Accountability in NGOs: Evidence of two Christian faith-based organizations in Ghana

By

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DECLARATION

I declare that the work presented in this thesis is my own except where explicitly stated otherwise in the text. This work has not been submitted for any other degree or award in any other university or educational establishment.

Signed:

Date:
ABSTRACT

The purpose of the thesis is to examine how the accountability relationships and practices of two Christian faith-based organizations (CFBO) help achieve the organizational ‘faith’ mission as well as the ‘development’ mission of poverty alleviation activities.

The thesis achieves its purpose by employing O'Dwyer and Unerman (2008) theory of “Holistic accountability”. This is augmented by Bourdieu (1990) “Logic of Practice” theory to provide a theoretical explanation and analysis of the empirical data in the light of two CFBO’s relationships with their stakeholders.

Multiple data collection methods, including semi-structured interviews, documentary analysis and observations at meetings, are utilised to explore officers’ perceptions of what drives accountability relationships and to whom and why officers are accountable in carrying out the dual missions: the faith mission and the development mission of poverty alleviation activities.

The study finds that in faith based organizations that work for development purposes, different accountability relations are important. Two key components of holistic accountability are identified: hierarchical upward and downward accountability relationships. However, holistic accountability includes accountability relationships between CFBO funders, churches, beneficiaries and government, making it more complex than originally envisaged by O’Dwyer and Unerman. Such accountability relationships are necessary and important to manage so as to obtain economic capital for the purpose of achieving both the ‘faith’ mission and the poverty alleviation mission.

Furthermore, different funding sources lead to different accountabilities. Additionally, organizational “habitus” (explained in the thesis as ‘values’) strongly influence accountability relationships practices in CFBOs. While in both cases, organizations have Christian faith-based "habitus", there are differences of how this impacts on the achievement of the organizational faith mission and poverty alleviation mission.

The thesis contributes to the literature by explaining the interactions between faith, relationships and different sources of funding upon which NGOs depend for poverty alleviation. The nature of holistic accountability depends on the context of the NGO.
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<td>Faith-based organizations</td>
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<td>CFBO</td>
<td>Christian faith-based organization</td>
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<td>NGOs</td>
<td>Non-governmental organizations</td>
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<td>CCG</td>
<td>Christian Council of Ghana</td>
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<td>MCG</td>
<td>Moslem Council of Ghana</td>
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<tr>
<td>GPC</td>
<td>Ghana Pentecostal Council of Ghana</td>
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<tr>
<td>GCBC</td>
<td>Ghana Catholic Bishop Conference</td>
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<tr>
<td>UN</td>
<td>United Nations</td>
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<td>UNDP</td>
<td>United Nations Development Programme</td>
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<tr>
<td>USAID</td>
<td>United State Agency for International Development</td>
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<tr>
<td>WHO</td>
<td>World Health Organization</td>
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<tr>
<td>ADRA UK</td>
<td>Adventist Development and Relief Agency, United Kingdom</td>
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<tr>
<td>MoFA</td>
<td>Ministry of Food and Agriculture</td>
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<tr>
<td>GHS</td>
<td>Ghana Health Service</td>
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<tr>
<td>DFID</td>
<td>Department of International Development</td>
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<td>FAO</td>
<td>Food and Agricultural Organization</td>
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<tr>
<td>UNICEF</td>
<td>United Nations Child and Emergency Fund</td>
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<td>DA</td>
<td>District Assembly</td>
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<tr>
<td>INGO</td>
<td>International Non-Governmental Organizations</td>
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<td>NIV</td>
<td>New International Version</td>
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CHAPTER 1
INTRODUCTION

1.0 Introduction

The objective of this thesis is to consider how accountability relationships help achieves the dual mission of two Christian faith-based organizations: the development mission and the faith/spiritual mission. Specifically, the thesis examines the nature of accountability; how they influence the faith mission; and whether they help achieve the development goal of poverty alleviation. This Chapter begins with the introduction, the background and the research problem of the study. The second section identifies the main aims and objectives underpinning the study. The third section introduces the relevant literature and explains this thesis’ contribution to the NGO accountability literature. This Chapter closes by outlining the structure of the thesis.

1.1 The background of the study

The term ‘faith-based’ in this thesis is used in conjunction with a church. Therefore, the term ‘faith-based organization’ (FBO) could be understood as an NGO affiliated to a church and will be used interchangeably with the term ‘Christian faith-based NGOs’.

