



Annex 2

Citizen Sector Accountability

A Review of the Literature

An Overview

by

AccountAbility

for the

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Citizen Sector Accountability

An Overview of the themes arising from the Literature

(a) *The rise of the Citizen Organization*

Much of the literature regarding citizen sector accountability begins by setting the scene with the growth in numbers, size, funds and diversity of citizen organizations. Lester Salamon, founder of the Johns Hopkins University Comparative Nonprofit Sector Project, has termed the dynamic growth of civil society since the 1980s a *global associational revolution*. The rise of the citizen organizations brought with it heightened levels of scrutiny of their activities, which can be dated back to the mid-1990s and came in two waves.

[See, Bonbright, 2004; Charnovitz, 2005; Jaganadanda & Brown, 2006; Salamon, 1994; Tilt, 2005]

The first wave of scrutiny emerged as a response to the more prominent role citizen organizations began to play in both social and economic development as a result of the decentralisation of state services during the 1980s. Here, citizen organizations (as well as business) became increasingly involved in delivery of public goods, previously the responsibility of the state. The main focus of scrutiny, in this wave, was the effectiveness of citizen organizations' performance, particularly in delivering humanitarian assistance. This challenge mainly came from within the aid community. The Joint Evaluation of Emergency Assistance to Rwanda was a key catalyst - concluding that 'the current mechanisms for ensuring that citizen organizations adhere to certain professional standards are inadequate'. This scrutiny of the effectiveness of citizen organizations remains an issue, most recently addressed by the Tsunami Evaluation Coalition Evaluation, which concluded, "the international humanitarian community needs a fundamental reorientation from supplying aid to supporting and facilitating communities' own relief and recovery priorities".

[See, Frangonikolopoulos, 2005; Gilberman & Gelman, 2004; Raynard, 2000; Slim, 2000; Wenar, 2006]

The second wave of scrutiny, which can be dated back to the end of the 20th Century, was a direct response to the lobbying activities of citizen organizations, most notably in the heyday of the anti-globalisation movement. Questions about the legitimacy of citizen organizations to represent the voice of the poor and disadvantaged, and their 'right' to attack governments and businesses alike came to the fore. This new challenge came largely from the 'right' with media criticism from the likes of *The Economist*, which in a survey of citizen organizations in 2000 had articles with the titles: 'the sins of secular missionaries', 'the non-governmental order: will NGOs democratise or merely disrupt global governance?' and from think-tanks. 2003 saw the launch of counter-citizen organizations campaigns such as NGO Watch, a project of The American Enterprise Institute with the mission to 'highlight issues of accountability and transparency in the operations of NGOs and International Organizations (IOs)'.¹

[See, Christensen, 2004; Lal, 2003; Mallaby, 2004; McGann & Johnstone, 2005]

(b) *What's different about the citizen sector accountability?*

All organizations tend to believe they are unique and citizen organizations are no different. This is especially true when it comes to their accountability, when differences are compared to that of the state and private sector; citizen organizations are not driven by profit, are not responsible for or democratically accountable to the whole of society, and have more intangible and long-term objectives.

The literature thus reflects this type of uniqueness by demonstrating that the basis of the citizen sector accountability firstly, lies not in their technical ability to deliver services, but in how they manage their relationships with multiple stakeholders - i.e. relational

¹ www.ngowatch.org

accountability (Jordan, 2005). This means that managerial-type ‘technical’ mechanisms of accountability are seen to be inappropriate for citizen organizations, even though many will employ such models of management borrowed from the public and private sector alike (Jepson, 2005).

One topic that dominates the literature is the tension between what has been characterised as downward accountability (to beneficiaries) and upward accountability (to donors). Here, many feel that there is too much upward accountability, which is mired in managerial/technical approaches that meet the needs of the donor to the detriment of the beneficiary (Wallace & Chapman, 2004; Townsend & Townsend, 2004). Such approaches therefore don’t account for the power relations inherent in the relational accountability embedded in the way citizen organizations operate (Wallace, et al., 2006). Issues also arise in the relationship between Northern and Southern citizen organizations, where the former are often taking on the role of the donor, so raising the problematic of being both principal and agent (Ebrahim, 2005a; Edwards, 2000; Mawdsley, et al, 2004)

This has led to what one notable academic on the subject, Alnoor Ebrahim, terms ‘accountability myopia’ whereby accountability is viewed as a set of unconnected binary relationships rather than a network of interconnections. The predominant approach to relationships, he argues, is mired in short-term and rule-based behaviour rather than seeing them as a means to longer-term social change. There is therefore a disconnection between mechanisms for accountability and those aiming to drive performance, when in essence they should be mutually reinforcing, something AccountAbility has been pushing for in their work.

[See, Ebrahim, 2005a & 2005b; Burgis & Zadek, 2005]

(c) *Tools, Mechanisms and Standards of Performance*

Out of the first wave of scrutiny, citizen organizations began to examine their own practices and a range of self-regulatory codes of conduct, quality standards and accountability mechanisms were developed. The tools and standards took on a technical focus in trying to improve the effectiveness of service delivery in disaster situations. They tended to focus less on more strategic and relational aspects of citizen organizations’ activities and have thus been criticised for not getting to the heart of non-governmental accountability (Ebrahim, 2003).

Transparency, a cornerstone of accountability, has been one of the major challenges for citizen organizations. Transparency about programmes and operations, as opposed to basic financial accounts, is not easy when there is pressure on citizen organizations to demonstrate results in short timeframes, and in quantitative form. Citizen organizations are locked in a dilemma of knowing that a lack of transparency is both damaging the sector, and contradictory to its values. At the same time they fear that a greater openness about performance by the sector will lead to a negative reaction by the media, donors, and the general public.

New forms of reporting and accounting by citizen organizations began to emerge in the late 1990s and early 2000s, linked to developments in social performance reporting in private sector. This included social accounting, whereby an organization accounts for its relations with its stakeholders. AccountAbility itself produces annual accounts that cover its social, environmental and economic impact², and Keystone has developed a model of reporting for citizen organizations as a way to leverage greater social investment.³

[See, Raynard, 2000; Naidoo, 2004; David Brown, et al., 2004; Salamon & Chinnock, 2004; Spar & Dail, 2002; Gray, et al, 2006]

² <http://www.accountability.org.uk/uploadstore/cms/docs/The%20AA%20Accounts%202004-5%20Final%20Dec%2005.pdf>

³ <http://www.keystonereporting.org/tools/download>

(d) *Citizen organizations as Political Actors*

The second wave of scrutiny questioned the role and legitimacy of citizen organizations as political actors. For the first time, citizen organizations, because of their political activities, were being asked to essentially ‘practice what they preach’, be explicit about who and how they are representative, and to face challenges about their credibility, e.g. that they were not representative or democratic, they focused on narrow interests. Citizen organizations were faced with the criticism that they had a ‘legitimacy deficit’ (Collingwood & Logister, 2005; (Unerman & O’Dwyer, 2006b).

[See, Seibert, 2006; Vedder, 2004]

Often the contentious aspects of citizen sector accountability lay in their relations with the state and business, which have become more intense over the past decade, whether based on antagonism or collaboration (see part e, below). Citizen organizations were increasingly criticising state policy, or the actions of companies, for example in alleging complicity in human rights abuses. In parallel, governments began questioning the ‘independence’ of citizen organizations; this most recently came to the fore in Russia where a new citizen organizations’ bill was enacted, restricting their political activities because of the suspicion they were in effect foreign agents (Khrestin, 2006; Unerman & O’Dwyer, 2006). This was accompanied by a new climate of fear and suspicion post 9/11, which in the case of citizen organizations related to the exploitation of them as conduits of terrorist funding. In the EU this has led to a draft European Commission Code of Conduct for Non-Profit Organizations to Promote Transparency and Accountability Best Practices.⁴

[See, Taylor & Warburton, 2003]

Companies also challenged the basis of the accusations they were facing by citizen organizations, both in terms of the rigour and evidence behind backing citizen organizations’ lobbying activities, but also again their ‘right of representation’. This was epitomised by the debate on whether Greenpeace had ‘got the science right’ in its campaign on Brent Spar. Citizen sector influence has been seen to create soft law obligations, in for example their promoting a consensus around the norms of human rights that companies should be judged against (Sullivan, 2003; Lord, 2004), or what Zadek has termed civil regulation.⁵ One study that examines the influence of the citizen sector and the corporate response includes a case study of Novartis (Spar & La Mure, 2003).

Essentially, the role of citizen organizations as political actors has given rise on the one hand to a question of whether they should even be allowed to be involved in policy making, given that they often receive tax exemptions. Whilst on the other, there is no doubt that citizen organizations have become legitimate political actors, as any member of the public is, but as Michael Edwards, of the Ford Foundation (previously of the World Bank and Save the Children), has said, they should have a ‘voice’ not a ‘vote’ (Edwards, 2000). This means they should not be privileged in their access to the policy arena but be involved in a level playing field (Kaldor, 2003), and in some cases citizen organizations should be viewed as political corporations, as their governance model is similar to their private counterparts (Blood, 2004). There has also been examination of the nature of new global advocacy networks of citizen organizations and the problems they face with issues of representation (Jordan & van Tuijl, 2000).

