Grassroots accountability promises in rights-based approaches to development: The role of transformative monitoring and evaluation in NGOs

Abstract

The aim of this study is to investigate the rights-based approach to development and how its embedded promise of self-determination is enacted in the accountability relationships between NGOs and their beneficiaries. In doing so, the study seeks to highlight accountability as a process that enacts a specified promise. This occurs not simply in terms of promising to provide an account of conduct or behaviour; instead the promise can stem from moral responsibilities, ones which have transformational and societal implications, and initiate strategic choices (for example, appropriate accounting practices) regarding the enactment of this promise (Brown & Moore, 2001; Dubnick, 2005). This conceptualisation of accountability is proposed as particularly relevant in the context of rights-based NGOs as this development approach has important moral, societal and strategic implications for the manner in which NGOs are accountable to their beneficiaries. The study uses insights from transformative learning theory (Mezirow, 1978) to understand how the promise of self-determination is enacted in these accountability relationships. It presents two case studies of NGOs – RuralLife and Unison - who sought to transform their target communities into active, engaged and self-determined citizens with the support of grassroots accountability practices of monitoring and evaluation.

Keywords

NGO accountability – transformative learning – grassroots monitoring and evaluation

Introduction

This paper discusses the role of NGO accountability in the rights-based approach to development. This developmental approach focuses on assisting developing communities to assert their rights to self-determination and the fulfilment of political, civil, economic and social rights. It specifies that an NGO's beneficiaries must come to see themselves as 'rights claimers' within the entire development landscape, and not just in relation to NGO services. This differs from traditional needs-based approaches which view development as a need or a gift, motivated by and derived from charitable intentions and patronage relationships, rather than a reflection on rights. Needs-based approaches focus on fulfilling, for example, healthcare or educational needs, yet stop short of addressing structural conditions and policies that could make systematic change (Brett, 2003; Cornwall & Nyamu-Musembi, 2004). Here, NGOs become accountable to both their beneficiaries and the provider of funds for the effective fulfillment of these needs. In contrast, the implementation of a rights-based approach induces NGOs to re-consider the manner in which they are accountable to their beneficiaries. Of particular relevance in this endeavour is their responsibility to facilitate the embedded promise of self-determination within the rights-based approach. Through the conduct of two case studies of NGOs in rural India, this study analyses how this promise manifests itself in the accountability relationships NGOs have with their beneficiaries. It demonstrates how these NGOs, with the support of specific grassroots accountability mechanisms relating to monitoring and evaluation, sought to transform individuals within their target communities into self-determined citizens, and, as a result, initiate grassroots-driven change.

Within the NGO accountability literature, the term *social accountability* is often used to describe the accountability relationships that NGOs have with their beneficiaries (O'Dwyer & Unerman, 2007). These studies have highlighted this form of accountability, particularly what is termed downward accountability, as an endeavour in which the beneficiaries of NGOs are afforded opportunities to participate in development activity. This has resonance with studies in the broader accounting literature which have demonstrated the 'possibilities' of accountability beyond what is considered to be its narrow and limiting manifestations in hierarchical – mostly principal-agent – relationships (Roberts, 1991, 2009; McKernan, 2012). As part of this, the role of accountability in rights-based approaches to development has received some attention. This has involved several studies highlighting participatory practices - such as grassroots planning, monitoring and response mechanisms - as tools which enable a focus on empowerment and self-determination amongst an NGO's target community (Agyemang, Awumbila, Unerman & O'Dwyer, 2009; O'Dwyer & Unerman, 2010; Unerman & O'Dwyer, 2010; 2012). In this sense, participation is often portrayed as the modus

operandi of social (in particular, downward) accountability practices. Yet the participatory accountability mechanisms that aid these objectives have been found to be problematic, particularly in terms of the inability of beneficiaries to articulate their authentic and true interests within them in a meaningful and coherent manner (Jayasinghe & Wickramasinghe, 2011; O'Dwyer & Unerman, 2010). In addition, how rights-based discourses and principles impact the way accountability is enacted internally or at a grassroots level within NGOs has received limited attention to date. When the literature has focused on the ability of external factors to shape NGO accountability practices, this has been in relation to how external bodies (such as financial donors, governments or oversight bodies) have shaped accountability priorities and practices within NGOs (Dixon, Ritchie & Siwale, 2006; Goddard & Assad, 2006; O'Dwyer & Unerman, 2008). This focus has prevailed even in studies where the case NGO has instigated a rights-based approach in their development activities (O'Dwyer & Unerman, 2010).

The aim of this study is to investigate the rights-based approach to development and how its embedded promise of self-determination is enacted in the accountability relationships between NGOs and their beneficiaries. It seeks to highlight the complementary and expanded purposes of NGO accountability, beyond simply participatory practices to ones that focus more succinctly on the transformation of societal conditions. Drawing on Brown and Moore (2001), the study highlights accountability within these relationships as a process that contains a moral imperative to act in a certain way and deliver on a particular promise. This imperative does not just involve promising that designated actors will provide an account of activity and behaviour to interested parties; it also involves a commitment to effect a meaningful change within a certain context and/or an undertaking to achieve certain outcomes (Dubnick, 2005). Brown and Moore (2001) highlight how accountability efforts of this kind initiate strategic choices regarding how certain promises will be fulfilled and how outcomes will be derived. In investigating this conceptualisation of accountability in the context of rights-based NGOs, this study examines how the promise of self-determination firstly, impacts the manner in which NGOs perceive accountability relationships with their beneficiaries and, secondly, initiates strategic choices regarding how accountability priorities within these relationships are fulfilled and materially enacted in distinct patterns of accounting practice.

Overall, the study seeks to answer the following research question: how do NGO accountability practices – and the accounting tools embedded within them - support and facilitate the *self-determination* of individuals and communities at the grassroots level. The study also recognises the real and pervasive nature of other accountability pressures that NGOs face, for example, the priorities associated with maintaining steady streams of funding, and ensuring organisational effectiveness and efficiency. Prior literature has documented how these priorities frequently overshadow more

socialising forms of accountability or can combine with them in a holistic or adaptive manner (O'Dwyer & Boomsma, 2015; O'Dwyer & Unerman, 2008). This study also questions how social accountability practices that focus on self-determination, relate to the more strategic accountability priorities that exist within NGOs.

Insights from transformative learning theory are employed to understand how the promise of self-determination embedded in grassroots accountability is enacted. The notion of transformative learning, theorised initially by Mezirow (1978), constitutes a process in which there is a paradigmatic shift in the world views or 'meaning perspectives' of individuals and communities (Collard & Law, 1989; Clark & Wilson, 1991; Duveskog, Friis-Hansen & Taylor, 2011). It is a process in which individuals learn to recognise their culturally induced dependency roles and, as a result, take actions to overcome them. Expansions of Mezirow's theory have subsequently highlighted that transformative learning can take many different forms in practice, with variations in the extent to which wider socio-economic and political structures form part of the transformative process (Collard & Law, 1989; Clark & Wilson, 1991). Within an NGO context in this study, this variation was found to manifest itself in the differential approaches NGOs take to rights-based processes which, to date, have been presented as a mostly singular approach within the accounting literature. Findings demonstrated how these differential approaches were supported by patterns of grassroots monitoring and evaluation practices that provided a variety of transformative learning opportunities. This represents a unique theoretical framing in relation to monitoring and evaluation practices, particularly in the context of NGOs. Previous literature in this area has focused on the use of these practices internally within NGOs (Chenhall, Hall & Smith, 2013, 2014) and externally in accountability relationships with financial donors (Goddard & Assad, 2006; O'Dwyer & Unerman, 2007, 2008).

The proposed contribution of this study is twofold. First, it seeks to add to the accounting literature that highlights the 'possibilities' of accountability by providing further insights into what these possibilities might be. Specifically, it highlights the ability of accountability to be conceptualised as a process which enacts a specified promise; in particular, a promise which can have transformational and societal implications (Brown & Moore, 2001). Second, the study seeks to highlight the expanded purpose of social accountability within NGOs in terms of its transformative potential at the grassroots. In doing so, it links the promises embedded in NGO accountability efforts to broader rights-based discourses and values. It investigates how accountability mechanisms, specifically those related to grassroots monitoring and evaluation, support transformative learning within NGOs' varied rights-based development approaches. Therefore, it also extends the literature in relation to monitoring and

evaluation practices in NGOs by demonstrating an expanded and unique purpose for these practices at a grassroots and beneficiary level.

The remainder of the paper proceeds as follows: an overview of how accountability in NGO settings has been conceptualised in previous literature is provided, followed by a discussion of transformative learning theory and alternative manifestations of rights-based approaches. Research methods are outlined followed by details of the case study findings. Finally, discussion of these findings and concluding comments are made.

NGO accountability

In recent years, there has been an abundance of interest in the accountability of NGOs (see for example, Agyemang, et al., 2009; Awio, Northcott & Lawrence, 2011; O'Dwyer & Boomsma, 2015; O'Dwyer & Unerman, 2007, 2008). This literature mostly focuses on the relationship between NGOs and donors of funds, a process commonly referred to as upward accountability (Ebrahim, 2003; Everett & Friesen, 2010; O'Dwyer & Boomsma, 2015). Typically research in this area focuses on the problematic implications of this form of accountability, in particular the fact that accounting tools, such as performance appraisals and audits, are often only important in terms of hierarchical oversight of NGO activity (Goddard & Assad, 2006; O'Dwyer & Unerman, 2008). Several studies within the broader accounting literature have attempted to understand other possibilities for accountability practice beyond what is considered to be these narrow and limiting manifestations (Cooper & Johnston, 2012; Messner, 2009). These further 'possibilities' were put forward by Roberts (1991) in his promotion of a more socialising form of accountability which can be stimulated by social interaction outside formal hierarchical structures. Studies in this area retain a conceptualisation of accountability as an account-giving practice, yet demonstrate that this account can exist beyond its manifestation in hierarchical principal-agent relationships. It can be morally owed (Roberts, 2009), offered as a testimony or a gift (McKernan, 2012), or, in an NGO context, focus on how an NGO is contributing to society, with input from beneficiaries and community stakeholders (O'Dwyer & Unerman, 2007).

Within NGO accountability studies, downward accountability to beneficiaries is posited as the main example of social forms of accountability (Najam, 1996; O'Dwyer & Unerman, 2007, 2008; O'Dwyer & Boomsma, 2015). This has been predominantly presented as a *participatory* tool, with several studies investigating attempts by NGOs to include the interests of grassroots communities within the provision of accounts (Awio et al., 2011; Dixon et al., 2006; O'Dwyer & Unerman, 2010). This can

involve the dissemination of findings to beneficiaries, the use of participatory reviews, beneficiary-focused complaint and response mechanisms, stakeholder focus groups, and social auditing practices (Ageymang et al., 2009; Awio et al., 2011; O'Dwyer & Unerman, 2008, 2010). From an organisational perspective, downward accountability practices allow NGOs to become more responsive to the self-defined needs of beneficiaries and improve the way in which aid is delivered (Agyemang et al., 2009; Dixon et al., 2006; O'Dwyer & Unerman, 2008, 2010). Such benefits have been described as the 'strategic' or 'populist' benefits of downward accountability, insofar as they provide NGOs with information to increase their efficiency and effectiveness (Agyemang et al., 2009; Hickey & Mohan, 2004).

Despite these proposed benefits, the implementation of downward accountability has been found to be fraught with complications. For example, several studies highlight how beneficiary input is often used to inform NGO activity, but not to influence its implementation (O'Dwyer & Unerman, 2008), or is merely used in narrative form in upward accountability reports to donors (Agyemang et al., 2009; O'Dwyer & Unerman, 2010). Other studies have found accountability practices to be hampered by the fact that they are not translated or tailored to the needs of beneficiary communities (Chew & Greer, 1997; Gibson, 2000; Jacobs, 2000). In particular, several studies highlight a lack of engagement amongst beneficiary communities (Agyemang et al., 2009; O'Dwyer & Unerman, 2010), with findings indicating that beneficiaries are often reluctant to question or criticise NGOs for fear of "biting the hand that feeds them" (Unerman & O'Dwyer, 2010, p. 481). Furthermore, Jayasinghe and Wickramasinge (2011) find that dominant actors within beneficiary communities often use participatory processes to pursue their own agendas, thereby allowing social relations to be reproduced under what was intended to be an emancipatory process.