Faith-based NGOs have historically and more recently played major roles in development (Boehle, 2010; Tomalin, 2012; Lightbody, 2001). It is argued that, since the 1990s (and after the end of the Cold War), the faith-based organisations have been part in the global debate on welfare and social development issues at the world stage (Boehle, 2010). For example, the beginning of the New Millennium and in the UN conferences saw the world leaders (i.e. Heads of State and Governments) and the United Nations acknowledging the faith organisations as significant partners in the fight against poverty in the developing world (Tomalin, 2012; Boehle, 2010; Clarke and Jennings, 2008).

Currently, it is observed that, the global statistics and the contributions of the faith-based NGOs to the global socio-economic development are inconclusive and inadequate (UN report, 2014). However, it is also evidenced that the last two decades have seen faith-based NGOs role in poverty reduction projects in developing countries (Woolnough, 2013; 2011; 2008; Boehle, 2010; UN, 2014).

1 We use the term faith-based NGOs synonymously with the term religious NGOs.
According to the United Nations’ (UN) report of 2014, faith-based organizations support global health issues in deprived communities, noting that, they provide about 30 to 40 percent of basic health care to people across the world. Moreover, faith organisations are actively involved in the provision of welfare and social services, including the provision of child education, hunger reduction in communities, and environmental sustainability projects as well as offering spiritual guidance (Woolnough, 2013; Lightbody, 2001). Thus, more than before, faith-based organisations are increasingly prominent and actively getting involved in global development issues in order to meet the needs of people in deprived communities, a momentum which challenge the notion that:

“[…] the emerging global order [on development] will [only] be purely a secular one’ (Boehle, 2010).

Hence, the role of faith-based organisations has emerged as partly a solution to the global development problems (Woolnough, 2013; Boehle, 2010; Olson, 2007). Thus, as faith-based organizations are expanding and becoming key players in global development (Boehle, 2010), donors including the World Bank, United Nations, foundations and other benevolent institutions including multi and bilateral donors have also increasingly chosen to support the work of these organisations (Agyemang et al. 2017; Ahmed et al. 2012). With support from these sources, these organizations are able to obtain the much-needed resources for operations and are considered over those of secular backgrounds (Tomalin, 2012; Boehle, 2010; Lambert, 2014).

However, it is also evidenced in prior development studies that faith-based organizations in development have aims far deeper than only the socio-economic development and poverty alleviation projects (for example, Woolnough, 2013; 2011; 2009). Thus, while the service delivery model of Christian Faith-Based Organisations (CFBOs) ensures that beneficiaries achieve the needed socio-economic development, these organizations further seek to ensure that, the beneficiaries attain also a spiritual growth. The two missions are referred to as ‘holistic’ mission approach to development (Woolnough, 2013). The aim is to ensure that beneficiaries and the operating communities achieve good moral values in line with the Christian faith mission (Woolnough, 2013).

However, there is on-going debate in the development literature about the extent to which the ‘faith’ mission of CFBOs contributes to the development and poverty alleviation in developing economies (Boelhe, 2010; Clarke, 2008; Woolnough, 2008; 2011; 2013).
1.2 The motivation of the study

The impetus to begin this research was driven by the severe famine and acute food shortages that engulfed Ghana. During the 1980s and the 1990s, Ghana recorded a history of food and economic crises due to several catastrophes. In these periods of time, the rural communities suffered from prolonged episodes of bush burnings and severe hunger across rural areas and forest communities. Consequently, due to the inability of government to meet the needs of people (Lewis, 2006; Teegan, 2004), several Christian faith-based organisations (CFBO) came in to rescue the situation and rolled in several poverty alleviation programmes to support the affected citizenry and the local communities. These organisations (the CFBOs) worked in partnership with several stakeholders of development including the government, international communities, the global NGOs, the UN and the local Christian churches in order to meet the needs of the majority of the citizenry.

For example, I grew up to witness my mother serving as a leader of one of the local Christian church groups that worked in partnership with an international NGO and the UN. This voluntary group supplied food items in local communities with the aim of reducing the impact of hunger particularly the poor and the vulnerable including women and children. According to my mother, she and her group offered to do the voluntary projects because they considered this as part of their Christian duty to help the poor. This made me realise that, with support from sources including governments, corporations, donors, foundations and other benevolent institutions, faith could be actively used to reduce the impact of poverty in rural communities and to supply the unmet social and economic needs of society when government fails to provide (Olson, 2007; Woolnough, 2013).

