ACCOUNTABILITY TO TARGETED BENEFICIARIES: A SURVEY OF NON-GOVERNMENTAL ORGANISATIONS (NGOs) IN NORTHERN KENYA

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DECLARATION

I declare that this project proposal, research, writing and final project document is my original work and has never been presented elsewhere for the award of any degree, diploma or certificate.

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DEDICATION

To the many Kenyans in whose name relief and development funds are raised

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LIST OF ABBREVIATIONS

ASAL   Arid and Semi arid lands

GAP   Global Accountability Project

HAP   Humanitarian Accountability Partnership

NGO   Non Governmental Organization

UNDP   United Nations Development Program

ABSTRACT

Accountability is to stakeholders and it is a process. Organizations make a commitment to respond to the needs of its stakeholders in all its activities and processes. This study focused on the nature and extent of accountability to targeted beneficiaries, with a focus on NGOs that work in northern Kenya. The conceptual framework adopted for this study is the GAP (Global Accountability Project) model which considers accountability to have four dimensions. These are transparency, participation, evaluation, and complaint and response mechanisms. The model asserts that to be accountable, an organization needs to integrate these four dimensions into its policies, procedures and practices, at all levels and stages of decision-making and implementation, in relation to both internal and external stakeholders.

The research question that this survey sought to explore is the extent to which NGOs in Northern Kenya are accountable to their targeted beneficiaries and the challenges they face in this. The study is hinged on the premise that one cannot separate the process of governance and importance of stakeholders. Based on this, stakeholders need to be well identified and strategies developed to take care of their varied interests if the NGO is to be effective in its operations. The research adopted a survey where forty (40) NGOs were given questionnaires and the result was that twenty six (26) were filled and returned. The results of the survey showed that the NGOs are aware of the importance of stakeholders and that they do view the community as a major stakeholder. Despite this level of awareness, the research reveals that the level of accountability towards these stakeholders is still quite low. Several reasons have been cited as to how come they are unable to be fully accountable to the communities they serve.

The limitation of the study was that the area chosen was vast and so face to face interviews could not be done and hence the data collection was only via questionnaires. The suggestion for further research is on the role of other actors such as government, international NGOs and other development practitioners can play in helping local NGOs set quality standards for accountability.

CHAPTER 1: INTRODUCTION

1.1 Background

Governance comprises the mechanisms, processes and institutions through which citizens and groups articulate their interests, exercise their legal rights, meet their obligations and mediate their differences (UNDP, 1997). Organizations operate within a defined governance framework. A governance framework describes '…who the organization is there to serve and how the purpose and priorities of the organization should be decided. It is about how the organization functions and the distribution of power among stakeholders…' (Johnson and Scholes, 2002, p.195). At the global level, governance is increasingly being defined by state and non-state actor groups which wield considerable power. Given this level of power they have they influence major decisions yet they do this in the absence of adequate accountability mechanisms (One World Trust, 2005)

Accountability is about how an organization balances the needs and interests of different stakeholder groups in its decision making and activities (World Vision, 2007). Through a process of stakeholder analysis, an organization needs to identify and be aware of all the stakeholders that are linked to their work or project so as to have success in the project. For NGOs, stakeholders are people or organizations that have a legitimate interest in a project or entity (Smith, 2000). They include a wide range of individuals and groups depending on the area of operation and activities that the NGO does. Examples of stakeholders of a project include the community, the beneficiaries, government agencies, other civil society and faith based agencies, researchers, the general public and so one. One key stakeholder group is the beneficiaries of the project since they have a considerable stake or interest in the project.

Kenya is covered by 80% arid and semi-arid lands (ASAL) which is home to over 10 million people. The ASAL hold over 70% of the national livestock population and is home to 90% of the wild game (Republic of Kenya, 2005). The ASAL areas have been characterized by recurrent drought and so this is the main focus of NGOs that operate in these areas.

1.1.1 Stakeholder analysis and management

Organizations often set their strategy over defined periods of time. Within this strategy stakeholders have to be considered. Strategy is the '...direction and scope of an organization over the long term, which achieves advantage for the organization through its configuration of resources within a changing environment and to fulfill stakeholder expectations...' (Johnson and Scholes, 2002, p.10). An organization therefore needs to make an analysis of all its stakeholders as part of its strategy development so as to be able to make consideration for their needs the core of their existence. By extension this enables them better fulfill the stakeholders' expectations.

Stakeholder analysis is a process which enables one to identify and understand the needs and expectations of the groups of people who may have an influence on the success of a project. Stakeholder theory contends that for any business to be successful it has to create value for its customers, suppliers, employees and other key stakeholders (Moriarty, 2008). The analysis looks at amongst others the stakeholders level of power and interest in the project. It is acknowledged that '...while there may always be hierarchies of power, accountability creates checks and balances that ensure that the less powerful can challenge and shape the decisions that affect their lives and ultimately hold those that have power to account...' (One World Trust, 2009, p.6). From this analysis, one is also able to manage their stakeholders so that ultimately the project succeeds in achieving its objectives.

1.1.2 Accountability initiatives

The search for more accountability has led to several initiatives being launched globally. These include Active Learning Network for Accountability and Performance (ALNAP) which was launched in 1997 after the evaluation of the international response to the Rwanda genocide. Another initiative is the Humanitarian Accountability Partnership (HAP) initiative that started in 2003, that encourages members to subscribe to a set of Principles of Accountability for their own organizations. Another example is the Sphere standards project which was launched in 1997, seeking to set standards that guide the

operational framework for accountability during emergency response (World Vision, 2007).

An initiative that was started by One World Trust, an independent think tank on global governance, is the Global Accountability Project (GAP). The model was developed in 2001 with the aim of enhancing accountability of decision making processes of international organizations to the individuals and communities they affect. Accountability is thus about being aware and responsive to the needs of various groups that one engages with. It relates to those who affect or are affected by the work of the NGO. The will to be accountable inevitably has to have a high level of internal commitment and goodwill from the top management of the organization including the Board of Directors.

1.1.3 Non Governmental Organizations (NGOs) in Kenya

Non Governmental Organizations refer to registered private independent non profit organizations that provide services that are of benefit to the society without receiving financial incentives in return (Warsame, 2002). In Kenya, NGOs have their origins in church based and independent secular organization that were formed during the colonial period (pre-1963) to address relief and welfare gaps that were not addressed by the colonial government. The organizations ranged from community based groups to much larger groups. It is noted that just before independence, Kenya experienced floods and famine and this led to groups being formed or expanding their mandate to meet the needs of Kenyans who were victims of these disasters.

In Kenya, NGOs have been the recipients of aid from the developed nations leading to their unprecedented growth. As at 1978, there were 120 NGOs in Kenya (Kanyinga, 2007). Contrast that with 7,497 NGOs registered as at July 2011 with the NGO Coordination Board. In addition to growing in number, NGOs have grown in terms of the funding and manage a budget of approximately USD 200 million annually (Warsame, 2002). A number of these agencies operate in the arid and semi arid lands (ASAL) of Kenya, which is the characteristic climatic setting of Northern Kenya. Due to recurrent drought, the ASAL have been the focus of humanitarian assistance for many years

without commensurate development given the level of investment (Gatheru and Shaw, 1998). The assistance for the communities in the ASAL is sought by NGOs and the government, based on the plight of the communities that reside in these areas.

1.2   Research problem

Accountability mechanisms can be well established once an NGO is familiar with its stakeholders through proper stakeholder analysis. Stakeholder analysis and management is a key component of strategy development. By mapping out organizations stakeholders, one is able to identify the stakeholders' expectations and in this regard, understand their level of power and influence in the organization (Johnson and Scholes, 2002).   Being accountable implies the process of making a commitment to key stakeholders and delivering on this commitment (One World Trust, 2005). With adequate information on stakeholders, an organization can be able to confidently select the appropriate accountability mechanisms given their different levels of power and influence.   The prediction of the conceptual argument around stakeholder accountability is that the right to hold an organization to account is granted to any group or individuals who can affect or is affected by the achievement of an organization's purpose. Therefore such groups have to have the opportunity to influence all stages of decision making from setting the agenda right through to implementation and evaluation.

NGOs in ASAL areas of Kenya have to deal with recurrent drought and raise funds to assist communities cope with this hazard. They therefore rely on communities to raise funds towards managing this issue and therefore one of the key stakeholders for whom NGOs should be accountable to is the targeted beneficiaries in whose name funds were raised. However, NGOs tend to focus more on their donors and less on the beneficiaries when it comes to developing accountability mechanisms. This desire to please their donors is because of the funding relationship which is contractual. There is a tendency for NGOs to assume the targeted beneficiaries when designing and monitoring their programs (Catholic Agency for Oversees Development [CAFOD]/Humanitarian Accountability Project [HAP], 2007). To ensure success of projects, NGOs need to

identify who among their stakeholders are key and develop appropriate accountability mechanisms to address their needs and interests.

Available studies on NGO accountability focus more on international NGOs. The studies indicate that these international NGOs are not accountable to the targeted beneficiaries (One World Trust, 2005). A study carried out in Angola, Zambia and Cambodia noted that '…high quality downward accountability is one of the foundation stones of effective interventions…' (Jacobs and Wilford, 2007, p.2).Targeted beneficiaries are key stakeholders and therefore the development of suitable accountability mechanisms for them is crucial for any NGO, otherwise the project will not be cost effective and sustainable.

Given the context of the study and that the available studies cannot be generalized to fit the Kenyan ASAL context. To what extent are NGOs in Northern Kenya accountable to their targeted beneficiaries?