These studies indicate that participatory accountability mechanisms can be redundant when they are misaligned with the realities of beneficiary communities, particularly when they neglect the capabilities and embedded logics that beneficiaries possess, and the power relations that shape them. In response, several studies conclude that enhanced accounting practices are needed to increase the level of participation within downward accountability practice, hone the methodologies involved, and ensure they are scaled up and diversified (for example, Ageymang et al., 2009). Yet what has not been analysed is whether these increased opportunities for participation will contribute to core components of rights-based approaches to development or whether they will simply reproduce or perpetuate, on a larger scale, the problems highlighted in the literature above. Despite the focus of several studies on the rights-based approach (Agyemang et al., 2009; O'Dwyer & Unerman, 2010; Unerman & O'Dwyer, 2012), what is lacking in their investigations is how increased opportunities for

participation (through downward accountability practices) contribute (if it all) to the core promises of this development approach.

Rights-based NGOs typically perceive themselves to be working *alongside rights holders* rather than working *on behalf of beneficiaries*, (Harris-Curtis, Marleyn & Bakewell, 2005). This represents a fundamentally different way of thinking about how an NGO is accountable to its beneficiaries in comparison to the needs-based approach where NGOs focus on service-delivery. In particular, NGOs become accountable for the enactment of the self-determination promise embedded within the rights-based approach. This revised conceptualisation of accountability has resonance with an understanding of accountability as a process that facilitates the *enactment of a specified promise*; a promise that can have "assumed transformational implications for the situation in which it is applied" (Dubnick, 2005, p. 381). This is where:

> an actor (whether an individual or an organization) is "accountable" when that actor recognizes that it has *made a promise to do something* and accepted a moral and legal responsibility to do its best to fulfil that promise (Brown & Moore, 2001, p. 570, emphasis added)

According to Brown and Moore (2001), the type of programme an NGO implements (for example, service delivery, capacity building, political advocacy or otherwise), and the legal, moral, ethical and political promises embodied within this programme, will have an important influence on accountability relationships with particular stakeholders. They propose that viewing accountability as a promise necessitates that strategic choices are made regarding the mechanisms that will facilitate the enactment of this promise. This is of interest from an accounting perspective as particular accounting practices can become an intrinsic part of the accountability effort itself, supporting and facilitating the realisation of certain promises and responsibilities.

This study proposes that the relationship between NGO accountability practice and the self-determination promise implied in rights-based approaches has been under investigated in the literature. As a result, it proposes a re-conceptualisation of accountability, particularly in the context of rights-based NGOs, by highlighting it as a process that enacts a specified promise. This occurs not simply in terms of promising to provide an account of conduct; instead the promise stems from moral responsibilities which can have transformational and societal implications, and initiate strategic choices (for example, appropriate accounting practices) regarding the enactment of this promise (Brown & Moore, 2001; Dubnick, 2005). The notion of transformation and how it is enacted is explored in the next section.

Transformative Learning

Undertaking a rights-based approach necessitates that NGOs consider how the underlying components of this approach impact the manner in which they administer development programmes and how they influence accountability relationships with various stakeholders (Cornwall & Nyamu-Musembi, 2004). In particular, the self-determination agenda of the rights-based approach influences the manner in which NGOs are accountable to their beneficiaries. They are no longer simply accountable for the effective roll-out of needs-based services; nor is participation in these services a sufficient accountability tool. As highlighted by Mertens (1999), organisational practices that allow the less powerful active participation in, for example, planning and evaluation processes, are essential elements of any credible social development programme. However, the presence of these practices does not necessarily mean that these participants will, in the process of participation, be transformed and given the necessary tools for self-determination. Therefore, although participation is a crucial element of transformation, it is not necessarily conducive of enhanced abilities for self-determination (Mertens, 1999). Self-determination is considered to be:

> ….the ability to chart one's own course in life …. [including] the ability to identify and express needs, establish goals or expectations and a plan of action to achieve them, identify resources, make rational choices from various alternative courses of action, take appropriate steps to pursue objectives, evaluate short-and long-term results (including reassessing plans and expectations and taking necessary detours), and persist in the pursuit of those goals. It involves the total regulation of an individual's own life (Fetterman, 1994, p. 2).

Acquiring emancipatory knowledge of this kind is said to involve a deeply transformative journey of critical questioning, either of the self and/or the social systems in which one lives (Cranton & Roy, 2003; Petit & Musyoki, 2004). This process of *transformative learning* represents for many NGO beneficiaries an entirely new way of thinking about themselves and duty holders in their communities, and their relative positions in relation to each other. Drawing on critical theorists such as Habermas (1971, 1981) and Freire (1970), it represents a distinctly constructivist approach to human development. It assumes that meaning exists within individuals based on their life experiences, which in turn, provides the basis for established belief systems (Nazzari, McAdams & Roy, 2005). These belief systems will reproduce particular patterns of action within communities which can be continuously reinforced through shared cultural practices (Duveskog et al., 2011). For example, in Jayasinghe and Wickramasinghe's (2011, p. 406) study of a Sri Lankan fishing village, powerful fish merchants and local government officials dictated socio-economic and political dynamics in the community. The poor were accustomed to these structures and unconsciously allowed them to perpetuate unchallenged. In this sense, cultural and political logics were constantly reproduced and internalised.

In response to contexts of this kind, the concept of transformative learning was first introduced by Mezirow (1990, p. 14), who defined it as:

> the process of becoming critically aware of how and why our presuppositions have come to constrain the way we perceive, understand, and feel about our world; of reformulating these assumptions to permit a more inclusive, discriminating, permeable, and integrative perspective; and of making decisions or otherwise acting on these new understandings.

In contrast, non-transformative learning reinforces prevailing structures of beliefs and adds to them with increased skills and knowledge. For example, in an NGO context, opportunities for participation may exist within the implementation of development programmes, yet such opportunities are not cognisant of the ability and capacities of individuals to engage within them in a way that initiates transformative learning. In particular, these participatory opportunities may not provide the opportunity for questioning the validity of the assumptions that make up an individual's worldview (Wilson & Kiely, 2002; Kiely, Sandmann & Truluck, 2004). In contrast, transformative learning seeks to ensure that participation brings about a change in individuals' basic frames of reference and creates the conditions for 'perspective transformation' or a shift in world views. Transformative learning involves making sense of experience yet is differentiated from everyday learning or non-transformative learning as follows:

> Normally, when we learn something, we attribute an old meaning to a new experience …. In transformative learning, however, we reinterpret the old experience (or a new one) from a new set of expectations, thus giving a new meaning and perspective to the old experience (Mezirow, 1991, p. 11).

Within the accounting literature, Saravanamuthu (2015) explores how transformative learning can be applied to undergraduate accounting courses to instil a sustainability focus to students' education. Transformative learning is also particularly suited to the development contexts of NGOs in which radical change and self-determination of societies and individuals are often sought (Taylor, 2007). For example, Duveskog et al. (2011) examined farmer field schools in Kenya, which used comparative experiments and discovery-based activities that promoted participation, group dialogue and critical reflection. These tools allowed farmers to not only participate in new agricultural techniques but also to discuss their preconceived beliefs in relation to the role of women in farming, myths and taboos regarding crop failure, and links between the farmers' quality of life and their perceptions of themselves, their lack of confidence and sense of fatalism. Perspective transformation was evident in changes in how participants made sense of farming practices and of their lives in general, resulting in "an increase in confidence, greater individual agency, a stronger work ethic and commitment to farming, an improved outlook on life, and a greater emphasis on planning and analysis in farming" (Duveskog et al., 2011, p. 1535). In this sense, ontological shifts occur when participants "experience a change in their being in the world including their forms of relatedness" (Lange, 2004, p. 137) and

epistemological shifts occur where participants change the very form by which they construct their meaning (Kegan, 2000).

Several studies have sought to extend the boundaries of what transformative learning actually entails. In doing so, a second generation of transformative learning has emerged, one that is at times more political in intent and also attuned to the contextual influences and power dynamics at play within the transformative process (Clark & Wilson, 1991; Merriam & Ntseane, 2008; Percy, 2005; Wilson & Kiely, 2002). Mezirow's first generation theory assumes an individual can be transformed through an inherently psychological process of acknowledging and reassessing their individualised "epistemic or psycho-cultural presuppositions" (Mezirow, 1988, p. 226). This is thought to give too much attention to the individual at the expense of understanding this individual as being subsumed within a variety of historical and socio-cultural contexts (Taylor, 2007). Second generation studies tend to incorporate, within the transformative learning process, a socio-political or even radical critique. In doing so several studies have sought to initiate a comprehensive theory of social change that is more aligned with the critical ideologies of Habermas and Freire upon which transformative theory is based (Collard & Law, 1989; Hart 1990). Studies of this kind seek to address distortions in the development of the individual and their community, yet the distortions are systemic distortions caused by oppressive conditions and the acts of powerful others, and not a distortion of the individual themselves. In this sense, second generation studies focus on perspective transformations that are more attuned to a direct criticism and engagement with economic, social, and political arrangements, and the power they wield in particular contexts.

Bearing in mind the importance of context, however, second generation studies do not necessarily suggest that Mezirow's form of perspective transformation is irrelevant. Instead they urge considerations of the prevailing context in order to determine whether transformative learning will be sought at an individual level or at a broader socio-political level[1]. Taylor (2007) discusses the need to recognise the pedagogical entry points within which certain types of transformative learning will be perceived as appropriate and how these can be matched with tools that will support these different types of learning environments. Tools such as the grassroots monitoring and evaluation practices of NGOs - that are implemented in support of a self-determination agenda – often share many of the same anticipated goals and outcomes as the pedagogical tools associated with transformative learning. These include the "application of problem-solving strategies, the promotion of reflection and group

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[1] Several studies have asserted, for example, that individuals who have reached a level of development and already possess characteristics such as self-directedness, assertiveness, self-confidence and self-esteem will be more amenable to the types of transformation promoted in second generation theories (see for example, Lange, 2004).

dialogue, engagement of active pedagogy rooted in cultural practices and the importance of fostering initiatives among participants" (Taylor et al., 2012, p. 726). Actions of this kind represent short- and medium-term milestones within broader social goals of transformation and self-determination. Achieving or mastering these – for example, acquiring problem-solving skills– can be intrinsically empowering, giving NGO beneficiaries and communities the "sense that their agency is real and waiting to be galvanised" (Brookfield, 2012, p. 879).

This study examines the use of monitoring and evaluation practices as elements of NGO accountability practice, and how they support different patterns (either first or second generations) of transformative learning. The study seeks to investigate how the different understandings attached to rights-based approaches to development, in particular, can be supported by variations in the grassroots monitoring and evaluation practices that support transformative learning opportunities. These variations of rights-based approaches are explored in the next section.

Rights-based approaches to development

Despite the fact that many NGOs today now view the rights-based model as a superior approach to development, there has been no single, universally agreed rights-based approach, although there may be some consensus on its basic constituent elements (Gready, 2009; UNHCR, 2001). NGOs that employ a focus on human rights tend to do so to differing degrees of emphasis, scope and content within their respective development programmes (McInerney-Lankford & Sano, 2010). Although O'Dwyer & Unerman (2010) acknowledge this point, the potential for multiple manifestations of this approach to exist in practice has not been considered or empirically investigated in the literature to date. It is proposed here that understandings of transformative learning, as a focus for the self-determination promises embedded in NGO accountability, can often be associated with how NGOs differentially conceive their role within the rights-based development landscape.

D'Hollander, Marx and Wouters (2013) propose a typology of the varied means through which human rights can be integrated within development activity, spanning from rhetorical or non-explicit endorsement of human rights through to a full and meaningful focus on rights in a human rights-based approach. In between, they propose variations of rights-based approaches including human rights democracy programmes and human rights mainstreaming approaches. *Human rights democracy programmes* are frequently associated with efforts to increase democratic governance within particular grassroots communities (WB/OECD, 2013). As a result, they are mainly focused on the

realisation of political and civil rights as opposed to economic, social and cultural rights, although the fulfilment of this latter category of rights is often promoted as a consequence of a more democratically governed society. This is often facilitated through building the capacity of community organisations and civil society groups, providing human rights training and education, and supporting reform of legal and governmental institutions. This approach seeks inherently political (second generation) transformative learning amongst its participants and service delivery of social programmes, for example, relating to health or education, does not often feature as a core component of it (D'Hollander et al., 2013).