This explains why since the year 2000, the role of faith-based NGOs in sustainable development has taken central stage in the discussions at the UN general assembly. For example, in September 2008, a statement by the then UK Prime Minister Gordon Brown in a 63rd General Assembly pledged the UN’s partnership and global support to faith-based organizations in the fight against poverty. This he state:

_Under Ban Ki-moon’s leadership, [...] governments, NGOs, businesses, people of all faiths and societies... will form a new unique and historic coalition against poverty to unite the world in an unprecedented effort from now on to secure the Millennium Development Goals._ (Emphasis added) (Boehle, 2010, p. 284).

With this intention, aid donors, governments, foundations and other benevolent institutions have sought to make huge financial contributions in support of the UN partnership programmes and activities of faith-based institutions in recent times and in developing countries (Boehle, 2010;
For example, during the presidency of George W. Bush, the United States of America’s aid funding to faith-based organisations almost doubled from 10.5 percent of aid in 2001 to 19.9 percent in 2005 (Tomalin, 2012, p. 690). Similarly, in the United Kingdom, the Department for International Development (DFID) doubled aid donations to faith-based organizations in 2009, arguing that:

“[...] these organizations make unique contributions in the delivery of development on the ground, and connecting with communities here and abroad” (DFID, 2009, p. 134). Emphasis added.

The basis of this support is that NGOs obtain the funding from foreign aid and state agencies with the latter expecting that the former operates within prescribed guidelines in order to meet the needs of the poor (Ahmed et al., 2012). Also, in order to ensure prudent use of resources, which will ensure CFBOs achieve their missions, there has been increased attention to improved accountability of NGO funding (e.g.: Fourth High Level Forum on Aid Effectiveness, 2011; The Paris Declaration on Aid Effectiveness; Accra Agenda for Action 2008; Busan, Korea 2011). In fact, key actors in the NGO sector have also expressed concern about global financial crises, which have adversely impacted on NGO funding (OECD, April, 2012; KPMG, 2010). The aim is to ensure that aid received for NGO projects is utilised effectively and to impact positively on the lives of individuals and communities who suffer from poverty in aid recipient developing countries including Ghana. Hence, demands for accountability and evaluations of the impact of faith-based NGO’s work are increasing (Tomalin, 2012; Lambert, 2014; Woolnough, 2008).

This study focuses on Ghana. There is awareness of the distinctive contribution of CFBOs in areas of socio-economic development in the rural communities in Ghana. The development literature has noted that the majority of Ghanaians depend on faith-based NGOs for survival as a result of the social intervention projects carried out in deprived communities (Adei, 2015; Armah et al., 2010). For example, the CFBOs provide such services as education, sanitation, health, research and development, water development, agriculture, environmental protection, vocational skills, food security and to capacity building, especially in deprived communities (Ghana Statistical Services, 2010).

The empirical investigation of the present study aims to explore the perceptions of the officers/managers of two locally based CFBOs in Ghana about the nature of their accountability relationships; how such relationships influence their faith mission; and how they help also to achieve the development goals of these organisations.
1.3 Statement of the problem

Academic debates in the NGO literature have focused on the need to enhance accountability processes with the aim of ensuring that donor funds achieved the desired purpose of poverty alleviations (O’Dwyer and Unerman, 2008; Najam, 1996). O’Dwyer and Unerman (2008) have argued that NGOs should demonstrate more accountability to multiple stakeholders, suggesting that proper accountability relationships help to ensure funding sustainability of projects thereby achieving the needed social development and interventions.