1.3   Research objectives
This research has two objectives. These are:-

      i) To establish the extent to which NGOs in Northern Kenya are accountable to their beneficiaries

     ii) To establish the challenges NGOs face in an attempt to be accountable

1.4   Value of the study
The study will be of use to various groups. One key group is policy makers who are charged with the responsibility of developing policies that ensure relief and development interventions are sustainable. The findings will also be of use to relief and development agencies who are the ones who implement relevant policies and they therefore pick lessons from this study which they can put into practice. The NGO managers in these agencies can use this report to gain appreciation on the need to be accountable to all key stakeholders.

Finally, these findings will be of use to researchers/ academics who may want to further research on this and other aspects of NGO accountability so as to develop further knowledge in the area of accountability. There is also limited available research that is specific to the Kenyan context and this can be a gap that that could be of interest to other researchers.

CHAPTER 2: LITERATURE REVIEW

2.1   Introduction

This chapter reviews available literature so as to gain an appreciation and understanding of what others have already done in the area of interest (Mugendi, 2003). The concepts that have been identified as key and are elaborated on in this chapter are stakeholders, stakeholder analysis and management and accountability. The development of NGOs in Kenya has also been explained with a focus on relief and development NGOs in Kenya. The conceptual framework adopted and elaborated on for this study is the GAP framework. Finally, some comments are made on the limitation on accountability and recommendations to NGOs on enhancing accountability.

2.2   Stakeholder analysis and management

Stakeholders describe individuals, groups, or organizations that have an interest in the project and can mobilize resources to affect its outcome in some way. By definition stakeholders are individuals and organizations who are actively involved in the project, or whose interests may be positively or negatively affected as a result of project execution or successful project completion (Smith, 2000). When developing a strategy, the role of people cannot be ignored since strategy is also about what people expect an organisation to achieve ((Johnson and Scholes, 2002).

The GAP (Global Accountability Project) model identifies two groups of stakeholders being internal stakeholders and external stakeholders. Internal stakeholders include an organization's staff, its shareholders, its country offices, national organizations and, in the case of international NGOs, those that fund its activities. They are part of the organization and operate (in part or whole) within the organization. External stakeholders on the other hand are individuals or groups who are affected by an organization's decisions and activities but who are not formally part of the organization. Examples include government agencies, other civil society groups, beneficiaries, regulatory institutions, donors and so on. These groups may change with time since it depends on

the work the organization is undertaking. They are found within the organizations operating environment (One World Trust, 2005).

Stakeholder analysis refers to the range of techniques or tools used to identify and understand the needs and expectations of major interests inside and outside the project environment. Stakeholder analysis involves understanding the interests and concerns of the various stakeholders relative to the strategies and activities of the organization. Stakeholder analysis is usually done with an effort to engage stakeholders in a way that builds relationships, meets disclosure of information requirements in a positive way, and maximizes the potential to motivate behaviour beneficial to the organization (Smith 2000).

The steps in stakeholder analysis as proposed in Johnson and Sholes (2002) are that one needs to first identify the key stakeholders. This identification is in terms of all persons and organizations who are affected by the work of an organization, those who have power/influence over the organizations work and also who have an interest in its successful/ unsuccessful conclusion. Secondly one needs to prioritize the stakeholders. The organization should be able to map the stakeholders in terms of level of power and interest. Fig. 1 below is one of the proposed frameworks for stakeholder analysis.

The position that a stakeholder is given in the grid after the analysis will indicate how to relate with them. For instance, for high power-interested persons, the organization needs to fully engage and make the greatest effort to satisfy them. For high power-less interested persons, there is need to put enough work in this group to keep them satisfied, but not too much as they can become bored with the message being relayed. Low power-interested persons need to be kept adequately informed and talked to so as ensure that no major issues are arising. Finally, low power-less interested persons need to be monitored and one is not to bore them with excessive communication.

Figure 1: Stakeholder mapping: the power/interest matrix

LEVEL OF INTEREST

	Low	High
Low	A Minimal effort	B Keep Informed
High	C Keep satisfied	D Key players

POWER

Source: Johnson, G. & Scholes, K. (2002). *Exploring Corporate Strategy, 6th ed.* Essex: Pearson Education. p.208

From a profit making point of view, stakeholder management is a process where firms become aware of the various stakeholders in their environment that must be managed in order to assure revenues, profits and ultimately return to shareholders (Berman, 1999). From a non profit point of view, it can be adduced that stakeholder management is a process where an organization is aware of all key stakeholders and has a process that will ensure that its legitimacy, effectiveness, positioning and sustainability within a given environment will not be compromised in any way.

It has been argued that argues that failure to meet the needs or expectations of just one influential and powerful stakeholder at a critical time can possibly ruin a project (Smith, 2000). He adds that little time is taken to clarify who the project stakeholders are, to discover and align stakeholders' expectations and individual impact on the project. Proper stakeholder management can lead to sustainability of projects. Sustainability from a program development point of view, is meeting the needs of current and future generations through integration of environmental protection, social advancement and

economic prosperity. Sustainable development on the other hand implies meeting the needs of the present without compromising the ability of future generations to meet their own needs (International Institute for Sustainable Development [IISD], 2010).

2.3   The Concept of Accountability

Accountability is the processes through '…which an organization makes a commitment to respond to and balance the needs of stakeholders in its decision-making processes and activities, and delivers against this commitment…' (One World Trust, 2005, p.20). Ebrahim (2005) asserts that it is myopic to assume that more accountability is better. He contends that NGOs are involved in activities of complex social development and poverty alleviation and because of this too much accountability in certain circumstances can hinder them in achieving their missions. He proposes instead that the focus should be on organizational learning as this is the foundation for a broader view of accountability and crucial for focusing organizational attention on its mission. In summary therefore, the working definition for this paper is that accountability is the processes through which an organization makes a commitment to respond to and balance the needs of stakeholders in its decision-making processes and activities, and delivers against this commitment (One World Trust, 2005, p.20).

According to Twigg (2001) the two main types of accountability are functional accountability and strategic accountability. The former focuses on short-term actions, resources and their use, and immediate effects while the latter looks at the wider and longer-term impact of interventions. According to Ebrahim (2005); Twigg (2001) accountability works in three main directions. One is upward accountability which refers to the relationships with donors, foundations and government. It is often focused on spending of agreed on funds for the agreed purpose. Secondly there is downward accountability, which is accountability to clients (and they can include beneficiaries, local partners NGOs, supporters etc). Finally there is internal or horizontal accountability, which is the NGOs responsibility to its mission and staff.

NGOs are accountable to many actors at the same time. All these multiple relations form a system of accountability (Ebrahim, 2005). Within this system and because of power dynamics, the dominant emphasis remains largely on accountability to its donors (upward accountability). In his view this is myopic because of two main reasons. One is that it tends to favour one relationship over another yet it is supposed to satisfy broader systems of accountability. The systems that are put in place to satisfy upward accountability can undermine mechanisms for holding NGOs accountable to communities or to their own missions. The second reason is that placing emphasis on upward accountability tends to make NGOs also focus on short term outputs and efficiency that they loose sight of the more strategic concerns around social development and change. He further recognizes that these multiple and sometimes competing accountabilities can become even more complicated in cases where NGOs have contractual relationships with foreign donors, local government and other stakeholders that wield considerable power.

2.4 The Global Accountability Project (GAP) Model of Accountability

The Global Accountability Project (GAP) model is based on the idea that stakeholder accountability forms part of institutions globally. The model challenges NGOs to take recognition of their relationship with, and responsibility to, the environment. The GAP model of accountability draws on this stakeholder approach to provide a clear framework that identifies the key dimensions affecting an organization's accountably. The model will be adopted the conceptual model for purposes of this study.

This is a key question that an NGO has to be able to respond to is who are we accountable to? Traditional approaches propose that only those within an organization should be given the right to hold the organization to account. In most cases this means its formal members, for example the governing board. By presenting a closed and internal view of accountability, the traditional approach allows an organization to work within a vacuum, disregarding the affect of its decisions on those external to the institution.

Stakeholder accountability challenges this by adopting a far more open and participative approach to accountability. The right to hold an organization to account is granted to any

group or individuals who can affect or is affected by the achievement of an organization's purpose. By including parties outside of the institution, this model forces institutions to be more aware of the impact of their actions on the wider world. In addition to this, a stakeholder model of accountability demands a far more participative approach to accountability, requiring that stakeholders have the opportunity to influence all stages of decision making from setting the agenda right through to implementation and evaluation. In contrast, traditional approaches tend to limit participation to evaluation. Accountability is viewed as a result based exercise, judging an institution's outcomes against desired goals. Fig. 2 below illustrates this.

Figure 2: The Four Dimensions of Accountability (The Accountability Web)

Source: One World Trust. (2005). *Pathways to accountability: The GAP framework.* London: One World Trust. p.25

The GAP model considers accountability to have four dimensions. These are transparency, participation, evaluation, and complaint and response mechanisms as illustrated in the above diagram. The model asserts that to be accountable, an organization needs to integrate all these dimensions into its policies, procedures and practice, at all levels and stages of decision-making and implementation, in relation to both internal and external stakeholders. The model further proposes that the higher the quality and integration of these in an organization's policies, processes and procedures, the more accountable the organization will be. Clearly they are all important but alone, none are sufficient in achieving accountability. Although each dimension exists independently of the others, the four overlap and intersect in multiple ways. Where there is overlap, there is strengthened accountability (One World Trust, 2005).

The first dimension is transparency. This is the '…the provision of accessible and timely information to stakeholders and the opening up of organizational procedures, structures and processes to their assessment…' (One World Trust, 2005. p.30). This implies that, information provision is the main focus of transparency. When stakeholders have access to relevant and timely information they view the organization as being transparent. Such information can include information on its activities and performance on the same and also basic information about the organization and evaluations of their performance. It is important that NGOs do more than just disclose information. The NGO should be able to analyze the information needs of the various stakeholders and furnish them with relevant information in a proactive manner. The aim of this that then they are able to make informed choices and decisions. The assumption therefore is that there will be discussions between NGO and stakeholders on the information they require and in this way, the information will be kept relevant, timely and in a format that is understandable.

