The Effectiveness of External Mechanisms on NGO Downward Accountability

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Abstract

The following thesis is an analysis on the accountability mechanisms of the international non-governmental organisation, Doctors Without Borders (MSF), and the platform, Accountable Now. The research question of the study is, how does accountability towards beneficiaries differ between a non-governmental organisation with an external accountability mechanism, and one without? The hypothesis that is argued is that the use of external mechanisms provides greater accountability to beneficiaries. Through a content analysis, using the aggregates of information, power, and action to conceptualise accountability, the hypothesis is confirmed. It is found that the accountability of the external mechanism Accountable Now provides greater accountability to beneficiaries than the non-governmental organisation Doctors Without Borders.

Introduction

"The first responsibility of an NGO is to define its own accountability" (Biekart, 2007). This statement has spurred much debate regarding how Non-Governmental Organisations (NGOs) can be kept accountable. Accountability is a broad concept which includes the questions of whom and to what the organisation is required to take account for. Furthermore, debates on NGO accountability analyse what level of accountability requires the most attention (Jennings, 2008; Banks et al, 2015; Obiyan, 2005; Nunns, 2011). The following thesis will be an analysis looking at the most effective mechanism for International Non-Governmental Organisations (INGOs) to be accountable to the people and/or communities they are serving.

As NGOs rely on external funding to operate, a large majority of the research is focused on the accountability and transparency of NGOs to their donors (Schmitz, 2012; Aboudassi, 2015; Temudo, 2015). This level of accountability is known as upward accountability (Termudo, 2015). However, what this thesis will look at is the downward accountability of NGOs. That is, the accountability of NGOs to beneficiaries (Bell and Coicaud, 2017). Beneficiaries include anyone or

anything that the NGO aims to aid. In most cases this would be the local community the project aims to serve, but it can also include those indirectly benefitting from an NGO project (Unerman and O'Dwyer, 2005).

In the public and private sectors, accountability is usually provided through mechanisms such as elections or principal to agent contracts (Thrandardottir, 2015). However, NGOs cannot use those mechanisms of accountability, therefore this research will look into what mechanisms NGOs can use for effective accountability. To do so within the restrictions of the time and resources innate to this thesis, a single case will be analysed. A single case comparative study is beneficial to this research as it enables for greater in depth analysis of accountability (Halperin and Heath, 2007). The case chosen for the analysis of this study is the INGO Doctors Without Borders (MSF). Doctors Without Borders is an organisation that does not use an external mechanism for their accountability. The results of MSF accountability will be compared to a content analysis on the platform Accountable Now (Crack, 2017; Lloyd, 2008; Traxler et al, 2018). Accountable Now is an external accountability mechanism which is used by seventeen of the largest INGOs (Crack, 2017; Lloyd, 2008).

The research question of this thesis is as follows:
How does accountability towards beneficiaries differ between a non-governmental organisation with an external accountability mechanism, and one without?

The hypothesis to the aforementioned research question is as follows:
H1: Non-Governmental Organisations hold greater accountability to beneficiaries with the use of an external mechanism.

The hypothesis is guided by the market model theory. For effective downward accountability, external mechanisms are required (Crack, 2017, Jacobs and Robyn, 2010, Jacobs and Wilford, 2010). Therefore it is expected that Doctors Without Borders will be considered less accountable to beneficiaries than INGOs part of Accountable Now.

This research is very important for current times. INGOs are major players in the global development world, who advocate for benefiting the quality of life in individuals, animals, and the environment (Krieger, 2001). However in reality there are many cases of abuse from members or volunteers of INGOs towards the communities they are aiming to help. An example of this is the sex scandal that occurred in Haiti from members of the INGO Oxfam international. It was found that while members of Oxfam were providing disaster relief aid in Haiti after the 2010 earthquake, they were using prostitutes and underaged children for sex (BBC, 2018). Accountability is crucial in situations such as these. What this study will offer is an opportunity to strengthen the accountability towards beneficiaries and thus alleviate the opportunity for abuse.

This thesis follows the proceeding structure. First there is a review of the relevant academic literature on NGOs, and more specifically, the debate on NGO accountability. The literature review begins by looking at the broad area of NGO studies. This is followed by Thrandardottir's (2015) four theories of NGO accountability. The literature review concludes with the debate of upward versus downward accountability. Following the literature review is a detailed conceptualisation of important concepts such as INGOs, beneficiaries, and accountability. The methodology section then proceeds the conceptualisation. This includes the justification of a single case method and the justification on the cases chosen for this study. The analysis proceeds the methodology. It is broken down into two parts, a content analysis of Doctors Without Borders annual report, and a content analysis of Accountable Now. Within each part of the analysis there are three subsections; information, power, and action. These are followed by a summary paragraph on the overall accountability findings of both Doctors Without Borders and Accountable Now. A brief discussion on the limitations of this study and the further research that can be done will be presented. Finally, the conclusion restates the findings of this study, that external mechanisms are more effective for downward accountability.

Literature Review

As stated by Biekart (2007), "The first responsibility of an NGO is to define its own accountability". However not all scholars share Biekart's emphasis on accountability as the main priority of NGO reesearch. The body of development literature on Non-Governmental Organisations (NGOs) spans across various topics. One group of literature focuses on the different forms of NGOs (Krieger, 2001). Ranging from fighting inequality, to reducing poverty, to protecting the environment. Another group looks at the impact of NGOs at both the local and global level (Obiyan, 2005; Hume and Leonard, 2014; Nunns, 2011; Balboas, 2014). Another looks at the relationship between NGOs and other actors, such as the government or other civil society groups (Xu et al., 2018). And lastly, a significantly growing amount of research looks at the accountability of NGOs and more specifically, to whom they are accountable (Jennings, 2008; Banks et al, 2015; Obiyan, 2005; Nunns, 2011; Thrandardottir, 2015).