[See also Beaudoin, 2004; Scholte, 2004; Spiro, 2002]

Interestingly, comparisons are now being made both informally and formally between the private, public, and non-governmental sectors in terms of their quality and accountability. One of the most innovative is The Global Accountability Project. In certain areas, such as public access to information and how money is spent, citizen organizations have been shown to score poorly (Kovach, et al., 2003; Ebrahim, 2005). At the same time, citizen

⁴ http://ec.europa.eu/justice_home/news/consulting_public/code_conduct_npo/draft_recommendations_en.pdf

⁵ See Zadek, S. 2000. *The Civil Corporation*. London: Earthscan.

organizations remain at the top of many public opinion surveys in regards of trust and having a positive influence in society.

(e) *Citizen organizations as part of the new Global Governance*

Much of the more recent literature is dominated by the role citizen organizations play in the new global governance. This not only relates to the advocacy role citizen organizations are becoming more involved in, but also the inter-sector and multi-sector partnerships.

These new forms of collaborative action between the state, business, and citizen sectors, were brought into greater prominence after the World Summit on Sustainable Development in 2002, where over 250 so called 'Type 2 partnerships' were represented. This was in recognition that no single actor to meet the aims of the likes of the Millennium Development Goals on their own, and was a reflection of the changing sectoral relations that resulted out the policy shifts during the 1980s.

But what quickly arose were claims by citizen organizations of a 'democratic deficit' on the part of states. So these new forms of collaborative action took on a more political role than the service oriented one originally envisaged. Thus began an analysis of how these new forms of global governance operated in practice (Benner, et al., 2004). Opinion is fractured. Some view citizen organizations as necessary countervailing voices to the unaccountable powerful and say that they are already accountable themselves. Others suggest it is more helpful to differentiate between a wide variety of citizen organization forms, including campaigners, self-helpers, service deliverers, not-for-profit businesses, social enterprises, think tanks, professional institutes, and 'astroturf' (essentially fronts for business or other vested interests as opposed to genuine 'grassroots' groups) (Kamat, 2004; Wapner, 2002b; MacGillivray, Raynard & Zadek, 2005).

[See, also Hudson, 2001]

(f) *What does the literature tell us about citizen sector accountability?*

The first basic message the literature tells us, is that the question of citizen sector accountability, in terms of how (the technical), to whom (the strategic), and the what (the material issues), are all areas of contest. The technical is a debate largely based within the aid community, whereas the strategic and material issues bring in a wider range of actors, who are often seen by citizen organizations as lacking objectivity as well as understanding.

The second message is that citizen organizations are trying. There have been concerted efforts on the part of some citizen organizations to 'practice what they preach' and become rigorous in their approach to aid delivery.

Thirdly however, a certain air of suspicion and lack of trust still exists between the sectors. Whilst new forms of collaborative action are emerging in what has been termed the new global governance, the management of these relationships remains in its early development. The governance and accountability of partnerships lies at the heart both of the efficient and effective working of their own collaborative action, but also of the individual actors themselves; i.e. partnerships offer a new hope for ending of the suspicion and mistrust that exists between sectors. AccountAbility has developed a framework for the governance and accountability of partnerships, which has been trialled by a dozen partnerships (Zadek & Radovich, 2006; www.pgaframework.org/index.asp).

Finally, the literature is enlightening in the sense of raising awareness of the dilemmas and challenges citizen organizations face in the complex globalised world and the resultant chameleon-like role they have to play. But as Zadek concludes, 'the challenge is finding a means of enhancing citizen sector accountability without undermining their crucial roles in securing civil regulation and catalysing social innovation'. Citizen sector accountability has not been seen to be conducive to enhanced performance. It is that disconnection that is probably the most pressing issue that needs remedying.

[See, Burgis & Zadek, 2005; Jordan & Van Tuijl, 2006; Goetz & Jenkins, 2004; SustainAbility, 2003]

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Citizen Sector Accountability - Annotated Bibliography

Shorter Articles

1. **Bonbright, D. 2006. Civic Justice. Speech at *Civicus World Assembly*. Glasgow**

This speech addresses the way in which citizen organizations should be more rooted in the 'local' by giving greater voice to local people, whilst at the same time being aware of the 'global' game (i.e. with business and government) they are also involved in. It also emphasises the maxim, in order to do justice civil society must be just.

2. **Christensen, J. 3 January 2004. Asking the Do-Gooders to Prove They Do Good. *New York Times***

The growth of citizen organizations both in number and importance puts the spotlight on their accountability. Citizen organizations see conservative initiatives such as the "NGO Watch" as an excuse to "go after liberal or progressive NGOs," rather than a genuine effort to hold them accountable.

3. **Economist. 7 August 2003. Living with the Enemy. *Economist***

This article argues that citizen sector barking at corporate practices may be louder than its bite. But many of these non-profit organizations continue to lobby corporations for the long-term welfare of citizens, a concern that companies cannot ignore if they want to sustain credibility with consumers.

4. **Farooqar, R. 5 September 2005. Where the Money Is? *Newsweek***

This *Newsweek* article follows the growth of citizen organizations. Some larger citizen organizations now operate like "big business," managing million-dollar budgets and streamlining into "specialty niches." Many citizen organizations now project a corporate image, hiring from the business sector and increasingly participate in foreign policy and development assistance. The author writes that as a result of this growth, citizen organizations are in need of increased regulation.

5. **Khrestin, I. 28 February 2006. New NGO Law in Russia. The implementation matters more than substance. *NGO Watch Commentary***

This article discusses the controversial citizen organizations law enacted in Russia, introduced as a way of halting the use of foreign citizen organizations to influence Russian policy. The law has been criticised by Russian Human Rights citizen organizations for being inconsistent with the European Human Rights Convention and Russia's own law.

6. **Lal, D. 2003. NGOs and International Civil Society
<http://in.rediff.com/money/2003/oct/22spec.htm>**

The international anti-globalisation movement of citizen organizations increasingly threatens the poor in the Third World, as Lal has argued in previous columns. But, who are they? How have they gained influence? Are their claims to represent an international civil society valid? What is their agenda? These are the questions that Professor Lal, a vocal advocate of the free market, tries to answer in this column.

7. **Lobe, J. 6 June 2005. The Right's Hostility to NGOs Glimpsed in Amnesty Flap. *Inter Press Service***

As this *Inter Press Service* article makes clear, the recent Bush administration attack on Amnesty International is but a small facet of the neo-conservative campaign to delegitimise citizen organizations. By branding influential organizations as part of a "veritable conspiracy of leftists and 'globalists'" who wish to "subvert [...] democratic governance," Washington attempts to damage civil society and so strengthen its authority.

8. Oxford Analytica. 5 April 2005. Holding NGOs Accountable. *Forbes*

This *Forbes* piece looks into donor, academia and UN pressures to increase citizen sector accountability. As US legislative action paves the way for international citizen sector reform, the article suggests that increased credibility will create a breed of more successful citizen organizations.

9. Roy, A. November 2004. Help that Hinders. *Le Monde diplomatique*

In a scathing critique on citizen organizations by the author Arundhati Roy, this *Le Monde diplomatique* article claims that financial support from Western governments, multinational corporations and “multilateral” institutions makes citizen organizations “accountable to their funders, not to the people they work among.” Such organizations, “secular missionaries of the modern world,” mean well but instead dampen local resistance movements.

10. Seibert, B. 1 May 2006. EU targets NGOs for transparency and accountability in lobbying. *NGO Watch Analysis*

This short article examines the issues that lie behind new forms of control surrounding the lobbying activities of citizen organizations in EU policy making and the EU Transparency Initiative.

11. Williamson, H. 2 June 2006. Greenpeace, Amnesty and Oxfam Agree Code. *Financial Times*

As citizen sector influence has increased significantly over the past decade, governments and the media have grown more critical of citizen organizations’ campaigns. Eleven leading citizen organizations, including Amnesty International and Oxfam, have agreed to voluntarily sign a code of conduct for greater transparency and accountability for their operations. The directors of the citizen organizations hope that the charter will set a precedent for corporations to raise their standards of governance by, for example, regularly assessing the environmental impact of business activities.

12. -----. April 2005. Under Attack. *Development and Co-operation*

Citizen organizations have gained more trust than governments and businesses, and the public has especially praised citizen organizations for well-coordinated relief efforts and their campaign for corporate social responsibility. But this *Development and Cooperation* article warns that the attention has highlighted citizen organizations’ own needs for accountability as well. The author believes already-present international citizen sector networks have helped the organizations promote their business aspects and address their legitimacy issues, as they are each “only as strong as the weakest part of the network.”