Further, NGOs openness should relate specifically to the decision making structures. All levels of decision making should be open to the influence of key stakeholders and it is at this point that the transparency element overlaps with the next element *participation*. For best results a transparency policy should be in place so that staff is aware of what they

can disclose and to whom. Without this, then the level of transparency will be at the discretion of top management and can easily result to it being arbitrary and inconsistent. Having a transparency policy also creates an opportunity for an NGO to justify reasons for non disclosure. These reasons have to be compelling and convincing to its stakeholders.

However, whereas 100% transparency would be the ideal, the GAP model also recognizes some key challenges to effective transparency. The first challenge is privacy. Organizations have the right to withhold certain information. In some situations, disclosure of certain types of information may actually pose a security risk. With regards to information on third parties, all organizations have an ethical obligation to maintain privacy. Another challenge is contractual confidentiality. Although confidentiality clauses and contractual agreements should be maintained, these should not be used to undermine openness at the expense of public interest. Exposure to risk is also another challenge. Being very transparent can also expose one to risk, for instance of misinterpretation of the information provided. The organization however needs to find a balance to ensure openness that leads to organizational learning.

The second dimension is participation. This can be defined as the '…the process through which an organization enables key stakeholders to play an active role in the decision-making processes and activities which affect them….' (One World Trust, 2005, p.32). The main focus in participation is that it should allow for change to happen otherwise it is of no use. There would no need to have communities participate in a process and the NGO has no intention of using the information gathered to make appropriate changes in the design of the strategy to be implemented. Since participation should empower individuals, some guiding principles of participation are that the individuals and communities are involved in defining their own problems and needs, in deciding solutions to them, in implementing agreed activities to achieve those solutions and in evaluating the results (Twigg, 2001).

It is recognized that an organization works with various stakeholders and therefore it would be impractical to engage all of them. A clear guide by the organization on how to engage them would be ensure that key stakeholders are involved in the decision making process. Participation of communities and beneficiaries in the identification, planning, implementation and evaluation of all kinds of development assistance projects is essential. This is so as to ensure that they take greater control and responsibility of activities and pursue them on a sustainable basis. These groups should actively be involved in the identification of felt needs and strategies for implementation. Participation does not necessarily restrict itself to beneficiaries of development projects and/or local communities. However, it has to be acknowledged that participation is a slow and engaging process. If the NGO is under pressure from donors to spend the funds they have within a certain period, they may engage in other methods to secure community consent such as forming local committees to manage budgets and provide these committees with financial tokens (CDRA, 2007).

For participation to be effective, the NGO has to have a clear policy that stakeholders are represented in issues that directly affect them. The mechanism should be clear enough for stakeholders to know how and when they can engage with the organization. The decision making structure of the organization should be clear and the stakeholders role in it clear also. For one to implement effective participation, a stakeholder analysis needs to be done. This will identify all the stakeholders of an NGO and describe the relationship between them and the organization. For all relevant stakeholders to be represented, the NGO needs to identify a wide range of persons in terms of gender, age, race, disability and culture. For those that claim to represent others, the chain of representation should be established before accepting such representation. Stakeholder selection process should be clear and there should be clear justification for all those groups not chosen. The stakeholders should also be engaged in a timely manner where they can make meaningful contribution to NGO operations.

There are various challenges to effective participation and amongst them is implementation of the same. The NGO needs to be able to use all relevant stakeholders

and this can pose a challenge in implementation especially in '...defining the rules of engagement and allowing for change to happen as a result of participation...' (One World Trust, 2005, p.33). Capacity is another challenge. One has to have enough resources (including human and financial) to undertake a proper stakeholder analysis and identify the key stakeholders. Power differentials also posses a challenge. It is acknowledged that stakeholders are not homogenous groups as they are different and have different power and influence over the NGO. For them to hold '...an organization to account, they too must understand the power relations within the organization and how their engagement fits into this...' (One World Trust, 2005, p.34). It has to be appreciated that social relations are not equal and therefore in any society, some groups will be weaker than others, or even marginalized. As a result, their voices are less likely to be heard and more effort is needed to ensure that they do become involved in participatory initiatives (Twigg, 2001). While there '...may always be hierarchies of power, accountability creates checks and balances that ensure that the less powerful can challenge and shape the decisions that affect their lives and ultimately hold those that have power to account...' (One World Trust, 2009, p.6). It is acknowledged that despite the challenges trying to ensure community participation, the gains far outweigh the challenges since mobilizing the communities own resources, skills, knowledge can be invaluable and can restore some measure of hope, confidence and dignity to the community (RedR, 2002).

Balancing the influence of various stakeholders can also pose a challenge. Stakeholders have different levels of influence over a project or organization. An NGO should be able to recognize the level of influence and design appropriate communication mechanisms to address the each stakeholder group. It is also important to recognize that there are stakeholder groups who do not necessarily want to be involved more, or in every decision. However, there are groups that should be able to influence those issues that they care about. This does not necessarily imply that they should participate more in the project, but rather they should be engaged in more meaningful and effective participation.

The third dimension is evaluation and this is defined as the processes through which an organization, with '...involvement from key stakeholders, monitors and reviews its

progress and results against goals and objectives, feeds learning from this back into the organization on an ongoing basis, and reports on the results of the process…' (One World Trust. 2005, p.34) This definition recognizes that evaluation is both an ongoing process (monitoring) and an end project process. The continuous part of it allows an agency to review progress against the set targets and make necessary adjustments based on the information gathered. Evaluation allows for comparing performance against expectation. This is important information for stakeholders as they can then be well informed of progress the NGO is making vis a vis what they together agreed were the objectives of the project. Evaluation also supports accountability through learning and increasing organizational responsiveness to stakeholders. Through evaluation, an organization can make the necessary adjustments along the way and ensure that the objectives are achieved.

For evaluation to be effective, the NGO must have a policy that shows its commitment to evaluation at all levels and the role of evaluation in increasing accountability to stakeholders. The aim of such a policy would be to provide important information to stakeholders and that this information is used in the decision making process of the NGO. Monitoring and evaluation mechanisms should consider the different information needs of the various stakeholders and build these needs into the system. The stakeholders should be involved in monitoring and evaluation right from planning stage to implementation of the same. Reports of the same should be shared with stakeholders in an appropriate format. It has to be noted however, that as much as possible credible independent evaluators should be engaged in evaluations so that the results are impartial and can be used for further learning.

Impartiality of an evaluation is a key challenge. This is because the idea of independence and impartiality cannot be absolute. Therefore in addition to taking actions to ensure as much independence as possible, any interests that might impact this must also be declared publicly. Secondly conflict may arise between independent evaluations and organizational learning, and a trade-off may need to be made, depending on the situation. This is because an NGO should be open to learn from mistakes and successes. Objective

evaluations will give the NGO an opportunity to look at its performance and identify the areas it needs to improve and areas it can build on.

The challenges to effective evaluation are the need to be able to learn from evaluations. Whereas the evaluator may be independent, they have to take time to understand the organization and the environment it operates it so that the end result is informed from this context. The model asserts that an external evaluator may be able to report but not necessarily understand the NGO in-depth and therefore a balance has to be sought. Another challenge arises regarding the culture of the organization. Organizational learning has to be based on an open and responsive culture else all the recommendations may not be effectively implemented if there is no goodwill within the organization.

The final dimension is complaint and response mechanisms. These are the '…mechanisms through which an organization enables stakeholders to address complaints against its decisions and or actions, and through which it ensures that these complaints are properly reviewed and acted upon…' (One World Trust, 2005, p.37). This feedback mechanism is a crucial aspect of accountability because it provides a process where stakeholders can communicate back to the NGO on various aspects. The procedure and commitment to responding to such feedback should be clear and documented in a policy document. The advantage of having a clear complaint mechanism is that gives an opportunity to an NGO to deal with issues internally and protect its public image. The systems can be both formal and informal so long as stakeholders have the assurance that the complaints will be responded to without favour.

Integration of feedback mechanism has to be at all levels of the organization since not all complaints need to be dealt with by top management. However, one cannot assume that the human resource within the organization is adequately placed to deal with complaints. The NGO has to set aside resources to ensure that its staff are informed on handling feedback for instance, the importance of confidentiality, how to avoid retaliation against the complainant, how to record and respond to a complaint. An NGO also has to have a clear definition and criteria as part of its policy of what it considers to be a valid

complaint. This will include conditions that have to be fulfilled to enable the NGO accept or reject a complaint. The GAP model proposes that the level at which these standards are set is crucial in delivering meaningful and balanced accountability to stakeholders, and will discredit the mechanism if set too low.

The main challenge is what to consider as a complaint and what not to consider as a complaint. The validity and scope of a complaint needs to be clear to all stakeholders so that they do not receive complaints outside their mandate. However, the NGO can still record other complaints and use them in future planning as they may point out to areas to watch out for incase of change of strategy. Implementing independent mechanisms and enforcement is another challenge. The challenge is putting in place an internal mechanism with maximum possible independence from the organization. It is crucial that a complaint can be made to, and assessed by, an individual independent from the subject of the complaint. However, for most formal mechanisms, where for instance a complaint is addressed against the whole organization, this can be difficult to implement.

Another challenge is the concern of 'solving' issues. Complaints, by their nature, take place after the fact. In most cases, complaint mechanisms deal with events that have already happened, and therefore often cannot change the outcome or 'solve' the issue. In these situations, they can function in determining a response or redress, but it may be that no action can be taken other than acknowledgement of the issue. It should be emphasized that complaint and response mechanisms are a last resort; stakeholder engagement is the essential precursor that prevents complaints arising.

