Greater Influence, Greater Responsibility: are INGOs' Self-Regulatory Accountability Standards Effective?

Working Paper by

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research for a fairer world

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Acronyms

ACFID	Australian Council for International Development
ACORD	The Agency for Cooperation and Research in Development
CCIC	Canadian Council for International Co-operation
CRS	Catholic Relief Services
CARE	Cooperative for Assistance and Relief Everywhere
CSO Law	Charities and Societies Proclamation Law
CSO	civil society organisations
DAC	Development Assistance Committee (OECD)
FATF	Financial Action Task Force
HAP	Humanitarian Accountability Partnership
HQ	headquarters
IANGO	International Advocacy Non-Governmental Organisations
IGO	Intergovernmental Organisation
INGO	International Non-Governmental Organisation
NGO	Non-Governmental Organisation
OECD	Organisation for Economic Co-operation and Development
PQASSO	Practical Quality Assurance System for Small Organisations
UN	United Nations
ODA	Official Development Assistance
QWIDS	OECD's International Development Statistics
USAID	United States Agency for International Development
WANGO	World Association of Non-Governmental Associations

Abstract

The role of international nongovernmental organisations (INGOs) in the global aid architecture has become more important in recent years. Budgets of particularly large INGOs have increased and questions surrounding their accountability have intensified. To address allegations of poor accountability, many INGOs have signed on to collective self-regulatory accountability standards as a means of ensuring that common principles are met, improving good practice, and restoring confidence among stakeholders. This paper investigates how much these self-regulatory standards have actually improved accountability among INGOs.

This is a working paper to generate discussion and debate within the development community, and especially within INGOs themselves. The authors believe that the twin issues of the growing scale and influence of INGOs, and their use of self-regulatory standards as a tool for accountability, warrant greater attention in both of these spheres.

1. Introduction

The role of international nongovernmental organisations (INGOs) in the global aid architecture has become increasingly prominent since the 1990s. INGOs are providing more aid to developing countries than ever before, and the budgets of particularly large INGOs have surpassed those of some donor countries belonging to the Organisation for Economic Co-operation and Development (OECD) Development Assistance Committee (DAC).

The emergence of INGOs as principal aid actors is often considered to be a positive phenomenon. Relative to multilateral and bilateral donors, INGOs are often viewed as being more objective, having lower operational costs, and better able to build rapport with marginalized people.[2] At the same time, however, the growing role and prominence of INGOs in the global aid architecture and their influence over the lives of millions of people demands that they be subject to greater scrutiny. Despite their purported comparative advantages, questions surrounding the accountability of INGOs have steadily intensified over the past two decades, above all in relation to their representativeness, transparency, and effectiveness.

To address allegations of poor accountability, INGOs are adopting a range of measures. In particular, many have signed on to collective self-regulatory accountability standards as a means of ensuring common principles are met, improving good practice, and restoring confidence among stakeholders. Although standards such as the Sphere Project or the INGO Accountability Charter vary considerably, they often possess numerous similarities, including approaches to compliance and the promotion of common values.

While collective self-regulatory accountability standards undoubtedly represent a step in the right direction, are they effective? Have they actually improved accountability among INGOs? Many accountability standards suffer from serious weaknesses that mitigate their potential impact, including lack of strong compliance measures, emphasis on upward accountability to donors rather than downward accountability to aid recipients, and challenges in implementation. These and other factors undermine the capacity of self-regulatory standards to reduce the "accountability deficit" among INGOs.

The growth of INGOs means they have an increasingly significant role and influence within the international aid architecture – as donors, knowledgeable policy advisors, and experienced practitioners. This paper argues, however, that INGOs' greater size and influence also means greater responsibility to ensure that they are accountable for their development activities. Self-regulatory measures are one means whereby INGOs can build improved accountability, but they suffer from serious flaws. INGOs need to address the current deficiencies in these measures, and find complementary tools to improve accountability and maintain their status as legitimate actors.

There is extensive critical analysis and literature on issues addressed in this paper, in particular on the subject of INGO accountability. This paper draws on this material, but does not include a comprehensive review. It is presented, instead, as a working paper to generate discussion and debate within the critical community, and especially within INGOs themselves. The authors believe that the twin issues of the growing scale and influence of INGOs, and the use of self-regulatory standards as a tool for accountability, warrant greater attention in both these spheres.

The paper begins by discussing the growth in INGOs, both as an overall sector, and in terms of individual INGOs. It then examines some of the consequences of the growth, including INGOs' increasingly prominent role and influence within the global aid architecture and in developing countries, and the need for INGOs to take responsibility for demonstrating accountability for their programs and actions. It focuses on common standards agreements as one area in which INGOs are attempting to build stronger accountability - and identifies a number of pitfalls associated with these.[3] In the final section, suggestions for future directions are provided.

2. Background

The face of development assistance has changed considerably since the end of the Cold War in the early 1990s. Traditionally, aid to developing countries has been provided primarily by official donors such as multilateral organisations and bilateral government agencies. More recently, however, aid has been increasingly channelled through civil society organisations (CSOs). This broad category includes nongovernmental organisations (NGOs), and international NGOs (INGOs), the subject of this paper.[4]

2.1 INGOs as Models of Development Practice

INGOs are often praised as models of development practice. They are frequently seen as more effective and adept than their official counterparts. Perceptions of INGO comparative advantage include notions that INGOs operate more quickly and cheaply, forge longer, lasting relationships with marginalized populations at the grassroots level by prolonging their stays (sometimes by decades), bypass corrupt governments, and select areas of need objectively, independently of political or commercial interests.[5] This may help explain data that suggests that some development institutions are increasingly working through non-governmental channels: for instance, World Bank figures show that 21% of its project funds involved CSOs in 1990, while this number increased to 81% in 2009.[6]