13. Zadek, S. September 2003. In defence of non-profit accountability. *Ethical Corporation*

Simon Zadek reflects on the upsurge of interest in the accountability of not-for-profit, civil society organizations, and introduces the Keystone initiative (then known as ACCESS).

14. Zadek, S (2003) From fear and loathing to social innovation. *Alliance magazine*, December.

Simon Zadek looks at the ongoing debate around the citizen sector accountability and examines new models of accountability by drawing on the three-part governance model of his own organization AccountAbility. He calls for experiments in accountability that really push the boundaries of what new forms of organization can deliver. Failure to do this will carry a heavy price. Success, on the other hand, will act as a stimulant to civil society and its credibility in leading broader changes in the years to come.

Books

1. **Anderson, M. 1999. *Do No Harm. How Aid Can Support Peace-Or War*. Boulder: Lynne Rienner**

Echoing the words of the Hippocratic Oath, the author challenges aid agency staff members to take responsibility for the ways their assistance-even when it is effective in saving lives, alleviating suffering, and furthering sustainable development-too often reinforces divisions among contending groups. But more important, she offers hopeful evidence of creative programs that point the way to new approaches to aid. Calling for a redesign of assistance programs so they do no harm while doing their intended good, Anderson argues further that many opportunities exist for aid workers to support the processes by which societies disengage from war.

2. **Dichter, T.2003. *Despite Good Intentions, Why Development Assistance to the Third World has Failed*. Amherst & Boston: University of Massachusetts Press**

On the basis of his varied 30-year experience in the field of international development, the author has become an outspoken critic of what he terms the “international poverty alleviation industry”. He believes that efforts to reduce world poverty have been well intentioned but largely ineffective. On the whole, the development industry has failed to serve the needs of the people it has sought to help. To make his case, Dichter reviews the major trends in development assistance from the 1960s through the 1990s. He shows how development organizations have often become caught up in their own self-perpetuation and in public relations efforts designed to create an illusion of effectiveness. Tracing the evolution of the role of money (as opposed to ideas) in development assistance, he suggests how financial imperatives have reinforced the tendency to sponsor time-bound, direct intervention projects, creating a dependency among aid recipients. He also examines the rise of careerism and increased bureaucratization in the industry, arguing that assistance efforts have become disconnected from important lessons learned on the ground, and often lessons of world history. In the end, Dichter calls for a more light-handed and artful approach to development assistance, with fewer agencies and experts involved.

3. **Easterly, W. 2006. *The White Man’s Burden. Why the West’s Efforts to Aid the Rest Have Done So Much Ill and So Little Good*. New York: The Penguin Press**

Building his case systematically from hundreds of empirical studies, the author argues that aid fails because those who are meant to reap the benefits are not in position to hold those who administer and distribute aid to account. What in democratic politics is decided by ballot, or in commerce by consumer choice, is complicated in the social change domain with elaborate systems of proxies that would not exist if those “in need” had power. It is not unreasonable to view the entire set aid’s institutional arrangements as an elaborate and largely dysfunctional attempt to “work around” this bedrock reality. Easterly’s thesis is this: a system of Planners without strong feedback or accountability is doomed to fail. He contrasts the Planners with the Searchers - the social entrepreneurs who solve problems on the ground with the resources around them. He argues that aid should eschew grand visions in favour of small, measurable targets, and be held accountable for them and he proposes a series of creative ideas to reform evaluation practices. Finally, he argues for innovation in accountability mechanisms, informal and formal, that enable the poor to hold aid programmes effectively to account.

4. **Ellerman, D. 2006. *Helping People Help Themselves. From the World Bank to an Alternative Philosophy of Development Assistance.* Ann Arbor: The University of Michigan Press**

The author presents a deep theoretical groundwork for an alternative philosophy of development, while offering a descriptive, practical suggestion of how goals of development can be better set and met. The theory argues that conventional development assistance agencies such as the World Bank are destined for failure as they are structured to provide help that is ultimately unhelpful by overriding or undercutting the capacity of people to help themselves. To move forward, Ellerman argues that the best strategy for development is a drastic reduction in conventional development assistance so that the locus of initiative can then shift from the would-be helpers to the doers of development. Ellerman presents various methods for shifting initiative that are indirect, enabling, and autonomy-respecting. Representative figures in the fields of education, community organization, economic development, psychotherapy, management theory, and social philosophy demonstrate how the major themes of autonomy-respecting assistance are essentially the same across the different fields.

5. **Eyben, R. 2006. *Relationships for Aid.* London: Earthscan**

This book provides a critical assessment of why the current top-down international aid system is failing those in poverty. It includes key examples of successes and failures from DFID, SIDA and Action Aid, some of the largest and most influential governmental and citizen sector aid agencies. Events such as Live 8 and the G8 Summit focusing on aid and poverty relief have turned the world spotlight on these issues like never before. Yet the top-down international aid system is failing to respond to the needs of the very people it purports to help, and is thus failing in the task of reducing poverty and building global security. This book, authored by an internationally renowned group of aid practitioners, cuts to the root of the problem, which is that policy prescription and an overwhelming concern with measuring financial results means that aid organizations treat recipients as powerless, voiceless entities rather than active partners in a working relationship. The solution is for aid agencies to reorient their priorities, and learn how to build lasting partnerships that transfer power to the very people locked in poverty. More than just a critique, the authors offer a practical framework for understanding relationships in the international aid system, and look at the relevance of organizational learning theory that is widely used in business.

6. **Fleishman, J. 2007. *The Foundation, A Great American Secret. How Private Wealth Is Changing the World.* New York: Public Affairs**

Foundations have been the dynamo of social change in the US since the beginning of the last century. Yet their decision-making and operations leave them substantially unaccountable. The book explains the history of foundations and focuses on some of the most successful foundation initiatives and on how some foundations have failed in their mission. The baby boomer generation is going to participate in the largest transfer of wealth in history when it passes on its assets to its successor generation. Much of that wealth will end up in foundations. The third sector of the American economy is about to become more powerful than ever. In 2007, America's foundations must, by law, spend around \$35 billion. That amount will steadily rise as the sector grows. With it will come increased calls for scrutiny and regulation. If foundations are to preserve the qualities that have made them dynamos in American public and economic life-the freedom to champion social change, to be a counter-weight to both government and corporations, and to sponsor new ideas without constraints of either shareholders or taxpayers-they must be transparently well run, beyond suspicion or reproach. The author shows how foundations can, and must, continue to provide a vital spur to the engine of the American, and the world's, socio-economy-if they are properly established and run.

7. Goetz, A-M., & Jenkins, R. 2004. *Reinventing Accountability: Making Democracy Work for Human Development*. Palgrave/Macmillan Goetz

The book tries to make sense of the worldwide wave of grassroots activism and governance reform that seeks to hold powerful actors - private and public, national and international - accountable. The book's focus is on efforts that address persistent human development failures in the developing world, but the analysis necessarily draws on case-study evidence (and conceptual frameworks) from the advanced industrial world as well. The spread of democracy has not prevented governments, firms, international institutions and other powerful agents from acting with impunity. Efforts to combat these forms of mis-governance have led to a reinvention of the idea of accountability. The book traces human development deprivations back to failures in key accountability institutions; outlines the three key features of what appears to be a New Accountability Agenda in the making; assesses the role of globalisation in both creating and plugging accountability deficits; and assesses the backlash against the New Accountability Agenda.

8. Jordan, L & van Tuijl, P. 2006. *NGO Accountability: Politics, Principles and Innovations*. London: Earthscan

This book tackles the politics, pitfalls and benefits of citizen sector accountability. It offers the world's citizen sectors' principles and innovative solutions for assessing and developing viable accountability. It includes input and cases studies from citizen organizations such as Action Aid, and from every part of the globe including China, Indonesia, Latin America and Africa. As the fastest growing segment of civil society, as well as featuring prominently in the global political arena, NGOs are under fire for being 'unaccountable'. But, who do citizen organizations actually represent? Who should they be accountable to and how? This book examines the issues and politics of citizen sector accountability and governance across all sectors internationally. It offers an assessment of the key technical tools available including legal accountability, certification and donor-based accountability regimes, and questions whether these are appropriate and viable options or attempts to 'roll-back' citizen organizations to a more one-dimensional function as organizers of national and global charity. In the spirit of moving towards greater, real accountability, the book looks in detail at innovations that have developed from within citizen organizations and offers new approaches and flexible frameworks that enable accountability to become a reality for all parties world-wide.

9. Newell, P and Wheeler J (eds). 2006. *Rights, Resources and the Politics of Accountability*. New York : Zed Books

Many conflicts in development can be understood as struggles by the poor to hold the powerful to account. Contests over the rights and responsibilities of actors in development are increasing in intensity amid conflicts between the promotion of rights-based approaches to development and market-based notions of access and entitlement to resources. How these conflicts are played out has enormous implications for efforts to tackle poverty and achieve the Millennium Development Goals. Understand how the poor claim their rights and demand accountability for the realisation of those rights becomes critical. This book contributes to such an understanding by exploring the conditions in which poorer groups mobilise around rights in a diversity of settings and employing a board range of strategies to do so. The book looks at a range of exciting and imaginative ways in which poorer groups organise to claim their rights and construct mechanisms of accountability with the state, the private sector, international institutions and within civil society itself. Amid the diversity of regions covered and the breadth of strategies examined, a series of overarching themes emerges. These address key questions about how and when the poor are able to improve the accountability of powerful actors in development for their actions and inactions.