The transparency of INGOs has come a long way over the past decades, however there are still many areas that require greater accountability (Huggett, 2012). Some important questions that are asked within this body of research are, "Who invited NGOs to the global party? Whom or what do they represent? And in what context are we to understand their legitimacy?" (Thrandardottir, 2015). This thesis explores the body of research on NGO accountability.

Thrandardottir (2015) outlines four theories on NGO accountability - the market model, the new institutionalism model, the social change model, and the critical model. Each model is an attempted framework to understand how NGOs can be legitimate and accountable actors in a global forum. They recognise that there is a difference between NGO accountability, and state or corporation accountability. Many scholars have used the theory of corporate social responsibility (CSR) to theorise NGO accountability (Wickert and Risi, 2019). However, what Thrandardottir's (2015) models provide is a better understanding of NGOs as whole independent actors in the international system. The idea of NGOs having power in the international system is a new

cosmopolitan idea which challenges the perception that only sovereign states create the rules of global politics (Clark 2007). The rise of NGOs has echoed across various levels of governance (Short, 1999). As a result of their wide range of reach, the call for NGOs to justify their accounts is increasingly existent.

The market model analyses the role of NGOs through a market economy lens. NGOs in this light are considered an extension of governmental supply and demand (Frumkin, 2002). The focus is on NGOs as an addition to, rather than a replacement of, government services. It is argued in this model that NGOs have a comparative advantage over states for the delivery of policies or programmes. The legitimacy of NGOs according to this model is fabricated by keeping the supply and demand at a balance. Accountability is rendered through external mechanisms (Brown, 2008). This model is where we see the importance of the INGO Accountability Charter, also known as Accountable Now (Thrandardottir, 2015).

The social change model bases itself around legitimacy as democracy. It is the freedom of association which enables organisations to be successfully legitimate. What differs in this model from the market model, is that accountability is generated from within the organisation. It is argued that accountability comes from democratic means within an organisation. Therefore, the more members active in decisions of the NGO, the more legitimate it may be. The qualities which sum to a legitimate organisation are "representativeness, freedom of individuals to associate, third sector analysis, and the intrinsic value of NGOs to a democratic society" (Thrandardottir, 2015).

The new institutional model emphasises the importance of a normative presence within legitimacy. It counters the market model by saying that NGOs are not an addition to, but rather a replacement of specific state capacities. It argues that prominent NGOs are replacing the Peace of Westphalian understanding of state sovereignty. The new institutional model highlights two key assumptions. First, is that NGOs are on the same playing field of states when talking of legitimacy

and role in the global system. Second, the role of NGOs is to fill legitimacy gaps between existing institutions.

The critical model regards NGOs as largely political bodies. The focus of legitimacy is on the limitation of power. The model anchors around looking at how much NGO power can be limited, and how NGOs can empower those disadvantaged in society. It is an argument for more emphasis on 'bottom-up' methods. The more redistribution of resources and power, the more legitimate and accountable an NGO will be. The critical model often finds itself in research of upward accountability, how the support of donors affects the overall performance of the NGO.

Each model has its own theory of understanding the legitimacy and accountability of NGOs. The market model focuses on the role of NGOs in the supply and demand of global systems. The social change model identifies legitimacy and accountability of NGOs synonymous to freedom of association. The new institutional model finds NGO legitimacy and accountability through norms. And the critical model views NGOs as legitimate through the dispersion of power.

A prominent debate within NGO accountability literature includes the debate on which level accountability requires the most attention (Jennings, 2008; Banks et al, 2015; Obiyan, 2005; Nunns, 2011). Accountability in an organisation can be upwards, inwards, or downwards accountability (Crack, 2013; Cavill and Sohail, 2007). Upward accountability is the accountability of an organisation to its donors, or those actors which support the organisation from above (Porter, 2003; Temudo, 2015; Schmitz, 2012; Aboudassi, 2015). Inward accountability is the accountability of an organisation to their members, staff, and peer organisations (Crack, 2013). Lastly, downwards accountability is the accountability to the communities that the NGO is serving (Crack, 2013; Krösschell, 2013; Bell and Coicaud, 2007).

NGOs rely on external funding to operate, therefore a large majority of the research is focused on upward accountability, the transparency of NGOs to their donors (Schmitz, 2012;

Aboudassi, 2015; Temudo, 2015). However, Walton et al (2016) emphasise the importance of downward accountability with reference to current events in India in regards to INGOs, "for example, the current backlash against INGOs in India is connected both to localised concerns about INGOs' practices and accountability as well as to wider geopolitical changes relating to the country's changing international status and priorities". These 'localised concerns' that Walton et al (2016) speak of is a result of the lack of accountability from the INGO to local communities (downward accountability). Krösschell (2013) also argues for a shift of focus from upward accountability to downward accountability. She finds that most INGOs focus on accountability to donors (upwards accountability), but what is needed is a focus of accountability to beneficiaries (downward accountability). Bell and Coicaud (2007) take the first step into looking at accountability between INGOs and beneficiaries. They look at the accountability through an ethical perspective and find that the dynamics between rich northern-based INGOs and the recipients of aid in the South has created an ethical unbalance. Thus creating a lack of incentive for accountability of the Northern INGOs to the Southern beneficiaries.

In the market model, it is argued that the way to make NGOs accountable, is through external mechanisms (Brown, 2008). It is through an external audit that NGOs are believed to be most held to account. Several scholars expand on this theory by researching the effects of the platform Accountable Now (Crack, 2017). Accountable now, more formally known as the INGO Accountability Charter, is an external accountability mechanism for INGOs. Accountable Now is unique as there are no other global initiatives that look at the accountability of major INGOs (Crack, 2017). There are currently 27 members of Accountable Now, including INGOs such as Amnesty International, Oxfam, World Vision, Greenpeace, and World YWCA (Accountable Now, 2020). Much research has been done on the effectiveness of this platform since it was founded in

2008. Crack (2017) does an in depth analysis using interviews of different INGO heads to establish why they joined Accountable Now and how it has changed their accountability mechanisms.