2.2 Growth of INGOs

The number of NGOs operating internationally expanded significantly in the late 20th Century, a phenomenon that has since been dubbed a "veritable global associational revolution."[7] Different definitions of INGOs, and varied data sources make it hard to be precise; but the overall picture is that substantial growth has occurred. According to one source, there were approximately 985 INGOs in 1956. By 1985 this number had grown to 14,000; and more recent estimates indicate approximately 21,000 INGOs worldwide as of 2003.[8] Several reasons for this rapid escalation are presented in the literature. A key factor is the growth in not only traditional sources of public and private funding, but also the emergence of new sources, such as private foundations, global funds and corporate giving. Other reasons include (but are not limited to) the rise of democracy, cheaper information technology, economic and political globalization, decreasing public confidence in governments and corporations, and growing normative support for INGOs as legitimate actors.[9, 10]

2.3 Financial contributions

Financial flows to and through INGOs have grown substantially. Between 1992 and 1993, for example, NGOs in DAC member states supplied approximately $5.8 billion in foreign aid, equivalent to approximately 10% of all official development assistance (ODA) provided by the OECD-DAC at the time.[11] By 2008, NGOs supplied more than $23.6 billion in foreign aid, equivalent to over 19% of ODA.[12] According to one assessment, six of the largest INGOs increased their total annual revenue (in nominal terms) from $2.5 billion in 1999 to more than $6

billion in 2007, an average increase of about 240 percent.[13] The flow of money through INGOs for humanitarian assistance has also grown significantly. In 2007, INGOs supplied $4.9 billion of the $15 billion provided by all aid actors.[14]

The growth in financial flows to and through INGOs is occurring predominantly in relation to Northern-based organisations, many of which are often staffed with several thousand employees in numerous offices around the world, and which command multi-million dollar budgets. Table 1 provides data on some of the largest INGOs, including World Vision, Save the Children, Oxfam, Médecins Sans Frontières and CARE. As shown in Table 2, the operational expenditures of some INGOs now parallel, and even surpass, those of certain DAC donors. World Vision, for instance, spent more on development than eight DAC member countries in 2009.

These figures on high aid flows through INGOs can be misleading. Although private donations to INGOs frequently account for a substantial amount of their revenue (e.g. 87% for Médecins Sans Frontières),[21] considerable portions are often contributed by official sources. Norwegian People's Aid, for example, received less than 4% of its revenue from private donors, and almost 81% from official donors in 2008.[22] Additionally, in terms of humanitarian assistance, approximately $2.6 billion of the $4.9 billion provided by INGOs in 2007 was raised from public sources, and a roughly equal amount of $2.3 billion came from official sources.[23] INGO sources of funding also often vary by country. Given that US citizens donate more by volume than anyone else in the world,[24] it is not surprising that private voluntary organisations registered with the United States Agency for International Development (USAID) in 2008 received more than six times as much funding from private donors than from USAID.[25] While the origins of INGO funding vary significantly from organisation to organisation, INGOs in general are collectively dependent on official donors for approximately half of their budgets.[26]

Table 1: Sample of some of the Largest INGOs (2009 figures in USD; in alphabetical order)[15, 16]

INGO	Income/Expenditure	Number of Staff	Geographic Reach
ActionAid (Johannesburg, South Africa) [17]	Income = $294 million Expenditure = $276 million	2,328	- 45 countries - 25 million people
Aga Khan Development Network (Geneva, Switzerland) (2008)	Development activities budget = $450 million (The project companies of the Aga Khan Fund for Economic Development generate annual revenues of $1.5 billion)	60,000	- 25 countries
Care International/USA (Chatelaine, Switzerland) (Fiscal Year = July 2009 - June 2010)	CARE USA: Income = $586 million Expenditure = $602 million	Care International: 12,000	- 87 countries - 60 million people - 12 national members
Catholic Relief Services (CRS) (Baltimore, USA) (Fiscal Year = Oct. 2009 - Sept. 2010)	Income = $919 million Expenditure = $823 million	5,211	- 100 countries - 130 million people
Christian Aid (London, UK) (Fiscal Year = April 2009 - March 2010)	Income = $168 million Expenditure = $153 million	758	- 45 countries
Médecins Sans Frontières (Geneva, Switzerland)	Income = $927 million Expenditure = $859 million	22,000	- 60 countries
Mercy Corps (Portland, USA) (Fiscal year = July 2008 - June 2009)	Income = $235 million Expenditure = $235 million	3,700	- 40 countries
Norwegian People's Aid (Oslo, Norway)	Income = $131 million Expenditure = $128 million	2,826	- 30 countries
Oxfam International (Oxford, UK) (Fiscal year = Apr. 2009 – Mar. 2010)	Expenditure = $841.6 million[18]	6,000	- 98 countries - 14 member organisations
Plan International (Surrey, UK) (Fiscal year = July 2009 - June 2010)	Income = $745 million Expenditure = $635 million	8,131	- 48 countries
Save the Children (London, UK)	Income = $1.291 billion	14,000	- 120 countries - 29 national organisations - 80 million children
World Vision International (Monrovia, California, USA)	Income = $2.575 billion Expenditure = $2.634 billion	40,000	- 120 countries - 100 million people

Table 2: Comparison of DAC Donors and Prominent INGOs (from largest expenditure to lowest)[19, 20]

DAC Donor/INGO	ODA/Program Expenditure (2009 USD m)
United States of America	28,831.34
France	12,600.02
Germany	12,079.3
United Kingdom	11,282.61
Japan	9,456.93
Spain	6,584.11
Netherlands	6,426.08
Sweden	4,548.23
Norway	4,085.84
Canada	4,000.07
Italy	3,297.49
Denmark	2,809.88
Australia	2,761.61
Belgium	2,609.6
Switzerland	2,310.07
World Vision	**2,257.3**
Finland	1,290.18
Austria	1,141.78
Ireland	1,005.78
Oxfam International	**841.6**
Korea	816.04
Catholic Relief Services	**767.6**
Médecins Sans Frontières	**683.3**
Greece	607.27
CARE USA	**601.2**
Portugal	512.71
Plan International	**484.0**
Aga Khan Development Network	**450.0**
Luxembourg	414.73
New Zealand	309.28
ActionAid	**221.9**
Mercy Corps	**207.5**
Christian Aid	**127.2**
Norwegian People's Aid	**120.4**

2.4 Implications

The above tables demonstrate that due to their sheer size, and their substantial monetary contributions, INGOs are now major players within the global aid system. They have a significant presence in many developing countries and, along with bilateral and multilateral organisations, are often a major component of external engagement in domestic development processes. In some locations, INGOs constitute the main international presence. This means that some communities experience the aid system – including its programs and institutions – primarily through INGOs.