10. Sen, A. 2000. *Development as Freedom*. New Delhi : Oxford University Press

This book is included in this literature review because it has been a source of inspiration for a large number of initiatives and authors dealing with citizen sector accountability. The author explains how in a world of unprecedented increase in overall opulence millions of people living in the Third World are still unfree. Even if they are not technically slaves, they are denied elementary freedoms and remain imprisoned in one way or another by economic poverty, social deprivation, political tyranny or cultural authoritarianism. The main purpose of development is to spread freedom and its 'thousand charms' to the unfree citizens. Freedom is at once the ultimate goal of social and economic arrangements and the most efficient means of realizing general welfare. Social institutions like markets, political parties, legislatures, the judiciary, and the media contribute to development by enhancing individual freedom and are in turn sustained by social values. The author argues that Sen here argues that open dialogue, civil freedoms and political liberties are prerequisites for sustainable development.

11. Wallace, T with Bornstein, L., & Chapman, J. 2007. *The Aid Chain: Coercion and Commitment in Development NGOs*. Rugby: ITDG.

Significant proportions of aid already flow through the non-governmental sector, but questions are increasingly being asked about the role of citizen organizations and whether they can deliver on their ambitious claims. This study examines conditionality and mutual commitment between international aid donors and recipient citizen organizations, North and South. Fieldwork and case study material from Uganda and South Africa are used to support the authors' contention that the fast changing aid sector has--in the context of a dynamic policy environment--encouraged the mainstreaming of a managerial approach that does not allow any analysis of power relations or cultural diversity. This increasing--essentially technical-- definition of the roles of citizen organizations has worked to limit the extent of the very development that the organizations were initially established to promote.

Academic Articles and Reports

1. **Beaudoin, J-P. May 2004. Non-governmental organizations, ethics and corporate public relations. *Journal of Communication Management* Vol. 8, 4: 366-371**

This paper follows a presentation made at the Public Relations World Festival in Rome on 21st June, 2003. It is based on observation of how the position of citizen organizations has changed over time in the representation of public opinion considered as a social consensus around the common good and common interest. It discusses the impact of those changes on the position of companies in the public debate, and draws from the growth of intangible assets in companies, i.e. book value.

2. **Benner, T., Reinike, W.H., & Witte, J.M. 2004. Multi-sectoral networks in Global Governance: Towards a Pluralistic System of Accountability. *Government and Opposition* 39, 2: 191-210**

More than 30 years ago, one of the pioneers of the study of complex interdependence rang the alarm bells decrying 'the striking absence of concern about the implications of the evolving forms of multinational politics for the democratic process'. Now, a generation after the debate on interdependence and well into the second decade of debating globalization, the raves and rants about the 'democratic deficit' of global policy-making are pervasive. The issue has not only provoked the emergence of a true growth industry in political science research; it has also conquered the opinion pages of major international newspapers, and occupies an increasingly prominent spot on the agenda of national and international policy-makers. While by now there is a sophisticated academic debate on the 'democratic deficit' in global policy-making, all too often contributions to the debate fall short of operationalising their findings for the daily practice of global governance: what approaches should we use to make global public policy-making more accountable? This paper seeks to make a modest contribution to this debate by outlining the elements of a pluralistic system of accountability with regard to one of the most ambitious institutional innovations in global governance: multi-sector public policy networks. Such networks cut across established political and sector boundaries.

3. **Blood, R. May 2004. Should NGOs be Viewed as Political Corporations? *Journal of Communication Management* Vol. 9, 2: 120-133**

The emergence of citizen organizations, along with supranational organizations, is probably the most important political development of the post-Second World War period. Yet it is not easy to explain why they are so numerous today but relatively rare just 50 years ago. By comparing the internal organization, diversity, brand building and internationalism of citizen organizations and corporations, this paper shows that citizen organizations are far more similar to private corporations than to any existing political institution. Moreover, the corporate model has given citizen organizations important advantages with which they have 'out-competed' traditional political institutions to win greater public influence, awareness and trust. In the increasingly important arena of supranational politics and treaty organizations, citizen organizations have exploited the flexibility of their corporate structure to become the sole players apart from governments. Thus citizen organizations are, in effect, the political analogues of that other highly successful late 20th institution, corporations, sharing not only their strengths, but also their weaknesses.

4. **Bonbright, D. 2004. NGO Accountability and Performance: Introducing ACCESS. *AccountAbility Forum* Vol. 2: 4-13**

In David Bonbright's guest editorial, he draws on the range of views and issues raised by the various contributors on the issue of citizen sector accountability. In addition, he introduces ACCESS, a Reporting Standards Framework for non-profit organizations seeking to produce social, environmental and, increasingly, financial returns. Based on international consultations with various high-profile organizations and individuals, ACCESS [now called Keystone] aims, through improved reporting, to: improve internal performance by giving managers better real-time feedback; strengthen accountability to constituents and beneficiaries by encouraging transparency, effective stakeholder engagement and improved

reporting; and finally, significantly increase the quality and quantity of social investing for sustainable development by and for the world's poor.

5. -----, 2006. *A Justice-Oriented Global Civil Society Infrastructure: Vision Or Illusion? Background paper presented at the CIVICUS 2006 World Assembly.* Available at: <http://www.keystonereporting.org/files/Civic%20Justice%20-%20Civics%20World%20Assembly%202006.pdf>

In this paper the author argues that there are five enabling conditions for civil society action for civic justice: an enabling legal and regulatory framework, a sufficient and sustainable resource base, information and knowledge, capacity and justice-centered forms of accountability. The author reviews these elements of infrastructure and concludes that effective action for civic justice must be based itself on justice, legitimacy and accountability to those in whose names civil society organizations speak.

6. -----, 2003. *An Inception Report. A cross-sectoral partnership dedicated to solving the world's most pressing problems by radically increasing the volume and impact of investment in community based organizations and social entrepreneurs. Inception report of the Access (now Keystone) initiative.* Available at: http://www.keystonereporting.org/files/Keystone%20Inception%20Report_2003.pdf

This report is the preliminary work for the establishment of the civil society initiative Keystone (formerly known as Access). It sets out a proposal to establish a reporting standard for nonprofit organizations seeking to produce social, environmental and, increasingly, financial returns. The Keystone Reporting standard is one important contribution to redressing a major global system weakness, but it is certainly not the only one. Nor is it one that can operate in isolation from other initiatives. Accordingly, the Keystone proposed plan of work involves convening a global dialogue on citizen sector transparency, accountability and performance with the objective of promoting Keystone and other practical solutions to the challenges of social investment and civil society.

7. Burgis, T & Zadek, S. 2005. *Reinventing Accountability in the 21st Century.* London: AccountAbility

This report highlights the need for seismic transformations in how people and institutions are effectively held to account. It argues that accountability innovations are unlikely to come from those institutions that moulded and steward today's approaches to accountability, whether in and for government, business or individual citizens. It convincingly demonstrates that many of tomorrow's most significant forms of accountability will be rooted in today's experimentation in collaborative governance, peer-2-peer networks and civil regulation, crossing sovereign, cultural, and sectoral boundaries.

8. Charnovitz, S. 2005. *Accountability of Nongovernmental Organizations (NGOs) in Global Governance. The George Washington University Law School Public Law and Legal Theory Working Paper No. 145*

The purpose of this paper is to analyse the issue of citizen sector accountability, to consider whether any public problems exist, and to make recommendations on what should be done. The paper contains three parts. Part I examines the historical context of citizen sector accountability starting with the Papal Encyclical *Rerum Novarum* of 1891 and considering episodes relating to the League of Nations and the founding of the United Nations. Part II provides an overview of the contemporary debate on citizen sector accountability and uses a recent article by Robert Keohane and Ruth Grant as a point of entry. Part III offers the author's framework for how to think about the challenge of citizen sector accountability and suggests that more attention be given to the individual as the unit of analysis. The paper makes recommendations for what should be done to improve citizen sector accountability and more importantly what should not be done.

9. Collingwood, V & Logister, L. 2005. State of the Art: Addressing the INGO 'Legitimacy Deficit'. *Political Studies Review* 3: 175-192

The article points out that, while the numbers and competencies of international citizen organizations have increased dramatically in the past few decades, questions have been raised about the legitimacy of their new activities. A number of scholars have identified significant tensions between international citizen organizations' legitimacy claims and the realities of their working practices. The authors provide a comprehensive examination of the current state of the debate on international citizen organizations' legitimacy in two contrasting literatures: normative work on global governance and its implications for the role of international citizen organizations, and policy-oriented work on international citizen organizations' legitimacy. The first shows how international citizen organizations' involvement in global governance opens the door to a range of alternative conceptions of world order, rooted in notions of universal human rights, democracy, and theories of redistributive justice. The latter set of voices is concerned less with locating international citizen organizations' roles as agents in global normative structures than with analysing concrete problems arising from increased international citizen organization participation in the development process. Future research might take into account key questions concerning the sources and the scope and nature of international citizen organizations' legitimacy.