A growing number of studies have thus investigated accountability in NGOs (O’Dwyer and Boomsma, 2015; O’Dwyer and Unerman, 2008; Unerman and O’Dwyer, 2010; Agyemang et al. 2009; Awio et al. 2011; Gray et al. 2006). These literatures suggest holistic, hierarchical upward and downward accountability relationships (O’Dwyer and Unerman, 2008; Agyemang et al. 2009). The practice of NGO holistic accountability relates to the provision of accountability to multiple stakeholders who contribute to organisational objectives (Gray et al. 2006). To the upward, there is accountability relationship towards stakeholders with powers; authority and ownership control emphasising the need for resources and privileges economic reasons, but also characterised by legal and bureaucratic procedures (O’Dwyer and Unerman, 2008). The accountability relationships upward is what dominate the NGO accountability literature and is given priority because it emphasise NGOs need for economic resources and the monitoring role of the funders (Agyemang et al., 2009; O’Dwyer and Boomsma, 2015; Awio, 2011). In contrast, the downward accountability relationship towards beneficiaries and the public is for moral and learning reasons. This type of accountability relationship also aims to empower the marginalized group of stakeholders, i.e. the beneficiaries and the communities (Unerman and O’Dwyer, 2010; Agyemang et al. 2009).

However, it is also argued that the discharge of accountability relationships to the multiple stakeholders happens because of power struggle among various stakeholders within a specific setting (Chenhall et al. 2010; Llewelyn, 2003). Power struggle of stakeholders may occur due to stakeholders’ capital possessions in a form of economic, social or cultural capital influence (Chenhall et al. 2010). Chenhall et al. (2010) further found that stakeholders possess various forms of resources (including financial), which they bring on board, enabling NGOs to function, and to achieve their organizational mission. Thus, the influence of a form of capital resources in relation to NGO projects and activities serves as a ‘connector’, enabling officers to consider the discharge of holistic accountability upwards towards the ‘powerful’ stakeholders or downwards towards the ‘less powerful’ stakeholders (Chenhall et al. 2010). That is why it is further argued that accountability
relationships may embrace either as objective sense of control in the direction of hierarchical upwards accountability; or as subjective reality enabling accountability relationships with beneficiary groups of stakeholders in the downwards direction (Llewelyn, 2003).

In the context of faith-based organizational groups, officers are increasingly urged to be accountable to multiple stakeholders for the purpose of ensuring that they achieve the ‘faith’ mission of spirituality (i.e. the spiritual growth of beneficiaries) as well as the ‘development’ mission of poverty alleviation (Woolnough, 2008; 2013). In particular, the empirical question that remained unanswered is whether, in the context of CFBOs, holistic accountability relationships (and the upwards and downwards) influence the achievement of organisational missions – the faith/spiritual mission and the development mission of poverty alleviation. For example, Booth (1993) argued that accounting is not dominant in faith-based institutions. It’s practices and motives are less obvious in religious organizations, as well as how they help achieve the development mission of faith-based institutions (Booth, 1993; Laughlin, 1998). Thus, the need to seek to understand ways by which ‘faith’ and ‘accountability’ might matter and help achieve development missions in the faith oriented NGOs. The present study joins prior efforts (e.g. Boehle, 2010; Woolnough, 2013; Tomalin, 2012; Clarke and Jennings, 2008; Clarks, 2006; Ferris, 2005), but with special attention directed at accountability relationships.

In order to explain the perception of officers of the Christian faith-based NGOs about the nature of accountability relationships and how this influenced the achievement of their missions, this thesis draws on the notion of holistic accountability (O’Dwyer and Unerman, 2008) to frame its discussion. In particular, this thesis explores officers’ perceptions about accountability relationships using the lens of holistic accountability, exploring whether officers consider both the spiritual and the development missions of the NGOs as they carry out their accountability roles and responsibilities towards stakeholders who are involved in organisational activities. O’Dwyer and Unerman (2008) argue that the study of holistic accountability relationships should be made in specific settings (2008, p. 819).

The present study contributes to the current debates, and aims to investigate Christian faith-based organisations in a Ghanaian context. The study is presented from two specific organizational perspectives: the one belonging to a particular church and the other working with the diverse group of churches. Thus, the current study which focuses on Christian based organisations from a Ghanaian context is significantly novel which will have an impact on academics and practitioners for several reasons.
1.4 The aim of the thesis

The general objective of this study is to investigate the nature of accountability relationships of CFBOs who aim to achieve development and to examine how the accountability relationships help achieve the development mission of poverty alleviation as well as the faith mission of spiritual growth.

The empirical question that has remained unanswered in the literature and which needs to be answered is whether the accountability relationships function effectively and for what purpose in the context of CFBOs? Thus, the general aim of the thesis is to ascertain empirically and theoretically the nature of CFBOs’ accountability relationships and how they help achieve the missions of spiritual growth and the development mission of poverty alleviation. To achieve this aim, three research objectives will guide the thesis as follows:

- To examine the nature of accountability relationships of Christian faith-based NGOs.
- To explore how accountability is influenced by organizational missions and values.
- To analyse whether the faith mission and values of faith-based NGOs contribute towards achieving development.