The size and scope of INGOs also have significant impacts on local NGOs and civil society organisations. INGOs' larger programs, budgets, and staffing contingents, as well as their use of foreign consultants, can cause them to "crowd out" local development organisations, which may have knowledge, skills and capacities that are better attuned to "on the ground" realities. In Sri Lanka following the 2004 Indian Ocean tsunami, for example, "local experts were often reduced to the level of research assistants and left to carry out mundane administrative tasks instead of contributing to the leadership."[27] Large INGOs with sizable budgets are also often better able to gain access to local government officials, influence decisions, and win grants and contracts.

The growth of INGOs has also fuelled their increasing role in influencing domestic and international policy agendas. INGOs have pursued these roles across a large selection of policy areas: in relation to the international human rights framework (particularly through the UN, where INGOs have also engaged on a wide range of other issues, including women, the environment, climate change, and global health issues); through international campaigns (such as Make Poverty History, or debt cancellation coalitions such as the Jubilee Campaign), and directly with institutions such as the WTO and G8/G20.[28] In recent years, INGOs have increased their engagement specifically in the area of international aid policy. Previous official aid policy processes, in particular those occurring through the OECD-DAC, and the DAC-related Working Party on Aid Effectiveness, largely ignored INGOs on the basis that they were marginal players within the global aid system, were not official donors, and worked with smaller populations through smaller-scale interventions. For instance, the 2005 2nd High Level Forum (HLF) on Aid Effectiveness and the processes surrounding it took place with very limited participation of CSOs and INGOs, and the resultant Paris Declaration on Aid Effectiveness consequently gave little recognition to the roles of civil society actors, including INGOs, in the aid effectiveness process.

This has now changed. CSOs and INGOs were much more centrally involved in the follow-up meeting to the Paris Declaration, the 2008 Accra 3rd High Level Forum. INGOs had relatively strong engagement with both the official and broader CSO processes leading up to the HLF: their representatives were key participants in a multi-stakeholder advisory group on civil society and aid effectiveness, chaired by the Government of Canada,[29] and they were also heavily involved in CSO coalitions that sought to influence the official agenda. While the resultant Accra Agenda for Action (an addendum to the Paris Declaration) does not specifically mention INGOs, it commits donor and partner governments to deeper engagement with CSOs, recognising them as "independent development actors in their own right."[30] Since the Accra meeting, INGOs have become even more directly engaged in aid policy discussions. This has occurred, in particular, through their membership of the expanded Working Party on Aid Effectiveness,[31] and through their participation in Working Party "clusters" that operate as sub-committees. The 2011 Fourth High Level Forum on Aid Effectiveness in Busan, South Korea, will provide markedly more space for CSOs than at previous meetings, as governments seek to improve coordination and development effectiveness in partnership with CSOs, including INGOs.

3. INGOs and Accountability

Given the increased size, role, and influence of INGOs within developing countries and within the global aid system, it is hardly surprising that external scrutiny of their operations and approaches has also increased. This applies, in particular, to a questioning of the overall accountability of INGOs.[32]

Understandings of the types of accountability that apply to INGOs have also become more complex and demanding over the last few years. Traditionally, INGO accountability was seen primarily in terms of accountability to its funders and supporters: often to government donors, and to the public in home countries. As Robert Lloyd of the One World Trust points out, this interpretation of INGO accountability is limited and excludes key groups affected by INGO work:

> Traditionally, [accountability] has been understood according to the principal-agent model where a principal [*sic*] delegates authority to an agent to act in their interests and ensures accountability via economic and legal incentives and sanctions. However, this understanding is limiting, as it only affords those with formal authority over an organisation the right

to hold it to account. Within the context of the non-profit sector, such an understanding leads NGOs to focus on their accountability relationships with donors, governments and their board of governors, to the neglect of other stakeholders such as their beneficiaries. Moreover, it propagates the minimalist view that NGO accountability is principally about how money is spent and what the fund-raising/administration ratio is.[33]

Reflecting the need to progress beyond traditional notions of accountability, current thinking on INGO accountability addresses what Lloyd terms "stakeholder accountability," sometimes referred to as "holistic accountability."[34] The concept of stakeholder accountability requires INGOs to be held responsible to *all* stakeholders involved in the development process, not simply donors to whom they are financially dependent upon and must report to (often termed "upward accountability"). According to the concept of stakeholder accountability, INGOs must also be accountable to themselves ("inward/internal accountability"), to their peers ("horizontal accountability"), and most importantly, to the recipients of their aid programs in developing countries ("downward accountability"). Accountability to all four groups ensures a more participatory process because feedback from all stakeholders must be taken into account.[35] In a later section of this paper we assess the effectiveness of INGO accountability standards in relation to this notion of "stakeholder accountability" rather than conventional "upward accountability" to donors.

4. **INGOs and the "Accountability Deficit"**
Criticisms of INGO accountability typically revolve around three issues in particular: lack of representativeness, lack of transparency, and lack of effectiveness. These issues are briefly explored below.

4.1 Lack of Representativeness
Despite INGO claims that they give voice to the poor and marginalized, critics often point to their lack of representativeness and democratic practices. Collingwood and Logister, for example, suggest that unlike democratic governments, "INGOs are not legally bound to act in the 'public interest', and neither can they claim that their actions are somehow legitimised by formal democratic procedures."[36]

Some INGOs have attempted to establish organisational mechanisms within their "home" countries that provide opportunities for supporters or members to be represented in governance committees or boards, sometimes facilitated through elections. This therefore provides a degree of constituency within INGO home countries and a means to guide organisational decision making and operations. The more important question, however, relates to INGO constituency in the developing countries in which they work. While INGOs frequently draw on the experiences and views of their "partners" or target groups, they generally do not establish constituencies that are able to participate in, and that are formally represented in the formation of policies and programs and in organisational decision making. This calls into question many INGOs' claims of representativeness and that they "give voice" to the poor they work with. In the absence of clear representation and constituency, the act of giving 'voice' may be misleading, and may not necessarily involve presenting "a balanced view or consensus."[37] [38]

4.2 Lack of Transparency
Criticisms of poor accountability among INGOs are directly related to criticisms of poor transparency. Although many INGOs provide annual reports regarding their activities and

finances, transparency with respect to programs and projects is often lacking. INGOs are vulnerable to the same flaws as multilateral and bilateral donors. These include: lack of harmonization and coordination with other aid actors and subsequent duplication; lack of alignment with partner or target group needs – or with national or local development plans; and simply, failure to demonstrate agreed results.[39] A degree of risk and failure is inevitable given the complexities and challenges inherent to development work. Yet these failures are almost never publicly acknowledged, other than in occasional extreme cases, such as media exposés. Instead, general successes couched in vague language are commonly used to project an image of effectiveness.