What this thesis will look at however, is a deviant case from the market model theory. It will examine a prominent INGO which is not part of an external mechanism of accountability, but rather an internal mechanism. This INGO is Doctors Without Borders.

Conceptualisation

The following paragraphs include the conceptualisation of the concepts International Non-Governmental Organisations, beneficiaries, and accountability.

International non-governmental organisations (INGOs) are defined as organisations that are independent of any government and operate in a global sphere (Ben-Ari, 2012). The requirements to be considered an NGO are that they are "(a) organisations whose purpose is for the public good, but not governmental or profitable in nature and (b) that these organisations fulfil the minimum legal requirements of the regulatory regimes they comply with." (Thrandardottir, 2015).

Beneficiaries include anyone who benefits from the services of an INGO. In this case, we are looking at those benefitting from the work of Doctors Without Borders. Conceptualisation of this concept can be tricky as one needs to determine if it includes just those directly benefitting, or also those indirectly benefitting. On, for example, Oxfam's mission in Haiti 2010, they built homes and supplied resources to Haitians in need (Khan, 2018). Those directly receiving the aid would be the beneficiaries. However, there also may be those indirectly helped such as the Haitian economy.

Accountability is a word which is thrown around in many discussions involving corporations, governments, and organisations. But what does accountability really entail? It is a concept that performs both as an instrument and as a goal (Bovens, 2006). Additionally from the dual functionality, there are many ways scholars have defined and measured accountability.

Bell (2006) addresses accountability within an ethical framework. The challenge of this, is that using an ethical understanding of a concept makes it difficult to quantitatively measure it. The ethical argument stems from the understanding that any INGO will face ethical dilemmas while attempting to fulfil their mission (Bell, 2006). The complications of this conceptualisation is the moral complexity of defining what is 'good'. Often the academic articles that use the ethical understanding of accountability, are biased towards Western views. As most INGOs are based in the West, what the organisation perceives as 'good', is not always the same to what those in the South perceive as 'good'. This creates a biased conceptualisation of accountability which favours a westernised interpretation. A clear example of this is what Plewes and Stuart from Oxfam Canada call 'pornography of poverty' (Plewes and Suart, 2006). That is the exploitation of images of extreme poverty in the global south as a fundraising strategy. Western organisations believe this to be a morally good strategy as it brings in more money for the organisation to use for aiding those in need. However, on the other hand, exploiting images of dead corpses or suffering children is not always a morally approved strategy for those involved. Therefore, when accountability is based on a moral conception, the line between what is good and what is bad, is extremely subjective.

Cavill and Sohail (2007) argue for the use of an aggregated conceptualisation of accountability as it is more easily applicable in practice. The qualities in the aggregate include information, power, and action.

Information relates to the duty of one party to provide transparent information to another party. It is a fundamental part of accountability. In order to be accountable, access to information on every project must be permitted to both stakeholders and shareholders. By providing information, the transaction cost is lowered. Stakeholders and shareholders no longer need to actively monitor the performance of the INGO when the information has already been provided for them. Therefore, to measure this is to look at the amount of detailed information an INGO publicly provides regarding each project. However, the presence of information has no use if a stakeholder

does not have the power to challenge it. In other words, transparency alone is not enough to be a synonym for accountability (Bovens, 2006). Therefore, power is the second quality needed in measuring accountability.

The essence of INGO missions are to help those in need. By default this results in a power imbalance between the organisation and the beneficiaries. INGOs hold a large amount of power with the activities they provide (Brown and Moore, 2001). They control where to provide support, how to distribute their resources, and the goal of each mission. Ultimately, the beneficiaries in most INGO projects, are powerless. Therefore, INGOs have a largely unequal power distribution that can easily be abused if necessary (Fernández-Abaallí et al., 2016). To measure the quality of power, the extent to which beneficiaries are included in the process of each project will be analysed. More specifically, looking at the opportunity of a beneficiary to address project managers, and the ratio of locals working on a project.

The final quality within the aggregate, is action. Simply put, the action taken by the INGO must be in line with their missions' goals. Any action taken more or less than what is stated, reduces the credibility and thus the accountability of an INGO. To measure this, original goals of a mission will be compared with the completed report of the aforementioned mission.

A limitation to this conceptualisation is that each quality can undermine another in the short term (Cavill and Sohail, 2007). For example, if power is redistributed from the INGO to beneficiaries, the mission may be prolonged and thus the action quality might be compromised. However, in the long term the accountability will balance out.

For further clarification, greater dissection of what accountability means in this thesis is discussed. The forum, the actor, the type of conduct, and the obligation of him that is called to account will be discussed.

The forum of accountability can be political, legal, administrative, professional, and social. This outlines who the account should be rendered towards. In this thesis, the question is how are INGOs accountable *to beneficiaries.* Therefore, what this thesis looks at is social accountability. Social accountability takes stakeholders and interest groups as those which the account is rendered towards. It focuses on the relation between the agency on the one hand and the clients on the other hand (McCandless, 2001).

The actor is those who are to be held to account. In this case, the INGO Doctors Without Borders are held accountable, and thus have the capacity to be blamed or punished. This type of actor is part of corporate accountability. Meaning that the organisation is a whole entity with their own legal status. Therefore when talking about the accountability of Doctors Without Borders, it is spoken of as a unitary actor. This differs from hierarchical, or individual accountability which regards individuals within an organisation to be accountable.

The type of conduct is the actions that Doctors Without Borders are obliged to justify and explain. This thesis refers to both procedural and product accountability. That is, the procedure and the content of the INGO. Another form of conduct is financial. Financial conduct is majorly used for upwards accountability. Donors and other financial providers require an INGO to be accountable with their financial conduct. However, this is irrelevant to beneficiaries, as they do not require the same financial accountability.