2.5   Limitations of accountability and ways to minimize them

The GAP model assumes that the more the elements of Transparency, Participation, Evaluation and Complaints/Response mechanism appear in the operations of an NGO the more accountable it is assumed to be. It has to be noted that whereas accountability is good for an organization, it is not the panacea since it may lead to more tension within an NGO if mechanically applied. As an example, balancing the needs of various

stakeholders vis a vis their power and influence within the organization can lead to a 'battle of egos' to the detriment of the mission of the organization.

Another limitation of accountability is that focusing too much on creating systems and procedures to support it can make an NGO become too bureaucratic. The direct result of this that decision making will be slowed down yet NGOs work in settings that in some situations one cannot afford to be bureaucratic. Accountability can also be expensive since it requires one of have the requisite staffing and systems to follow through on all the dimensions. However, it also has to be noted that lack of accountability often costs much more. It can take time to set up systems and have enough funds to support accountability systems; but it is beneficial in the long run.

CHAPTER 3: RESEARCH METHODOLOGY

3.1   Introduction

This chapter focuses on the research methodology that was used to undertake the study. It justifies the choice of research design, elaborates on the population that was to be used and how the sample was selected. Finally, the chapter elaborates on the data collection methods used and how the data was analyzed.

3.2   Research design

The research study was done using cross-sectional survey method. The researcher collected data from members of a population in order to determine the status of that population with respect to one or more variables (Mugenda and Mugenda, 2003). Surveys are usually '…undertaken for diagnostic purposes that are to assess the presence, nature, scope, magnitude or extent of a phenomenon…' (Mulwa, 1993, p.198).

A survey was appropriate for this study as it can be used on a large population targeted by this research in a cost effective manner. This is because the data collection was administered from Nairobi Kenya using postal mail and electronic mail given the vast geographical space that this area occupies. Survey was also seen as appropriate because through the analysis, one can be able to describe the characteristics of a large population since large samples are feasible.

3.3   Population

The population of study refers to an entire group of individuals, events or objects having a common observable characteristic (Mugenda, 2003). For this study the population was all relief and development NGOs that operate in Kenya as per the records with the NGO Coordinating Board.

As at July 2011, 7497 NGOs had been registered with the Non Governmental Organizations Coordination Board in Kenya. Of this, 4423 operate in Northern Kenya.

The sampling frame was the list of registered NGOs as per official NGO Coordination Board website.

3.4   Sample

The sample is the group of people to be selected for the study. Not all the population may be reached by the survey and therefore the researcher made a selection of a smaller group that is representative of the population. With a carefully selected sample, the researcher was able to make generalizations regarding the entire populations' view of the topic being researched on.

A sample was drawn from the relief and development NGOs operating in northern Kenya. Northern Kenya was selected for the survey since similar studies had not been done in this area due to vastness and remoteness from major towns and they represent the highest percent of ASAL area in Kenya. Districts in Northern Kenya that are considered to be 100% ASAL are Isiolo, Marsabit, Moyale, Mandera, Turkana, Wajir, Garissa and Ijara (Republic of Kenya, 2004). The sample was from 50 % of these 8 arid districts in Kenya. Specifically, these are NGOs in Isiolo, Marsabit, Moyale and Mandera. Of the 7497 NGOs registered in Kenya, a total of 4423 operate in the 8 districts and 2406 operate in the 4 districts of Isiolo, Marsabit, Moyale and Mandera. Specifically, 522 of these 2406 deal with relief interventions.

The sample size was at least 10 NGOs from each district, making a total of 40 (forty) NGOs that operate in these four ASAL districts. The researcher concentrated more on local NGOs that have a base in these districts rather than International NGOs that operate from main towns and have interventions in these districts. This is because local NGOs contribute greatly to the issue of sustainability since they '...serve as key facilitators in the process of citizen awareness, empowerment and voice...' (VanSavant, 2003, p.1) which are linked to accountability. The sample was arrived at using non-probability (and specifically purposive) sampling where the sample was determined by the proximity and cost considerations. Purposive sampling involves '...the use of ones own judgment to

choose, for a particular purpose, exactly who would be included in ones sample...'
(Mulwa, 1993, p. 165).

3.5   Data collection

The data collected was from primary and secondary sources and also both qualitative and quantitative in nature. Secondary data was collected from printed sources of available documents while primary data was collected by use of questionnaires. The questionnaire was developed based on variables that needed to be explored. The questionnaire had both closed and open ended questions. The latter are included so that more insights on the research objective can be collected. First the questionnaire was pre-tested on a small group of people before being used on the actual sample. This was so as to confirm that the tool is accurate, can be understood and is able to capture the intended information. Corrections were then made based on the feedback from the pre-test to the questionnaire before it was distributed to the respondents. The questionnaires were self administered using postal mail and electronic mail method.

The respondents for the questionnaire were persons occupying board and management level positions in the surveyed NGOs. This is because these are the people who would be most familiar with the strategies that the NGO applies and give useful insights on attempts they have made at being accountable and the challenges associated with the same.

3.6   Data Analysis

Data analysis involves reducing accumulated data that has been collected to a size that is manageable, developing summaries from the data and looking for possible patterns (Cooper and Schindler, 2003). The analysis was done on the data collected from the questionnaire. The questions in the questionnaire were coded accurately so as to make analysis easier. Mugenda (2003) defines coding as the process of assigning numbers to subjects' responses, so as to as to be able to easily classify responses into categories.

Coded responses were then analyzed using computer software package which allowed easy entry of data and summary of the same into pictorial form. For the questions where respondents were asked to rank their responses, the data summed up and percentages derived based on the total responses. Averages were also computed per question which involved ranking. In addition, the qualitative data collected was described and summarized into various groups and tabulated. In the analysis the same was then compared against available literature. The findings were documented in both narrative and graphical form for easy reference and better understanding of the same. They were then interpreted in light of the objectives of the research.

CHAPTER 4: DATA ANALYSIS, RESULTS AND DISCUSSION

4.1   Introduction

This chapter focuses on the data analysis, results and discussion on the findings of the research. The data collected is presented and analyzed in this chapter based on the two objectives of the study. In addition, the results from the survey are enumerated and discussed at the end of this chapter with reference to the topic being researched upon and the objectives of the study.

Forty (40) questionnaires were distributed and 26 came back representing a 65% response rate. Majority (59%) of the organizations from where the respondents had been in operation for over 10years, 35% for between 5-10 years and 1% between 3-5 years as shown in Fig. 3 below. None of the NGOs that the respondents represented had been in operation for less than 3 years. This shows that the response to the survey is being done by persons who have considerable experience working in the study area and have had an opportunity to operate and seen the need for accountability to beneficiaries.
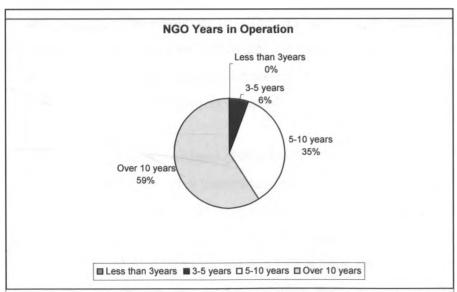
Figure 3: NGO years in operation

Source: Questionnaire

Most of the respondents operated in Marsabit district. However, other districts that Moyale, Mandera, Isiolo, Samburu, Garissa and Wajir. It is noted that the respondents also operated in multiple districts

4.2 The extent to which NGOs in northern Kenya are accountable to their beneficiaries

This is the first objective of the study and the following data presentation seeks to respond to this in five ways. Gauging whether respondents understood who stakeholders were and their importance, how the defined accountability, how the ranked the importance of the different dimensions of accountability and finally the extent to which donors influence who they consider to be key stakeholders

4.2.1 Stakeholders and their importance

In defining who stakeholders are, the key words or phrases that were used were, affected by, influenced, has a stake in, are beneficiaries of the project, are groups with similar interests. The respondents had a clear understanding of who stakeholders are, since the key words they used were in sync with the definition adopted by this study, which is that stakeholders are individuals, groups, or organizations that have an interest in the project and can mobilize resources to affect its outcome in some way (Smith 2000). By definition stakeholders are individuals and organizations who are actively involved in the project, or whose interests may be positively or negatively affected as a result of project execution or successful project completion.

A majority of the respondents (80%) listed communities as being main stakeholders for the interventions that they undertake. Other stakeholders who were also listed as being important included government, other NGOs, faith-based organizations, political leaders and even suppliers. This means that the respondents agreed that communities are the final beneficiaries of interventions that NGOs have, the reason why NGOs exist. They are therefore the reason why NGOs do what they do and therefore, they are the most important stakeholders.

Majority of the respondents (75%) stated that the criteria used in determining the level of importance of stakeholders was the level of influence that the stakeholder had on the success of their project. The influence that communities have on a project is that they can opt not to collaborate with the NGO and hence make it difficult for the NGO to work in a particular area. Communities if well organized can also influence who is employed by the NGO ensuring that the community members who have had an opportunity to go to school also get meaningful employment with NGOs that operate in their area. Twenty five percent (25%) selected power as another criterion. When determining how important stakeholders are, respondents were asked to compare level of influence and power and as shown above, majority chose level of influence as being more important than power when making a selection of stakeholders. Respondents were also given opportunity to select other criteria that they use. Since the respondents used various sentences to describe similar criteria, the researcher combined these as one criterion. The other criteria that were cited by the respondents are shown in the Table 1 below.