The first research objective aimed to investigate accountability relationships and how they operate in the context of Christian faith-based NGOs. This objective attempts to close a key research gap identified in the literature. Studies have found that there are two missions of Christian NGOs: the faith mission and the development mission of poverty alleviation (Woolnough, 2008, 2011, 2013). The literature further draws attention to the fact that there are calls for NGO officers to adopt more inclusive and holistic accountability systems to integrate both upward and downward relationships (O’Dwyer and Boomsma, 2015; O’Dwyer and Unerman, 2008; Agyemeng et al. 2009). The aim is to ensure the effective use of NGO resources (O’Dwyer and Boomsma, 2015). However, a question arises as to how and whether accountability relationships influence the achievements of the organisational missions. This prompts the need to examine the nature and existence of accountability relationships from the perspective of the Christian faith-based NGO officers and consider what prompts these relationships and whether they influence the achievement of organisational missions.
The second research objective explores the extent to which accountability relationships influence organisational missions of spirituality and the development mission of poverty alleviation of faith-based NGOs. Theoretically, secular activity of accountability is envisaged as ‘opposing’ to the sacred mission of faith and spirituality of churches (Laughlin, 1998; 1990 and Booth, 1993). However, there is far less evidenced in the literature about how the development mission itself might be influencing the faith organisations and whether the faith value of these NGOs influences development. The present objective thus contributes to the debate, and explores the impact of accountability on the sacred mission of Christian faith-based NGOs operating in a developing country.

The third and final research question of the study aims to explore whether the faith mission of Christian faith-based organisations contributes towards the development mission of poverty alleviation. The prior studies have acknowledged faith-based NGOs roles in one of the several development goals of poverty alleviation in communities (e.g. Boehle, 2010; Woolnough, 2013 Tomalin, 2012; Clarke and Jennings, 2008; Clarks, 2006; Ferris, 2005). There is however a debate in the literature as to how and what development is perceived in the faith-based NGOs context. The exploration of this objective offers the understanding of operations of faith-based NGOs, and how they contribute towards poverty alleviation in local communities (Tomalin, 2012; Boehle, 2010; Clark, 2007).

1.5 Research Design

In order to achieve the study objectives, the study examines the perceptions of management and officers of two local branches of global Christian faith-based organizations, which operate in Ghana, with regards to their spiritual roles, development role of poverty alleviations and accountability relationships. The empirical investigation of the present study aims to explore the perceptions of the officers/managers of two locally based CFBOs in Ghana about the nature of their accountability relationships; how such relationships influence the faith/spiritual mission; and how they help also to achieve the development goals. Also, in order to understand the three objectives, which would help in the formulation of policies and strategies toward enhancing effective and efficient accountability systems in the CFBO sector, this in-depth study was undertaken at OMEGA and ALPHA NGOS (a pseudonym for the case study NGOs). The two are local branches of international NGOs working in selected regions of Ghana.
A review of extensive literature led to the adoption of the appropriate theoretical framework, which is used to address the research objectives, and to explain the findings of the empirical study. The study draws mainly on the holistic accountability theory of O’Dwyer and Unerman (2008) to explore accountability relationships and account-giving practices. This theory is supplemented by the Bourdieu’s (1990) logic of practice theory. The analysis of the empirical data for the thesis is informed by the methodological approach associated with Middle Range Thinking (MRT) (Laughlin, 2004; 1995). According to Laughlin (2004), MRT is employed in relation to theory as ‘skeletal’, framing understanding. Its aim for a qualitative study is not to confirm or falsify the theory, as in a quantitative approach. The empirical richness of the study thus ‘fleshes’ out the skeletal understanding of the empirics. The assumption of MRT is that a searcher should start the empirical study with some form of prior understanding. However, he or she should be guided by actual situations on the study field (Laughlin, 1995). In that sense, the possibility of learning from other situations through theoretical insight is always plausible (Laughlin, 1995, p. 83). In this study, holistic accountability and the practice theoretical frameworks are adopted as ‘skeletal’ to guide the way data is collected and interpreted. The perceptions of organizational officers and documentary analysis as empirical evidence will thus ‘flesh out’ the skeletal frameworks in order to make the study “meaningful and complete” (Laughlin, 2004).