10. David Brown, L., Moore, M., Honan, J. 2004. Building Strategic Accountability Systems for International NGOs. *Accountability Forum 2: Special Issue on NGO Accountability and Performance*: 31-44

As watchdogs of the activities of other sectors, international citizen organizations often seek to hold business, government and international agencies accountable, so they may be particularly vulnerable to challenges to their own accountability. This paper is intended to provide insights for international citizen organizations' leaders to understand the issues of accountability as a matter of strategic choice. It offers a framework for building accountability systems that can enable internal performance measurement and management, foster operational and strategic organizational learning, and strengthen international citizen organizations' legitimacy as important actors in social innovation and governance.

11. Ebrahim, A. 2003. Accountability in Practice: Mechanisms for NGOs. *World Development* No. 31, 5: 813-829

This paper examines how accountability is practiced by citizen organizations. Five broad mechanisms are reviewed: reports and disclosure statements, performance assessments and evaluations, participation, self-regulation, and social audits. Each mechanism, distinguished as either a "tool" or a "process," is analyzed along three dimensions of accountability: upward-downward, internal-external, and functional-strategic. It is observed that accountability in practice has emphasized "upward" and "external" accountability to donors while "downward" and "internal" mechanisms remain comparatively underdeveloped. Moreover, citizen organizations and funders have focused primarily on short-term "functional" accountability responses at the expense of longer-term "strategic" processes necessary for lasting social and political change. Key policy implications for citizen organizations and donors are discussed.

12. -----, 2005a. Accountability Myopia: losing sight of organizational learning. *Nonprofit and Voluntary Sector Quarterly* Vol. 34, 1: 56-87

This article challenges a normative assumption about accountability in organizations: that more accountability is necessarily better. More specifically, it examines two forms of "myopia" that characterize conceptions of accountability among service-oriented non-profit organizations: (a) accountability as a set of unconnected binary relationships rather than as a system of relations and (b) accountability as short-term and rule-following behaviour rather than as a means to longer-term social change. The article explores the effects of these myopias on a central mechanism of accountability in organizations - evaluation - and proposes a broader view of accountability that includes organizational learning. Future directions for research and practice are elaborated.

13. -----, 2005b. **Making sense of accountability: Conceptual perspectives for northern and southern nonprofits.** *Non-profit Management and Leadership* Vol. 14, 2: 191-212

This article examines the concept of accountability from various disciplinary lenses in order to develop an integrated understanding of the term. Special attention is devoted to principal - agent perspectives from political science and economics. An integrated framework is developed, based on four central observations. (1) Accountability is relational in nature and is constructed through inter- and intra-organizational relationships. (2) Accountability is complicated by the dual role of nonprofits as both principals and agents in their relationships with other actors. (3) Characteristics of accountability necessarily vary with the type of non-profit organization being examined. (4) Accountability operates through external as well as internal processes, such that an emphasis on external oversight and control misses other dimensions of accountability essential to non-profit organizations. The analysis draws from the experiences of both Northern and Southern nonprofits, that is, organizations based in wealthy industrialized regions of the world (the global North) and those in economically poorer areas (the South).

14. Edwards, M. 2000. **NGO Rights and Responsibilities: A New Deal for Global Governance.** London: The Foreign Policy Centre in association with NCVO

In this report, Edwards firstly looks at the reasons behind the inexorable rise of transnational citizen organizations since the end of the Cold War. He outlines three major causes for this development: a changing consensus about the broad prerequisites needed for successful development; the material benefits for international institutions in involving citizen organizations; as well as a growing acceptance of the fact that non-state actors have a crucial role to play in global governance. He shows that citizen organizations have over the recent years been increasingly effective in using these opportunities to insert the voices of under-represented groups into the global arena. However, Edwards also highlights the problems encountered by citizen organizations, pointing in particular to mounting criticisms coming from both the mainstream press and a range of policy-makers in international institutions and national governments. He distinguishes between “problems of legitimacy”, “problems of disconnection” and “problems of short-termism” facing citizen organizations. As a way of overcoming these challenges, the author proposes a “new deal for global governance”, based on three main principles: “a voice not a vote” for citizen organizations, minimum standards for NGO integrity and performance, and a “level playing field” for citizen sector involvement.

15. Emergency Capacity Building Project. 2007. **Impact Measurement and Accountability in Emergencies. The Good Enough Guide.** Oxford: Oxfam GB

The guide offers a set of basic guidelines on how to be accountable to local people and measure programme impact in emergency situations. Its “good enough” approach emphasises simple and practical solutions and encourages the user to choose tools that are safe, quick, and easy to implement. It presents some tried and tested methods for putting impact measurement and accountability into practice throughout the life of a project. It is aimed at humanitarian practitioners, project officers and managers with some experience in the field, and draws on the work of field staff, citizen organizations, and inter-agency initiatives, including Sphere, ALNAP, HAP International and People in Aid.

16. Frangonikolopoulos, C. January 2005. **Non-governmental organizations and humanitarian action: the need for a viable change of Praxis and Ethos.** *Global Society* Vol. 19, 1: 49-72

Non-governmental organizations are experiencing a crisis of legitimacy, over their neutrality, independence, politicisation and subordination to their donors and the international media. Seemingly they are unable or unwilling to address structural problems related to their present shape and functioning. They need to invest in a radical agenda of change to address the important issues of donor relations, funding, independence and the place of advocacy, standards, rules and operational solidarity. Only by undergoing a process of genuine self-reflection, focused on their own shortcomings, will citizen organizations be able to harmonise their praxis and ethos in humanitarian action.

17. **Gilberman, M., & Gelman, S. 2004. A Loss of Credibility: Patterns of Wrongdoing Among Nongovernmental Organizations. *Voluntas* Vol. 15,4: 355-381**

This paper analyses, from a cross-national perspective, publicized incidents of wrongdoing by citizen organizations. A content analysis of media reports of “scandals” over the past four years involving citizen organizations was conducted to identify issues and trends in governance and management problems. The analysis is confined to citizen organizations that are involved in the financing and/or delivery of health and human services in order to facilitate comparisons. International and U.S. cases of wrongdoing, covering the gamut of embezzlement to mismanagement, are identified and the common elements and unique features of these cases are examined. The underlying problems that allowed these cases to occur and their implications in regard to citizen sector credibility and public trust are identified and options for enhancing accountability explored.

18. **Gray, R, Bebbington, J, Collison, D. January 2006. NGOs, civil society and accountability: making the people accountable to capital. *Accounting, Auditing, & Accountability Journal* Vol. 19, 3: 319-348**

The purpose of this research is to seek to understand and explain the citizen organization and its location in civil society in order to provide a basis for future research work. The paper aims to explore and develop understandings of accountability specifically in the context of the citizen sector and then extend these insights to the accountability of all organizations. The research finds that the essence of accountability lies in the relationships between the organization and the society and/or stakeholder groups of interest. The nature of this relationship allows us to infer much about the necessary formality and the channels of accountability. In turn, this casts a light upon taken-for-granted assumptions in the corporate accountability and reminds us that the essence and basis of success of the corporate world lies in its withdrawal from any form of human relationship and the consequential colonisation and oppression of civil society.

19. **Hudson, A. 2001. NGOs' transnational advocacy networks: from 'legitimacy' to 'political responsibility'? *Global Networks: A Journal of Transnational Affairs* Vol. 1, 4**

Citizen organizations that operate as part of transnational advocacy networks face a number of 'legitimacy challenges' concerning their rights to participate in the shaping of global governance. Outlining the legitimacy claims that development citizen organizations make, the article argues that 'legitimacy' is a socially constructed quality that may be ascribed to a citizen organization by actors and stakeholders with different viewpoints. Citizen organizations operating transnationally link disparate communities and conceptions of legitimacy, and undermine the discourse and practice of sovereignty. Therefore such citizen organizations will find it difficult to be universally regarded as legitimate, especially by states that hold a sovereignty-based conception of legitimacy. However, relationships are the building blocks of networks, and efforts to improve them should not be abandoned simply because 'legitimacy' is too closely connected with sovereignty. In particular, citizen organizations ought to improve their relationships with the poor and marginalized communities whose interests they claim to promote. To this end, the concept of 'political responsibility' is suggested as a pragmatic approach to understanding power relations as they arise in transnational advocacy networks and campaigns.