Table 1: Criteria used to determine level of importance of stakeholders

Criteria	Discussion
The most affected / vulnerable among the groups that you wish to work with / when there is a felt need	The main beneficiaries of NGO interventions are the most vulnerable, and so they become the most important stakeholders for the project because they are vulnerable. For instance in a community, one NGO can choose to work with the families that the communities select as being the most impoverished and may include single headed households, households with elderly persons only, or even households with sickly individuals that need special care
Technical skills / benefits that could accrue from that stakeholder/ by mandate	This could be as regards government ministries since they have the requisite technical personnel and hence NGOs liaise with them on a regular basis, and are thus considered important stakeholders. This is because NGOs may not the in-house skills set for the projects and so would for instance have to rely on the Ministry of Water & Irrigation for Water Engineers, Ministry of Public Health for Public Health Officer and so on. This also is an advantage for the organization

	because by extension it means the government approves the interventions that they have.
Facilitative role / coordination role that the stakeholder played / when seeking a harmonized approach / the level of cooperation with the stakeholder	Some agencies are assigned lead roles in particular interventions and so they have to become important stakeholders. For instance when there is food distribution activity, one agency within the district / county is selected by government or the international agency and the rest by extension have to work with them
Information sharing / similar area of coverage / Expression of interest by the stakeholder	Agencies have to coordinate as much as possible and share information on what they are doing so as to avoid duplication and also learn from each other. The agencies in the same county can therefore become stakeholders especially if they have similar interventions.
Personalities especially at management level	Some agencies work well with others because of the personalities within the organization. They may wield considerable influence within the area and so agencies will want to work with them so that they have access to information and also other donors that may also support their interventions
When its legally binding to be in a relationship with them	The nature of the relationship between an NGO and donor is that there is a contract which they have to abide by. This makes the donor an important stakeholder since the agency has to comply with what was mutually agreed and signed for.

Source: Questionnaire

Given the various criteria that can be used to identify stakeholders, 45% indicated that the criteria they used had not been documented, while 40% indicated that it was documented. Fifteen (15%) of the respondents did not respond to this question. This means that over time, the NGOs have learnt to identify stakeholders using criteria that is identified through both formal and informal processes and hence some see the need to document selection process and others see no need to document the same. Documenting the

selection criteria would have the advantage of assisting in institutional memory and also help in ensuring mistakes made in the past are not repeated.

On the issue of stakeholder selection, majority (80%) of the respondents indicated that stakeholders are identified through a strategic planning process; 15% indicated that they just know them. Other ways of selecting stakeholders included daily engagement with them/ interactions; stakeholder analysis/risk assessments/Community Managed Disaster Risk Reduction processes, through government coordination meetings, by virtue of ones position for example government agencies. This means that NGOs have adopted a formal process of identifying and selecting stakeholders. However from the issue discussed above, it appears that once the main selection is done, the details of the specific stakeholders is not well documented since Strategic plans are by nature, processes that are documented.

4.2.2 Accountability definition and awareness

To gauge the level of awareness on accountability, respondents were asked to define accountability. The key words that were used in defining accountability included responsible, open, transparent, able to show outputs/ ensure resources yield results, information sharing, document, obligation, recognize needs of community, involve communities in implementation, professionalism, dealing with all levels, reliable, framework that guides decision making process. When compared with the definition of accountability discussed in Chapter 2 which is that accountability is the processes through '…which an organization makes a commitment to respond to and balance the needs of stakeholders in its decision-making processes and activities, and delivers against this commitment…' (One World Trust, 2005, p.20), this shows that the respondents are familiar with the definition of accountability and understand what it means.

With regard to the question on having a policy on accountability, 90% indicated that they did have a policy on accountability. As for the issue of how the policy on accountability was developed, 69% said it was developed through a consultative process; 13% indicated that it is inbuilt in their systems; 13% said it was done by management and 6% said it was

developed through experience. This shows that the policy on accountability was done as a joint effort among stakeholders and thus can serve the needs of the NGOs and the stakeholders.

4.2.3 Dimensions of accountability

Results for the four key dimensions of accountability are as shown in the Tables 2, 3, 4 and 5 below. The grid was that (1) Strongly Agree / (2) Agree / (3) Neither Agree or Disagree / (4) Disagree / (5) Strongly Disagree

Table 2: The transparency dimension of accountability

Transparency	1	2	3	4	5
Your organization has a policy on transparency	40%	45%	10%	5%	0%
If yes, the policy has been widely disseminated and is available to all stakeholders	5%	50%	35%	10%	0%
A senior manager or member of Board is in charge of its implementation	10%	40%	25%	10%	5%
The staff responsible have the relevant expertise to implement the policy	15%	50%	20%	0%	5%
The organization has committed resources to ensure transparency is maintained	15%	55%	15%	10%	0%
Stakeholders know how to make requests to the organization	25%	50%	10%	5%	0%
Your organization responds to all requests and provides justification in case of denial of request	25%	50%	20%	5%	0%
Communities you work with are aware of the level of funds raised by the organization and the purpose of those funds	15%	55%	15%	15%	0%
An appeal process is in place in case information request is denied	25%	20%	20%	35%	0%
Mean Value	**20%**	**48%**	**20%**	**11%**	**1%**

Source: Questionnaire

The responses on the first dimension, transparency, have been summarized in Table 2 above. On average, majority of the respondents (48%) were of the view that they agree that their agencies are transparent and only 1% of the respondents indicated that their agencies were not transparent. Majority (45%) had a policy on transparency, and 50%

indicated that yes, it had been widely disseminated to relevant stakeholders. However only 40% said that a senior manager or member of Board is in charge of its implementation and 50% indicated that the ones in charge of the transparency policy have the necessary skills set to do the work. Fifty five percent (55%) felt that the organization had committed resources to ensure that transparency is maintained, while half the respondent also felt that stakeholders know how to make requests to the organizations. However, 50% felt that organization responds to all requests and provides justification incase of denial of request. Fifty five percent (55%) felt that communities they work with are aware of the funds raised by the organization and the purpose of those funds. However, it was worth noting that 35% felt that an appeal process was not in place in case information request is denied.

From the responses, one can conclude that whereas the respondents felt that their NGOs were transparent because of the existence of a policy that had been widely disseminated, there was a need to work on the appeal process when an information request is denied since from the responses, one deduces that there is a challenge when giving feedback to stakeholders.

The responses on the second dimension, participation, have been summarized in Table 3 below.

Table 3: The participation dimension of accountability

Participation	1	2	3	4	5
Key stakeholders are fairly represented in the governing body	25%	45%	0%	15%	5%
Your organization makes a commitment to engage targeted beneficiaries in decision making processes that affect them	55%	40%	5%	0%	0%
There is a policy on participation of stakeholders in the affairs of the organization	20%	50%	20%	5%	5%
A senior member of staff or Board is responsible for ensuring participation is implemented	15%	35%	25%	0%	5%
The organization has committed resources to ensure participation of relevant persons is possible	25%	40%	25%	5%	5%

Communities you work with are aware of how they can participate in the strategies being implemented by your organization	30%	45%	15%	10%	0%
Communities you work with participate in planning	35%	60%	0%	5%	0%
Communities you work with participate in implementation of activities	45%	55%	0%	0%	0%
Communities you work with participate in monitoring and evaluation of activities	10%	75%	5%	10%	0%
Mean Value	**30%**	**51%**	**12%**	**6%**	**2%**

Source: Questionnaire

On average, majority of the respondents (51%) were of the view that the level of participation among their stakeholders is high. Forty five percent (45%) felt that key stakeholders are fairly represented in the governing body of their organization while 40% indicated that their organization makes a commitment to engage targeted beneficiaries in decision making processes that affect them. Half of the respondents agreed that there was a policy on participation of stakeholders in the affairs of the organization. However only 35% indicated that a senior member of staff or board is responsible for ensuring participation is implemented. Forty percent (40%) of the respondents agreed that the organization had committed resources to ensure participation of relevant persons is possible and 45% felt that communities they work with are aware of how they can participate in the strategies being implemented by the organization. It was worth noting that 60% felt that communities that they work with participate in planning and 55% responded that the communities participate in implementation of activities. In addition 75% felt that the communities they work with participate in monitoring and evaluation of activities.

Participation is another key element of accountability since the key stakeholders need to take part in the organizations that are working to support them. Ideally they should participate also in the governing body of the organizations and the respondents agreed with since 45% indicated that the communities they work with participate in the governing body of the NGO. This is the key organ that sets policy framework and thus a crucial organ for stakeholders to be part of. This is in line with the second response where 55% of the respondents felt that their organization is committed to ensuring beneficiaries

are engaged in decisions that affect them, however, whereas there is a policy on participation in 50% of the respondents, a similar number did not agree that a senior member of staff or board was responsible to ensure the same. This is a gap that NGOs need to work on, so their policies are given the due weight they deserve or need to have. Between planning, implementing and monitoring and evaluation, the respondents were of the view that beneficiaries participate most in the implementation (100%), then in the planning (95%) and finally in the monitoring and evaluation (85%). This is conclusion is drawn by adding the 'strongly agree' and 'agree' marks.

Table 4: The evaluation dimension of accountability

Evaluation	1	2	3	4	5
Your organization makes a commitment to evaluate programs every so often	40%	50%	10%	0%	0%
Your organization uses evaluations as a learning process and integrates the findings into future programming	55%	35%	5%	5%	0%
Your organization has a policy on evaluations at all levels	15%	40%	35%	10%	0%
A senior member of staff or Board is responsible for ensuring evaluations are implemented	25%	60%	10%	5%	0%
Adequate resources are assigned to evaluations to ensure that they are done periodically	25%	35%	20%	15%	5%
Your organization engages relevant stakeholders in evaluation	35%	40%	15%	10%	0%
Your organization is open about the results of the evaluation	30%	65%	5%	0%	0%
Your organization has a system by which the lessons learnt from the evaluation are disseminated within the organization	25%	45%	25%	5%	0%
Mean Value	**31%**	**46%**	**16%**	**6%**	**1%**

Source: Questionnaire

The responses on the fourth dimension, evaluation, have been summarized in Table 4 above. Majority of the respondents (90%) were of the view that their organization makes a commitment to evaluate programs every so often. This is an important dimension also and respondents agreed strongly that their organizations are commitment to assessing their performances and learning from past actions. Fifty five percent (55%) strongly

agreed that their organization uses evaluations as a learning process and integrates the findings into future programming. Forty percent (40%) felt that their organization has a policy on evaluations at all levels while 60% confirmed that a senior member of staff or board is responsible for ensuring evaluations are implemented. A senior staff member has to be responsible so as to ensure that the evaluations do take place on time corrective action taken if necessary. It is crucial to have the blessing of top management so that the issues raised are followed through objectively for the good of the program.