In a survey of INGOs commissioned by BOND UK,[40] many participants attributed much of this lack of transparency to donor pressure. INGOs feel the need to emphasize project successes to ensure continued funding from bilateral and multilateral institutions.[41] As such, the pursuit of improved accountability within the INGO community presents a paradox for the typical INGO. According to BOND UK, "NGOs are locked in a prisoner's dilemma of knowing that a lack of transparency is both damaging the sector, and contradictory to its values."[42]

4.3 Lack of effectiveness
External scrutiny of INGOs often focuses on whether they are accountable to stakeholders for what they claim to do – in other words, for the effectiveness and impact of their operations and programs. This is related to the question of how they demonstrate accountability for their overall performance.

INGOs have struggled to convincingly address critiques in this area, and to show that their programs actually "work". This is due both to the particular nature of INGO programs, but also to problems that apply to all development actors in terms of demonstrating results and impact. It is relatively easy to demonstrate that INGO work has achieved successful *outputs*. This is the case in particular for disaster relief (for instance, number of displaced peoples fed and housed), and often also for longer term development work (for instance number of teachers trained, or children vaccinated). It is much more difficult, however, to demonstrate that INGO programs have resulted in successful development *outcomes*. This applies in relation to INGOs core work, including in those areas where they claim comparative advantage, such as poverty reduction for the most marginalized, empowering women, strengthening local civil society, or building sustainable rural livelihoods.Demonstrating results and outcomes from INGOs' increasing involvement in policy influence and advocacy work is even more difficult. Overall, there is a poor evidence-base for relief and development INGOs' effectiveness and efficiency. Possible reasons for this include: limited proportions of government funded project budgets allowed for INGO monitoring, evaluation and research; attribution, aggregation and ownership problems in measuring INGO effectiveness, and internal challenges within INGOs, in which too little emphasis is placed on measuring performance in terms of positive development impacts for target communities.[43]

5. Addressing the Concerns: Self-regulatory Accountability
In response to criticisms of poor representativeness, transparency and effectiveness, INGOs have, since the early 1990s, developed numerous mechanisms to improve accountability. The most prevalent mode of collective response by INGOs is that of self-regulation, an unsurprising choice given that it allows for the circumvention of government oversight and given the larger global movement toward self-regulation as state control diminishes.[44] Self-regulation schemes are defined by BOND UK as "performance standards that organisations and/or sectors are meant to

adhere to but are not directly enshrined in law,"[45] and include codes of conduct/ethics, certification schemes, information services, and working groups.[46] Self-regulation is a central aspect of INGO and broader CSO accountability: the One World Trust database of self-regulatory initiatives for CSOs includes over 300 collective self-regulation standards at national, regional and international levels.[47] Other sources estimate self-regulation standards are currently being developed in forty countries.[48] Most standards are implemented at the national level, but international initiatives are also expanding.

Despite the diversity of these standards, many share strong commonalities, particularly with regard to the principles they espouse. Common values to which INGOs must adhere to in many self-regulatory mechanisms include human rights, accountability, transparency, cooperation, sustainability, and non-discrimination, among others. In addition, some standards, such as the Sphere Project (see Table 3), indirectly incorporate the principles of the Paris Declaration for Aid Effectiveness: ownership, alignment, harmonisation, results and mutual accountability.[49] Thus, in theory, INGOs that sign on to the agreements and incorporate the suggested principles and best practices into their operations are more likely to not only demonstrate greater accountability, but also to achieve more effective development.

Self-regulatory accountability standards, however, should not be viewed in monolithic terms. They can vary substantially with regard to their focus (development versus humanitarian relief), and often emphasize certain values over others. Most importantly, compliance measures within such standards differ significantly, such that some member INGOs effectively operate under an "honour system," while others are monitored by independent parties. Table 3 provides an overview of some of the most prominent self-regulatory mechanisms to date.

Table 3: Samples of Accountability Standards

Name of Standard	Type	Focus	Number of Members	Compliance Measures
Code of Conduct for The International Red Cross and Red Crescent Movement and NGOs in Disaster Relief	Code of Conduct/ Ethics	Humanitarian relief, neutrality, capacity building, etc.	455 organisations	Commitment only
Sphere Project: Humanitarian Charter and Minimum Standards in Disaster Response	Code of Conduct/ Ethics	Humanitarian relief (water supply and sanitation, nutrition, food aid, shelter and health services)	Thousands of individuals from over 400 organisations representing 80 countries have participated in various aspects of the Sphere Project	Commitment only
World Association of NGOs (WANGO) Code of Ethics and Conduct for NGOs	Code of Conduct/ Ethics	Human rights, transparency and accountability, good governance, human resources and public trust, etc.	Hundreds of organisations all over the world	Commitment only
INGO Accountability Charter	Code of Conduct/ Ethics	Equitable development, human rights, protection of ecosystems, good governance, ethical fundraising, professional management	22 INGOs, including ActionAid, Amnesty International, CIVICUS, Greenpeace, Oxfam, Plan, Transparency International, World Vision, etc.	Annual reporting; Independent Review Panel responsible for reviewing annual reports and handling complaints
HAP 2007 Standard in Humanitarian Accountability and Quality Management	Certification scheme	Humanitarian relief	56 Member agencies from more than 20 countries	Recertification required every 3 years subject to a compliance verification audit and mid term monitoring; Standing Complaints Committee of the HAP Board; members subject to removal

The development of these standards provides a means for INGOs to ensure – and demonstrate – improved accountability, and to thus legitimise their increased role and stature in the international aid system. Despite their potential, however, the standards' effectiveness remains questionable in practice. Common standards agreements often possess serious limitations, including their voluntary nature and lack of strong compliance mechanisms, their emphasis on upward and horizontal rather than downward accountability, and inconsistent implementation. These limitations are explored below.