20. **Jaganadanda, & Brown LD. 2006. *Civil Society Legitimacy and Accountability: issues and challenges. Scoping Report for joint Civicus/Hauser Centre for Non-profits at Harvard University workshop post-CIVICUS world assembly. Glasgow***

This paper teases apart some of the complexities of civil society legitimacy and accountability and describes examples of the growing array of systems and practices for responding to legitimacy and accountability challenges. It offers a framework for understanding the concepts of legitimacy and accountability, and then suggests approaches to enhancing the legitimacy and accountability of civil society organizations and multi-organization domains. While it provides examples of efforts to grapple with these issues, the paper is not intended to provide detailed “how-to” advice for dealing with specific legitimacy and accountability challenges. Such advice is available, however, at many of the websites and organizations described in the paper. The next section looks at issues of civil society legitimacy and accountability and suggests why they have become so important. The third section provides a framework for understanding these issues and ways to address them. It describes definitions of legitimacy and accountability, their interaction in the context of civil society missions and strategies, and several sources of standards of legitimacy and accountability. The fourth section describes ways to build organizational accountability systems that can enhance the legitimacy and accountability of civil society actors. Such systems can be used to catalyze organizational learning and performance management as well as increase accountability and legitimacy. The fifth section focuses on building the legitimacy and accountability of multi-organization domains. Such domains include campaign alliances, sectors of similar organizations, and problem domains that may involve diverse actors. The sixth section briefly discusses the evolution of societal standards of legitimacy and accountability. The seventh section describes some ongoing dilemmas that we expect will challenge and energize future debates. The last section provides a brief conclusion.

21. **Jepson, P. 2005. *Governance and Accountability of Environmental NGOs. Environmental Science and Policy 8: 515-524***

The issue of the governance and accountability of environmental citizen organizations is gaining in prominence in academic and public discourse. Ideally each sector of society should be characterised by a distinct accountability regime, but faced with calls for greater accountability there is a risk that environmental citizen organizations might apply accountability regimes uncritically from the business or private sector. This could undermine the independent change-agent role of environmental citizen organizations and therefore weaken aspects of the democratic system. The paper argues that environmental citizen organizations, and the citizen sector in general, need to develop and debate a distinct and credible accountability regime that strengthens and defines their role in society. In support of this goal a framework for conceptualising a legitimacy-based approach to accountability is described. This is based on the observation that citizen sector capacity for impact is founded on different types of legitimacy that together establish and maintain public trust. One role of governance is to maintain and strengthen these legitimacy assets by establishing and over-seeing accountability streams that recognise that public trust is built on the cumulative evidence of legitimacy.

22. **Jordan, L. 2005. *Mechanisms for NGO Accountability. Global Public Policy Institute Research Paper Series, 3***

In this paper, Lisa Jordan discusses the costs and benefits of ensuring citizen sector accountability, particularly with regards to the current practice that emphasises upwards and ‘external’ accountability to donors. She proposes that citizen organizations and the academic community, develop mechanisms that ensure citizen sector accountability to multiple stakeholders. These tools and processes must not only assure accountability to donors but also to citizen organizations’ staff (‘internal’ accountability), as well as to the general public and beneficiaries of citizen organizations’ services (‘downward’ accountability).

23. ----- & Van Tuijl, P. 2000. Political responsibility in transnational advocacy networks. *World Development* 28, 12: 2051-65

The paper argues that the relationships that emerge among trans-national citizen sector networks are highly problematic. The dynamics in these relationships determine the quality of citizen organizations' advocacy, both in terms of its function as a channel to articulate different developmental aspirations and in terms of effectively embracing their responsibilities to other actors in the network. The authors introduce the concept of "political responsibility" as a normative concept, differing slightly from accountability in that accountability has formal obligations embedded in its definition. Since trans-national advocacy networks however, do not have formal mechanisms to enforce obligations, discussing accountability within these networks would - according to the authors - be to suggest something that is not yet existent. The concept of "political responsibility" can thus be used to "respond to the problem that 'representation' does not provide a sufficiently viable conceptual or practical approach to come to terms with power relations and responsibilities as they emerge in the context of transnational NGO advocacy campaigns." Based upon different case studies of citizen organizations' advocacy campaigns, the paper also introduces four typologies of relationships, which may develop among networks, leading to a varying degree of political responsibility.

24. Kaldor, M. 2003. Civil Society and Accountability. *Journal of Human Development* 4, 1: 5-27

This paper addresses the question of whether trust in civil society groups is justified when it comes to giving voice to the poor. It addresses the issue of accountability as it relates to civil society, defining 'moral' accountability as an organization's accountability towards the people it was established to help, and procedural accountability as internal management. It draws a distinction between civil society and non-governmental organizations, and argues that the contradiction between 'moral' and 'procedural' accountability applies primarily to non-governmental organizations, a subset of civil society. Beginning with an overview of the concept of civil society and the relevance of voice, it develops a typology of civil society actors to clarify different forms of accountability, and concludes with policy recommendations.

25. Kamat, S. February 2004. The privatization of public interest: theorizing NGO discourse in a neoliberal era. *Review of International Political Economy* Vol. 11, 1: 155 - 176

This paper examines recent policy discussions on citizen organizations and their central role in the democratisation of civil society. The author argues that the policy debate on citizen organizations exemplifies the conflict between liberalism and socialism, or more specifically between private interest and public good. The contemporary context of neo-liberal economic policies and structural adjustment represents a vindication of liberal norms, and the ascendancy of citizen organizations is theorized in this context. An analysis of recent policy positions on citizen organizations and their role in promoting governance and development is illustrative of the complex ways in which citizen organizations, at local and international levels, are being incorporated into the neo-liberal model of civil society.

26. Kovach, H., Neligan, C., Burrell, S. 2003. Power without Accountability? The global accountability report 1. London: One World Trust

The One World Trust's Global Accountability Report is the first of its kind to compare the accountability of Inter-governmental organizations (IGOs), trans-national corporations (TNCs), and Non-governmental organizations. Eighteen of the most powerful organizations are assessed in this pilot report. Scores are provided for their performance in two aspects of accountability: member control of governance structures and access to information. The results show wide differences both within and between the three groups, clearly indicating leaders in the field and those that fall behind.

27. Lord, J.E. 2004. *Mirror, Mirror on the Wall: Voice Accountability and NGOs in Human Rights Standard Setting*. *Seton Hall Journal of Diplomacy and International Relations*: 93-110

The vehicle for this analysis is a case study of citizen sector participation in the current UN effort to develop an international convention on the rights of persons with disabilities. It begins with the case study, outlining in particular issues pertaining to citizen sector representation of interests and voice accountability in the negotiation process. It then turns to two sets of questions that arise in the literature on transnational advocacy networks and norm development: (i) how normative structures work to shape power relations among actors within international standard-setting processes; and (ii) how issues of downward accountability figure into such processes. Drawing on the case studies, it suggests avenues for approaching these questions that have thus far been overlooked by the literature.

28. Mallaby, S. September- October 2004. *NGOs: Fighting Poverty, Hurting the Poor*. *Foreign Policy*

The war against poverty is threatened by friendly fire. A swarm of media-savvy Western activists has descended on aid agencies, staging protests to block projects that allegedly exploit the developing world. The protests serve professional agitators by keeping them their pet causes in the headlines. But they do not always serve the millions of people who live without clean water and electricity.

29. Mawdsley, E., Townsend, J. & Porter, G. 2005. *Trust, accountability, and face-to-face interaction in North-South relations*. *Development in Practice* 15, 1: 77-82

In this paper, the authors present a critique of the dominant methods of monitoring and accountability within the citizen sector community. They suggest that an over-reliance on documentation, targets, and indicators, as well as the devaluation of professional working practices and relations, have deeply problematic outcomes. Instead, the paper sets out a qualified argument for greater personal interaction between Northern and Southern citizen organizations as a formal mechanism of partnership. It argues that increasing the number and quality of face-to-face visits can - in some circumstances and with appropriate safeguards - contribute to the greater effectiveness of both Northern and Southern citizen organizations by fostering a more open dialogue between partners; improving upward and downward accountability; and by making monitoring and accountability more rigorous and meaningful.

30. McGann, J., & Johnstone, M. Winter- Spring 2005. *The Power Shift and the NGO Credibility Crisis*. *Brown Journal of World Affairs*

This article analyses the proliferation of citizen organizations over the past two decades and the role they now play in providing information to governments, international institutions and the public. The authors argue many citizen organizations lack credibility and transparency due to unknown funding sources and influences, reliance on the Internet and issues of neutrality. The authors recommend the development of a set of "international best practices and minimum standards" that will hold citizen organizations accountable for their actions and integrity.

31. **Naidoo, K. 2004. The End of Blind Faith? Civil Society and the Challenge of Accountability, Legitimacy and Transparency. *Accountability Forum 2: Special Issue on NGO Accountability and Performance***

In this article, the Secretary-General and CEO of CIVICUS, Kumi Naidoo, sets out the background to the current debate over the accountability of Civil Society Groups (CSOs). He lists 10 factors driving this debate within civil society organizations that have prompted initiatives by civil society to tackle the challenges of accountability, legitimacy and transparency. The author also outlines what he calls the “definitional challenges”, referring to three levels of accountability (upward, downward, and horizontal) and the notion of transparency, and the ambiguity of the term “legitimacy”. Finally, he sketches a number of “CSO accountability mechanisms”, including self-regulation, governing boards, disclosure and public reporting standards, and consultative and participatory mechanisms.