In contrast, the *mainstreaming of human rights* represents a conscious effort on behalf of NGOs to comprehensively integrate human rights principles into development work and enable a broader consideration of their implications beyond the arena of political governance. This frequently manifests itself in a concentration on particular sub-groups of human rights such as women's or children's rights to ensure they are afforded sufficient attention within development activity. Examples include the normative and conceptual mainstreaming of non-discrimination and gender equality within health and education programmes (WB/OECD, 2013). Service-delivery can, therefore, be a core component of the mainstreaming approach, yet it differs from charitable or need-based development approaches insofar as the delivering of these services are "intended to support the planning, management and leadership of the poor and disenfranchised as protagonists and active members of society" (Chapman, Miller, Soares & Samuel, 2005, p. 35). Transformative learning here tends to be at a more individual (first generation) level as participants become 'protagonists' of their own development within these service-based initiatives.

D'Hollander et al. (2013) propose that the various approaches can be viewed as a 'policy menu' or an overview of possible strategies NGOs can take with regards to human rights. There are many NGOs that choose to focus on just one approach, often in recognition of the complementary work carried out by other NGOs, in support of an overall rights-based approach to development. This study, in seeking to examine the transformative learning potential of the accountability practices embodied in these alternative approaches, demonstrates two NGO cases in which rights-based approaches took distinctly altered patterns of use. This is discussed in the proceeding sections.

Research Method

Case studies were conducted of two development projects (from separate NGOs – RuralLife and Unison[2]) in rural villages in India. They were chosen due to their self-proclaimed focus on empowering local communities through a deployment of rights in their development initiatives. There was, however, differing degrees of emphasis, scope and content in the deployment of the rights-based approach within their respective development programmes. RuralLife took a mainstreaming approach to rights with a particular focus on women's rights. Unison undertook a human democracy approach which de-emphasised service delivery and instead focused on creating politically active and engaged communities. This led to corresponding variations in their grassroots accountability practices and the manner in which beneficiaries participated in them.

The researcher spent four weeks in each of the NGOs' target communities and became immersed within the respective projects, working daily in the NGO local offices, interviewing staff and community members, and observing meetings and day-to-day work practices within the NGO office and local community. The researcher was accompanied by a translator at all times, who clearly understood the aims, focus and potential lines of enquiry of the research. The intention of the fieldwork was to get as close as possible to the accountability practices of grassroots monitoring and evaluation. It sought to examine the types of practices that were implemented, as well as how they were used, interpreted and acted upon, both by NGO staff and importantly the community.

Conversations with the community were conducted mostly on an informal basis using a conversational and relaxed style of questioning. This involved listening to accounts of their lives before the development intervention and the changes the intervention brought about both in tangible terms (increases in income, education status, attainment of health services etc.), and intangible terms (abilities to confront and demand change). The advice of Mayoux (1998, p. 41) was taken into account, however, insofar as participants of studies on empowerment may:

> not know or recall the particular information required…..may also be unwilling to divulge information because of lack of time and/or anticipation of the consequences….may overstate or understate impacts….[and]changes in their lives.

Participants were not overwhelmed with long and complex lists of questions, nor were short open-ended questions used, as responses to these tended to be short and vague, and as a result, difficult to interpret (Mayoux, 1998). Instead, much of the richness of the data came from a spontaneous and naturalistic approach of engaging in unprompted conversations and observing interactions between

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[2] These names are pseudonyms, by agreement with the organizations.

NGO staff and community members, and how various accountability practices seemed to impact beneficiaries' lives. These documented observations totalled 65 and 54 typed pages for RuralLife and Unison respectively.

Senior managers were also formally interviewed using a semi-structured format: eleven in RuralLife and seven in Unison.[3] They ranged from approximately thirty minutes to two hours in length, as detailed in Appendix 1. In RuralLife, not all of the interviews were recorded at the request of interviewees, and as a result, detailed notes were taken by the researcher. The on-site fieldwork was complemented by weekly interactions (informal conversations, and observations of meetings and day-to-day work practices) with the developed country offices of the two NGOs over an 18-month period. Finally, an extensive review of the NGOs' documentation was undertaken, including information that was both publicly available (annual reports, website information and press releases) and for internal use (strategic planning documents, project reports, project guidelines, funding applications, policy directives, training manuals, committee reports, minutes of meetings, internal memos, and e-mail communications). This amounted to approximately 100 separate documents for RuralLife and 200 for Unison.

Analysis of the data took place over the entire 18-month data collection period. During this time, categories of relevance began to emerge. On completion of the field work, transcripts of interviews, field notes, reflective memos and relevant documentation were compiled into a research log for each respective NGO. Case study analysis aimed to use this empirical study material in a process of *problematisation* (Alvesson & Kärreman, 2007; Alvesson & Sandberg, 2011). This method of analysis stimulates a dialogue between theory, extant literature and empirical material. It ultimately aims to uncover theoretically plausible propositions that will challenge pre-understandings and expectations within the prior literature (in this case within the field of NGO accountability). The researcher, therefore, sought to encounter and construct 'breakdowns' in understanding within the empirical material. These occurred when certain empirical findings or observations could not be accounted for given the prevailing literature and theoretical insights within the academic research on NGO accountability.

Early on in the fieldwork this manifested itself in the fact that the researcher observed that the underlying principles of accountability practice (which impacted the types of accounting practices used in these settings) were different to how they had previously been conceptualised in the literature.

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[3] The smaller number of interviewees in Unison reflected its smaller size. However, the amount of interviews conducted represented theoretical saturation; that is to the point where no additional category of relevance emerged from an additional interview (Glaser & Strauss, 1967).

Previous literature had portrayed these practices as tools of beneficiary participation or mechanisms of accountability between NGO and their beneficiaries. This was observed to be only partially relevant to the empirical context of NGO accountability within RuralLife and Unison, ignoring or under-representing many of the multi-faceted meanings contained within their accountability practices (Lukka & Modell, 2010). It was observed that these practices were more nuanced in nature as they additionally sought, in a variety of different ways, to initiate transformative learning by virtue of their use. Therefore, transformative learning theory (and variations of it under various rights-based approaches to development) was found to have a strong and consistent explanatory potential for the case study's observations and research themes. These themes were subsequently built into narrative form, and were re-visited and re-drafted several times to refine their descriptive and theoretically important suppositions (Llewellyn, 1996; O'Sullivan & O'Dwyer, 2009).

Findings

This section discusses the two case study NGOs – RuralLife and Unison – and the grassroots accountability practices employed by them which sought to support transformative learning opportunities within their target communities. Findings highlight how understandings of transformative learning between the NGOs differed, often substantially, depending on the core focus of the NGO, the type of attention it afforded to rights in its development efforts and the categories of rights that it focused on. RuralLife adopted a human rights mainstreaming approach whereby women's rights, in particular, were infused into the organisation's development programmes. It also resulted in the creation of a stand-alone programme with a specific focus on furthering women's rights on a number of key dimensions, most saliently economic and social inclusion. Unison, in contrast, initiated a human rights democracy programme which sought to change the contours of accountability in the broader socio-economic and political context of their target communities, and create active and engaged citizens in the arena of democratic governance.

Findings show that the accounting practices embedded in grassroots accountability practices within these NGOs – specifically, in relation to monitoring and evaluation – differed in emphasis and content in support of these alternative rights-based approaches and the types of perspective transformations that were sought as part of them. Additionally, the extent to which the transformative purposes of these accountability practices combined with their more strategic purposes were also found to differ according to the approach the NGO took within the rights-based landscape of development practice. These two cases will now be elaborated on in greater detail.

Case 1: RuralLife

RuralLife is a large development NGO, employing over two hundred staff and a further one hundred volunteers. Its main geographical focus is a large rural region of India which, despite much of India's economic growth in recent years, has not developed at a comparable rate. This has been due to the fact that basic government services such as health, education, sanitation and infrastructure have failed to reach the area; a common reality for many rural and remote regions of India. Combined with a lack of job opportunities, limited social services, monocrop cultivation, an absence of industry and havoc caused by frequent natural disasters, these realities render the people of this region extremely vulnerable and economically unsecure. As described by the Programme Co-Ordinator for Women's Empowerment, they have to "fight for their everyday existence". Acute illiteracy means they often have strong beliefs in destructive taboos, beliefs and practices, including incidences of underage marriage, the payment of dowries[4] and reliance on unlicensed medical practitioners. Furthermore, many are forced towards migration to metropolitan regions in search of livelihood and employment. Often amongst these are children and school drop-outs, thereby increasing the incidence of child labour.

As a result, RuralLife conducts development programmes on a range of issues including health, nutrition, water, sanitation, hygiene, education, protection, livelihood, women's empowerment, the environment and disaster response. Its vision is empowerment through the fulfilment of basic human rights and participation. It undertakes a diverse range of development projects, including building hospitals and schools, running health camps, and providing agricultural training to rural farmers. One of the largest development programmes is the Women's Empowerment programme, which focuses predominantly on micro-finance initiatives. It adopts a self-help group model - a common model for micro-finance activity, particularly in India. This involves the mobilisation and organisation of the community into hundreds of self-help groups, which constitute small economically homogeneous groups of women. Micro-finance activity is the main focus of these groups, with RuralLife initiating a range of activities within them including capital formation through savings, loans to establish micro-enterprise, provision of emergency loans, and links with other development initiatives of the organisation - all aimed at the social development and empowerment of women. The programme is closely linked to RuralLife's livelihood programmes, which help women derive use from the micro-finance opportunities by developing viable and sustainable livelihood options to improve their quality

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[4] The payment of dowries is considered to be a major contributor towards violence against women in India. This can involve torture and harassment, domestic violence, encouragement of suicide and, in extreme cases, bride burning, acid attacks and murder.

of life. In this manner, RuralLife provides technical training and support in relation to micro-enterprise options such as poultry farming, goat rearing, and vegetable cultivation. These women's empowerment initiatives are the main focus of discussion in this section.

Mainstreaming of women's rights

As highlighted above, there was a conscious effort within RuralLife to integrate and mainstream specific human rights principles and agendas within the organisation's development work. This manifested itself in an intense concentration on women's rights and gender equality, aimed at improving the position of women in RuralLife's target communities. This involved ensuring a focus on women's rights was afforded sufficient attention within development projects whereby human rights principles of non-discrimination and gender equality became part of the prerequisites and organising principles for many of RuralLife's development programmes. Additionally, part of this gender mainstreaming approach involved focusing specifically on areas where there were rights denials or indeed violations in relation to women. This resulted in the instituting of specific development interventions targeted at women that would fulfil a number of their previously neglected or denied rights, and seek to remedy or prevent rights violations against them. The Women's Empowerment programme constituted one such initiative. Although RuralLife had previously been involved with programmes that benefitted women, the creation of a separate programme based on women's empowerment and rights provided greater visibility and synergy within the organisation on the importance of women's rights.

The programme began in 1995 when it was observed that women within RuralLife's target communities were socially marginalised and as a result, extremely vulnerable. Several interviewees attributed this to women being denied basic human rights, with little or no access to healthcare and education, and no ownership of land or livelihood opportunities. In particular, interviewees highlighted the fact that women previously had no opportunity to save money or obtain credit, due to the long distances they had to travel to the nearest bank. This was said to be beyond the abilities of most women due to their responsibilities as mothers and wives, and relatedly, the dominance of men at the community and household level:

> In the Indian context, the societal context is this: …. the problem is capital intensive, because the financial control [is] in the hand of the male partner of the family. So the woman partner totally depends on their male partner. In case of a health hazard, for example, there is no priority of the woman; the male partner is the topmost priority of the family….this is the mega constraint of our community [Regional Manager].

Inaccessibility and isolation from basic rights such as healthcare, education and lines of credit were

seen to maintain, and define as normal, social practices such as child labour, underage marriage and dowry obligations. Communities were inclined to such practices and belief systems that were counter-productive to the fulfilment of the social and economic rights of women and children, and made choices that were antithetical to the protection of these rights. This was described by the Programme Co-ordinator for Education whilst reflecting on the causes of and solutions to child labour:

> Children often demand their educational materials from their mother. So if the mother cannot fulfil this requirement, the child can be discouraged from their education, they may drop out from their education, they go outside for a job and they engage in child labour. So if mother can fulfil their daily requirement of education, then the education status of the family as well as the society …can develop. If Mother has some money she can provide support for the children education [sic].

