partner NGOs has more donors than the intermediaries. And if not so, the donors of the intermediaries have more unified requirements and do not differ as much as the different donors of the partners do. But there seems to be a connection in which level the organization is in the chain of organizations. The further away from the clients or patrons the organizations are the less accountability they feel.

The reports that the intermediaries are using as a tool to achieve accountability creates problems for the partner NGOs process of achieving accountability. Because they have many donors that they have to produce reports for it complicates matters for the partners because they end up spending more time on the production of the reports rather than the implementation of their activities. Hence the partners have difficulties making time for self-regulation within the organization and to adjust their operations for performance for they have to respond to the different requirements of producing reports.

Another problem suggests that they cannot implement their activities as to many monitoring’s would take too much time and capacity. For the partner NGOs participation can sometimes be costly depending on the regularity and the activities they are participating in. Since they gain from the consultations they receive from their funders they put more time into this, but if they are to do this too often, it again takes away valuable time for the partners. The partners suggest that they are very much controlled by the intermediaries for they always depend on the outcome of the evaluations. If an evaluation is poorly done and give misleading information it might lead to the effect of the partners losing funds.

5.3 Summary and discussion of the analytical framework
The point of the analytical framework was to study the accountability mechanisms to find out how they affect the NGOs use of the RBM.

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Both the intermediaries and the partners appear to have constraints with the RBM because of issues that the accountability mechanisms create. As discussed in the analysis there appears to be various things affecting the RBM within the NGOs because of the attempt to achieve accountability. In the end, for Sida to implement a unified RBM system implies various things, depending on the processes used. We can see this in the differences between the intermediaries that are part of the AGIR program and AGS. All of the intermediaries receive financial support from Sweden but through different channels meaning that there also are different objectives, and different partnerships. AGS for example is using the RBM but in their process of for example reporting they want their partners to report in a special format which AGS after summarizes.

The processes the organizations make to achieve accountability seem to be the ones that have a negative effect especially on the partner organizations. The way the organizations should have accountability also appears to be decided and controlled by the donors. That implies that in the partner’s situation it is the intermediaries that make the constraints. The partner NGOs are beginning to speak up to be able to achieve accountability to themselves and their clients. Therefore if the tools are to work it is of importance to look at how the processes of the tools are constructed. The processes defined by Ebrahim as accountability mechanisms are rather integrated within the two tools he suggests. Therefore when studying the reporting, and performance assessment and evaluation you should ask what the process is of these tools. And then identify the participation, self-regulation and social audit that is possible to make for the partners or intermediaries. First then can you implement the result based management. But as it is now, the processes are creating a dependency. Through the research of the accountability mechanisms more knowledge is possible to obtain on the effects of them.
6 Conclusions
We have now arrived to the conclusions where the research questions are answered. The purpose with this thesis was to increase the knowledge of the accountability mechanisms within NGOs in the civil society in Mozambique and the research questions are: how the accountability mechanisms are used to achieve accountability within the NGOs in Mozambique? And why the accountability mechanisms affect the NGOs ability to use the RBM?

6.1 The use of accountability mechanisms and the effect on RBM
The use of the accountability mechanisms is primary through two different areas which also affect the NGOs RBM. The first one is the reporting. The conditionality and the process that the NGOs have regarding the reports to achieve accountability creates difficulties for the NGOs to report on the RBM. With conditionality is meant the requirement for the NGOs from their donors, regardless if it is an intermediary NGO or a partner NGO. If the donor requires them to report according to the RBM but do not teach them how to do it this will be a problem for it indicates that the donors require them to achieve above their partner’s capacity. The partners will not have the time to account for their performance information or even collect the performance information that the donors acquire.