The obligation of accountability can be vertical, diagonal or horizontal. Vertical refers to a relationship between a minister and his/her team, where the former may force the render of account from the latter. Diagonal accountability is that of supervisory authorities to public organisations. It is not a direct hierarchical relationship, hence why it is considered diagonal. This thesis deals with horizontal accountability. Horizontal accountability is not from obligation, but from moral understanding. There is no legal requirement for the organisation to be accountable to the beneficiary, but it is under a moral expectation that they do so.

In sum, what is regarded as accountability in this thesis is that of social, collective, procedural/product, and horizontal accountability. In operationalisation, accountability is divided into information, power, and action. What is looked at is the amount of available information on MSF's missions, the extent to which beneficiaries are included in the process of each project, and the comparison between the original goals and the final report of MSF missions.

Methodology

To analyse the research question, this study uses a comparative single-N design. By using a single case, this study is able to "assess specific mechanisms identified in theories" (Halperin and Heath, 2017). The mechanism being assessed in this study is that of external accountability mechanisms effectiveness as identified in the market model. The benefits of using a single case is that the case can be intensively examined (George and Bennett, 2005). The downside is that it is harder to create generalisable results from a single case. However, what is needed for answering the research question ,is an initial test to the theory of the market model. Large-N studies can be beneficial, as will be discussed in the further research section below, but for an initial test an in depth analysis on accountability is needed.

The case used in this thesis is the INGO, Doctors Without Borders (MSF). Doctors Without Borders, formally known as Médecins Sans Frontières (MSF), is an INGO founded in 1971 (Doctors Without Borders, 2020). Doctors Without Borders operates in 80 countries thus fulfilling the global sphere requirement of an INGO. Further, the organisation does not operate within a single government frame, making it also non-governmental. The main purpose of MSF is to supply those in need with medical care, after natural disasters or political violence. The organisation has aided in the earthquake relief of Nicaragua in 1972, care of those in war zones in Lebanon, Afghanistan and Chechnya during the 80s and 90s, and more recently MSF has been a key player in

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the creation and distribution of medicines for diseases such as malaria or HIV. Dealing with such vulnerable people puts MSF in an extremely power biased position (Delaunay, 2016). This makes accountability towards those they are helping, the beneficiaries, even more important to establish.

MSF finds accountability through internal mechanisms. In 1999, to ensure accountability within the organisation, MSF set up the Centre de Réflexion sur l'Action et les Savoirs Humanitaires (CRASH).

Accountable Now is the case that Doctors Without Borders will be in comparison with in this study. Most INGOs are a part of the platform, Accountable Now, or more formally, the INGO Accountability Charter. Accountable Now is unique as there are no other global initiatives that look at the accountability of major INGOs (Crack, 2017). There are currently 27 members of Accountable Now, including INGOs such as Amnesty International, Oxfam, World Vision, Greenpeace, and World YWCA (Accountable Now, 2020). There has been a large quantity of research on the effectiveness of the platform since it was founded in 2008.

For the analysis, the year of 2018 is chosen as the time frame. For both Doctors Without Borders and Accountable Now, 2018 is the latest year with a full completed report. For the analysis to have the highest transferability as possible, the date closest to the present day is used. Accordingly, the following analysis is a content analysis of Doctor Without Border's 2018 activity report, and Accountable Now's annual report. Within the MSF activity report, the activities of the Democratic Republic of Congo and of South Sudan are referenced. These countries are chosen as they are the receivers of the largest amount of aid from MSF in 2018. Due to the fact that more projects occurred in those regions, more information is available to analyse the accountability. For the analysis on Accountable Now, the general annual report is referenced as well as the World Vision 2018 report. World Vision is a prominent and founding member of Accountable Now (Accountable Now, 2020). It is also the largest aid giving organisation within the accountability

platform. Therefore, as above, there is a greater amount of resources and projects to which the

organisation must be accountable. For the reasoning of data availability, these reports were chosen.

To analyse the accountability of INGOs with and without external accountable mechanisms,

the aggregated definition of accountability will be used. The coding schemes of the content analysis

are divided as information, power, and action. With analysis on each of these topics, the

accountability of MSF and Accountable Now is concluded.

Analysis

The following analysis is broken down into four parts. Each 2018 report is separated into

information, power, action, and a concluding summary of all three. After a thorough description of

the findings in each category through content analysis, a final section is presented on the summary

of each finding of accountability. First the 2018 report on Doctors Without Borders will be

analysed. Then the 2018 report of Accountable Now and World Vision will be analysed. The full

table on the content analysis can be viewed below in the appendix.

Doctors Without Borders (MSF)

Information

On the eighth page of the MSF 2018 report, there is an overview on all the expenditures of each

project. While the expenditures do not go into detail on where all the money spent goes, it does give

a clear overview on what regions MSF spends the most on. The focus region of 2018 was on the

continent of Africa, with 56% of all spending going towards projects there. The report continues to

outline the quantity of MSF projects throughout 2018. While there is a broad overview on the

quantity and expenses of MSF projects, the details in these projects are lacking. There is a recurring

theme of description with little or no detail. This can be seen in the following statement, "Services

include emergency and intensive care, surgery, nutrition and maternal and paediatric healthcare,

community-based healthcare, and outreach activities such as mass vaccination in hard-to-reach areas." (Médecins Sans Frontières, 2019). The range of services is detailed, however what is not explicitly mentioned is how these services operate in reality. Another example of the same kind can be shown on page 34 when discussing the various types of aid MSF provided in Congo, "We also built latrines and showers, responded to outbreaks of measles and cholera, and treated victims of sexual violence." (Médecins Sans Frontières, 2019). What MSF fails to include in their report is the specificity on how they treated victims of sexual violence or of measles and cholera. The report satisfies a satisfactory amount of information available on what was done in each country. However what remains lacking is detailed information on how each activity was constructed and by whom it was constructed by. Having said that, detailed description was provided in discussing the situation of Ebola in Congo 2018, "We also helped local health centres to prevent and control infections, by setting up triage zones and decontaminating facilities where a positive case had been reported.". In this statement, there is information on what was done to prevent Ebola cases, and how MSF dealt with it.