Only 35% felt that adequate resources are assigned to evaluations to ensure that they are done periodically while 40% responded that their organization engages relevant stakeholders in evaluation. Resources are needed for successful monitoring and evaluation to take place. Without adequate resources, may have the will take to undertake the necessary corrective measures, but will lack the means to do so, meaning the actions will not be taken. A majority (65%) indicated that their organization is open about the results of the evaluation while 45% felt that their organization has a system by which the lessons learnt from the evaluation are disseminated within the organization. One has to be honest with themselves and their stakeholders on the results of any evaluation process. This way, there can be mutual learning that can take place.

Table 5: The complaints and response dimension of accountability

Complaints and response	1	2	3	4	5
Your organization makes a commitment to respond to all valid complaints	10%	70%	10%	5%	0%
Your organization has a policy on receiving and responding to all complaints	10%	55%	20%	15%	0%
A senior member of staff or board is responsible for ensuring the complaints and response mechanisms are implemented	15%	45%	35%	5%	0%
Resources have been assigned to ensure that complaints can be followed through	5%	20%	50%	25%	0%
A known staff member is responsible for dealing with complaints and responding to the same	20%	50%	15%	15%	0%
Your organization has a clear definition of what constitutes a valid complaint	10%	45%	20%	20%	5%
Your organization is clear on the type of responses it gives to different complaints	15%	60%	15%	5%	5%

All complaints are investigated in a fair, impartial and timely manner and confidentiality of the complaint is respected	10%	45%	30%	10%	5%
Your organization maintains a register of complaints	5%	25%	40%	20%	5%
Appropriate responses are given to all valid complaints	5%	45%	30%	10%	5%
There is a known appeal mechanism so that people can appeal against the results of an investigation	5%	25%	35%	35%	0%
Mean Value	**10%**	**45%**	**28%**	**15%**	**2%**

Source: Questionnaire

The responses on the first dimension, complaints and response mechanism, have been summarized in Table 5 above. Majority of the respondents (70%) were of the view that their organization makes a commitment to respond to all valid complaints. Fifty five percent (55%) felt that their organization has a policy on receiving and responding to all complaints while 55% also indicated that a senior member of staff or Board is responsible for ensuring the complaints and response mechanisms are implemented. Being able to give honest feedback to complaints that have been received makes an organization appear more transparent. Resources have been assigned to ensure that complaints can be followed through. Seventy percent (70%) indicated that a known staff member is responsible for dealing with complaints and responding to the same while 55% indicated that there was a clear definition of what constitutes a valid complaint. A senior staff has to be responsible since presumably they would be able to gauge the seriousness of a complaint and make a quick response

Seventy five percent (75%) agreed that their organization is clear on the type of responses it gives to different complaints while 55% indicated that all complaints are investigated in a fair, impartial and timely manner and confidentiality of the complaint is respected. Forty percent (40%) indicated that they did not know whether their organization maintains a register of complaints while half of the respondents felt that appropriate responses are given to all valid complaints. Thirty five percent (35%) indicated that they were not sure whether an appeal mechanism was present so that people can appeal against the results of an investigation. NGO interact with communities on a daily basis,

so it is crucial for the entire team to be aware of how complaints can be dealt with and advise those who ask accordingly. A register of complaints would help an organization keep track on the kind of complaints they receive and gauge on a regular basis whether the issue is persisting or has been dealt with.

4.2.4 Donor influence on selection of beneficiaries

Funding partners are key stakeholders for many NGOs. However, upward accountability to donors or funding partners may be done at the expense of accountability to the targeted beneficiaries. This is due to the fact that since NGO have a binding formal contract with their funding partners, they would tend to adhere more to fulfilling these binding obligations and change strategies based on what the donor is willing to fund. This was confirmed by the study which showed that (55%) of the respondents indicated that donors do beneficiaries they work with. The various reasons that the respondents gave are elaborated in the Table 6 below.

Table 6: Donor influence on selection of beneficiaries

YES	NO
Donors shifting and their funding priorities / Donor focus and needs on the ground are different – NGOs who rely heavily on donor support will tend to move their strategies to be in line with where the funding is being sourced from. So they can change focus just because the funding for a particular strategy is easier to get even if the needs are higher in other areas	Not conversant with local context- donors tend to be from foreign countries and are driven by the desire to help. They therefore commit their
Strings attached to donations – some NGOs felt that donors have their own agendas which they wish to push through the NGO, the NGO may be unwilling to implement a given strategy, but may end up doing it since it wants to get funding from this particular source	Guided by policies – that donor agencies are guided by strict organizational, national and international policies that ensure that they work in a way that meets the real needs of communities that they are supporting. For instance donors emphasize on Community Managed Disaster Risk Reduction (CMDRR) strategies which is good for communities
Define area of operation, activities to be implemented and budget limits never mind the needs on the ground – donors come	Once funded only wait for reports – donors have a contractual funding relationship with NGOs and once they have agreed on

transparency. In addition to staff capacity, it was mentioned that it is a challenge to get individuals who are self motivated and can limit their individual interests for the sake of the organization. Northern Kenya is considered a remote area, so the NGOs located in this area tend to find it difficult to attract quality staff who are willing to work in this hardship area.

NGOs also work a lot with contractors and sometimes it is a challenge to get a contractor with the right technical capacity. Contractors are the ones who will be engaged to undertake the constructions works like schools, water points, dispensaries and so on. In the tendering process the contractors may present as if they are competent and once awarded they face a wide range of challenges. The effect of this is that the NGOs is seen to be taking short cuts and not spending the funds they received in an accountable manner. Whereas there are many other contractors from other parts of the country, they tend to charge much higher than what the NGO has probably budgeted for and hence the NGOs are forced to work with the local contractors, despite the technical challenges.

Another challenge identified was that the resources required to establish the necessary systems and procedures are not always available. Donors may fund activities but not necessarily the processes that will help NGO become more accountable for instance organizational audits and evaluations, periodic review of strategic plans, facilitation of board members to meet regularly and access progress of interventions and so on. This means that the board of the NGO may not be in a position to offer the necessary oversight and a lot of this task is left to the Executive Director of the organization, who is also very busy looking for funding. Linked to this is the issue if internal controls. NGOs have weak internal controls and though this is identified over time, nothing much seems to be done to improve as an organization. An organization may account very well for one donor, but as an organization they may be having several challenges that need time and resources to ensure that they are made more accountable.

Another challenge is in the area of policies. There is lack of clarity on policies and also there are outdated policies within many agencies. NGOs develop policies either through a

strategic planning process or by giving the task to a consultant to conclude the same. This means that on paper they may have all the policies but implementation is lacking. Specifically on policies as it relates to accountability is the lack of clear complaints and response mechanism, making complain procedure public and poor complaints feedback. Feedback is crucial for any process to run full circle. However, some NGOs take the stand that they know and the stakeholders do not know and so do not value the feedback that they could receive from stakeholders so that they can become more effective. Linked to this is community ignorance emanates from the notion that NGOs know and communities do not know. This means that NGOs are treated with reverence and yet they come from the same community.

Security concerns in the areas of operation. Accountability may be put in jeopardy since agencies are forced to operate in emergency mode, whereby a lot of cash transactions are done and this raises the risk of falsifying documents. Also because of insecurity, since banks and shops can remain closed for indefinite periods then NGO operates with cash so that they are able to get some supplies when the need arises. They may therefore opt to purchase in bulk and expose staff to more cases of pilferage.

Social issues were also cited as a challenge. One of them is illiteracy. Illiteracy levels at communities that the NGOs work with. Northern Kenya has an adult literacy rate of approximately 21-22% as at December 2011 (Commission on Revenue Allocation, 2011). This means that the communities cannot use information that they are given optimally. Being accountable may also imply that one maintains a paper trail and so if one is illiterate, then they can either be taken advantage off or they may not be able to keep the required level of paper trail. Social and cultural practices that inhibit one from speaking out against corruption. Some respondents felt that community members may feel a sense of guilt in speaking out against practices that they would consider unaccountable since the local NGO is made up of staff from the same community and they would want it to loose funding.

Evaluating project at the end of project period and not annually was also considered a challenge. There was a view that if projects need to be evaluated annually and this way, one can be able to identify challenges even to accountability and deal with them earlier one or make changes to project design. If project has a lifespan of three years and one does the evaluation at the end, there is no time to take remedial action and meet objectives of the project

There are varied approaches to the same issue and this could mean that what one considers to be accountable may not be what another theory advocates for. Donors come with varied approaches and local NGOs are compelled to comply with these approaches. For instance, one may need to get signed copies of agreements with communities before an activity commences while another one will prefer to get a contractor and have the activity start even if they have not received the consent from the community; they do not consider community consent a priority or necessity.