The second area identified is the partnership. The ability to use the RBM depends on the type of partnership the NGOs have with their donors and/or partners. In ability for the NGOs to achieve accountability they create a partnership. Depending on the type that is created their ability to use the RBM also affects. If the intermediaries for example have a partnership in where they do not have much dialogue but a lot of requirements the partners might have difficulties with the RBM for they do not know how. Or the revers situation; that the partners are trying to have a dialogue but they cannot because the donor’s refuses, then partners will not be able to communicate hence learn how to tackle the problems. The partnership has to be just that – a partnership – in where they all exchange ideas so that problems can be solved. If an organization does not have the capacity to report on the RBM then there has to be a partnership in where they can enroll in trainings to improve. There has to be a partnership with the donors that is less dependent than the one is at the moment. As it is now the partner NGOs are constantly worried that they will lose funds, or they adjust to the funders requests to receive more funds – even though the fact might be that they know better of how they should work than their funders do. The formulation of the partnership is important as it can ease the NGOs ability to achieve accountability despite having multiple donors. For each donor, come a different agreement, and a different amount of reports and evaluations that has to be conducted. I the partnership is built on harmonization it will be easier for the NGOs to apply the RBM.
6.2 Reflections and further research
The method for NGOs to achieve accountability is long but it is progressing as we speak. The RBM seem not only to acquire accountability from the organizations and that the partner NGOs builds their organizations to be able to account for their activities and results. It also appears to bring the donors together. It seems as though the RBM is not only requiring results from the partner NGOs but also require harmonization and alignment from the donors, such as the intermediaries, in ability for the management to function. It is impossible for the NGOs to use the RBM unless they get rid of the millions of different requirements they have now on the production of reports. What also is important is that the partnership must be very clear when requiring RBM from an organization within the public administration. If there are many different requirements there will be difficulties for the organization involved in the chain to account for the results. And the organization that has to report on the funds will not be able to do this.

I think that the knowledge gained from this thesis is not only applicable in the context of the development cooperation but also within the theory of management within public administration. As I have explained in the frame of reference there are many levels within the public administration and the NGOs just represent one type of indirect organizations that the government uses to implement its activities. It is still a part of the public administration in Sweden in where the authority Sida is producing the policies after being given instructions from the ministry of Foreign Affairs. If Sida had not obtained the requirements of enhancing their work with management, having a unified RBM system, there might not have been such a pressure for the NGOs to use the result based management. There have after all been changes in the management within the public administration as I already have discussed, and without those the changes in the lower levels of the chain might not have occurred. When introducing a management system, additional education needs to be considered at the same time. For if education about the system is not given, or if there is no support, the implementation of the system will not work. There is need for more research however within this area. After all, it is the government in the end who has to be accountable for its result towards the citizens.
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Summary
For a long time there has been a debate about the efficiency of the public sector. As a result there have been various reforms with the aim to increase the effectiveness. The development cooperation is not an exception hence the reforms have reached this area as well. The latest reform derives from the New Public Management which has brought the focus of managing by results. It requires the organizations that are part of the development cooperation to account for their operations. There is need for more understanding of the subject of accountability. This is therefore a qualitative case study of selected non-governmental organizations (NGO) in Mozambique, with the purpose to increase the knowledge about how the accountability mechanisms are used within the NGOs to achieve accountability and what effects it has on their ability to use the result based management (RBM).

The collection of data has been done through researching literature regarding the area of my thesis and through documents provided by the NGOs that I have met with. The main collection of data was through conducting interviews with the seven NGOs.

The accountability mechanisms affect the NGOs RBM through two different areas. The first one is the reporting. The second area identified is the partnership. In ability for the NGOs to achieve accountability they create a partnership. Depending on the type that is created their ability to use the RBM also affects. The formulation of the partnership is important as it can ease the NGOs ability to achieve accountability despite having multiple donors. For each donor, come a different agreement, and a different amount of reports and evaluations that has to be conducted. The RBM seem not only to acquire accountability from the organizations and that the partner NGOs builds their organizations to be able to account for their activities and results. It also appears to bring the donors together. In the end it therefore appears as though the RBM is not only requiring results from the partner NGOs but also harmonization and alignment from the donors, such as the intermediaries, in ability for the management to function.
Appendix 1

Ibis is a Danish member-based development organization that is working at the global, national and local levels to create equal access to education, influence and resources for the poor and the marginalized people in Africa and Latin America. They carry out their work in cooperation with popular civil society organizations and local national authorities to overcome poverty and injustice. Their vision is to work for a just world in which all people have equal access to education and resources and be able to influence the decisions that affect their lives. Ibis has been working in Mozambique for many years. In recent years they are focusing on education, governance and HIV/AIDS. As part of this they are receiving financial support from a various amount of donors, amongst them Sweden through the Swedish embassy as they are included in the AGIR program. Within the AGIR program Ibis are working within the area Access to information, and has 4 partners. (http://www.ibis.dk/eng/ and workpaper the Swedish Embassy “Annex 5 Initial CSO partners”)