5.1 Weak Compliance Mechanisms

The main weakness of INGO self-regulation initiatives is that they are voluntary in nature, and the vast majority do not offer strong monitoring or compliance measures. The Code of Conduct for the International Red Cross and Red Crescent Movement and Non-Governmental Organisations (NGOs) in Disaster Relief, the SPHERE Project's Humanitarian Charter and Minimum Standards in Disaster Response, and the World Association of NGOs (WANGO) Code of Ethics and Conduct for NGOs are examples of self-regulatory agreements lacking monitoring and compliance measures. Such initiatives are often completely voluntary and INGOs in violation of these standards are not subject to reprimand.

While a number of self-regulation schemes include some compliance measures, it is not always clear how effectively these actually operate. The Canadian Council for International Co-operation (CCIC) Code of Ethics and Operational Standards, for example, possesses compliance measures, but they are limited. As both an umbrella group and an NGO in its own right, the CCIC's Code of Ethics and Operational Standards is applicable to all member organisations, some of which are large INGOs such as the Aga Khan Foundation, Care Canada, Oxfam-Canada/Quebec, Plan International Canada, Save the Children Canada, and World Vision. Member organisations must complete a self-assessment form ensuring compliance with the Code, and must re-submit updated self-assessments every three years to maintain membership. If violations of the Code occur, members or the public can launch complaints and an Ethics Review Committee may be convened. While the complaints mechanism appears to have provided an important instrument for addressing violations of the Code and has been used successfully in the past, it remains difficult to assess the validity of the self-assessment forms and the effectiveness of the Code in the field given the lack of independent monitoring.

One remedy suggested to address concerns regarding voluntary common standards agreements is statutory regulations. Many governments around the world require NGOs to meet certain criteria as a certification/registration tool in order to receive tax deductions (as in the case of Canada, Pakistan and the Philippines). In the case of Australia, NGOs must become a signatory to, and demonstrate compliance with the Code of Conduct developed by the Australian Council for International Development (ACFID)[50] in order to receive accreditation and subsequent funding from the Australian Agency for International Development's designated funding scheme.[51] The latest version of the ACFID Code of Conduct is very similar to other self-regulatory mechanisms with regard to ensuring certain standards are met for organisational integrity, governance, communication and finance, and also requires that signatories develop their own complaints handling processes. Complaints can also be investigated by a Code of Conduct Committee and if a breach is found to have occurred, the NGO may face disciplinary action and measures to minimize the risk of the breach recurring.[52]

Further, many governments are increasingly regulating NGOs in an effort to curb criminal and terrorist exploitation. Following the attacks of September 11, 2001, the *National Commission on Terrorist Attacks Upon the United States*, more commonly known as the "9/11 Commission," found that Al Qaeda had raised approximately $30 million per year through charities.[53] Consequently, governments all over the world have begun working toward the implementation of Special Recommendation VIII of the Financial Action Task Force (FATF),[54] which calls for strengthening measures to combat terrorist financing stemming from the non-profit sector through legislation, more robust reporting, as well as educational outreach, among other things. All of these measures,

if carried out fairly and proportionally, are intended to improve accountability and transparency among non-profit organisations, and therefore deter terrorist abuse.

Government regulation of NGOs, however, can be highly controversial: the above example, for instance, is seen as retrograde legislation by many civil society organisations. While statutory regulations likely provide one of the most effective forms of compliance, they risk serious abuse by state authorities and are thus not always a viable solution, particularly in non-democratic states. Rather than providing a means of ensuring accountability and performance standards, statutory regulations can be used to limit the operation, role, and "civic space" of NGOs and civil society in general.[55]

In Russia, for example, the government has limited the operations of NGOs working in Chechnya, and the Nepalese government's NGO code of conduct has also faced censure from the United Nations due to allegations of political intervention.[56] The government of Ethiopia has further used statutory regulations to limit the activities of both international and domestic NGOs, under the 2009 Charities and Societies Proclamation law (CSO law). According to Amnesty International, the CSO law "will criminalise human rights activities undertaken by Ethiopian organisations that receive more than ten percent of their funding from abroad". The proclamation will, in effect, "criminalise human rights activities by foreign NGOs, including campaigning for gender equality, children's rights, disabled persons' rights and conflict resolution."[57]

Further, even in countries in which statutory regulations may not be abused by state authorities, most governments simply lack the capacity to regulate and monitor the several thousand NGOs within their borders. As such, self-regulatory mechanisms provide governments with some standard for INGOs without requiring expenditure of large amounts of public revenue. In addition, excluding governments from INGO regulatory processes may foster more willingness among INGOs to openly acknowledge failures and to seek advice from their peers. INGOs are unlikely to do so if funding from government donors is dependent on success and limited failures.

While nonexistent or weak compliance measures within common standards agreements are certainly serious flaws, self-regulation may still prove effective by providing a normative framework for INGOs to abide by, and should therefore not be entirely discounted. Reputation for INGOs is paramount, thus most are unlikely to jeopardize their image by violating these normative standards regardless of scant punitive measures.

5.2 Over-emphasis on Upward and Horizontal Accountability
Self-regulation schemes have been further criticized for promoting upward and horizontal accountability rather than downward accountability. According to several British NGOs, pressure from official donors acts as the "main driver" behind the emphasis on upward accountability.[58] INGOs are subject to funding constraints and reporting requirements from donors, and do not face the same institutional requirements from their Southern target groups. As a result, INGOs prioritize upward accountability because they face tangible negative repercussions from their donors, whereas negative repercussions from partners or target groups are considered minimal and less threatening.