RuralLife strongly promoted the idea that if micro-finance facilities were provided to women, they would then have an opportunity to overcome perceived social-ills and rights violations, financially contribute to their households and become involved in the economic decision-making processes within them. As a result, it was observed that self-help group meetings tended to centre on discussions regarding savings accruals, loan disbursements and repayments. The self-help group structure, therefore, as described by the Programme Co-ordinator for Women's Empowerment, represented:

> the platform to organise women for their empowerment and rights fulfilment. And financial sustainability is one of the main aspects of this. If they [women] are financially sustainable, they can decide for their own [sic], for their health, the education of their children …. and their united action towards developing society.

In this sense, the overall intention of Rural Life's Women's Empowerment programme, as part of its gender mainstreaming and non-discrimination efforts, was to transform women into economic citizens within their communities, capable of acting independently and competently in relation to the management of financing opportunities and also increasing their entrepreneurial capabilities. This was described by the Programme Co-ordinator for Livelihood, as follows:

> We are particularly now focusing on the trade basis, production units for financial independence, for generation of extra income … the trade will be owned by the woman, and will be managed and controlled by the woman. Because if the production or the investment is controlled by the men, so then it will create a problem again. We will become in the year 1994 [before the start of the Women's Empowerment programme] again where women have no rights [sic].

RuralLife sought to transform culturally defined and entrenched stereotypes relating to gender roles within the community. To do so, it encouraged the transformation of individual meaning perspectives of women to take on enhanced roles in their households and communities, roles they previously had deemed themselves to be incapable of as they had been the purview of men only. Those 'transformed' by participation in the programme were considered to be more self-reliant in terms of the opportunities available to them to engage in economically productive activity. There was a key emphasis on developing what various interviewees described as "*savings and entrepreneurial*

attitudes" amongst women, and by extension, attitudes that were seen to be associated with the attainment of increased economic rights, for example "*health-seeking attitudes*". This was done by creating capabilities amongst women to assume leadership, financial management, and group conflict-resolution roles within the community through their participation in the self-help group process. The main aspects of this participatory process are now discussed.

Participation in the Women's Empowerment programme

Participation in the Women's Empowerment programme operated through a three-tier system of governance. The bottom tier represented the self-help groups themselves. Multiple groups of between ten and twenty women were formed in each village. A cluster for each village was also formed, consisting of the elected group leaders of each group. Finally, representatives from each cluster were elected to a federation of which there were four in total.

Each self-help group elected a group leader whose function was to encourage and educate other group members on micro-finance issues, record group resolutions, and maintain a ledger of group loans, savings, interest, service charges and so forth. Participation in these groups was voluntary, as was engagement with the micro-finance activities; that is women did not have to join a self-help group in order to participate in for example, RuralLife's health and education initiatives; nor was there a requirement that all members of self-help groups had to avail of micro-finance opportunities. Indeed it was observed that many women joined self-help groups for the social aspect of group membership or to receive information on other RuralLife initiatives. Self-help group meetings frequently represented a means of sharing stories and concerns about their families, personal lives and community, and supporting each other in times of difficulty. These included discussions related to health, education, child-birth, water sanitation, domestic violence as well as concerns regarding the productive use of loans and savings. Many of these issues are culturally sensitive and, in the absence of the self-help groups, women would rarely have an opportunity to discuss them. One self-help group member in describing this social aspect of self-help group meetings, laughingly and fondly recounted that: "*we even discuss our family problems in meetings, how we are, how we are with our husbands, our children, or even our daughter-in-laws!*" These discussions were highly valued and fostered a high degree of team spirit, bonding, trust and social capital, which made the 'business' side of the meetings significantly easier.

RuralLife had limited interaction with the self-help groups except on an ad-hoc basis, for example, where there was a problem with loan repayment[5] or where information regarding particular RuralLife initiatives needed to be imparted. Any problems identified at the group level that could not be resolved were referred to associated clusters and/or federations. Observations revealed that this tended to happen on a regular basis with problems pertaining to loan repayments dominating most cluster and federation meetings. Whilst group leaders undertook bookkeeping functions within their groups, final approval for the disbursement of a loan and decisions regarding defaulters were decided upon and actioned in the upper tiers of the self-help group structure. The federations, in particular, held significant management authority with regards to the lower tiers. They signed-off on all loans that were disbursed; made all major decisions with regards to defaulters; and represented the 'go-between' for self-help groups and RuralLife (with most of RuralLife's interaction with self-help groups occurring through the federation). As a result, whilst groups discussed problems and administered the programme at a local level, they ultimately had little involvement with the Women's Empowerment programme's core functioning at a broader level and had little decision-making power with respect to the programme. Rather the focus at the group level was the transformation of women into economically self-determined and entrepreneurial citizens within their households and communities. This was supported by various grassroots monitoring and evaluation practices which promoted reflection, problem-solving and transformative learning, as highlighted in the next section.

Process and outcome monitoring and evaluation practices

RuralLife delegated almost full responsibility to self-help groups for the monitoring and evaluation of micro-finance activities. Women were required to monitor within their groups adherence to two rules in particular: firstly, immediate commencement of monthly loan repayment instalments the month after a loan has been taken out; and secondly, joint liability, whereby all group members are precluded from accessing further loans, should a single group member be in default, as per the following:

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[5] RuralLife employed a group of women called Mobile Job Trainers to interact with specific self-help groups. They described their weekly activities to the researcher as assisting groups in 'ledger posting'; 'making a list of defaulters and following up on their repayments'; 'loan follow-up'; 'attending group meetings'; 'discuss repayment problems'; 'discussing with defaulters about how they will repay their loans'. Mobile Job Trainers work closely with the self-help group division - the department within RuralLife that oversees the micro-finance programme. Within this division there are four staff members (including a Branch Manager) who conduct tasks such as financial disbursement of loans, maintenance of accounts records and other financial administration tasks. One staff member works as an overall co-ordinator for the entire micro-finance programme. She supervises the self-help group division, and liaises with the federations and with individual clusters and groups on an ad-hoc basis.

> If one member defaults, the whole programme will be damaged, the whole programme will be in loss, so the [group] takes loaning members very seriously …. this is the dynamics [Regional Manager].

These 'dynamics' created incentives for group members to monitor each other's loan take-up rates, repayment and savings records, and use of micro-finance funds. In order to do so, both process and outcome monitoring and evaluation exercises were conducted within self-help groups. The process monitoring exercises were mandated as a necessary component of involvement in micro-finance initiatives. They were seen as essential in order to sustain the programme, and, as a result, there was little flexibility in terms of how these exercises were conducted. In contrast, however, the outcome monitoring and evaluation exercises were more informal in nature. While they were strongly encouraged by RuralLife staff, they were not a mandated requirement of micro-finance involvement. When they were instituted in groups, they operated on a flexible basis with group members deciding on their parameters and use.

Process monitoring took the form of self- and group-performance measurement exercises. Much of these exercises sought to reinforce the responsibilities embedded within the use of finance, in terms of repayment abilities, savings accruals and productive investment, as follows:

> In relation to monitoring by the community, we …. place the report before them and this [is] discussed. This is the economic status of your self-help groups; what is the stage of your savings and credit programme?; this is the amount you have saved, this amount of money you have lent for several trades and this amount of money you have earned as a service charge and this amount of money you have to pay to the savings holder [Regional Manager].

Process monitoring practices were introduced to RuralLife's Women's Empowerment programme by an external micro-finance consultant who used a common template of micro-finance management in India as the basis for the structure and administration of the programme. As recounted during a group interview with Mobile Job Trainers and the micro-finance Branch Manager, the consultant focused mainly on training community members in bookkeeping and the basics of micro-finance. These staff members described how demonstrated techniques related to, for example, organising the structure and agenda of self-help group meetings, and gathering data and information on the timing and frequency of loan repayments and savings deposits. Participants were shown in a step-by-step manner how to record data, summarise and manipulate it (total counts, percentages, ratios etc.) and interpret the values (satisfactory or unsatisfactory performance) in order to allow an analysis of micro-finance performance.

As observed during self-help group meetings, specific information that was gathered within groups included records of loan disbursals, savings, monthly repayment amounts, overdue payments, debit and credit balances of individual member and group accounts, descriptions of loan usage, frequency of loan retrieval, previous loan recovery ratios, and the capacity of group members to pay loans due

to savings accruals. This monitoring data was manually recorded by group members in large ledger books, one for each self-help group. The highlight figures for each group were also displayed on whiteboards in locations where self-help group meetings took place. Observations of these meetings revealed that the complexity of the collection and interpretation of this process data tended to alter amongst participants, often with more complex manipulation and interpretation completed by those with more advanced educational backgrounds and literacy skills. To this end, group members became akin to financial managers or accountants within their communities. In particular, the group leader's role was one of financial management – recording loans and savings, and bringing cash to and from RuralLife's office:

> We train the group leader in book-keeping, regulation keeping and the management of groups. They are accountants, calculating credit, interest and so on. Their responsibility is to collect savings and loan money, write records in the ledger and bring the money to RuralLife's offices [Women's Empowerment Programme Co-ordinator].

Outcome monitoring and evaluation within self-help groups occurred at all educational and literacy levels, and sought to capture the achievements and nature of change that reflected the use of micro-finance services. These outcomes included rich qualitative assessments of changes in individual living conditions, social status and levels of empowerment, as well as socio-economic impacts in the community. While RuralLife strongly encouraged the conduct of these assessments during self-help group meetings, groups were afforded the ability to choose if and when such monitoring and evaluation practices would occur, with no formal structures put in place. Due to the fact that such outcomes are frequently slow moving, however, and not sensitive to momentary change (in contrast to measures that record whether a participant has repaid their loan payments or not), they were frequently captured after a sufficient period of time had passed following loan disbursal and use, with the use of measurable indicators often de-emphasised. Monitoring and evaluation exercises of this nature tended to be informal, through observations of loan use and oral testimonies during self-help group meetings, when members were asked to give accounts of loan use and progress on repayments.

These processes allowed reflection on the outcomes derived from participation within the Women's Empowerment programme, and the criteria that would indicate their presence. Observations of these meetings revealed that these discussions often took the form of stories regarding women's heightened abilities to afford items such as school supplies for their children, health services for family members or home improvements. The local relevance of these success criteria were seen as important, given the perceived inability of women to understand at a broader level the development efforts of RuralLife and the aggregated impact of its programmes, as per the following:

Self-help group members cannot explain the overall plan of the organisation but they can explain the usefulness of their self-help groups, how they mobilise money from different sources, and how they spend this money for particular purposes and uplifting of their communities [Regional Manager].

Conversations with women revealed that their own success criteria became key indicators that allowed them to appraise the Women's Empowerment Programme using their own methods of analysis. This allowed them to establish narratives that highlighted the outcomes of the programme. The following observed 'chain of impact' was typical of such impact evaluation discussions: the provision of micro-finance to women allowed them to become economically independent and competent, amass savings and credit, engage in commercially productive enterprises, afford school supplies for their children, therefore, allowing these children to remain in education longer and avoiding involvement in child labour or 'early' (underage) marriage.

Observations of self-help group meetings revealed that these success criteria exercises tended to differ from group-to-group depending on context and the specific benefits that group members derived from the programme. For example, some groups, who lived within flood prone areas, prioritised the ability to reinforce their housing structures with corrugated iron as an indicator of success; others, who lived in relatively small communities, highlighted the overall uplifting of economic conditions within these communities with resultant decreases in dowry payment obligations between families. Many group members highlighted the decreasing "necessity" of child labour and underage marriage within their communities. Groups that were at relatively more advanced stages of economic development tended to focus on their abilities to educate their children beyond the primary stage of schooling. Additionally, many groups identified indicators that were less tangible in nature and instead gave weight to the changing nature of household relationships. Examples included the abilities of women to speak out and take action against alcoholism, domestic violence or male absenteeism from the home.