Power

The power balance in MSF projects are difficult to assess due to the lack of detailed information. However from what is gathered in the analysis, there are a few incidents which suggest beneficiary involvement. For instance the sentence, "Staff numbers represent full-time equivalent positions (locally hired and international) averaged out across the year", suggests that a portion of staff members are indeed considered as locals. Also, several times in the report on Congo, there is a mention of a community approach. For example, the report states that "We continued to assist people displaced by violence in 2017 in Kalémie, Tanganyika province, providing relief items and water together with community-based healthcare and psychological support." (Médecins Sans

Frontières, 2019). The community-based healthcare is not further described, although it is a clear implication of the involvement of the community in the process.

There is also several statements on the involvement of local government bodies in MSF projects. During the Ebola outbreak, MSF supported the Ministry of Health in containing the spread and responding to large outbreaks in several cities (Médecins Sans Frontières, 2019).

The exact number of beneficiaries involved in MSF projects is not quantifiable as there are many sentences which do not identify who were the members involved. For example, when detailing the construction of an operating theatre, the following was stated, "Constructed in 2018, it offers maternity, paediatric and emergency wards and an operating theatre." (Médecins Sans Frontières, 2019). There is no indication on who constructed the building and with what materials. The details are simply lacking to provide accurate information.

Action

Doctors Without Borders has two principles. The first is that "MSF provides assistance to populations in distress, to victims of natural or man-made disasters and to victims of armed conflict. They do so irrespective of race, religion, creed" (Médecins Sans Frontières, 2019). Highlighted in this principle, is the aid of victims to those in distress, and the impartiality of who the aid goes out to.

The second principle is that "MSF observes neutrality and impartiality in the name of universal medical ethics and the right to humanitarian assistance, and claims full and unhindered freedom in the exercise of its functions." (Médecins Sans Frontières, 2019). This principle is highlighted by the neutrality of each action of providing aid, and the complete freedom to achieve every goal in whatever way is necessary.

For the most part, the MSF 2018 report mirrors a general compliance with both principles. The general statement saying that MSF "provided medical and humanitarian assistance to people

facing extreme hardship in over 70 countries", is in compliance with the first principle. MSF is providing medical and humanitarian aid to those in need.

The second principle is less easy to satisfy. MSF seemingly act impartial to whom they give aid, "We treat the mental, as well as the physical, injuries of people who are kidnapped, raped, tortured and exploited" (Médecins Sans Frontières, 2019). However, true impartiality would also include the treatment of those who raped, kidnapped, and tortured aforementioned individuals. While this is a moral question, the principle of MSF clearly states that they come to the aid of anyone in need of humanitarian assistance. Therefore, this does not align perfectly with the MSF principle.

Codes that do align with the second principle are the overwhelming mention on staff who were abducted or attacked during MSF projects. These codes demonstrate the full and unhindered freedom in the exercise of MSF functions.

Summary of Findings

By using the conceptualisation of accountability as an aggregate of information, power, and action, this analysis provides a comprehensive understanding on Doctors Without Borders' measure of accountability to their beneficiaries.

MSF scores fairly low on the first element of accountability, information. While the MSF 2018 report publicises a vast amount of activities that the organisation is pursuing, they do not provide much in depth detail on what each activity entails. To be more accountable in this area, it is important for MSF to outline not just what activities they are pursuing, but also why they are pursing it, with what materials are they using, which branch of the MSF team is working on the project, and the inevitable difficulties they faced. Without this key information, MSF rating is fairly superficial on the first element of accountability.

The second element of accountability, power, additionally does not show much balance within the MSF 2018 report. This is in part due to the lack of detailed information present. The involvement of beneficiaries in projects is often unknown as each project does not explicitly mention the staff involved. There are many phrases which indicate beneficiary involvement including the use of words such 'community approach' and 'locally hired'. Further, there is mention several times of the cooperation with the Ministry of Health in Congo during the Ebola outbreak. Although cooperation with a government institution is not the same as local beneficiaries, it shows a general consensus on the desire for involvement of local bodies.

Lastly, the MSF 2018 report shows an overall compliance to the two principles stated in their doctrine. The projects aim to provide assistance to those in distress, and to do so irrespective of race or religion. However, it is occasionally visible that MSF does not always observe neutrality and impartiality in their medical assistance. Regardless of that fact, for the most part MSF's actions are in line with their principles.

Accountable Now

Information

Accountable Now includes a highly defined level of information within their 2018 general report. The report focuses largely on failures in the past year, and the mechanisms that can be put in place to avoid those failures in the future. As stated in the report, "Admitting to failure is the first step towards change, but the hardest part comes afterwards with establishing effective mechanisms to deal with failures." (Accountable Now, 2019). Accountable Now sees failures as "opportunities for reflection and change rather than something that disgraces the work they do" (Accountable Now, 2019). With the mentality that failure is for growth, Accountable Now is able to more transparently provide both the successes and failures of each project.

The 2018 annual report of World Vision also includes a large variety of detailed information. Often, when referencing a new policy or a certain project, the World Vision report will include an extra document which further details the aforementioned policy or project. For example, when discussing the concept of child well-being, used for World Vision's Global Impact Framework, the report includes a biennial document outlining four impact indicators that affect a child's well-being. These indicators involve extreme deprivation, violent/abusive relationships, extreme discrimination, and vulnerability to disaster/catastrophe (World Vision, 2019). The World Vision report also provides an additional document for details on the Child Protection Standards. The document is a sum of analysis from World Vision's regional offices and their Global Centre (World Vision, 2019). There is also critical assessment on each long-term project, "led by programme management but including community and partner representatives" (World Vision, 2019).