Oxfam was founded in 1994 and has been aligning their work ever since. They join forces and conduct joint campaigns. Their outreach and powers to act have increased as a result. Together they have supported about 100 million people in 100 countries. Oxfam Novib is Netherland based and a part of the 14 Oxfams in total. In Mozambique Oxfam Novib has a partnership with Oxfam Australia and is a part of the AGIR program with the Swedish embassy and therefore function as intermediary in the program. In the AGIR program they work with financial accountability and participation, social accountability and rights. In total they have 12 partners, GMD is one of them. (http://www.oxfamnovib.nl/Oxfam.html)

Diakonia is a Swedish organization for international development co-operation. They support more than 400 partner organizations in about 30 countries. Together with their partners they form a global network, working towards more people living a life in dignity. Diakonia’s goal is a fair and sustainable development in which living standards for the most vulnerable people are improved, and democracy, human rights and gender equality are respected. The starting point for this is the gospel with Jesus as the role model and, based on this, our policy (www.diakonia.se). In Mozambique Diakonia is part of the AGIR program with the Swedish Embassy and work within two areas. The first is political accountability and multi-party democracy and the second area is participation, social accountability and rights. In total Diakonia has 8 partners, MULEIDE is one of them.

The Africa Groups of Sweden (AGS) began working in Southern Africa over 30 years ago. Today they are present in five countries following programmes running for three years. The
countries are Angola, Mozambique, Namibia, South Africa and Zimbabwe. AGS support for Mozambique aims to contribute to poverty reduction and increased public influence especially in its northern provinces of Cabo Delgado, Nampula and Niassa. AGS works with organizations working in rural areas and these three provinces are the most disadvantaged and where poverty is high. AGS supports the organization and public education and efforts in improving access to livelihood, women’s and men’s participation in development, and reduces the impact of HIV and AIDS. (http://afrikagrupperna.se/mocambique)

GMD was created in 1996. The main goal is to contribute to the reduction of the country's poverty, and complementing in this way the efforts from the different actors through the influencing exercise on developing policies. The activities comprise of three action areas; poverty reduction, rational reduction on the use of public resources, and sustainable management of external debt. The mission of GMD is to promote the reflection and to pressure in order to implement the country policies, and social and economic developing strategies in order to eradicate absolute poverty through good governance and sustainable management of public resources. (Mozambican Group of Debt, 13 years later, A thought on its evolution and the main achievements, GMD March 2009)

MULEIDE is an NGO founded in December 1991 with the basic objective of improving the status of women in Mozambique. The founders were particularly concerned that women not lose the gains they made during the independence struggle. Their objectives are to make information accessible, acceptable and appropriate to women so that they can exercise their rights fully.

UNAC is a national peasant movement working in all the countries provinces to organize the farmers and educate peasant associations. The organization has about 67 000 members (farmers' associations, cooperatives and traditional groups. UNAC is defending the peasants' economic, social and political interests in order to achieve sustainable development. (http://afrikagrupperna.se/mocambique/samarbetspartner)
Appendix 2

Interviewguide

The following are the basic questions that was asked to both intermediary organizations and the partner organizations. Additional questions was asked when needed such as “can you explain what you mean by…”, “I understand that you do like this, is that correct….”. By having areas of questions the interviews were flexible and many times the interviewed answered my questions without me asking them.

Introduction questions

Tell me about your organization?
How long have you worked here?
What is your job/role?

About partners and donors

How many partners and donors do you have?
How often do you meet with them and under what circumstances?
How many reports do you have to write/acquire them to write?
Can you affect changes with the reports?
How do you communicate with your partners and donors?
How many times do you visit your partner organizations?
What do the visits look like?
Have you always required this amount or has it changed?
What are the challenges of your partners?
What do you do to help your partners with their challenges?
What would the ideal cooperation in between partners and donors look like?

About the management of the programs

How is your organization managed?
How are goals set within your organization?
What do you think about the way the goals are set?
Do you get any help with setting goals?
Can you affect the setting of goals?
What advantages do you see with your operations?
What disadvantages do you see?
What would the ideal situation be?