To mitigate pressure from donors and to generate more equitable stakeholder accountability, many INGO self-regulatory mechanisms have attempted to highlight the need to prioritize downward accountability rather than upward accountability. The INGO Accountability Charter, a global self-regulatory code of conduct led by the International Advocacy Non-Governmental Organisations (IANGO) Workshop, for example, is one such mechanism. Developed by an extensive multi-stakeholder consultative process and one of the most prominent self-regulatory standards for development INGOs, the Charter lists "peoples… whose rights we seek to protect and advance" as the first stakeholder to which an organisation should be accountable to.[59, 60]

Some INGO common standards agreements, however, do not emphasize downward accountability as much as others. According to the CCIC's Code of Ethics and Operational Standards, for example, "CCIC and its Member Organisations should be accountable to their international partners, to their staff, to their donors, to the Canadian public and to each other for their contributions to international development and their stewardship of resources."[61] Here people in developing countries that CCIC and member organisations may be working with are not explicitly referred to as stakeholders, although they may be understood to be "international partners." On the face of it, however, the code appears to emphasize upward and horizontal accountability rather than downward. A similar case is found within the African Union's Draft Code of Ethics and Conduct for Civil Society Organisations.[62] All NGOs must comply with the Code in order to work with the African Union. The Code is thus used for accreditation purposes but further ensures a minimum standard of quality based on shared principles. The Code, however, does not explicitly include accountability to local groups.[63]

5.3 Inconsistent Implementation
Regardless of the principles emphasized in various self-regulatory mechanisms, their implementation remains questionable. While the majority of INGOs undoubtedly share the values espoused in the self-regulation schemes they sign on to, many struggle to incorporate these codes of conduct into their operations. It is difficult for both large and small INGOs to ensure that principles in the code of conduct are implemented along the aid chain at the international, regional, and national level. Implementation at the local level presents an even greater challenge as field offices are often understaffed, overworked, tight on budgets, and prone to high turnover.[64]

For some INGOs, therefore, the time and energy necessary to implement codes of conduct may not be considered worthwhile, especially relative to other priorities. Other INGOs, particularly those that are not dependent on official donors, may nevertheless agree to a code of conduct for branding purposes. Given the proliferation of INGOs, participation in self-regulatory agreements may help organisations achieve a competitive edge and "stand out" from the rest. For this reason, monitoring and compliance mechanisms within accountability standards represent an important tool to separate out INGOs that are simply paying lip service from those sincerely making efforts to implement agreed principals.[65]

The implementation of accountability standards also presents challenges to small- and medium-sized INGOs. Small NGOs in the UK have voiced concerns that accountability schemes are driven primarily by their larger counterparts.[66] Small INGOs may not have the capacity or resources to integrate common standards agreements into their operations, and may not have the staff and time required to complete reporting requirements to fulfil such agreements. Some small INGOs thus view common standards agreements as constraints, and fear they will be at a disadvantage if more government donors begin to associate funding with such regulatory initiatives.[67] Given

that small INGOs are often better able to communicate within themselves, some have suggested that formal accountability frameworks are not always necessary and that there are other "legitimate way[s] to manage."[68] Alternatively, some self-regulatory initiatives have been designed chiefly for small organisations, such as the Practical Quality Assurance System for Small Organisations (PQASSO) developed by the Charities Evaluation Services.

6. Going Forward

As this paper has discussed, INGO accountability standards have a number of important weaknesses. They often lack strong monitoring and compliance measures, emphasize upward accountability to donors rather than downward accountability to aid recipients, and can be difficult to implement. If INGOs are to maintain a credible and legitimate role within the international aid system – and in particular, within the communities where they work – they will need to address these weaknesses.

There are a number of ways to do this. One would be to introduce a formal peer review process in which the major INGOs undertake periodic reviews of each others' performance and adherence to accountability standards. This could be modelled on the OECD-DAC peer review process, which has had some success in changing donor country performance and aid effectiveness.

However, a more powerful approach would be to give partners and target groups a greater role in INGO accountability and self-regulation. This could occur through facilitating these groups to complete evaluations and assessments, which would accompany – and either validate, or challenge – INGOs' own self-assessments. Shifting the focus of self-regulation to stakeholder accountability, particularly downward accountability to partners and target groups, would help to ensure implementation of these standards along the aid chain at local levels, as well as monitoring and verification of their true effectiveness.

It must be kept in mind, however, that there may be limitations to institutionalizing target group participation in this way. Power imbalances between INGOs and their partners are almost always inevitable, in particular when a funding relationship is involved. Local aid recipients may be unwilling to proffer criticisms of INGOs due to fears of losing valuable development projects. In addition, formal downward accountability measures require investment of resources if they are to work effectively. They may involve significant delays in reporting and additional costs, and they are a time-consuming proposition for both INGOs and their partners; responding to requests for feedback on accountability may be overly burdensome for some partners. In addition, some INGO staff may hold the view that partners and target groups need further information on the relevant development programs and issues if they are to play a role in accountability processes, and that inadequate understanding of these may result in unwarranted negative assessments. This can be addressed through providing transparent information about programs, and through encouraging target groups to provide feedback without fear of reprisal - but this, again, may be difficult and time-consuming for INGOs. Consequently, some of the smaller INGOs, in particular those with more limited resources, may be reluctant to shift towards formal downward accountability measures.[69]

It is also important to note that self-regulatory agreements are just one mechanism available to INGOs to improve accountability and legitimacy. Some organisations have chosen to address these issues through adopting measures to improve representation and constituency issues. This includes ensuring greater representation of Southern stakeholders in governance mechanisms, such as Boards of Directors. The British INGO ActionAid, for example, attempted to close The

North-South gap by moving its headquarters to Johannesburg in 2003. According to its website, the change will help "to further strengthen our accountability to the people, communities and countries we work with and make us more effective in fighting and eradicating poverty."[70] The Agency for Cooperation and Research in Development (ACORD), first established in 1976 as a consortium of INGOs to respond to African emergencies, also moved its headquarters from London to Nairobi around 2005 to "[transform] itself from a Northern consortium into an Africa-Led International Alliance."[71] ACORD further hired a mainly African management team, and added three African directors to its Board.[72] Given the myriad of means available to INGOs to improve their accountability, particularly to all stakeholders, self-regulation is therefore simply one tool that, when implemented in tandem with other mechanisms, may prove to effectively enhance accountability.