Power

Accountable Now's 2018 report has a very strong emphasis on the term dynamic accountability. The definition that the team of Accountable Now gives to dynamic accountability is very malleable. As the concept is 'dynamic' in nature, there is no concrete method to define it. However, what is put in place is an assortment of key characteristics to provide a semi-structured definition. The overarching theme is the effort to loosen the hold on power. It is a concept that argues for a shift away from a vertical feedback loop, and towards a horizontal feedback loop. Horizontal feedback loop entails the communications with stakeholders to understand how they expect the organisation to be accountable to them (instead of vice versa).

Accountable Now puts much importance on incorporating dynamic accountability in all areas of its work with their members. To do so there was two webinars held in 2018, "Dynamic Accountability: a people-powered approach; and Dynamic Accountability: how to start" (Accountable Now, 2019). This is reflected in the World Vision's work. World Vision hold

community meetings in each project which "enable a range of community voices to share their vision for child well-being, and progress towards that vision can be reviewed by all stakeholders" (World Vision, 2019).

Action

Two of the three principles of Accountability Now are based off of the concept of dynamic accountability. The first principle is to "encourage the adoption of dynamic accountability practices to enhance trust" (Accountable Now, 2019). The second principle is to "promote a culture of dynamic accountability" (Accountable Now, 2019). As both of these principles are similar in the sense of determining the presence of dynamic accountability, they have been considered as one principle in this content analysis. The third principle is to "foster international exchange on accountability tools and practices" (Accountable Now, 2019).

The compliance of the first and second principle is very high within Accountable Now. There is a strong presence of dynamic accountability within both the Accountable Now general report and World Vision's annual report. During Accountable Now meetings there are "panel discussions and breakout sessions on topics that dealt with Dynamic Accountability, reporting unethical behaviour, aligning with various accountability codes and standards and how we as CSOs can begin rebuilding trust through these accountability practices" (Accountable Now, 2019). Furthermore, there is a framework to identify the stakeholders in each project of World Vision. The effort behind identifying stakeholders is "guided by our focus on the well-being of the most vulnerable children and programming approaches" (World Vision, 2019).

There is much evidence on compliance with the third principle of international exchange on accountability tools and practices. The Accountable Now document cites 2018 to be "a year of progress and new experiences where Project Partners closely collaborated to expand the presence of the Global Standard around the world" (Accountable Now, 2019). Accountable Now further

organises annual meetings and workshops as mechanisms of communication on lessons learned across all the projects. These include an Annual General Meeting in May, and an Annual Workshop in October. Additionally, World Vision used a partnership with Columbia University in order to "strengthen World Vision's programming and to develop tools for improved ways to measure impact that have been used by World Vision and partners to develop new toolkits and designs for child friendly spaces" (World Vision, 2019). Overall, there are many opportunities that Accountable Now has taken, and persuaded their members to take, in regards to collaboration with international partners for accountability tools.

Summary of Findings

Accountable Now is quite strong in all of the elements in accountability. There is strong public access of information through the additional reports and documents on various categories. Each decision is backed up by a strong argument.

The power dynamic between member organisations of Accountable Now and beneficiaries is quite level. The concept of dynamic accountability has diffused into the projects of World Vision by means of webinars and conferences. However, there is still lacking information on who exactly participates in each project and truly to what extent are stakeholders able to participate in the work being done.

Finally, the principles of Accountable Now are all complied with when looking at the content analysis.There is encouragement of dynamic accountability practices, and the promotions of the culture of dynamic accountability. Accountable Now moreover provides multitude of opportunities for their members to foster international exchanges of information.

Limitations and Further Research

With any body of research, there are limitations that must be noted. The limitations of this research lie mainly within the methodology. The use of a case study is beneficial as it allows for detailed analysis on the annual reports of Doctors Without Borders and Accountable Now. As a result, there is high internal validity present. Nonetheless, a case study often lacks on generalisability (Halperin and Health, 2007). As only the accountability mechanism of Doctors Without Borders and Accountable Now was looked at, the opportunity to generalise these results to other cases are quite low. There are many more INGOs that do not use an external mechanism for accountability which could have varying results to this study. There are also other external accountability platforms, such as the UN Global Compact, which could further alter the findings of this study (Braun et al., 2010).

In order to increase the generalisability of the study, future research could use a small or large-N case study. By incorporating more cases into the study, the findings will have a higher accuracy when attempting to place the study in other scenarios.

Conclusion

This thesis has explored the research question, how does accountability towards beneficiaries differ between an international non-governmental organisation with an external accountability mechanism, and one without?

The research of NGOs is often centred around one strong debate, how to keep NGOs accountable (Jennings, 2008; Banks et al, 2015; Obiyan, 2005; Nunns, 2011). This is an important debate as NGOs are unelected organisations which directly interfere with the lives of the most vulnerable in society. While their actions are deemed to be anything which society considers as morally correct, it is important to keep NGOs to their word (Krieger, 2001). Most importantly, as the actions of NGOs are to aid those in need, the accountability to that group in need is essential in providing the the most beneficial assistance.

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By means of content analysis on the INGO Doctors Without Borders and the accountability platform Accountable Now, the accountability of each is analysed. What can be seen is that with external mechanisms, more emphasis is put on the role of accountability.

Overall, the analysis shows that Doctors Without Borders is not highly accountable to beneficiaries. This due to a lack of detailed information on the projects at hand. Much of the Doctors Without Borders annual report did not include detailed information on their actions. Without this information, they also lacked the ability to discuss the involvement of beneficiaries in their actions. Therefore, it is unsure whether they adhere to the understanding of power within the accountability conceptualisation. Lastly, Doctors Without Borders for the most part adheres to the two principles of their doctrine, (1) "MSF provides assistance to populations in distress, to victims of natural or man-made disasters and to victims of armed conflict. They do so irrespective of race, religion, creed", and (2) "MSF observes neutrality and impartiality in the name of universal medical ethics and the right to humanitarian assistance, and claims full and unhindered freedom in the exercise of its functions." (Médecins Sans Frontières, 2019).