Some organizations have built a culture over time of not being accountable so they reject accountable procedures. Some NGOs have been used to their work not being questioned since all they do is issue reports to donors even if the information is misleading and they do what they feel is right once they have secured funds from various sources. When one donor agency demands accountable practices, this may be rejected or viewed as interference with their internal affairs. Some stakeholders are not accountable all the time for instance government staff and contractors and this in turn makes it challenging to operate since the officers can get compromised by officers representing other stakeholders.

Bureaucracies when dealing with issues is also another challenge. Some NGOs have a lot of bureaucracy within themselves and so are unable to deal firmly with issues when presented to them. This stifles the desire of stakeholders to engage with them in a meaningful way since stakeholders for instance community members may feel that their issues take too long to be resolved or dealt with.

Political interference was also mentioned as a challenge. This is because the NGOs in northern Kenya that are well established are few and so they can be considered a threat since the leaders of these NGOs usually aspire for political seats. The NGOs can use their funding as a campaign tool and get close to the communities. As a backlash to this, malicious information can be passed on to their funding partners regarding the extent of accountability of such organizations in order to malign them with their funding partners.

4.4 Discussion of findings

4.4.1 Comparison with theory

Stakeholder analysis and management is important in developing an accountable system. The GAP (Global Accountability Project) model (One World Trust, 2005) identifies two groups of stakeholders being internal stakeholders and external stakeholders. The research concurred with this and identified stakeholders along the same lines including communities, government, other NGOs, faith-based organizations, political leaders and even suppliers.

Accountability is a commitment and NGOs have various stakeholders who they need to be committed to be accountable to. GAP Model (One World Trust, 2005) breaks down accountability into four dimensions and challenges NGOs to examine their processes against these dimensions and hence be able to see the gaps that would need improvement. The four dimensions are transparency, participation, evaluation and complaints and response mechanism. The study showed that of the four dimensions, NGOs find it easier to allow stakeholders to participate in what they do. Since it is a process of continuous improvement, one cannot fault an organization for the level they find themselves, so long as they have the goodwill to improve their systems and processes such that they are more accountable over time.

4.4.2 Comparison with other empirical studies

The first step in stakeholder analysis as proposed by Johnson and Scholes (2002) was the identification of key stakeholders and that one can use the following criteria, those affected by the work of an organization, those who have power/influence over the organizations work and also who have an interest in its successful/ unsuccessful conclusion. It is acknowledged also by studies that NGOs are accountable to many groups at the same time so power dynamics come into play (Smith, 2000). The study agreed that the most prevalent criteria used in determining the level of importance of stakeholders was the level of influence (which relates to power dynamics) that the stakeholder had on the success of their project.

Studies show that accountability works in three main directions; these are upward, downward and horizontal (Ebrahim, 2005). There is a tendency for NGOs to focus on upward accountability because of the binding contract with funding partners. The research confirmed this position and also acknowledged that NGOs do appreciate that need for downward accountability, but because of various challenges, tend to focus energies on upward accountability.

The study objectives were to establish the extent to which NGOs in Northern Kenya are accountable to their targeted beneficiaries and to establish the challenges NGOs face in an attempt to be accountable. The results have shown that whereas there is a certain level of accountability among the NGOs, a lot more needs to be done since various gaps were identified that need to be worked on. The gaps included having commitment of high level office to the issue of accountability so that the necessary resources can be assigned to this process. Also the challenges identified by the respondents were varied and touch on resources and capacity gaps which the Board of NGOs should be able to address if the goodwill to be more accountable exists.

CHAPTER 5: SUMMARY, CONCLUSION AND RECOMMENDATION

5.1 Introduction

The research set out to explore how accountable NGOs are to their targeted beneficiaries. The survey had two objectives, which were, to establish the extent to which NGOs in Northern Kenya are accountable to their targeted beneficiaries and to establish the challenges NGOs face in an attempt to be accountable. The chapter summarizes the findings and highlights conclusions and recommendations drawn from the study.

5.2 Summary of Findings

5.2.1 Extent to which NGOs are accountable

The respondents were well versed with the topic and the context given their years of experience in the sector. Majority of the respondents had served in the NGO sector for more than 10 years and NGO had been in existence for more than 3 years. Most of them also worked in Marsabit district. However, there were respondents from NGOs in other districts like Moyale, Mandera, Isiolo, Samburu, Garissa and Wajir.

The key words respondents used in defining stakeholders included affected by, influenced, has a stake in, are beneficiaries of the project, are groups with similar interests. This showed that the respondents had a clear understanding of who stakeholders are since by definition stakeholders are individuals and organizations who are actively involved in the project, or whose interests may be positively or negatively affected as a result of project execution or successful project completion.

Majority of the respondents listed communities as the main stakeholders for NGOs. Other stakeholders identified were government, other NGOs, faith-based organizations, political leaders and even suppliers. In determining the level of importance of each group of stakeholder, majority stated that the stakeholders level of influence over their work was the what was used to determine how important a stakeholder was. Other criteria stated were how vulnerable they were, the technical skills they possess, the role the play
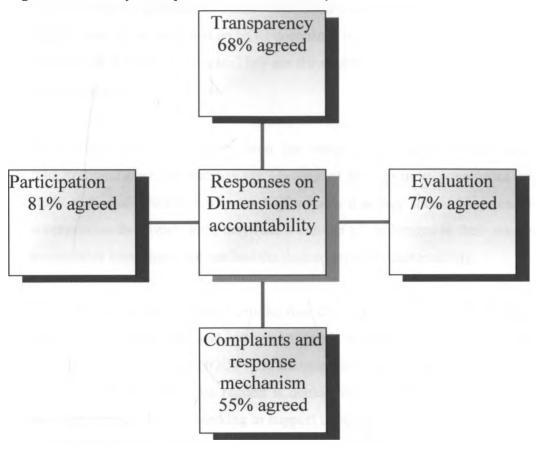
within the area of operation and so on. However, the criteria used for the selection of beneficiaries was done both formally and informally, but majority indicated that identification was mostly done via a strategic management process.

The respondents used the following key words and phrases when describing what accountability is. Responsible, open, transparent, able to show outputs/ ensure resources yield results, information sharing, document, obligation, recognize needs of community, involve communities in implementation, professionalism, dealing with all levels and reliable, framework that guides decision making process. This is in line with the definition of accountability that states accountability to be processes through which an organization makes a commitment to respond to and balance the needs of stakeholders in its decision-making processes and activities, and delivers against this commitment. In addition, majority of the respondents had a policy on accountability that was developed through a consultative process including key stakeholders.

In summary therefore, of the four dimensions of accountability, participation is the highest at 81% meaning that the respondents felt that they do this better than the other three dimensions. Second is evaluation at 77%, then transparency at 68% and finally complaints and response mechanism at 55%. This latter dimension is where the respondents felt a lot more needs to be done to ensure that stakeholders are given timely and relevant feedback to the queries and complaints that they may have. This summary is shown in Fig. 4 below.

Respondents gave various reasons as to why donors tend to influence their selection of beneficiaries. Some include of the reasons are that donors make decisions in their headoffice to shift focus of their funding and this means NGOs who are struggling to raise funds, will by extension, change the focus of the beneficiaries they target so as to still be able to access these funds. The focus on upward accountability by NGOs is because NGO have a binding formal contract with their funding partners, they would tend to adhere more to fulfilling these binding obligations and change strategies based on what the donor is willing to fund.

Figure 4: Summary of responses on accountability

Source: Questionnaire

5.2.2 Challenges to accountability

The respondents cited various challenges that hinders them to be accountable as they would wish to be. This included, inadequate information management systems, limited staff capacity, limited resources needed to establish accountable systems, varied approaches used by various donors, political interference among others. These challenges hindered them from being able to reach the level of accountability that they desire.

5.3 Conclusions

The study makes several conclusions. First it's that stakeholders can not be assumed in a community process where an NGO seeks to be accountable. Stakeholders are the key to any project planning and implementation. One should be able to make a proper analysis

of who the stakeholders are and ensure that they are taken care of in the designing (from start to finish) of projects. The study concluded that communities are the most important stakeholders in the work that an NGO does since they are the ultimate beneficiaries of the strategies that the NGO adopts. They are the reason why the strategies and interventions are designed in the first place.

The second conclusion drawn from the study is that accountability has to be an organizational decision that has the blessing of the top most governance organ. The study also established that whereas NGOs know that they should be accountable to the communities they work with, they face a number of challenges in their attempt at being accountable hence have not reached the desired level of accountability.

The third conclusion is drawn from the four dimensions of accountability (transparency, participation, evaluation and complaints and response mechanism). Whereas the respondents felt that their NGOs were transparent there was need to work on the appeal process when an information request is denied. Key stakeholders need to participate in the organizations that are working to support them, ideally at the governing organ of the organization as well. Majority of the respondents agreed with this since the NGO Board is the key organ that sets policy framework and thus a crucial organ for stakeholders to be part of. However, beneficiaries as key stakeholders tend to participate most at the implementation phase of a project. NGOs need to open up their Boards to communities as well so that beneficiaries are involved in all phases of project design and implementation.

Only 35% felt that adequate resources were assigned to evaluations to ensure that they are done periodically while 40% responded that their organization engages relevant stakeholders in evaluation. Resources are needed for successful monitoring and evaluation to take place. Without adequate resources, may have the will take to undertake the necessary corrective measures, but will lack the means to do so, meaning the actions will not be taken. A majority indicated that their organization is open about the results of the evaluation while 45% felt that their organization has a system by which the lessons learnt from the evaluation are disseminated within the organization. One has to be honest

with themselves and their stakeholders on the results of any evaluation process. This way, there can be mutual learning that can take place.

Majority of the respondents agreed that their organization is clear on the type of responses it gives to different complaints while 55% indicated that all complaints are investigated in a fair, impartial and timely manner and confidentiality of the complaint is respected. NGO interact with communities on a daily basis, so it is crucial for the entire team to be aware of how complaints can be dealt with and advise those who ask accordingly. A register of complaints would help an organization keep track on the kind of complaints they receive and gauge on a regular basis whether the issue is persisting or has been dealt with.