32. **Raynard, P. 2000. *Mapping Accountability in Humanitarian Assistance*. London: ALNAP**

This report, produced for the Active Learning Network for Accountability and Performance in Humanitarian Action (ALNAP), examines approaches to accountability, drawing on current practices and initiatives in the humanitarian sector, as well as experience in other sectors. It looks at initiatives by specific organizations and at projects such as Sphere, the Humanitarian Accountability Project, People in Aid, and other codes of conduct. The report finds there is a need to improve the accountability of the more powerful stakeholders, such as donors in extreme emergencies, and increase transparency. It concludes that accountability requires an embedded process of reporting and auditing of performance.

33. **Salamon, L.M. July/August 1994. The Rise of the Nonprofit Sector. *Foreign Affairs***

In this famous article, the author brings to the table what he calls the “associational revolution”. Around the globe, people are forming private, nonprofit and voluntary organizations to pursue public purposes once considered the exclusive domain of the state. Economically, environmentally and socially, where the state has failed, nonprofit groups are taking advantage of revolutions in communications and bourgeois values to fill these gaps for themselves. This “associational revolution” may be permanently altering relations between states and citizens and prove as important to the latter twentieth century as the rise of the nation-state was to the nineteenth.

34. **-----, & Chinnock, K. 2004. So What? Accounting for Non-profit impact. *Accountability Forum 2: Special Issue on NGO Accountability and Performance***

Much of the current enthusiasm for the non-profit sector rests on various assumptions about the impact its organizations have on the provision of services, the promotion of democracy, the fostering of social capital, and other desirable social, economic and political outcomes. To help shed empirical light on the extent to which non-profit or civil-society organizations actually make the contributions claimed for them, the Johns Hopkins Comparative Non-profit Sector Project (CNP) incorporated an ‘impact component’ into the second phase of its work. Based on this work, the authors conclude that, while non-profits are making important contributions to the quality of life in many countries, accountability ‘lapses’ limit the sector’s ability to make best use of its capabilities.

35. **Scholte, J.A. 2004. Civil Society and Democratically Accountable Global Governance. *Government and Opposition* 39, 2: 211-233**

This article explores the ways in which and extent to which civil society associations can bring greater public accountability to global governance. The analysis first reviews the growth of civil society engagement of global governance. Second, the article elaborates four general ways in which civil society associations have promoted increased accountability in global governance: by increasing the public transparency of global governance operations; by monitoring and reviewing global policies; by seeking redress for mistakes and harms attributable to global regulatory bodies; and by advancing the creation of formal accountability mechanisms for global governance. Third, the article identifies six broad circumstances that have affected (and often limited) the extent of civil society achievements with respect to accountability in global governance.

36. Slim, H. 2002. *By What Authority? The Legitimacy and Accountability of Non-Governmental Organizations*. Geneva: International Council on Human Rights Policy

The author focuses on international citizen organizations active in the fields of humanitarian assistance, development and human rights. He looks at various mechanisms of ensuring 'performance accountability' in international citizen organizations, such as codes of conduct, citizen organizations' charters and other initiatives. Slim points to the opportunity costs for citizen organizations associated with implementing such mechanisms. He then argues that citizen organizations are particularly vulnerable to attacks on their 'voice accountability', resting on veracity and authority. Accountability as process means that it can be applied only through designing and operating practical mechanisms to make it a reality. These mechanisms involve recognising a variety of stakeholders, prioritising stakeholders, conceptualising accountability and ensuring the transparency of the organization.

37. Spar, D. & Dail, J. 2002. *Of Measurement and Mission: Accounting for Performance in NGOs*. *Chicago Journal of International Law* Vol. 3: 171-182

With the explosion in growth and influence of citizen organizations during the past few decades, questions arise as to their accountability, authority, and performance. Given the relatively recent rise to prominence of citizen organizations, little exists in the way of classification and performance metrics. This paper proposes an initial citizen sector typology, investigates the benefits and drawbacks of a high-level output/outcome/impact framework, and critiques the theory that citizen organizations' participatory best-practices can help pave the road to democracy.

38. ----- & La Mure, L. Spring 2003. *The Power of Activism: Assessing the Impact of NGOs on Global Business*. *California Management Review* Vol. 15, 3

Recent decades have witnessed the proliferation of citizen organizations and the emergence of activism across a wide variety of issue areas. On topics ranging from human rights to labour conditions, citizen organizations and activists represent an increasingly important constituency in a firm's non-market environment. This article explores the different ways in which firms manage citizen sector pressure, noting instances of pre-emption, capitulation, and resistance. Considers three case studies--Unocal, Nike, and Novartis--and evaluates a series of hypotheses about the economic and non-economic factors that drive the varying firm responses to citizen organizations' activism.

39. Spiro, P. 2002. *Accounting for NGOs*. *Chicago Journal of International Law* Vol 3: 161-170

This article explores how recognising citizen organizations, as formal participants in international decision-making institutions will make them more accountable to international law. It concludes that not only will citizen sector accountability be advanced but also the international system itself. Non-state power is a fact of the new world. International law will need to be accountable to that power if it is to emerge as the governor of global affairs into the future.

40. Sullivan, R. 2003. NGO expectations of companies and human rights. *Non-state Actors and International Law* Vol. 3, 2-3: 303-322

Factors such as 'globalisation', the perceived growth in the power and influence of transnational corporations (TNCs), media coverage of company involvement in human rights violations and perceived weaknesses in international regulatory frameworks, have raised public concerns about corporate responsibility for the protection of human rights. Human rights citizen organizations such as Amnesty International have invested significant effort in campaigning against companies, lobbying for binding regulation and defining their expectations of companies.

This article provides an overview of the business and human rights debate, and assesses the manner in which citizen organizations' campaigning activity is starting to create soft law obligations, with the emergence of some consensus around the norms or standards against which companies should be judged, a growing acceptance on the part of companies that they do have responsibility for the protection and promotion of human rights and the growing involvement of government in voluntary initiatives relating to human rights. The debate on business and human rights also has broader implications as it sees one set of non-state actors (i.e. citizen organizations) working to define norms and legal obligations for another set of non-state actors (i.e. companies), with limited involvement of government. This contest of influences, which is duplicated in many other corporate social responsibility debates, is likely to be an ever more common approach to the development of soft, and probably hard, international law obligations.

41. Sustainability. 2003. *The 21st Century NGO: In the Market for Change*. London: Sustainability

With global reach, powerful brands, and a mission to hunt out corporate malpractice, citizen organizations can powerfully influence the marketplace and climate for business - either as high profile challengers or as partners in finding new solutions. This research explores the future for citizen organizations, how they will increasingly do business, and the challenges that their 'markets' increasingly present. The not-for-profit sector is now valued at over \$1 trillion a year globally and as a result attracts growing attention. SustainAbility's seventh survey of this sector concludes that many international citizen organizations stand on the edge of a huge opportunity space to massively increase their impact by focusing their efforts on reforming market systems, rather than simply confronting them. The 21st Century NGO explores questions around the relationships between citizen organizations and businesses as well as questions around the operation of citizen organizations as businesses. The research involved input from over 200 experts from citizen organizations, businesses, foundations and other organizations, and concluded that, while markets and business engagement represent an enormous opportunity for citizen organizations, in order to exploit this, citizen organizations will have to address critical challenges around their accountability, financing and partnerships.

42. Taylor, M., & Warburton, D. September 2003. Legitimacy and the Role of UK Third Sector Organizations in the Policy Process. *Voluntas* Vol. 14, 3: 321-338

This paper explores the legitimacy of third sector organizations in the policy process in the United Kingdom. It draws on empirical research to examine how legitimacy is defined, both by third sector organizations and by those they target within government. The paper argues that while many third sector organizations give high priority to political forms of legitimacy—in the sense of participatory structures and accountability to members and beneficiaries—government is generally more likely to give priority to technical forms of legitimacy, e.g., the quality of research and the ability to implement policy. Nonetheless, political legitimacy is still important, first because this is the form of legitimacy that third sector organizations claim for themselves and second because, as government gives way to governance with an increase in partnerships and collaboration, the dilemmas faced by third sector organizations in achieving political legitimacy are being faced on a broader canvas.

43. Tilt, C-A. 2005. NGOs: Issues of Accountability. *School of Commerce Research Paper Series* .Adelaide: Flinders University

This paper outlines the need for a different conceptualisation of accountability for citizen organizations, than the one used when calling for greater accountability of corporations, and demonstrates there already exists effective accountability mechanisms. The author argues that a major flaw in the argument for greater citizen sector accountability is that it is usually presented from a perspective that ignores the conflict between control and the role that citizen organizations play in civil society - a role that provides a voice for those unable to speak for themselves, and counters the views of more powerful groups. Citizen organizations play an important role in society and in the absence of motives for existence such as profit or power it is necessary to apply different criteria when judging their effectiveness.