Complementary strategic and transformative uses of monitoring and evaluation exercises

The intention of both the process and outcome monitoring and evaluation exercises within RuralLife were observed to have two distinct, yet complementary purposes: firstly, these exercises were important in terms of supporting transformative learning amongst women. Secondly, they were necessary to demonstrate performance and impact to interested parties both internally and externally to the organisation. They were also used by self-help groups to manage and administer the micro-finance programme, and ensure its sustainability. Both these purposes are now discussed in more detail.

From a **transformative learning** perspective, RuralLife's grassroots monitoring and evaluation exercises allowed women to critically reflect on their positions within their households and communities, and their individual abilities to self-determine their own development paths. Self-monitoring provided individual participants with the impetus to think entrepreneurially, develop savings attitudes, manage micro-enterprises and ultimately improve conditions in their homes and communities – activities all previously unthinkable due to the male-dominated nature of society, gender relations within it, and the lack of services and support from the government. Process indicators - for example, repayment ratios - highlighted the conditions that were considered necessary for the transformation of participants in this manner. By allowing women within their self-help groups to measure progress towards attaining this ratio, these indicators provided signals with regards to the processes and goals women individually and collectively needed to work towards in order to develop economic competencies. These transformative learning exercises resulted in women becoming what was described by many RuralLife staff as, 'very vocal' and 'very committed' to their future development trajectories in comparison to their previous perceptions of themselves. Conversations between the women and the researcher revealed that many women had strong individual perceptions of themselves as active citizens capable of acting in an economic and entrepreneurial manner. They frequently demonstrated and explained this with reference to the amount of loans they had successfully repaid, the success of their micro-enterprises, or the amount of savings they had accrued.

Furthermore, the stories and chains of impact that were created as part of outcome monitoring and evaluation exercises, provided women with tangible evidence of the impact that effective participation within the Women's Empowerment programme was having on their lives and the individual transformations it produced. These accounts were described as "*testimonies of hope and change*" in a handbook on the Women's Empowerment programme, and "*symbols of change, symbols of empowerment, symbols of women's rights*" by the Programme Co-ordinator for Women's Empowerment. One elder self-help group member highlighted the importance of such outcome indicators in allowing an appreciation of the gradual nature of change and the work that has still to be done:

> Before 1993, 1994 [before the start of the Women's Empowerment programme] or even ten years back, many of these outcomes were not possible, now it is possible. In the year 1994, you cannot imagine the situation, now the situation is better. Now we have to go forward for a long time and change even more. At least another ten years is required and then we will be able to see and discuss even more outcomes.

Discussions of successful change of livelihoods amongst self-help group members, and resulting 'chains of impact' also allowed participants to trace the Women's Empowerment programme to its

broader societal impacts. As the Regional Manager noted, evaluating the development process in this way allowed:

> a great opportunity for the women to create some importance … women can raise their voice, women can place their demand, women can place their requirement, women can place their planning and participate in the whole evaluation and implementation process of development.

Furthermore, outcomes such as an overall uplifting of economic conditions allowed women to question the need for dowries, child labour and underage marriage, for example – all practices that were seen as normal, or at least necessary, under their former frames of reference. Therefore, outcome measures highlighted and allowed an appreciation of alternatives to these practices and process measures demonstrated the means of achieving them.

From an ***administrative or strategic*** point of view, the same monitoring and evaluation exercises were necessary to demonstrate progress towards RuralLife's objective of mainstreaming a focus on women's rights and gender equity within development efforts. Process indicators highlighted progress towards RuralLife's development goal of economic independence for women. Outcome indicators revealed any socio-economic changes that were brought about by virtue of this economic independence. This was highlighted by the numbers of women who became economically self-reliant, indicated in terms of quantitative figures of loan uptake, savings accruals and repayment records, and qualitatively, through the use of case studies extracted from self-help group discussions regarding women's resultant productive capacities and socio-economic outcomes. The information was principally used internally, to understand the scope and reach of the programme, and also communicated externally, for example, to donors and the public. This was given the fact that the information gathered, both in terms of the process and outcomes of the micro-finance initiatives, aligned with the information needs of, for example, financial donors. [6]

The information gathered was also used by the self-help groups to sustain the micro-finance programme. Monitoring data was used within self-help groups to decide on future loan disbursals to their members. Groups tracked records of loan repayments, and evaluated effective and productive loan use (mostly indicated by successful micro-enterprise). Consistent and reliable performers were given preference in future loan disbursal. While self-help groups were engaged in these types of

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[6] The micro-finance initiative was generally self-financing; that is, the savings accrued within self-help groups provided monies for the loans disbursed. However, the impact of the programme strongly related to the impact of other RuralLife programmes which receive external financial funding (for example, livelihood initiatives that allow women to derive use out of their micro-finance funds) and also the impact of RuralLife overall as a development organisation. As a result, financial donors were interested both in the process and outcomes of the micro-finance programme.

activities, upper tiers in the micro-finance governance structure – that is, the clusters and federations – were more involved in the actual management of the programme. They made the final decisions on loan disbursals, defaulter status and conflict resolution. At the group level, the main focus was on facilitating transformative learning. Over time, women (mostly group leaders), who had mastered the more administrative functions at a group level, could move into management at a cluster or federation level should they choose to do so. As a result, they became more involved with accountability activities that were of a more strategic or administrative nature.

As mentioned previously, the social capital and trust that was built up and harnessed in the self-help groups was important in terms of ensuring that discussions regarding loan repayment and use did not proceed in an acrimonious manner. However, this was not always the case, as the use of group-assessment indicators also had the potential to create difficulties in the community. Although these monitoring practices and measures were administered through extensive participation and leadership of women, they required unquestioning compliance and enforcement in order to ensure the sustainability of the micro-finance programme. As a result, they were often imposed by women on each other in a disciplinary and hierarchical manner through the various tiers of micro-finance governance. Frequent conflict and controlling behaviour within the self-help groups was observed by the researcher, as the following conversation demonstrates:

> Researcher: What happens when a group member defaults?
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> Self-help group leader: The rest of the group visit that woman's house unannounced many times and demand that she repay her loan and motivate her to hand over the money.

This type of pressure, which women exerted on each other, was not observed to always be the case, however. It was frequently observed that some groups often granted a degree of flexibility in loan repayment in the form of extended loan terms or members helped each other out in times of financial difficulty. Despite some difficulties, therefore, self-help group participants sought to ensure that monitoring exercises had a degree of flexibility in terms of how they were administered or regarded at the grassroots level. Importantly, these exercises were also observed to have *other* purposes. These involved supporting the transformative learning of women, particularly at a group level, and their perceptions of themselves as economically competent and entrepreneurial actors.

Case 2: Unison

Unison was founded in 1842 and set up a number of schools which still run today. The organization's area of activity, however, has moved beyond the running of schools to address broader educational

needs and other pressing issues such as human trafficking, income generation, empowerment of women, healthcare and nutrition. In 2009 it launched its flagship development programme entitled 'Empowerment for Change', which initially focused on three villages. These villages were located within tea gardens and the aim of the programme was to promote awareness of and advocate for the socio-economic rights of the workers within these tea gardens. These workers lived on and worked exclusively for their respective tea gardens. They were completely dependent on tea garden management for food, water, shelter, education, health and sanitation. The provision of these socio-economic goods was severely inadequate. Through a combination of corruption and oppressive tactics, management often blocked the access of their workers to many essential government entitlements and services, for example, those pertaining to education and health. [7] According to Unison staff, this was done to keep the workers 'down-trodden' and facing no other alternative (that could perhaps reveal itself through the attainment of a proper education) willing to work in the tea gardens in appalling conditions and for less than the minimum wage. Given their vulnerable and oppressed status, tea garden workers, particularly women and children frequently fell victim to human trafficking within neighbouring states and countries.

The objectives of the Empowerment for Change programme centred on empowering local communities to know, promote and enact their rights related to education, health, nutrition and protection (from human traffickers). There was an emphasis on fostering partnerships and dialogue between three key stakeholders – communities, social service providers and local government bodies - with an overall aim of "empowering communities so that they can demand and access quality services from service providers, and together work for sustainable development of their health, nutrition and education status, and protection from domestic violence and human traffickers". [8] This Empowerment for Change programme will now be discussed in greater detail

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[7] An example of such corruption manifested itself within the acquisition of Below the Poverty Line benefits for tea garden workers. Attaining Below the Poverty Line status affords benefits such as subsidised food and fuel in India. Within Unison's target community, the local government had delegated the implementation and procurement of these benefits to tea garden management. As a result, discounts on food and fuel were often paid as *part of* the workers' daily wage, rather than supplementary to it. For example, if a worker received 45 rupees a day in wages and was entitled to a 10 rupee subsidy on a bag of rice, tea garden management payed this worker 35 rupees in wages plus 10 rupees in 'rations'. As the ration distribution centre also fell under the management of the tea garden, that worker was then charged full price when he/she went to purchase a bag of rice as he/she was deemed to have already received the discount. For the most part, tea garden workers did not realise that there is anything wrong with these tactics.

[8] Source: Funding application for Empowerment for Change.

Human rights democracy focus

In contrast to the mainstreaming of human rights principles within development programmes in RuralLife, Unison's approach was decidedly more political and confrontational in nature. Service delivery, for example, did not feature as a core component of the Empowerment for Change programme. Instead, the programme sought to increase democratic governance and participation within target communities, and hold powerful duty-bearers in the community – mainly, local government agencies - to account for the rights of community members. The purpose of the programme was to stimulate an ability amongst community members to challenge and engage with these duty-holders. A lack of prior knowledge on rights and entitlements, coupled with a lack of confidence and determination – all a result of generations of oppression and subjugation by powerful actors - was regarded by many interviewees as being the primary inhibitor of the community's ability to self-determine its own development trajectory:

> Before we went to the community, people didn't want to talk, they didn't want to say anything about their problems….they had a kind of fear in their hearts (Programme Co-ordinator).

Unison perceived a need to break this cycle of inaction. It conducted mass education initiatives including frequent training and capacity building workshops focused on building awareness of civil liberties, rights, and government social service entitlements. These aimed to inform participants of their rights, and how to attain and protect them. This included instilling a focus on human rights principles of fairness, equality, justice and tolerance - as well as rights that are (in theory) protected under legislation – for example, rights to education, healthcare and social welfare. Unison's Director described the effects of these education initiatives as follows:

> We've literally told the community these are your rights. So the JSY[9] for the mother and child, you know maternal and infant mortality – so we tell them about their rights, so this is what the government gives for institutional delivery, for deliveries assisted by medical help. Ok now they know, but our community volunteers then go and literally walk with them to the health centre because ….you know they would be scared to go to the health centre. And then when they get the money, and get the benefits, then they know, then they'll do it themselves. Because you know even if they wanted to report a case of [human] trafficking, they would never go to the police station themselves. You know, we have to hand-hold with one person at least and then that one person will go to the police station and realise there is no dracula or dragon at the end of the line.

These rights training initiatives were also coupled with efforts to address the many corruptive and ineffective practices within local government social welfare services through advocacy and activism at the grassroots. Capacity building initiatives were instigated designed to lift the confidence and

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[9] Janani Suraksha Yojana (JSY) is a safe motherhood initiative by the government which involves a conditional cash transfer to incentivise women of low socioeconomic status to give birth in a health facility. The ultimate goal of the programme is to reduce the number of maternal and neonatal deaths. After delivery in a government or accredited private health facility, eligible women receive 600 Indian rupees (US$13·3).

awareness of community members of their ability to constructively contribute to this process; that is to instil a knowledge that "*they are also important in their community, that they are a part of it, that they can contribute to it and demand their rights*" (Programme Co-ordinator). Capacity building workshops taught local communities what rights and advocacy mean, and the tools and skills necessary to engage in it. Social analysis training was conducted to generate awareness on the important position people have in their communities, their potential to create change, and the resources in the community to effect this change and ensure its sustainability. This was described by the Director in relation to a lack of health services in the community as follows:

> There was a lack health facilities and there is still a lack of health facilities. So we had the sensitisation programme, we taught them how to speak in front of government officials. We literally [laughing] did public speaking classes, you know? And then they spoke and then they actually realised that they can demand for a health-centre. Otherwise it was just lacking and they didn't even realise that they can demand. Now demanding for a health-centre has come from them.