The fourth conclusion is that indeed NGOs will focus on pleasing their funding partners sometimes at the expense of the beneficiaries since the funding partner is viewed as having the upper hand and NGO would not want to lose funding from them. There is need to NGOs to diversify their sources of funding so that they have bargaining power when discussing funding opportunities with any of the organizations that want to partner with them.

5.4   Recommendations

5.4.1 Policy makers

Policy makers especially within government can develop policies around the accountability of NGOs. The government organ in this case would be the NGO Coordination Board which can ensure that it helps government research and develop policies that would ensure NGOs are accountable to the targeted beneficiaries.

Government and donor agencies should consider undertaking social audits. Social audits are done so as to ensure that there is consistency between what an organization says it will do and what it actually does (Spreckley, 2008). Social audits are voluntary processes and the organization must appreciate the benefits that they will accrue from the process

before they accept to undertake the same since if they have not bought into the idea, then the process may not bear the desired fruits.

5.4.2 Relief and development agencies

The study showed that that there is a need to invest in people so that they are aware and capable of having an accountable relationship with their stakeholders. This is supported by making available policies to support such positive action and by extension also discourage non accountable practices. There are various policies already available and NGOs can easily adopt them to suit their varied needs. One of the policies that was seen as not well developed among the respondents was a policy around complaints and feedback that would allow stakeholders to confidently give feedback to the NGO and be certain that their concerns would be dealt with. Other policies are also key and should be internalized by the staff also and reviewed every so often so that it remains relevant and useful to the organization.

The top organs of NGOs need to set the right tone to influence the culture within the organization. Culture is about attitudes and beliefs. An accountable culture constitutes of varied attitudes, values and beliefs of staff that support accountable behaviour. This can become easier to implement if the tone is set from the board and management level of the organization. If the top governance gives it the weight it deserves, then this will be able to trickle down to all other staff and by extension and the operations of the organization will be seen as transparent by the communities they serve.

Accountable practices are those activities and interactions between an organization and its' stakeholders. The practices can include planning, monitoring, evaluating and even fundraising. The extent the project is received by the community depends on the practices of the NGO. Ideally community members should be involved right from the planning phase so that their ideas and experiences are also taken into account. If the community is involved from the planning phase, they can better monitor the project and give useful feedback to the NGO on the same. In the final analysis, the project is accepted and well

maintained by the community in the case of a physical structure like a water tank for a school since they feel that they contributed to it.

Local NGOs play a considerable role in influencing the thinking around governance. Their actions impact on the lives and livelihoods of the communities they interact with. With this comes a certain level of power that needs to be exercised in a responsible and accountable manner. It is to the advantage of local NGOs if they can show that they have the requisite procedures and practices in place that enable them to give an account, take into account and ultimately be held to account by the people and communities they impact upon (Commonwealth Foundation, 2009).

5.4.3 Researchers

The study revealed various gaps that could be of interest to researchers. For example on developing best policies around accountability that are suitable for specific areas. The available ones can be adapted to local contexts so that they are more applicable, but research would be needed to get the right mix of variables that NGOs can work with in developing these appropriate policies that guide their work.

The research focused on local NGOs in Northern Kenya. However research on the extent of accountability of international NGOs as well would be an interesting area to study. In addition, research also into other geographical areas of Kenya would be of interest to a researcher interested in the accountability topic.

5.5 Study limitations

The methodology used to collect the data was through the use of questionnaires that were mailed to the respondents. This method of collecting the primary data was the most preferred mainly because of the vast distance that northern Kenya occupies. This limited the face to face interaction that would have helped draw more information on the views of the various staff from the NGOs.

In addition, the element of spontaneity in answering the questions is reduced since the respondent had the chance to read the questionnaire and answer after a given period. This may have introduced bias in the response. Despite this limitation, the primary data collected through the use of questionnaire was sufficient to give reliable results upon analysis.

5.6   Suggestions for further research

The study focused on NGOs in northern Kenya and this does not necessarily mean that the findings can be used for other parts of the country. Studies for other areas in Kenya can also be undertaken since the particular vast geographical setup of northern Kenya means that NGOs are fewer than in other regions of Kenya. There can also be studies on the extent to which level of accountability has affected the sustainability of NGOs.

Kenya has a fair share of international agencies operating in nearly all parts of the country. Therefore another area of interest for study would be the extent to which international organizations in Kenya can influence the accountability agenda with local NGOs. International NGOs are well represented in Kenya and have been in the forefront of various global accountability initiatives. Other studies could also focus on the views of community members vis a vis the accountability mechanisms designed for them by various NGOs.

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ANNEX 1: QUESTIONNAIRE

My name is Hilda N Mawanda. I am a graduate student at the University of Nairobi in the Faculty of Commerce. I am currently undertaking a study on NGOs Accountability to their targeted beneficiaries – with a focus on NGOs in Northern Kenya. This is as part of my MBA final paper. Kindly provide me with candid responses to the questions below. This study will shed light on the issue of accountability and will be of use to NGOs and government as well. The information you provide will be treated in strict confidence.

PERSONAL DATA

1. Name (optional) ....

2. Organization...

3. How long has the NGO been in operation (tick as appropriate)

   a. Less than 3years ☐

   b. 3-5 years ☐

   c. 5-10 years ☐

   d. Over 10 years ☐

4. Which district(s) do you work in?

....

....

5. Your profession...

6. Your position in the organization...

AWARENESS OF STAKEHOLDERS

7. How would you define stakeholders

....

....

8. List 5 stakeholders in order of importance to your organization starting with the most important

....

....

....

9. What criteria was used to determine level of importance
    - a. Power   Yes ☐   No ☐   Partly ☐
    - b. Level of influence Yes ☐   No ☐   Partly ☐
    - c. Other
        - i. ....
        - ii. ....

10. Have these criteria to determine the level of importance of key stakeholders been documented in any way?

Yes ☐   No ☐

11. How were the stakeholders identified
    - a. through strategic planning process
    - b. we just know them
    - c. I don't know
    - d. Other......................................

AWARENESS OF ACCOUNTABILITY

12. How would you define accountability?

13. Does your organization have a policy on accountability? Yes ☐   No ☐
14. If yes, how was it developed?

Please circle a number for each statement displayed below *(adapted from the GAP self assessment tool)*. If you do not want to offer your view on a particular question or you don't have an opinion either way, you may select the 'neither agree nor disagree' option

Grid: **1)** Strongly agree **2)** Agree **3)** Neither Agree or Disagree **4)** Disagree **5)** Strongly disagree

	Dimension and key questions	1	2	3	4	5
15	**Transparency**					
15.1	Your organization has a policy on transparency					
15.2	If yes, the policy has been widely disseminated and is available to all stakeholders					
15.3	A senior manager or member of Board is in charge of its implementation					
15.4	The staff responsible have the relevant expertise to implement the policy					
15.5	The organization has committed resources to ensure transparency is maintained					
15.6	Stakeholders know how to make requests to the organization					
15.7	Your organization responds to all requests and provides justification in case of denial of request					
15.8	Communities you work with are aware of the level of funds raised by the organization and the purpose of those funds					
15.9	An appeal process is in place in case information request is denied					
16	**Participation**					
16.1	Key stakeholders are fairly represented in the governing body					
16.2	Your organization makes a commitment to engage targeted beneficiaries in decision making processes that affect them					
16.3	There is a policy on participation of stakeholders in the affairs of the organization					
16.4	A senior member of staff or Board is responsible for ensuring participation is implemented					
16.5	The organization has committed resources to ensure participation of relevant persons is possible					
16.6	Communities you work with are aware of how they can participate in the strategies being implemented by your organization					
16.7	Communities you work with participate in planning					
16.8	Communities you work with participate in implementation of activities					

	Dimension and key questions	1	2	3	4	5
16.9	Communities you work with participate in monitoring and evaluation of activities					
17	**Evaluation**					
17.1	Your organization makes a commitment to evaluate programs every so often					
17.2	Your organization uses evaluations as a learning process and integrates the findings into future programming					
17.3	Your organization has a policy on evaluations at all levels					
17.4	A senior member of staff or Board is responsible for ensuring evaluations are implemented					
17.5	Adequate resources are assigned to evaluations to ensure that they are done periodically					
17.6	Your organization engages relevant stakeholders in evaluation					
17.7	Your organization is open about the results of the evaluation					
17.8	Your organization has a system by which the lessons learnt from the evaluation are disseminated within the organization					
18	**Complaints and response**					
18.1	Your organization makes a commitment to respond to all valid complaints					
18.2	Your organization has a policy on receiving and responding to all complaints					
18.3	A senior member of staff or Board is responsible for ensuring the complaints and response mechanisms are implemented					
18.4	Resources have been assigned to ensure that complaints can be followed through					
18.5	A known staff member is responsible for dealing with complaints and responding to the same					
18.6	Your organization has a clear definition of what constitutes a valid complaint					
18.7	Your organization is clear on the type of responses it gives to different complaints					
18.8	All complaints are investigated in a fair, impartial and timely manner and confidentiality of the complaint is respected					
18.9	Your organization maintains a register of complaints					
18.10	Appropriate responses are given to all valid complaints					

	Dimension and key questions	1	2	3	4	5
18.11	There is a known appeal mechanism so that people can appeal against the results of an investigation					

19. Any comments on the above statements?

20. Do your donors influence how you work with your targeted beneficiaries?

☐ Yes   ☐ No

Please explain

20. CHALLENGES TO ACCOUNTABILITY - What challenges does your organization face in a bid to be accountable

....

....

....

Thank you for taking time to respond to these questions