In order to put the theoretical perspective of the study into reality, a case study approach is adopted to understand the contexts of the two organizations (OMEGA and ALPHA NGOS). This case-based approach has been used extensively to explore various management and organizational issues in NGO studies. Moreover, a case study method allows the use of multiple data collection methods, including semi-structured interviews, documentary analysis and observations at meetings. These were utilised to explore officers’ perceptions of what drives accountability relationships and to whom and why officers are accountable to in carrying out the faith mission and the development mission of poverty alleviation activities.

### 1.6 Key findings

The findings of the present study as analysed through the lens of Unerman and O’Dwyer’s (2008) holistic accountability and Bourdieu’s (1990) logic of practice, and the empirical support, contribute towards the literature on accountability and a Christian faith-based NGO context.

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2 Chapter 4 of this thesis provides the full explanation of the theoretical framework.
3 Chapter 5 of this thesis provides the full explanation of the MRT.
The study found that, in order to achieve organizational missions, the CFBOs operating in Ghana relate with multiple actors including donors, national government, local churches and the beneficiaries as well as the international NGOs for accountability purposes. The relationships with these actors are predominantly upwards and downwards, and are evidenced by the diverse forms of capital they each possess in support of the NGOs operations.

The relationships with the actors thus ensure upward accountability to those who entrust resources for CFBOs operations. Also, to a larger extent, there is a downward accountability towards the beneficiaries and the communities who depend on the CFBOs for survival. These relationships (the upwards and downwards) effectively engage and strengthen actors’ commitment to the activities of the CFBOs and therefore ensure proper achievement of missions both development and faith missions. The study argues that the capital provisions by the CFBOs development field actors ensure the latter play their roles effectively in Ghana’s socio-economic development agenda as well as ensuring that they contribute to the spiritual growth mission of the affiliated churches in local communities.

The study also found that there is an accountability relationship between CFBO project funders and beneficiaries. This follows an agreed set of principles including the mediation of local NGO officers and funders’ visits to the projects’ sites to interact with beneficiaries/communities and through emails and letter writings between funders and project beneficiaries. The purpose of this relationship is to monitor on-going projects at the community level and to ensure that the NGOs achieve the intended missions of poverty reduction in the communities. The study thus argues that this accountability relationship is to leverage effective use of economic capital and for the purpose of achieving the ‘faith’ mission of the affiliated churches, but also the sustainable development mission of the funders.

In addition, it became clear that, in order to achieve the development missions at the community level, the CFBOs relation with government officials (e.g. MOFA; district assemblies; community opinion leaders; doctors; social workers and police) in the local communities is important. These officials possess the needed cultural capital, which is associated with the operations of the CFBOs and which help officers to initiate and implement appropriate poverty alleviation strategies in communities in order to fulfil development missions. The cultural capital of government officials thus assure donors about the value for money and to give assurance about effective project delivery.
in local communities thereby sustaining donor interest and the flow of economic capital into the NGOs development field.

However, to some extent, the study found a situation of minimal interactions with beneficiaries, which shows minimal downward accountability relationships. This is a major flaw to the delivery of effective holistic accountability process and hence a threat to sustaining the NGO operations at the community level. There is, therefore, the need to encourage holistic and cohesive accountability relationships between the CFBOs and all other stakeholders who relate and provide the forms of capital to the interest of the organizational development field projects.

The research observed empirical support to the theoretical argument in Laughlin (1988; 1990), and Booth (1993). These studies argued that the sacred mission of faith institutions is separate from the secular aspects of accounting and accountability, and are only tolerated to the extent that they support the sacred missions. However, this study argues otherwise. This study argues that the importance of accountability to the sacred mission of the CFBOs depends upon the funding source, the focus and the context of the organizational mission. For example, the study discovered that, in order to sustain individual voluntary sponsors who support NGOs operations through economic capital, officers are obliged to give account and prioritise accountability on the spiritual mission of the NGO. Also, the study further found that, where funding sources are from contractual secular donors, officers are obliged to give account on development mission thereby prioritising quantitative performance reports on this mission. The sacred mission then becomes less of an importance to the secular donors and hence the NGO is not obliged to ensure that beneficiaries receive a spiritual growth support. Accountability to the donor and the affiliated church thus consists of nothing more than quantitative reports about the use of economic capital in achieving the secular activity of government strategy of sustainable development. This supports the findings of studies conducted by other researchers (Laughlin, 1988; 1990 and Booth, 1993). Thus, the study sees this as a major flaw to the faith/spiritual mission of the CFBOs, which is a threat to the growth of the affiliated churches.