44. Townsend J.G.; Townsend A.R. June 2004. Accountability, motivation and practice: NGOs North and South. *Social & Cultural Geography*: 271-284

The vast cheapening and acceleration of communication between distant strangers has facilitated the formation of a trans-national community of development citizen organizations working in poorer countries. These carry funds and specific discourses and practices to most corners of the globe, and bring back information and images that attract more funding and legitimisation to donors and citizen organizations. A managerial revolution through which specific governments sought to control costs and increase governability in the public sector has been extended to citizen organizations, North and South, so that significant overlaps may be found. In exploring some ethical issues involving citizen organizations in the North and South, the authors find that many arise from this managerial revolution and from very uneven accountability. Problems discussed include negative outcomes of the audit culture, transparency and legitimation. Misrepresentation by donors and citizen organizations, conceivably on ethical grounds, faces academics with complex choices. What are the risks to the poor of academic exposures of prevalent corruption, or misuses of gatekeeper roles, or citizen organizations' actions, which may be 'good' for the majority in the short term, 'bad' in the long run?

45. Unerman, J, & O'Dwyer, B. January 2006a. On James Bond and the importance of NGO accountability. *Accounting, Auditing, & Accountability Journal* Vol. 19, 3: 305-318

The purpose of this paper is to set out key issues in the academic study of citizen sector accountability, and to introduce papers appearing in this special issue on citizen sector accountability. The paper concludes that many citizen organizations occupy a space between public and private sector organizations, and the papers in this special issue demonstrate that the mechanisms required for effective accountability by these citizen organizations will usually be different to mechanisms suited to discharging the accountability duties of other forms of organization.

46. ----- & ----- . January 2006b. Theorising accountability for NGO advocacy. *Accounting, Auditing, & Accountability Journal* Vol. 19, 3: 349-376

The purpose of this paper is to develop a staged theoretical argument regarding whether citizen organizations can be considered responsible and accountable for the direct and indirect consequences, on a wide range of stakeholders, flowing from their advocacy activities. The paper finds depending upon the theoretical arguments accepted at each stage of the model, the advocacy activities of a citizen organization may be considered to cause a widespread and often unintended negative impact upon the lives of many stakeholders who are either close to, or remote from, the citizen organization. Also, that depending upon the theoretical position taken regarding the scope of accountability, all entities, including citizen organizations may be regarded as responsible and accountable for the impacts, which their activities directly and indirectly cause to a broad range of stakeholders. The paper uses the synthesis of various philosophical positions to develop a conditional, staged model, which may be used to establish whether citizen organizations (and other organizations) can be regarded as having responsibilities and accountabilities for the direct and indirect impacts of their advocacy activities on a broad range of stakeholders.

47. **Vedder, A. 2004. Internet NGOs: Legitimacy and Accountability. *Lecture Notes in Computer Science* Vol. 2739: 49-54**

As the power and influence of citizen organizations in international debates on social and moral matters increases, questions concerning their legitimacy and accountability become all the more challenging. Some starting points are given for a defensible account of the legitimacy and accountability of internationally operating citizen organizations. Special attention is given to the use of new information and communication technologies by citizen organizations and to the ways in which legitimacy and accountability circumscribe the ways in which citizen organizations are structured and organized.

48. **Wallace, T., & Chapman, J. 2004. An investigation into the Realities Behind the Rhetoric of Downward Accountability. Earle, L., *Creativity and Constraint*. Oxford: INTRAC**

Drawing on data collected from a three-country study (UK, SA, Uganda), the authors argue that, while the stated commitment of UK citizen organizations is to downward accountability and promoting local ownership and control of development, the policies and procedures that surround the disbursement and accounting for aid money ensure that upward accountability dominates. They point to an over-reliance within the development sector on management approaches to achieving results and measuring performance. They argue that this trend has inherent dangers in that it threatens the quality of development work and may lead to less good work being done. These tendencies are also encouraged through the rise in the number and complexity of donor demands on citizen organizations. The article reviews various issues associated with monitoring and evaluation procedures, discussing in particular the requirements set out by the Partnership Programme Agreements (PPAs) between DfID and various UK citizen organizations. The authors claim that the donor-imposed requirements for monitoring and evaluation increasingly prevalent in the development sector reinforce the citizen sector bias toward upwards accountability (reporting to donors) at the expense of downward accountability to beneficiaries.

49. **Wapner, P. 2002a. Paradise Lost? NGOs and Global Accountability (introductory essay). *Chicago Journal of International Law* Vol. 3: 155-160**

Scholars use the term global civil society to suggest that citizen organizations are not simply self-interested actors working the world political system for private gain, but also reflect a modicum of civic-mindedness at the global level. Notwithstanding their widespread appeal however, a number of scholars and practitioners are beginning to question the public-spiritedness of citizen organizations. When we think of political actors we almost always wonder about their legitimacy, and this often rests on their being answerable to a broad-based constituency. Criticism about citizen organizations turns largely on the same concern. To whom are citizen organizations accountable? On what basis should we treat them as legitimate political actors? This introductory essay addresses these issues of concern believing that citizen organizations not only quite rightly deserve critical scrutiny but will benefit from it.

50. -----, 2002b. Defending Accountability in NGOs. *Chicago Journal of International Law* Vol. 3: 197-205

According to Wapner, critics of citizen sector accountability most often compare citizen organizations to states and then criticise citizen organizations for being unable to mimic state accountability in a democratic context. Wapner argues, however, that using state accountability as a 'benchmark' against which to assess citizen organizations may be misleading for a number of reasons. Firstly, with respect to the notion of state's internal accountability (accountability to the state's citizens), Wapner points to the large number of undemocratic states lacking this form of accountability. He also shows that - even within democracies - there are reasons to question the depth and effectiveness of the state's accountability to all its citizens. Similarly, important shortcomings exist with respect to the external accountability of states (to the international community, international law, and international institutions). Moving on to citizen organizations, Wapner argues that they are already subject to effective accountability constraints. Internally, they are accountable to their members, donors, board of directors or advising councils. Externally, citizen organizations operate in a networked system of activity in which other citizen organizations, IGOs and states themselves serve as checks on power and constituencies that need to be addressed.

51. Wenar, L. April 2006. Accountability in International Development Aid. *Ethics and International Affairs* Vol. 20, 1: 1-23.

Contemporary movements for the reform of global institutions advocate greater transparency, greater democracy, and greater accountability. Of these three, accountability is the master value. Transparency is valuable as a means to accountability: more transparent institutions reveal whether officials have performed their duties. Democracy is valuable as a mechanism of accountability: elections enable the people peacefully to remove officials who have not done what it is their responsibility to do.

The focus of this paper is accountability in international development aid: that range of efforts sponsored by the world's rich aimed at permanently bettering the conditions of the world's poor. The author begins by surveying some of the difficulties in international development work that have raised concerns that development agencies are not accountable enough for producing positive results in alleviating poverty. The paper then examines the concept of accountability, and surveys the general state of accountability in development agencies. A high-altitude map of the main proposals for greater accountability in international development follows, and the paper concludes by exploring one specific proposal for increasing accountability in development aid.

52. Zadek, S. & Radovich, S. 2006. Governing Collaborative Governance: Enhancing Development Outcomes by Improving Partnership Governance and Accountability. *AccountAbility and the Corporate Social Responsibility Initiative Working Paper No. 23*. Cambridge, MA: John F. Kennedy School of Government, Harvard University

Partnerships involving public and private actors are becoming key institutional pathways for enabling international development and the delivery of public goods. This is true across three domains, in the direct delivery of public services and infrastructure; in effecting increasingly large public resource transfers, particularly trans-border; and in the co-design, promotion and stewardship of new rules for market and non-market actors. These historically distinct domains are converging, creating a generation of hybrid partnerships that blend service delivery, resource transfer and rule-setting functions.

The performance of such partnerships depends on how well they make decisions and their legitimacy to key stakeholders. This in turn depends on their governance and accountability structures, processes and norms. This is particularly true for partnerships that become conduits, amplifiers and arbiters in the allocation of public resources, but is also the case where they are *de facto* stewards of public goods, whether through commercial contract or as standard setters.

The governance and accountability of such partnerships raise specific challenges, as well as those more familiar to traditions and practices in the corporate community and the public

sector. Notable is the need to shape relationships between organizations with highly diverse philosophies, rules and practices governing their own governance and accountability.

A Framework is proposed to guide the governance and accountability of such partnerships, the first of its kind. The 'Partnership Governance and Accountability Framework' has been developed and tested over two years across diverse partnerships and experts, and offers a sound foundation for advancing a more systematized approach to the effective governance and accountability of multi-stakeholder, or public-private partnerships in the future.