The involvement of the most marginalised community members in the programme was encouraged, for example, through festivals such as Women's Day, door-to-door visits, pictorial methods such as social maps and charts, and problem-solving sessions following short movies, for example one on the trafficking of a young girl. These initiatives and their impact were described by a Field Supervisor whilst reflecting on a particular community participant from a very isolated region:

> She was trained about the government schemes. Before she did know about the schemes and she was trained in that … in the training we give her idea on how to identify the rights cases from the community. And how to link up the cases with the relative [government] offices like, if we got a dropout student we have to link with ICDS workers[10], teachers, primary schools, secondary schools. Like pregnant women, we have to link up them with the hospital. And after that she was able to tell the government about the needs of the community, she was actively participating in the discussion of the problems, what was happening, what was going to be done. So I think it is really a good thing for us because after that we have got a lot of help from the government people. So now we can say that ICDS supervisors, whatever, they are all working with us now together.

Hence, the Empowerment for Change programme also focused on the ability of local government agencies to deliver appropriate services to respond to the communities' rights claims. This involved ensuring that duty-holders had the ability and desire to engage with rights-holders in the community. Emphasis was placed on building the capacities of local government workers for this type of engagement, which previously did not form part of their work or even realm of understanding. As such, Unison sought to foster and build accountability relationships between these two parties, and as a result, change the nature of democratic governance in the community.

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[10] Workers of the government's 'Integrated Child Development Scheme' – a social welfare scheme to tackle malnutrition and health problems in children below six years of age and their mothers, through the provision in local centres of immunization, supplementary nutrition, health checkups, referral services, pre-school non formal education, and nutrition and health information.

Participation in the Empowerment for Change programme

Unison's beneficiaries participated in the Empowerment for Change programme in one of three ways: as a community volunteer, a working committee member or a steering committee member. All these roles were completely voluntary and mutually supported each other. The cohort of volunteers undertook three main activities at the village and household levels. Firstly, they conducted 'sensitization meetings' within the community. These focused on, for example, highlighting the importance of education, explaining the dangers of human trafficking, providing information on government schemes for pregnant women, or demonstrating how to fill out a police incident report in the case of domestic violence. Secondly, volunteers provided support to community members in their dealings with local government offices, including help with attaining necessary documentation and completion of forms. Thirdly, they used a 'cohort register' as a monitoring and evaluation tool. It allowed them to compile data on social issues, identify problems and plan activities accordingly.

Each volunteer had a responsibility to monitor approximately twenty-five households and provide a report to the working and steering committees. The working committee comprised of twenty-one community volunteers. They held monthly meetings, where they discussed any needs identified at the community level, ongoing progress in addressing these needs, problems faced, and future plans of action. Observed examples included the organisation of a signature campaign to support an advocacy initiative, arranging activities (e.g. celebration of International Women's Day) to engage the local community, or organising training workshops for local volunteers or community members. The steering committee comprised of twenty-three representatives from the local community, working committee, local government, non-governmental organisations and service providers like school teachers or nurses. It held joint meetings with the working committee every two months, where issues identified at the community level were shared and prioritized. It provided a platform for linking field issues and concerns with authorities such as the local government or various service providers.

Equality in participation was strongly promoted within these three groupings of participants, with no one, irrespective of educational, social or economic background, promoted as having seniority or greater decision-making power than others. The tasks programme participants performed were separated into two distinct (yet overlapping) categories – participants that 'do' certain tasks and participants that 'go' and follow up on these tasks with other actors. For example, in relation to a particular advocacy campaign:

> "….the working committee are <u>doing</u> the mass petition, they are identifying, with the community, their problems, what are the solutions and what needs to be demanded. They are collecting the signatures and organising the protest rallies. But the steering committee – they are the ones that are <u>going</u> to the government with the mass petition and saying what the community wants." [Project Co-ordinator].

In this sense, no hierarchy was perceived to exist; merely different groupings of individuals with distinct roles and purposes. Within all these groupings, also, a high degree of flexibility existed in how grassroots activities were carried out. In particular, participants were strongly encouraged to participate in determining how the programme was monitored and evaluated. They were instrumental in designing and refining the cohort register to suit its everyday implementation and usage. This was evident in observations of community meetings, where participants often commented on reporting and documentation procedures, and how they could be improved. Discussions frequently focused on how different forms of information could be gathered so as to enhance the usefulness of the cohort register. Throughout this process, participants selected goals and indicators, and decided on tools and sources of data. In this sense, many of the monitoring and evaluation practices at the grassroots were instituted by the programme participants themselves. These practices are discussed in the next section.

Compliance monitoring and evaluation practices

The key monitoring and evaluation tool used within the Empowerment for Change programme was the cohort register. It was predominantly a survey tool yet also involved a social mapping exercise, both of which were conducted by the cohort of community volunteers. These tools mainly focused on measuring outcomes that would be associated with local service providers and government agencies complying with their rights obligations. The cohort register covered a wide range of social issues, gathering quantitative data on, for example, the incidence of institutional delivery, child immunisation, attainment of Below the Poverty Line benefits, and human trafficking and child labour cases. It also included space for capturing qualitative data. This included noteworthy aspects of socio-economic conditions, specific problems identified, and courses of action suggested by the community and volunteers. The functioning and use of the cohort register was explained by a community volunteer as follows:

> If we identified a particular … problem in the community, we have to write it down. So that gives us a clearer picture, it is a kind of document for us…..because we also write down what our recommendations and plans are….kind of suggestions, so we are helping to plan the programme.

In its ability to survey needs and capacity gaps within the community, the cohort register represented a fact-finding or research tool insofar as the aim was to monitor the attainment of certain services within the community. Explicit human rights standards and legislated rights were used to set the parameters and benchmarks of the register, and progress towards attaining these rights were measured (for example, the number of children who were enrolled in school or who had received vaccinations). This was seen as instrumental in generating awareness of rights in the community in

terms of what community members were entitled to and what was lacking from these entitlements. Reflecting on this a Field supervisor highlighted the following:

> They [women in the community] didn't go for institutional delivery [before the Empowerment for Change programme]. They not getting the immunisation [sic], not the polio, not the TB medicines but now they are becoming aware and they also think this is our need, health-centre is supposed to be in our community, transportation facilities are supposed to be in our community so the [cohort] register is why they are becoming alert.

In addition to the cohort register survey, social maps of the villages were also created to highlight pictorially to community members the situation in their villages with regard to social issues. This was described by the Programme Co-ordinator:

> The social map is for the whole village ....so [the] community come to know, even the normal person, because you know this person doesn't know the problems in the community, they never bothered, ok this child is not going to school, no problem. They don't know what is the importance of education so because of the map it will help them also to understand what actually we are trying to do.

Social mapping involved drawing ground maps of the local villages and tracing and mapping for example, pregnant mothers, new born babies, school drop- outs, child labourers, and seasonal migration. This information was mainly gathered through home visits and one-on-one interaction. Mapping exercises provided participants with a visualised monitoring tool, initially compiled of baseline data and then updated to reflect changes in the socio-economic conditions of the communities. It allowed participants, therefore, to compare 'before-and-after' conditions within the communities, for example, health and education conditions before and after the attainment and roll-out of certain government services.

The data collected by participants in the cohort register during their household visits was summarised in Unison offices, compiled into evaluation reports and translated into various local languages. The initial report that was compiled in this manner constituted a baseline survey, upon which subsequent evaluations were continuously compared. All updated evaluation reports were provided to the working and steering committees on a continuous basis in order to inform them about what is happening at a micro-level of analysis within the target communities. Their findings were used in a process of continuous needs assessment by the committees where any gaps or ineffective aspects of government services were identified and steps taken to address them. Furthermore, community evaluations were held on a periodic basis by inviting all participants from the target communities to local planning meetings. The aggregated evaluation reports produced by the Unison office were presented and discussed at these meetings. They provided participants of the Empowerment for Change programme and local community members with an ability to plan programme activities, particularly in terms of providing a basis for directing advocacy of local government agencies for the proper attainment of social services and fulfilment of rights.

According to Unison's director, this led to an "*explosion of knowledge and feedback*" from the target communities. One observed example of this involved the community advocating the local government to register their health centre with the local medical board. This followed on from a finding from the cohort register that, although community members were attending the health centre, they were not receiving quality medical care. This was due to a lack of certified general practitioners working there because the centre had not yet been registered. As a result, reasons behind the adverse health conditions of the community were linked to this basic administrative failure of the local government. Observations of community meetings showed that very specific issues tended to be prioritised for action within different target communities. For example, ensuring people had Below the Poverty Line status was a priority in some, and adequate health facilities (inclusive of proper registration) or improved water supply in others.

Information collected by these evaluation reports and planning meetings was also disseminated to local government bodies and service providers. This was done through a series of workshops, where gaps in service delivery were highlighted and the prioritised needs of each community were shared. It was observed that community volunteers led these meetings, voicing their concerns and outlining how best the needs of the community could be integrated into the development plans of the local government and service providers. Reflecting on this, the Project Co-ordinator commented on the development of her role since the programme's inception:

> For me, when I first went to the community, [community members] would not talk to people. Now my job is easy work! I don't need to go to every government officer for them, I can send them instead…now we invite government people to our workshops and meetings, and people come and speak up about their problems in front of the government people.

In this sense, the transformative learning opportunities supported by the compliance monitoring and evaluation practices were identified as key to social change, as described by a community volunteer:

> If a problem arises in the village, we say to community members - come for a meeting. So we might have a meeting about a recent outbreak of malaria. Before people would not understand why there was this outbreak and just come looking for medicine. Now they come and say, we are having all these outbreaks and we could prevent them by having a health centre or clean water facilities, let us do something about that.

Compliance indicators as a means of transformative learning

A key distinguishing feature of monitoring and evaluation at Unison was that rather than conducting self-assessments of development progress (as in RuralLife), communities used tools such as the cohort register to support assessments of how the fulfilment of rights was experienced within their communities, what problems they encountered as a result and what courses of action could be taken.

The purpose of such practices was not to capture the process or outcomes of the programme. Information of this kind was generally of interest to financial donors yet had little relevance to Unison's approach to transformative learning, which sought political and confrontational change. This is not to suggest that monitoring and evaluation was not carried out for strategic purposes by Unison; that is for reporting to donors, for internal reviews and so forth. Unison frequently carried out such exercises mainly by engaging independent assessors from their partner NGOs to evaluate their programmes. Dissimilar to RuralLife, information for these more strategic purposes was difficult to glean from the grassroots monitoring and evaluation practices. Instead these practices supported an appreciation of societal conditions within the target community amongst members of this community, as described by the Project Coordinator:

> As they [community volunteers] filled out the cohort register we got a lot of results like reducing drop-out children, reducing TB [tuberculosis], reducing pregnant mother deaths. Because before, [results were] not there. But nowadays….. [the register] is kind of a record where you will get a result…. Before, if I know that a TB person is there, ok TB person is there, but now because of the cohort they have to go every time to follow up that house, whether that man or woman is taking the medicine or not, whether he is entitled to [government health] facilities or not so it's really a good idea.

In comparison to both the strategic and transformative outcomes derived from grassroots monitoring and evaluation practices in RuralLife, the cohort register operated solely as an instrument of transformative learning within the target villages. As an observed example, it was identified at a community meeting through information derived from the cohort register that school-going children were returning home from school hungry and not receiving adequate nutritional benefit from their mid-day meal. [11] It was decided that the teachers and workers at this government school would benefit from learning how to properly cook a dish called kitchari which contained the appropriate iron, vitamin and proteins for school-age children. Reflecting on this in the context of the overall Empowerment for Change programme, a community volunteer described the following:

> Before [the Empowerment for Change programme], we always shared our problems, always saying what was wrong. Now we know that if there is a problem, there is also a solution and we can advocate for it. So for example, we found that children were not getting proper nutritional food in their mid-day meal from public schools so instead of complaining and fighting with the teachers, we went to the authorities and with Unison we organised training for the teachers about proper nutrition for kids….so some people [in the schools] didn't know, so that's why we train [teachers], that ok nutrition is important for the childrens [sic].