1.7 Contribution to theory

The thesis contributes to the literature by explaining the interactions between faith, relationships and the different sources of funding on which CFBOs depend on for poverty alleviation. The study is among the few that have relied on O’Dwyer and Unerman (2008) as a theoretical framework with elements of Bourdieu’s logic to studies on NGOs accountability in Ghana in particular and in the
faith-based NGOs context. In CFBOs, the nature of holistic accountability seems more complex than originally envisaged by O’Dwyer and Unerman (2008), and depends on the mission, context and contingency of the organisation before accountability mechanisms follow thereon.

The holistic accountability theory argues for stakeholders such as the board of directors, governments/regulators and donors as those who command hierarchical upward accountability relationships because of their influence. These stakeholders use the mechanism of languages such as bureaucracy, legal and economic influence to construct the meaning of accountability goals (O’Dwyer and Unerman, 2008). However, this study argues that the international office of the CFBOs and the local affiliated churches (although the two may not possess mechanisms of accountability languages of bureaucracy, legal and economic), but exert influences on the hierarchical upward accountability relationship of CFBO because of the power they command through social and economic capital respectively. These realisations extend the holistic accountability theory, particularly to include the affiliated churches and the international office of the CFBOs. Thus, the definition of what constitutes the nature of hierarchical upward accountability relationships therefore depends upon the mission, context and contingency of the organisation.
1.8 Structure of the thesis

This thesis has five parts and ten Chapters as illustrated in Figure 1.

**Part 1**
Introduction
Chapter 1

**Part 2**
Literature Review
Chapter 2: Understanding the role of NGOs in Development
Chapter 3: Accountability in faith-based NGOs

**Part 3**
Research Methodology
Chapter 4: Research Methodology and Methods
Chapter 5: Theoretical Framework

**Part 4**
Empirical Evidence from Case studies
NGOs The context of Ghana
Chapter 7: OMEGA Case Study
Chapter 8: ALPHA Case Study

**Part 5**
Analysis, Discussions and Conclusions
Chapter 9: Analysis of the two cases
Chapter 10: Discussion and Conclusion

*Figure 1: Structure of the Thesis*
Part I: Introduction and Summary of the thesis

Chapter 1 explains the background to the research and the motivation for the study. It outlines the research objectives, data collection and brief findings of the study. It also outlines the expected contribution of the study as well as providing an overview of the structure of the thesis.

Part II: Literature Review

Chapter 2 is the first of two review Chapters that underpin the empirical work of this thesis. It explores the nature and meaning of NGOs in general and in development in particular. It examines the classifications of NGOs and the differences between the secular and faith-based organizations. In particular, the Chapter focuses on the nature of Christian faith-based organizations, their underlying philosophies of work, their characteristics and their missions as they undertake development activities in communities. The Chapter finally reviews Christian faith-based organizations in relation to global goals of sustainable development.

Chapter 3 is the second of the review Chapters that underpin the empirical studies. The Chapter examines accountability relationships in secular and in faith-based contexts. The discussion focuses on hierarchical and downward accountability relationships as it informs the theoretical framework of the present study. It highlight the views that NGOs are accountable to powerful stakeholders through the influence of economic, legal and bureaucratic capital, as well as to those with no power influence, the beneficiaries and the public or community. This Chapter is divided into 6 sections. It starts by identifying definitions of accountability relationships as discussed extensively in the literature. It highlights both formal and informal relationships of accountability.

