

# Accountability in Children's Development Organizations

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## Introduction

While accountability has been described as a murky (Behn 2001), complex (Ebrahim 2003), narrow, broad (Kearns 1996), multi-layered (Broadbent 1999), abstract concept (Edwards and Hulme 1996a) that has "often evaded clear definition" (Ebrahim 2003), this study uses the simple definition that accountability "means having to be answerable to someone, for meeting defined objectives" (Deber et al. 2011).

Although annual under-5 mortality (U5M) has declined from over 24 million in 1960 to under 8 million in 2010, multilateral organizations have been setting and missing their U5M goals for decades. These include the Declaration of Alma-Ata in 1978, the World Summit for Children in 1990 and more recently, the Millennium Development Goals which will likely not be met by 2015.

Signatories to the multilateral agreements typically fund charities and others to work towards the goals and provide tax incentives to citizens who donate to the charities.

This study investigates accountability in registered Canadian charities and/or organizations funded by the Canadian International Development Agency (CIDA) that are working to reduce U5M.

## Objective

The objective of this study is to create knowledge that will help in the future design of accountability systems for use in children's development organizations: accountability systems that might lead to faster reductions in U5M.

## Research Questions

This study looks at: accountability to whom, for what and why; the accountability mechanisms used and why; the standards used; the perceived effects of accountability on organizational behaviour, costs and results; and the relationship between accountability and the size and type of charity, areas where they work, funding sources and how they fund their work.

## Methods

The study uses a mixed methods approach including: a literature review to gain an understanding of accountability, organizational behaviour and U5M; key informant interviews to gain an understanding of funders, charities and the global health sector; and a survey to gather the information required to answer the research questions. A multi-case study is currently underway to gather additional information.

Starting with tax return information for all registered Canadian charities that carried on programs outside of Canada in the 2008 (12,819 charities), 9 organizations that were funded by CIDA for U5M work were added. After removing duplicates, and excluding charities that spent less than \$100,000 annually, clearly indicated on their tax returns or web sites that they did not work on U5M, had their charitable status revoked or discontinued operations in 2008, did not have an e-mail address, did not consent, indicated that they did not meet the criteria or did not want to participate in a survey, 240 organizations remained.

The literature review and key informant interviews provided the basis for the identification of to whom, why and for what, charities might be accountable, as well as the accountability mechanisms that they might use and standards that they might follow.

## Accountability Mechanisms

The following major groupings of accountability mechanisms were identified (Phillips and Graham n.d.; Vaccaro and Madsen 2009; Pallis 2006; Smith 1991; Ebrahim 2003; and others): accountability standards; codes of conduct; complaints process; planning, monitoring and evaluation; and continuous improving by learning.

## Why be Accountable

The following major reasons for being accountable were identified (Keystone Accountability 2011; Gugerty 2012; Scanlon et al. 2001; Rubenstein 2007; Ebrahim 2005; Cunningham and Ricks 2004; Wenar 2006; Sommers 2001; Eden and Hyndman 1999 and others): accreditation, funding, legal or standards body requirement; good management practice; improve organizational behaviour, program effectiveness, public relations or results; increase funding potential; maintain standards; and reduce costs or risks.

## Accountability to Whom

The following major classes of stakeholders were identified (Hamad and Morton 2011; Christensen and Ebrahim 2006; Ebrahim 2003; Phillips and Graham 1999; Edwards and Hulme 1996; HAP 2008; Broadbent 1999; Cohen et al 2008; Wenar 2006; O'Dwyer and Unerman 2008; Verschuere et al. 2005; and others): donors; funders; beneficiaries; general public; community group; partners; peers; board of directors; management team; staff; volunteers; and government or agency.

## Accountability for What

Parties can be held accountable for finances, fairness, and performance (Kearns 1996; Behn 2001; Brinkerhoff 2004; OAG 2004) including inputs, processes, outputs and outcomes or impacts (Hatry 1999; Smutylo 2001).

## Results

Of the 240 charities that were asked to complete the survey, 54 responded, including 33 small (< \$1 million), 12 medium (\$1 million to under \$10 million) and 9 large (\$10 million +).

The major reasons for using accountability mechanisms included Good Management Practice, Improving Organizational Behaviour, Reducing Risks and Improving Program Effectiveness.

The most frequent recipients of accountability information included the Management Team, Staff, the Board of Directors and to a lesser extent, Volunteers.

Accountability mechanisms never made Organizational Behaviour or Results worse and typically made them Somewhat or Significantly Better.

Formal Accountability Standards, Planning Monitoring and Evaluation, and a Continually Improving by Learning affected costs the most.

Small charities were just as likely as large ones to have a high level of accountability.

Working in conflict regions made some organizations relax their accountability requirements.

## Preliminary Conclusions

Accountability mechanisms are used by organizations of all sizes to reduce risks and improve organizational behaviour and results. Some accountability mechanisms are clearly perceived to reduce costs while others may increase or decrease costs. Accountability mechanisms are more likely to be used because of internal pressures than external pressures.

## Key References

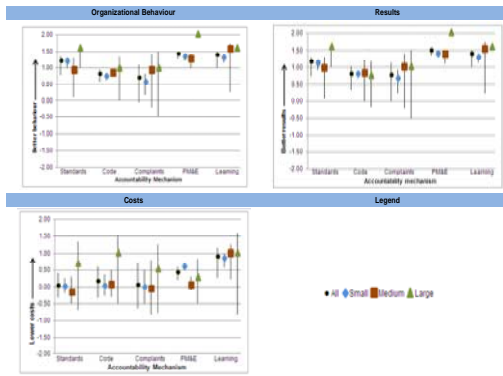
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## Selected Result Figures and Tables



Perceived effects of accountability on organizational behaviour, results and costs

Accountability Mechanism	Small		Medium		Large		
	Reason	%	Reason	%	Reason	%	
Standards	Good management	96%	Good management	100%	Good management	100%	
	Improve effectiveness	71%	Improve effectiveness	80%	Improve effectiveness	100%	
	Improve behaviour	68%	Improve behaviour	70%	Reduce risks	100%	
	Reduce risks	68%	Maintain standards	70%	Improve behaviour	67%	
Code	Maintain standards	61%	Reduce risks	50%	Improve results	67%	
	Funding requirement	54%	Maintain standards	50%	Maintain standards	50%	
	Good management	64%	Good management	90%	Good management	100%	
	Reduce risks	61%	Reduce risks	90%	Improve behaviour	100%	
Complaints	Improve effectiveness	80%	Improve behaviour	90%	Improve effectiveness	100%	
	Improve results	69%	Improve results	90%	Improve results	100%	
	Maintain standards	61%	Reduce risks	70%	Reduce risks	100%	
	Reduce risks	54%	Funding requirement	60%	Funding requirement	82%	
PM&E	Improve behaviour	60%	Improve behaviour	60%	Improve behaviour	83%	
	Public relations	60%	Improve behaviour	60%	Increase funding	83%	
	Good management	50%	Good management	50%	Improve behaviour	67%	
	Reduce risks	50%	Improve behaviour	50%	Reduce risks	67%	
Learning	Good management	64%	Good management	80%	Good management	83%	
	Improve effectiveness	64%	Improve effectiveness	70%	Improve effectiveness	83%	
	Reduce risks	60%	Reduce risks	60%	Improve results	83%	
	Improve behaviour	50%	Improve behaviour	50%	Reduce costs	50%	
						Reduce risks	50%

Reasons for selecting each accountability mechanism by size of charity