CSOs and INGOs are also currently engaged in a major process to address their effectiveness and overall accountability that steers away from setting standards and from self-regulation. This is occurring through the Open Forum for CSO Development Effectiveness, a diverse, worldwide coalition of CSOs. The Open Forum states that its formation was, in part, spurred by a challenge from donors and partner countries for CSOs to "demonstrate and account for their own effectiveness".[73] A striking aspect of the Forum coalition is its attempt to respond to this challenge by defining and understanding effectiveness on its own terms – rather than those defined by donors through the official Paris and Accra High Level Forum processes – and to do so through a *development* effectiveness rather than aid effectiveness lens. The Forum has a clear accountability focus: it aims to "create a global CSO consensus on the principles to which we hold ourselves accountable and to which we wish to be held accountable*".*[74] In 2011 participants agreed on the *International Framework for CSO Development Effectiveness*, which contains eight principles for development effectiveness and guidance for implementing them.[75] The Framework devotes an entire section to "Strengthening Mechanisms for CSO accountability". Importantly, however, it explicitly states it is not intended to duplicate or replace existing CSO accountability frameworks. Instead, the purpose appears to be to "stimulate structured reflection, deeper understanding, and accountability for enhanced CSO development effectiveness", and it is designed to provide the "foundation" for accountability standards.[76] The approach adopted by the Forum – and its determination to address the question of effectiveness and accountability on its own terms – may provide impetus and incentive for greater INGO efforts in the area. Ultimately, however, the principles and implementation guidance articulated in the framework may not be enough: something more than deepened understanding and reflection may be required to actually change behaviour, and to convince donors and partner countries that CSOs have met the challenge of demonstrating and accounting for their effectiveness.

Lastly, while INGOs should lead the way with regard to their own accountability measures, official donors have a responsibility to support INGO efforts to improve their accountability, particularly for those INGOs funded by taxpayer dollars. Without interfering with civil society through statutory regulations, bilateral and multilateral donors can promote self-regulatory initiatives among INGOs. This phenomenon has already begun with both the Humanitarian Accountability Partnership (HAP). [77] Bilateral donors also provide significant support for the Open Forum for CSO Development Effectiveness.

7. Conclusion

INGOs are now major players within the global aid architecture. The number of INGOs has grown significantly over recent decades, and they now contribute more than ever in terms of financial resources, advice to policy makers, and relief and development programs on the ground. More importantly, INGOs are being increasingly recognized as legitimate and credible actors within the aid architecture, alongside official donors and other institutions, many of whom are choosing to partner with them.

Greater importance and influence, however, means greater responsibility. Many INGOs have recognised this, and have responded collectively to calls for improved accountability – including in relation to representativeness, transparency and effectiveness – by developing and participating in self-regulatory accountability standards. These efforts should be commended, and indicate that INGOs themselves consider improved accountability necessary to maintain the confidence of all of their stakeholders.

Despite these initiatives, INGOs need to do more. Self-regulatory measures often suffer from weak compliance measures, an emphasis on upward and horizontal, rather than downward accountability, and inconsistent implementation. If INGOs are to continue to evolve towards an increased role and influence on the international stage, they must address these deficiencies and work to mitigate them, whether by incorporating peer reviews or simply complementing self-regulation with other tools, such as ensuring geographic representation on boards of directors and staff. This would constitute an important step towards ensuring they play their greater role while fulfilling their greater responsibilities.

Endnotes

[1] Lama Hammad is a research consultant and Bill Morton was a Senior Researcher at The North-South Institute from 2004-2010.

[2] Sollis, "Multilateral Agencies, NGOs, and policy reform", 163-178; Meyer, "A Step Back," 1115-1126.

[3] While some accountability standards have been designed by INGOs for internal use, given the plethora of single organization-based standards, this paper will focus solely on those adopted collectively by groups of INGOs.

[4] There are many different definitions of CSO, NGOs and INGOs, much crossover between definitions, and much debate regarding which are most accurate. For the purposes of this paper, we use the definition of CSOs as "self-governing, private organisations outside the confines of government. They are also generally non-profit and open to new members and volunteers" (Salamon et al). Examples of different types of CSOs include labour unions, faith-based groups, foundations, and community-based organisations (World Bank - Civil Society Global Policy Forum). CSOs also include nongovernmental organisations (NGOs), which can be defined as "private organizations that pursue activities to promote the interests of the poor, protect the environment, provide basic social services, relieve suffering or undertake community development." (Glossary). We understand INGOs as "non-profit development agencies with global operations whose mission is (among other things) to assist the poor through community development" (Power, Maury and Maury).

[5] Sollis, "Multilateral Agencies, NGOs, and policy reform," 163-178; Meyer, "A Step Back," 1115-1126."

[6] World Bank, "Civil Society – Background." The World Bank, however, does not explain what "involved CSOs" actually consists of.

[7] Salamon et al., "Global Civil Society," 1.

[8] Reimann, "A View from the Top," 45-67. As stated, estimates on the growth of INGOs vary to some extent. Like many researchers, Reimann's data is based on the Union of International Associations' Yearbook of International Organizations, which includes data on non-profit INGOs and intergovernmental organizations (IGOs). The Yearbook, however, is not limited to the type of INGO defined in this paper, and as such, it appears that secondary sources have interpreted the Yearbook's data on the number of INGOs differently. The figure cited here includes INGOs of greatly differing size, scope, and breadth of operation.

[9] Ibid.

[10] Ronalds, The Change Imperative.

[11] "Development Co-operation Report 2010."

[12] Ibid.

[13] Ronalds, The Change Imperative.

[14] "Global Humanitarian Assistance Report 2009."

[15] These figures reflect information collected from official annual reports and websites of the respective INGOs. Although they generally cover the fiscal period of January 1 to December 31, 2009, some organizations report figures based on different fiscal periods, and some have not published more up-to-date figures. These are indicated where applicable.