Therefore, grassroots monitoring and evaluation practices supported a collective change in meaning perspectives within the community to allow understandings of the community's role in democratic governance and its involvement in deciding the parameters of social action. Unison staff frequently

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[11] The 'Midday Meal Scheme' is a government-funded meal programme designed to improve the nutritional status of school-age children. The programme supplies free lunches comprised of adequate nutritious foods on working days to children in public primary schools.

described the "*excitement*" amongst the community as they saw evidence of changes they were instrumental in bringing about. One local community member commented:

> Our whole thought pattern and standard of living has changed. We have started thinking at a different level. Earlier we thought it was not our responsibility to change our community – we blamed the government. Once we learned the knowledge and skill, we can go to the government office and get a good response, and we now know that it is our responsibility to do so. We can now plan for our future. We don't have to look for someone outside, we can sit and plan as a community and demand our rights.

Therefore, measuring the compliance of duty-holders became a means of enabling grassroots communities to engage with broader level development efforts and powerful actors, often in a political and confrontational sense. It provided community members with an appreciation of the extent of rights violations within their community, and their position within it as oppressed people. Participants were encouraged to create collective understandings of particular situations, critically deliberate which social services were inadequate or missing from their communities, and make a plan for advocacy for the future attainment of their rights to these services. Furthermore, the simple act of collecting information of this kind in the first place, signalled to both community members, and those in positions of power, the importance of rights attainment and equitable working relationships as a means of achieving these rights

Discussion

The aim of this paper was to question how NGO accountability practices – and the accounting tools embedded in them – support and facilitate the promise of self-determination embedded in the rights-based approach to development. It investigated the monitoring and evaluation practices implemented at the grassroots level of two NGOs – RuralLife and Unison - which instituted variations of the rights-based approach within their development efforts. Findings demonstrated how the promise of self-determination was an implicit moral imperative of RuralLife and Unison's rights-based approaches to development. Furthermore, findings outlined how these NGOs perceived a sense of accountability for the fulfilment of this promise and this impacted a number of strategic choices they made in terms of distinct patterns of accountability practice. Four main discussion points emerge from these findings: firstly, accountability was enacted to facilitate (rather than report on) societal contributions; secondly, accountability for these societal contributions emerged in the context of rights-based values and discourse; thirdly, there was considerable divergence amongst the case NGOs in relation to these transformative accountability priorities and practices; finally, the more traditionally studied strategic forms of NGO accountability continued to persist in practice and either combined with or became an

extension of the transformative accountability practices. Each of these discussion points are now discussed in greater detail.

Accountability to facilitate and enable societal contribution

Authors such as Lindkvist and Llewellyn (2003) consider accountability to be a demonstration of instrumentality and control, and, as such, distinct from the more encompassing concept of responsibility which connotes morality and inner controls. Yet other authors have attempted to close the conceptual distinction between these two terms, and understand the possibilities of accountability beyond what is considered to be previously narrow definitions of it in terms of giving and receiving an account, or exercising control. These further 'possibilities' of accountability were put forward by Roberts (1991) in his discussion of more socialising forms of accountability and have prompted many other studies to further imagine what these possibilities might be (see for example, Joannides, 2012; McKernan, 2012; O'Dwyer & Boomsma, 2015; O'Dwyer & Unerman, 2008; Roberts, 2009). By highlighting accountability as a process that enacts a specified promise, findings in this study add to this accounting literature which seeks to highlight the 'possibilities' of accountability beyond its more traditional account-giving, justification and control purposes.

Findings in RuralLife and Unison revealed that accountability to beneficiaries was not just perceived to be a process of providing a post-hoc account of NGO activity with the participation of beneficiaries (Agyemang et al., 2009). Instead RuralLife and Unison perceived themselves to be accountable for the enactment of certain promises and outcomes within their target communities. In particular, by invoking a rights-based approach to development, these NGOs inherently promised their beneficiaries that participation in their development projects would lead to self-determination amongst individuals and/or communities. RuralLife's Women's Empowerment Programme promised that it would create leadership, financial management, and entrepreneurial capabilities amongst women and, by extension, attitudes that were seen to be associated with the attainment of increased economic rights, for example, health-seeking attitudes. RuralLife became accountable to their beneficiaries for the attainment of these mainstreaming objectives and for the individual transformation of women into rights-holders. Unison's Empowerment for Change programme promised to create active and engaged citizens in the arena of democratic governance as a response to their previously oppressed positions as tea garden workers. It promised that target communities would collectively achieve self-determination through their active involvement in political advocacy programmes.

In this sense, findings highlight that entering into an accountability relationship with another involves promising to fulfil certain moral imperatives. As described by Brown and Moore (2001), this is when

an actor accepts a promise to do something and has accepted a responsibility to fulfil it. By demonstrating this in the context of rights-based NGOs and the self-determination promise of the right-based approach, this study showed the conceptual distinction between this ontology of accountability and more traditionally studied ontologies of accountability which demonstrate it as an exercise in account-giving in a control and justification sense (Roberts & Scapens, 1985; Mulgan, 2000). When RuralLife and Unison sought to enact the promise of self-determination, this became embedded in the accountability relationships they had with their beneficiaries. Findings showed that accountability obligations were not simply 'discharged' when RuralLife and Unison provided an account of their actions to beneficiaries, or when beneficiaries participated in needs assessments or evaluation of NGO performance; they were satisfied when accountability was enacted in a manner that related to the fulfilment of specified promises, particularly those that had transformative intentions.

Brown and Moore (2001) also highlight how this form of accountability initiates strategic choices regarding how certain promises will be fulfilled. Findings in RuralLife and Unison revealed that specific organisational practices, particularly process and outcome monitoring and evaluation in RuralLife, and compliance monitoring in Unison, became the material grounds for the self-determination promises embedded within alternative rights-based approaches. They are in contrast to more traditional accountability practices which may have focused on account-giving to powerful or interested others, or making organisational activities more accessible, transparent and available. Instead the monitoring and evaluation practices became a resource that the NGOs' beneficiaries could draw on in order to make sense of their societies, their positions within them and their capacities for future change (Roberts, 2009). This resonates strongly with transformative learning, a process of perspective transformation in which we become "critically aware of how and why our presuppositions have come to constrain the way we perceive, understand, and feel about our world" (Mezirow, 1990, p. 14). In both RuralLife and Unison grassroots monitoring and evaluation practices supported the conditions needed for both the paradigmatic and ontological shifts that are associated with perspective transformation (Kegan, 2000; Lange, 2004). This study, therefore, demonstrates a new and unique role for monitoring and evaluation within NGOs which to date have been primarily investigated as a means of dispensing upward accountability obligations (Goddard & Assad, 2006; O'Dwyer & Unerman, 2007, 2008) or constituting internal control mechanisms within NGOs (Chenhall et al., 2013, 2014). In contrast, grassroots monitoring and evaluation practices were initiated by RuralLife and Unison to facilitate a shift in the communities' meanings perspectives. They allowed beneficiaries to attach importance and meaning to core aspects of the NGO projects and to critically appraise their involvement, and the involvement of others, within these projects.

Conceptually this also extends the meaning of social or socialising forms of accountability. In an NGO context, social forms of accountability in previous literature have been said to focus on how an NGO is contributing to society at a broad level of analysis, often with the input and participation of beneficiaries and community stakeholders (O'Dwyer & Unerman, 2007, Roberts, 1991). However, irrespective of the actors involved and the broader societal impacts that are accounted for, the focus of accountability in these studies is on *narrating* or *articulating* an account of action and behaviour (Lehman, 2007). This can involve, for example, participatory reviews, stakeholder focus groups or social auditing practices (Agyemang et al., 2009; Awio et al., 2011; O'Dwyer & Unerman, 2008, 2010). In contrast, findings in this study show that accountability practices, when seeking to enact specified promises, instead focus on *facilitating* and *enabling* this societal contribution in the first instance. This accountability focus of both case NGOs was not found to be necessarily indicative of or consciously attributed to strongly held viewpoints of particular actors, either internal or external to the organisation (Chenhall et al., 2014), but rather more a 'matter of course' or 'what is to be done' given the rights-based approach of the respective NGOs. This is discussed further in the next section.

Accountability as a response to rights-based values and discourse

Prior NGO accountability studies have highlighted the propensity for NGOs to voluntarily consider themselves responsible for or accountable to certain values and motivations. Examples include accountability to internal goals and aspirations (Najam, 1996), identity accountability (O'Dwyer & Unerman, 2008) and felt accountability regimes (O'Dwyer & Boomsma, 2015). These forms of accountability are usually linked to the organisation's internal mission, vision and culture, or the values and beliefs of organisational members (Chenhall et al., 2014; Najam, 1996). They are in contrast to imposed accountability obligations where NGOs are required to instrumentally explain their actions and impact through the language of justification (Roberts, 2001). This study also demonstrates that NGOs can perceive a sense of felt responsibility, but this often is not just related to internal motivations; nor is it explicitly imposed by external others (O'Dwyer & Boomsma, 2015). It is also related to a perceived sense of responsibility and accountability to beneficiaries to enact a certain course of action that will fulfil the implicit promises made by prevailing development discourses and ideologies.

In this sense, this study links the promises embedded in NGO accountability efforts to broader rights-based discourses and values, particularly those that seek self-determination as a fundamental goal of development activity. It contributes to the accounting literature on NGO accountability in which studies (even those with a rights-based focus) have mostly focused on participation as a focus for

accountability practice without linking this to self-determination agendas. Accountability mechanisms in these prior studies tend to focus on participatory accounting practices that identify beneficiary defined-needs, and promote ongoing dialogue and consultation with beneficiaries with respect to how these needs will be fulfilled (Agyemang et al., 2009; O'Dwyer & Unerman, 2010). Yet as highlighted by Mertens (1999) while participatory practices may be necessary for self-determination outcomes, they are not necessarily conducive of them. Rao and Kelleher (2005) describe the predominant priority of a rights-based approach as the creation of communities that are active and capable of achieving and advocating for their rights of their own accord. This implies capacity building and transformative learning, not merely participation as has been the focus of many NGO accountability studies.

Findings in this study demonstrated how grassroots accountability practices can contribute to the fulfilment of the self-determination values that are indicative of the rights-based approach. This represents a different way of thinking about NGO accountability mechanisms in contrast to prior literature. As can be seen in both RuralLife and Unison, accounting tools, such as grassroots monitoring and evaluation had transformative learning purposes attached to them; an important element of the journey towards the self-determination and transformation of societies (Brookfield, 2012; Petit & Musyoki, 2004). Although these practices frequently focused on 'what is done' (either at an individual or societal level) the intention was to use this information to allow *beneficiaries* to focus on 'what is to be done' in the future, particularly in relation to the long-term transformation of oppressive circumstances, and more complex issues of social and political change. Therefore, grassroots monitoring and evaluation was less concerned with verifying that certain outcomes were being achieved or in the increased participation of beneficiaries within NGO project governance (although this was a necessary condition). Instead there was a greater focus on how these tools led to transformative learning outcomes amongst beneficiaries by virtue of their participation in them.

These practices were not incidental to the development effort itself (in terms of reporting on it or enabling participation in it), but rather came to represent the means in which the development activity enfolded, and its moral imperative was fulfilled. Beneficiaries became enthusiastically involved with the accountability practices, not just because they were in a 'take or leave it' relationship with the NGO (Peruzzotti, 2006; Uphoff, 1996; Unerman & O'Dwyer, 2010) but because this involvement was a core means of enabling self-determination and transformative learning outcomes. These practices also contrast strongly, therefore, with the participatory objectives of downward accountability which have been found to be problematic in previous literature, particularly in terms of their ability to allow or facilitate the authentic and true interests of NGO beneficiaries to emerge in a coherent and useful

manner (O'Dwyer & Unerman, 2010; Jayasinghe & Wickramasinghe, 2011). Findings in RuralLife and Unison indicated, however, that transformative learning was not a uniformly consistent concept and had different meanings attached to it, particularly in situations where NGOs conceived their roles within the rights-based development landscape differently. This is discussed in the next section.

Divergence in accountability priorities and practices

The types of transformative learning that were sought in RuralLife and Unison were found to be quite different in terms of the level of politicisation, and consideration of power dynamics, employed within their rights-based approaches. Drawing on different manifestations of transformative learning theory (Mezirow, 1978; Taylor, 2007), this study highlighted how these differences can be supported by grassroots accountability practices that vary in content and scope. Specifically, the manner in which monitoring and evaluation exercises were carried out in the NGOs differed in terms of whether they were focusing on duty-bearer compliance at the macro-level, as in Unison, or on the performance of planned development change at the micro-level, as in RuralLife.