The accountability of Accountable Now, and thus of their members, is higher than that of Doctors Without Borders. Accountable Now provides the public with in depth detail of their reports and further backs up each policy or important concept with an extra document. However, what is not seen as a result of the extensive information, is the specific mention on the power balance between the organisations and their beneficiaries. It is unclear to what extent beneficiaries are involved in the projects of Accountable Now members. However, what is exceedingly prevalent is the presence of dynamic accountability within Accountable Now's work. By including dynamic accountability in two of Accountable Now's principles, there is already a preconceived notion on the importance of downwards accountability. There are many mechanisms and opportunities for Accountable Now members to explore and invest in dynamic accountability. Therefore, the compliance with the first and second principle in Accountable Now's doctrine is strong. The

compliance of the third principle is also strong, with many opportunities to exchange information on accountability within organisations and other bodies.

Therefore, from the evidence collected through content analysis of the Doctors Without Borders 2018 report, the Accountability Now 2018 report, and World Vision's 2018 annual report, the hypothesis of this thesis can be confirmed. The data shows that the accountability of an organisation which uses an external mechanism to practice account, provides a larger amount of information, a more balanced scale of power, and actions in line with their principles.

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Appendix

Doctors Without Borders (MSF) Activity Report 2018

	General	**Code**	**Theme**
Information			
	Page 8: overview of activity expenditure for each project	Expenditure overview of projects	Expenditure
	"Médecins Sans Frontières (MSF) ran 54 medical projects in 17 of the country's 26 provinces in 2018." (Médecins Sans Frontières, 2019, p. 34)	Statement on quantity of projects	Project quantity
	"In 2018, our teams in the region supported referral hospitals in Kakenge, Kananga, Tshikapa and Tshikula, as well as 35 health centres in the surrounding areas, with nutritional, paediatric and maternal healthcare, surgery for violent trauma, treatment for victims of sexual violence, and referrals." (Médecins Sans Frontières, 2019, p. 34)	Description of health centres that MSF helped in Congo	Description with little detail

	General	Code	Theme
	"We also built latrines and showers, responded to outbreaks of measles and cholera, and treated victims of sexual violence." (Médecins Sans Frontières, 2019, p. 34)	Description of the activities of aid within Congo	Description with little detail
	"Services include emergency and intensive care, surgery, nutrition and maternal and paediatric healthcare, community-based healthcare, and outreach activities such as mass vaccination in hard-to-reach areas." (Médecins Sans Frontières, 2019)	List of services provided during outreach in Congo	Description with little detail
	"We run a major HIV/ AIDS programme at the Centre Hospitalier de Kabinda in Kinshasa, where we provided care for more than 2,000 people in 2018, including patients with advanced HIV." (Médecins Sans Frontières, 2019, p. 36)	Statement of MSF's HIV/ AIDS programme, but does not go on to describe what it entails	Description with little detail

	General	Code	Theme
	"Serious doubts have been cast over the approach taken and its failure to meet people's expectations and needs." (Médecins Sans Frontières, 2019, p. 37)	Statement that there was a weakness in MSF's approach on Ebola	Description with little detail
	"Around Bikoro and Itipo, our teams alone vaccinated 1,673 people considered to be most at risk of contracting the virus, including first- and second-line contacts of confirmed Ebola patients and frontline workers" (Médecins Sans Frontières, 2019, p. 37)	Detailed number of Ebola patients vaccinated	Quantity aided
	"We also helped local health centres to prevent and control infections, by setting up triage zones and decontaminating facilities where a positive case had been reported." (Médecins Sans Frontières, 2019, p. 37)	Detail on how MSF dealt with Ebola cases 2018	Description of aid with detail on the process
Power			

	General	Code	Theme
	"Syrian civilians and medical staff were caught in the violence in Idlib, in the northwest, and in East Ghouta, near the capital Damascus" (Médecins Sans Frontières, 2019, p. 5)	Local medical staff caught up in violence	No beneficiary involvement
	"19 of the 20 hospitals and clinics we supported were destroyed or abandoned, leaving civilians with few options to seek medical help." (Médecins Sans Frontières, 2019)	Destruction of local hospitals due to being in conflict	No beneficiary involvement
	"Staff numbers represent full-time equivalent positions (locally hired and international) averaged out across the year." (Médecins Sans Frontières, 2019, p. 8)	Description of staff members, which include the involvement of locally hired individuals	Beneficiary involvement
	"We continued to assist people displaced by violence in 2017 in Kalémie, Tanganyika province, providing relief items and water together with community-based healthcare and psychological support." (Médecins Sans Frontières, 2019, p. 34)	Completed a project in Congo with a community-based healthcare	Beneficiary involvement

	General	Code	Theme
	"In Bili, in the same province, we supported emergency, paediatric and neonatal services in the referral hospital and in 50 health centres and health posts with an integrated community approach" (Médecins Sans Frontières, 2019, p. 35)	Community approach… does not state how that approach operates	Beneficiary involvement
	"Constructed in 2018, it offers maternity, paediatric and emergency wards and an operating theatre." (Médecins Sans Frontières, 2019, p. 36)	Construction of an operating theatre	Unknown beneficiary involvement
	"We responded to nine measles outbreaks affecting Haut-Uélé, Ituri, former Katanga, Kasai, Maniema, and Tshopo provinces throughout the year, providing care and supporting the Ministry of Health to contain the spread" (Médecins Sans Frontières, 2019, p. 36)	Support Ministry of Health on Ebola efforts in Congo	Local government involvement