[16] All figures were converted to USD using average midpoint currency exchange rates retrieved from http://www.oanda.com/currency/historical-rates for the fiscal periods indicated.

[17] The headquarters (HQ) of each INGO is listed below its name. However, the term is used loosely here. Some INGOs are structured hierarchically, while others have international offices that operate more or less independently from each other and are simply coordinated by a single office.

[18] Data on Oxfam's global income was not available.

[19] These figures reflect information collected from the OECD's International Development Statistics QWIDS database and official annual reports and websites of the respective INGOs. Although the annual reports generally cover the fiscal period of January 1 to December 31, 2009, some organizations report figures based on different fiscal periods, and some have not published more up-to-date figures.

[20] All figures were converted to USD using average midpoint currency exchange rates retrieved from http://www.oanda.com/currency/historical-rates for the fiscal periods indicated.

[21] "MSF Final Report 2008 Annual Report."

[22] "Norwegian People's Aid Annual Report 2008."

[23] "Global Humanitarian Assistance Report 2009."

[24] "The Index of Global Philanthropy and Remittances 2010."

[25] "2010 Volag: Report of Voluntary Agencies."

[26] Szporluk, "A Framework for Understanding Accountability," 339-361.

[27] Kelegama and de Mel, "Sri Lanka," 24.

[28] Ronalds, The Change Imperative.

[29] See the advisory group's report, Civil Society and Aid Effectiveness: Findings, Recommendations and Good Practice (OECD, 2009).

[30] Accra Agenda for Action, paragraph 20.

[31] This occurs in particular as part of the CSO platform "BetterAid", which coordinates CSO contributions to the Working Party.

[32] INGOs have increasingly become the target of criticisms of poor accountability since the 1990s, particularly following the 1994 Rwandan genocide. The 1996 Joint Evaluation of Emergency Assistance in Rwanda report, for example, censured humanitarian INGOs for poor coordination and other failings during and following the genocide, asserting that "the current mechanisms for ensuring that NGOs adhere to certain professional standards are inadequate." (Borton, "Chapter 3: Humanitarian Aid and Effects.")

[33] Lloyd, "The Role of NGO Self-Regulation," 3. According to its website, www.oneworldtrust.org, the One World Trust is an independent think tank based in the United Kingdom that conducts research to improve the accountability of global governance.

[34] See Edwards and Hulme, "NGO Performance and Accountability," 849-856; Najam, "NGO Accountability," 339-353; Brown, "Civil Society Legitimacy;" O'Dwyer and Unerman, "The Paradox of Greater NGO Accountability," 801-824; and, Ebrahim, "Accountability in Practice," 813-829.

[35] Lloyd, "The Role of NGO Self-Regulation."

[36] Collingwood and Logister, "State of the Art," p 175.

[37] Collingwood and Logister, "State of the Art," p 179.

[38] Perhaps as a result of this, some INGOs are moving away from the idea that they have a role in "giving voice" to the poor.

[39] The area of "results" is contentious. Many CSOs and INGOs believe that donor organisations place too much emphasis on short-term, visible and easily attained results, and do not fully recognise that the most important development results may emerge in the long term, in unexpected ways, and through "non-linear" pathways.

[40] "Bond is the UK membership body for non-governmental organisations (NGOs) working in international development. Established in 1993, Bond now has over 350 member organisations, from large organisations

[41] BOND, "A BOND Approach to Quality."

[42] BOND, "A BOND Approach to Quality," 8.

[43] Ronalds, The Change Imperative.

[44] Naidoo, "The End of Blind Faith," 14-25; Lloyd, "The Role of NGO Self-Regulation."

[45] BOND, "A BOND Approach to Quality."

[46] "One World Trust FAQ."

[47] "A database of civil society self-regulatory initiatives."

[48] Naidoo, "The End of Blind Faith," 14-25.

[49] "The Paris Declaration and Accra Agenda for Action."

[50] ACFID is an umbrella group for foreign aid-focused Australian NGOs.

[51] "Accreditation Non Government Organisations."

[52] "ACFID Code of Conduct."

[53] "Monograph on Terrorist Financing."

[54] The FATF is an inter-governmental body made up of 34 member states and regional organisations devoted to the promotion of policies to combat money laundering and terrorist financing.

[55] CSOs are calling for identification of minimum standards to create an enabling environment for their work as one of their key policy asks for the 2011 Busan HLF: see BetterAid, "CSOs on the Road to Busan: key messages and proposals."

[56] BOND, "A BOND Approach to Quality."

[57] "Ethiopian Parliament Repressive New NGO Law."

[58] BOND, "A BOND Approach to Quality."

[59] "International Non Governmental Organisations Accountability Charter."

[60] Notably, the Charter is also one of the few self-regulatory schemes that include "ecosystems" as a stakeholder, impressively listed second.

[61] "Code of Ethics and Operational Standards," 3.

[62] "Draft Code of Ethics and Conduct for African Civil Society Organizations."

[63] Bendell, "Debating NGO Accountability," i-104.

[64] BOND, "A BOND Approach to Quality."

[65] Brian Tomlinson, Canadian Council for International Co-operation (CCIC), personal interview, March 11, 2010.

[66] BOND, "A BOND Approach to Quality."

[67] Ibid.

[68] Ibid, 33.

[69] Agyemang et al, "NGO Accountability and Aid Delivery," 1-37.

[70] "About Us – History – ActionAid."

[71] "History of ACORD."

[72] Ibid.

[73] "History of the process" Open Forum for CSO Development Effectiveness.

[74] "What is the Open Forum?", Open Forum for CSO Development Effectiveness.

[75] Open Forum, "The Siem Riap Consensus on the International Framework for CSO Development Effectiveness."

[76] Ibid.

[77] Developed in 2003, HAP's 2007 Standard in Humanitarian Accountability and Quality Management is a certification scheme used to ensure disaster survivors and other relevant stakeholders high quality performance among fifty-six humanitarian organizations. INGOs are certified for three year periods, during which time they must undergo a compliance verification audit and mid-term monitoring. In addition, the funds necessary to perform monitoring and compliance are provided by members, as well as bilateral and private donors. The HAP Standard thus serves as a model of cooperation between all aid actors to improve INGO accountability.

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