Findings in RuralLife showed that process and outcome monitoring and evaluation allowed its beneficiaries to track, appreciate and learn how *individual* transformations occurred and became beneficial. This is consistent with first generation transformative learning studies which propose individual transformative learning as a guiding principle of self-determination (Mezirow, 1978). Individual transformative learning is said to employ a depoliticised and uncritical approach to transformation. Although oppressive, corruptive and/or ineffective norms or institutions existed within RuralLife's target communities, the emphasis was to encourage an understanding of how these realities impacted the meanings individuals attached to their own lives and experiences, and the actions they took in response to them (Hart, 1990). Process and outcome monitoring and evaluation created a platform where women could not only monitor the 'mechanics' of micro-finance (i.e loan instalments, interest payments, repayment ratios) but also come to appreciate the underlying rationale of micro-finance, question their preconceived beliefs in relation to economic citizenship for women, and ultimately link their quality of life to individual agency and perceptions of themselves as economic citizens (Duveskog et al., 2011).

Findings also showed that some flexibility was exercised on a day-to-day basis in terms of process monitoring targets, for example, loan repayments and terms. This occurred when self-help groups were willing to extend repayment periods and amounts, and offer help to others in their group in times of financial distress. In this sense, accountability practices became altered and adjusted to every-day local purposes. The women's preference for this more community centred and collective

approach to development is perhaps indicative of their growing self-determination as a result of RuralLife's rights-based efforts, and, paradoxically, a resulting resistance to its individualising 'Western' style of transformation and development (Jayasinghe & Wickramasinghe, 2011; Taylor et al., 2012). Instead of using accountability mechanisms to merely demonstrate their responsiveness to the logic of micro-finance and to 'please' RuralLife (Cooper & Johnston, 2012), they used them to understand the broader context of micro-finance and economic citizenship, and what these meant in particular for their communities and those within them (Mkabela, 2005; Ntseane, 2012). In this sense, they were able to override the limitations and contradictions that can be typical of accountability efforts based on moveable and permeable promises such as self-determination, and were able to transform them into their own context-driven possibilities (Joannides, 2012).

Despite this, however, monitoring and evaluation practices showed little evidence of addressing the wider policies and regulatory regimes that had perpetuated the underdevelopment of women in RuralLife's target communities. They did not initiate an investigation or critique of these structural distortions or barriers (for example, lack of social services provided by the government) and did not encourage women to consider *why* they previously considered themselves to be incapable of economic advancement. Instead these practices only encouraged them to recognise this previous perception of themselves, and as a result, *become* economically active, and make decisions and behave in ways that they would not have previously (Mezirow, 1990). Monitoring and evaluation practices focused on individual performance measures and targets which promoted individual agency, voluntarism and reformism (Collard & Law, 1989).

Inglis' (1997) distinction between empowerment and emancipation is relevant here, where empowerment relates to the capacity to operate within existing social structures and emancipation involves an ability to resist and challenge them. RuralLife sought to increase the capacity of women and *empower* them to work within existing societal structures on a more level playing field. In contrast, Unison sought more *emancipatory* outcomes in terms of encouraging beneficiaries to resist, challenge and ultimately change oppressive societal structures and institutions. Its grassroots monitoring and evaluation practices were linked, not to individual perspective transformations, but to broader political and emancipatory agendas. The aim was to understand the individual within his or her socio-cultural and political context, and as a result, question and measure any systematic and structural sources of inequality (Taylor, 2007). This is consistent with second generation transformative learning studies where the focus is on confronting systemic distortions within oppressive societies in which the individual is a part (Collard & Law, 1989; Clark & Wilson, 1991; Duveskog et al., 2011). Therefore, the intention of the monitoring and evaluation practices within Unison's Empowerment for Change

programme was to initiate a fuller understanding of individuals' experiences within their historical and sociocultural contexts and, in the process, foster a change in power dynamics within this community. Tools such as the cohort register, social maps and evaluation reports created a level of citizen and community-based monitoring and evaluation, and increased public accountability within the target communities.

Findings also revealed, however, that despite the transformative learning intentions of RuralLife and Unison's grassroots accountability practices, the more traditional 'uses' and understandings of NGO accountability continued to have their place in practice. This is discussed in the next section.

Combination with strategic accountability practices

Findings demonstrated that accountability efforts that enabled transformative learning (in whatever form) amongst RuralLife and Unison's beneficiaries either co-existed or were an extension of accountability efforts that focused on creating an account of organisational action and behaviour. In Unison, information generated by monitoring and evaluation practices was used to engage with duty-holders and the powerful within the community. The information was not used in a more strategic sense in terms of providing information that would help to increase NGO effectiveness, ensure the sustainability of the Empowerment for Change programme or provide information to those that held hierarchical power in funding and resourcing contexts – for example, financial donors or internal management. Instead, Unison frequently gathered information of this type by engaging independent assessors from their partner NGOs to evaluate their programmes. These separate exercises complemented the transformative monitoring and evaluation practices that were used at the grassroots level. In contrast, monitoring and evaluation practices in RuralLife's Women's Empowerment programme were multidimensional as they simultaneously adopted both a strategic and transformative learning intent. They gathered information on the extent of micro-finance performance in the community and supported a process of critical reflection on this information by participants. The information was used internally, to understand the scope and reach of the programme, and communicated externally, for example, to donors and the public. It was also used by the self-help groups to decide on future finance activities of their members thereby sustaining the micro-finance programme in the long-term. However, the gathering of this information also supported transformative learning and a change in the meaning perspectives of women. The transformative learning outcomes associated with these practices often became an extension of their reporting and account-giving usage, despite the fact that these more instrumental purposes at times caused conflict at the grassroots.

Therefore, findings demonstrated that in some variations of the rights-based approach, particularly those of a less political and confrontational nature, both traditional account-giving and transformative intentions and outcomes of accountability practice can combine within a single grassroots tool. However, when rights-based approaches become more political and confrontational in nature, the traditional account-giving purposes may lose their relevance at the grassroots. In these instances, separate accountability tools may need to be put in place to satisfy the more traditional account-giving obligations within NGOs. In this sense, findings are presented and discussed here not as an attempt to dismiss or reduce the emphasis on the traditional conceptualisations of accountability within NGOs that has frequently been the focus of previous studies in this area (Dixon et al., 2006; Goddard & Assad, 2006; O'Dwyer & Boomsma, 2015). Indeed, studies such has O'Dwyer and Unerman (2010) have highlighted the importance and persistence of these practices even in situations where rights-based approaches to development are sought.

Other studies have highlighted how different forms of NGO accountability can combine in a holistic, co-constructed or adaptive manner (O'Dwyer & Boomsma, 2015; O'Dwyer & Unerman, 2008). Most of these studies have focused on demonstrating how hierarchical and functional accountability to financial donors and oversight bodies can co-exist alongside wider social efforts to be accountable to individuals and communities impacted by an NGO's activities. This study also demonstrated how different types of NGO accountability can combine or complement each other in practice. Yet it introduced a further conceptualisation of NGO accountability to this body of literature (one that enacts the promise of self-determination) and demonstrated how it interacts with the more traditional understandings of accountability in practice. Therefore, findings demonstrated that the transformative learning intent that can be imbued within grassroots monitoring and evaluation practices, in support of a rights-based approach, is often decidedly more complex than critical reflection and self-determination objectives alone.

Findings also showed that this combination of accountability priorities differed across particular levels of stakeholder engagement. In RuralLife, transformative learning, as a focus for accountability practice, was prioritised mainly at the group level of micro-finance activity where beneficiaries had their initial interactions with the Women's Empowerment programme. Here, Mobile Job Trainers employed by RuralLife supported the groups – mainly the group leader – in any administrative tasks. Therefore, involvement by women in accountability practices at a more strategic or administrative level occurred only if they 'graduated' to higher levels of engagement at a cluster of federation level. Management and administration of the micro-finance programme (rather than transformative learning) became the focus of the accountability practices within the clusters and federations. In this sense, this study also

extends understandings of holistic or adaptive accountability (O'Dwyer & Boomsma, 2015; O'Dwyer & Unerman, 2008) by demonstrating that a combination of different forms of accountability does not occur uniformly across all levels of stakeholder engagement, particularly – as highlighted in this study – amongst different groups of beneficiaries.

Conclusion

This paper sought to present the complex and multidimensional role that NGO accountability – and the practices embedded within it – can play in the rights-based development process. It demonstrated how the case study NGOs – RuralLife and Unison - in seeking to be accountable to their beneficiaries, enacted rights-based approaches as moral imperatives of their development activities, and, as a result, initiated strategic choices in relation to certain grassroots accountability mechanisms. In particular, findings demonstrated that these NGOs, implicitly promised that their development efforts would help beneficiaries achieve self-determination outcomes – a cornerstone of the rights-based approach – which would enable them to realise their fundamental human rights and reduce their dependence on external help. As a result, RuralLife and Unison initiated grassroots monitoring and evaluation practices that attempted to transform the basic frames of reference of their beneficiaries. Findings also revealed that, despite the transformative learning intentions of these accountability practices, the more traditional 'uses' and understandings of accountability continued to have their place in practice.

The contribution of this paper is twofold. Firstly, by highlighting accountability as a process that enacts a specified promise, it adds to the accounting literature that seeks to consider accountability beyond its more traditional account-giving, justification and control purposes. Findings demonstrated that accountability is not just a particular type of responsibility or account-giving process; it can be a response to a range of societal issues. This was shown to be of interest from an accounting perspective as particular accounting practices can become an intrinsic part of the accountability effort itself by enabling the realisation of certain promises and responsibilities beyond the provision of accounts. Therefore, this study proposes that in order to critically appraise accountability efforts – and their associated accounting practices - the underlying motivations and potentially transformative intentions of the actors involved need to be understood, particularly in terms of how these contribute to and influence the overriding objectives embodied within certain accountability relationships and the accounting practices that facilitate these 'promises'.

Secondly, this paper links the promises embedded in NGO accountability efforts to broader rights-based discourses and values, particularly those that seek self-determination as a fundamental goal of development activity. In this sense, it contributes to the accounting literature on NGO accountability in which downward accountability studies (even those with a rights-based focus) have mostly focused on participation as an accountability practice without linking this to self-determination outcomes. It is proposed that findings in this study enable a deeper understanding of what NGOs, particularly rights-based NGOs, are seeking to achieve, and how they are seeking to achieve it through the use of specific accountability – and associated accounting – practices.

This study also has important implications for NGO and development practitioners in terms of highlighting the potential practices (specifically those related to grassroots monitoring and evaluation) that can facilitate or enable certain rights-based outcomes. In this sense, findings highlighted an 'accountability toolbox' that may be drawn on to inform the types of monitoring and evaluation practices that may be appropriate given particular development contexts, programmes and rights-based approaches. In conclusion, it is hoped that future research will explore the transformative potential of NGO accountability efforts further, particularly in terms of how the different accounting practices embedded within them support transformative outcomes in different contexts. Other participatory practices beyond monitoring and evaluation could be examined, for example, planning processes, needs analysis, social auditing, budgeting and oversight activities. Furthermore, different types of grassroots transformations sought by NGOs as part of altered rights-based approaches could also be investigated, particularly in terms of how specific accounting practices are supportive of them.

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Appendix 1

RuralLife

Job title	Number of interviews	Length of interview
Director	1	1 hour
Head of Programme Development	2	1 hour 1 hour, 50 minutes
Regional Manager (Rural)	2	48 minutes 1 hour, 31 minutes
Programme Co-ordinator – Women's Empowerment	2	1 hour 25 minutes
Programme Co-ordinator – Education	2	50 minutes 1 hour
Programme Co-ordinator – Livelihood	1	32 minutes
1 Branch Manager and 2 Mobile Job Trainers (interviewed together)	1	1 hour, 44 minutes

Unison

Job title	Number of interviews	Length of interview
Director	3	1 hour 1 hour, 4 minutes 32 minutes
Programme Co-ordinator ('Empowerment for Change')	3	57 minutes 58 minutes 1 hour, 24 minutes
4 Field supervisors (interviewed together)	1	1 hour, 54 minutes