	General	Code	Theme
	"We also supported the ministry's response to large cholera outbreaks affecting many areas, including cities such as Kinshasa, Lubumbashi, Ngandajika and Mbuji-Mayi. active" (Médecins Sans Frontières, 2019)	Support Ministry of Health in cholera outbreak	Local government involvement
	"Around 80 per cent of services are delivered by NGOs such as Médecins Sans Frontières (MSF)." (Médecins Sans Frontières, 2019, p. 80)	Most aid in South Sudan is from foreign NGOs	No beneficiary involvement
Action			
*Principle 1: MSF provides **assistance to populations in distress**, to victims of natural or man-made disasters and to victims of armed conflict. They **do so irrespective of race, religion, creed***	"In 2018, Médecins Sans Frontières (MSF) teams provided medical and humanitarian assistance to people facing extreme hardship in over 70 countries" (Médecins Sans Frontières, 2019, p. 5)	Assistance to those in distress	Compliance with principle

	General	Code	Theme
*Principle 2: MSF observes **neutrality and impartiality** in the name of universal medical ethics and the right to humanitarian assistance, and **claims full and unhindered freedom in the exercise of its functions.***	"Constant attacks on our staff and patients at facilities in Ad Dhale forced us to withdraw from the town in November." (Médecins Sans Frontières, 2019, p. 6)	Attack on members of MSF	Compliance with principle
	"we treat the mental, as well as the physical, injuries of people who are kidnapped, raped, tortured and exploited." (Médecins Sans Frontières, 2019, p.6)	Treating those kidnapped, raped, tortured and exploited	Non-compliance with principle
	"We were forced to end our search and rescue operations in the Central Mediterranean in early December after increasingly obstructive actions by European governments, particularly Italy, which shut its ports to migrant rescue boats, despite an estimated 2,297 people having drowned while attempting to flee Libya during the year" (Médecins Sans Frontières, 2019, p. 6)	End search operation due to European government actions	Non-compliance with principle

	General	Code	Theme
	"On 11 July 2013, four MSF staff were abducted in Kamango, in the east of DRC, where they were carrying out a health assessment." (p. 36)	Abduction of MSF staff in Congo	Compliance with principle
	"Our work is not without its risks. Our teams provide care under the threat of detention, abduction and attack; our thoughts remain with Romy, Richard and Philippe, our colleagues abducted in DRC in July 2013, who remain missing." (Médecins Sans Frontières, 2019, p. 7)	Risks on the work of MSF, including abduction of staff	Compliance with principle

Accountable Now Annual Report 2018

	General	Code	Theme
Information			
	"It is high- time that CSOs actively change the culture of their organisations and start admitting to and embracing their moments of failure as opportunities for reflection and change rather than something that disgraces the work they do" (Accountable Now, 2019, p. 6)	Embracing failure as a learning tool	Description with detail

	General	Code	Theme
	"Admitting to failure is the first step towards change, but the hardest part comes afterwards with establishing effective mechanisms to deal with failures." (Accountable Now, 2019, p. 6)	Defining how to combat mistakes with effective mechanisms	Description with detail
	"Analysis of progress towards our wider goal of the sustained well-being of children is produced on a biennial basis and shared through our child well-being reports" (Accountable Now, 2019, p. 4)	Report on child well-being	Extra report
	"We recognise that while we will always need to have an eye on sustainability in our emergency responses, this applies most directly to our longer-term programmes which conduct annual programme quality self-assessments (led by programme management but including community and partner representatives)." (Accountable Now, 2019, p. 5)	Critical assessment of existing policy	Critical assessment

	General	Code	Theme
	"In January 2018, all of World Vision's field, fundraising and regional offices and the Global Centre conducted their annual assessment of performance in meeting our Child Protection Standards and, from the results, developed plans to cover any gaps identified in internal safeguarding processes. In" (World Vision, 2019, p. 8)	Annual assessment of Child Protection Standards	Extra report
Power			
	"During Dynamic Accountability Week, the Global Standard hosted two webinars: Dynamic Accountability: a people-powered approach, and Dynamic Accountability: how to start" (World Vision, 2019, p. 8)	Webinars on what Dynamic Accountability is and how to implement it in practice	Beneficiary involvement
	"These meetings enable a range of community voices to share their vision for child well-being, and progress towards that vision can be reviewed by all stakeholders" (World Vision, 2019, p. 11)		
Action			

	General	Code	Theme
Principle 1: Encourage the adoption of dynamic accountability practices to enhance trust *Principle 2: Promote a culture of dynamic accountability*	"…panel discussions and breakout sessions on topics that dealt with Dynamic Accountability, reporting unethical behaviour, aligning with various accountability codes and standards and how we as CSOs can begin rebuilding trust through these accountability practices" (Accountable Now, 2019, p. 3)	Panel discussions on dynamic accountability	Compliance with principle
	"During Dynamic Accountability Week, the Global Standard hosted two webinars: Dynamic Accountability: a people-powered approach, and Dynamic Accountability: how to start" (Accountable Now, 2019, p. 8)	Webinars held on Dynamic Accountability	Compliance with principle
	"The process of identifying stakeholders is guided by our focus on the well-being of the most vulnerable children and programming approaches" (World Vision, 2019, p. 10)	Framework to identify who the stakeholders are	Compliance with principle
Principle 3: Foster international exchange on accountability tools and practices	"2018 proved to be a year of progress and new experiences where Project Partners closely collaborated to expand the presence of the Global Standard around the world" (Accountable Now, 2019)	Fostering International partner collaborations	Compliance with principle

	General	Code	Theme
	"We are further using various communications mechanisms and events to disseminate lessons learned. This includes our AGM in May 2019 and our Annual Workshop in October 2019." (Accountable Now, 2019, p. 10)	Annual meeting and workshops as mechanisms of communication	Compliance with principle
	"Because the evidence base had been rather weak globally, we intentionally sought to address the evidence gaps in partnership with Columbia University" (World Vision, 2019, p. 7)	Collaboration with Columbia University for child friendly spaces	Compliance with principle