However, there is the lack of research into how accountability impact upon the missions and values at organizational level and the extent to which the faith mission and values influence the work of NGOs as they work towards development. Therefore, this is a unique study that will inform us about accountability and its impact on organizational missions in the context of Christian faith-based organizations operating in Ghana, and how accountability contributes to the achievement of the national development strategy. This study looks at this from an intra-organizational perspective.
Chapter 4 explains the methodology that underpins this study. It examines the concept of Middle Range Thinking (Laughlin 1995; 2004). The benefits of this methodological approach lie in the use of a skeletal framework to provide an initial theorisation of the phenomenon, which is then enriched by details gathered in the empirical study. Middle Range Thinking rejects the positivistic assumption that there is an objective world to discover through the testing of theories. Rather, MRT accepts that the skeletal theory can be used to guide data gathering and analysis. Detailed descriptions of the case study methodology, interview methods and documentary analysis used in the thesis are then presented. The two faith-based NGO case studies are introduced and the similarities and differences between them are highlighted. The Chapter ends by explaining how the data collected was analysed qualitatively.

Chapter 5 presents the skeletal theoretical frameworks that are used as a lens to interpret the results of the thesis. It explains O’Dwyer and Unerman’s (2008) holistic accountability theory and the supplementary theoretical framework of Bourdieu’s (1990) logic of practice theory. The Chapter discusses what constitutes a theoretical framework in accountability based on the work of Llewellyn (2003). This continues with a discussion of the application of holistic accountability as the main framework. Section three continues to explain the concept of Bourdieu’s logic of practice and its concepts. Section four links the two theoretical frameworks together to present the macro view of the theoretical framework, which is later, used to formulate the research aims and objectives.

Part IV: Empirical Evidence
Chapter 7 and 8 present structured analysis of the empirical findings of the two case studies, OMEGA and ALPHA respectively. They examine the way two CFBOs conduct their holistic missions, which involve the spiritual mission of the church and the development mission of the organization. It also examines how organizational officers perceive their holistic accountability relationships and practices. This includes the hierarchical accountability and the experience of downward accountability relationships of each of the organizations. The background information, organizational activities and structure of each of the organizations are discussed at the beginning of each Chapter. The perceptions of officers about accountability relationships and the Christian values are thoroughly discussed in relation to the three objectives of the thesis. Chapter 9 provides the analysis and discussions drawn from the two empirical Chapters using the theoretical framework developed earlier in Chapter 4.
Part V: Conclusion

The final Chapter 10 draws conclusions and addresses the objectives of the study. It reflects upon the usefulness of the theoretical framework, discusses some limitations of the research and suggests some implication of the research for policy and for future research into Christian faith-based NGO accountability relationships and account-giving practices.
CHAPTER 2
UNDERSTANDING THE ROLE OF NGOS IN DEVELOPMENT

2.0 Introduction

This Chapter is the first of two review Chapters that underpin the empirical work in the thesis. The current Chapter has two parts. The first part focuses on the meaning of NGOs in general and the Christian faith-based organizations (CFBOs) and their roles in particular. This section explores the underlining philosophies of CFBOs in relation to the differences and approaches of work in communities and their operations in general. In this part of the Chapter, the characteristics of CFBOs in terms of their missions – spiritual and development missions of poverty alleviation – are also discussed. The second part of the Chapter examines the role of faith-based NGOs and how they contribute towards achieving Ghana’s development strategies. This Chapter is divided into six main sections. Section one offers an understanding of the nature of NGOs in general as widely explained in the literature. Section two explores the characteristics of NGOs in development – the secular and the faith-based organizations. This section examines the current context in which faith-based and secular humanitarian organizations operate and the different roles played by these organizations. Section three explores the role of donors, their characteristics and the types of relationships they have with CFBOs. Section four explains the significance of CFBOs in sustainable development growth of Ghana, which reflects the importance of the present thesis. Section five explores the potential research gap in literature, while section six concludes the Chapter.

2.1 The nature and meanings of NGOs in development

The definition of NGO is often contested in the literature (Bank and Hulme, 2012; Gray et al. 2006; Unerman and O’Dwyer, 2006a; Goddard and Assad, 2006; Teegen et al. 2004). Gray et al. (2006, p. 324) point out that the meaning of ‘NGO’ is often defined by the ‘negative space’ in terms of “what they are not”. Unerman and O’Dwyer (2006a) concur this and highlight that the meaning of NGO is contentious and complex due in part to the boundaries within which the organizations exist. Unerman and O’Dwyer (2006a) admit, however, that the blurred nature of NGO is helpful, especially when one seeks to explain the significance of activities carried out by this group of organizations. Similar to this observation, Goddard and Assad, (2006, p. 379) recognise the complexities of NGOs in
terms of meaning and the fact that a large number of organizations may be ignored in an effort to categorise NGOs in terms of their different strategies, internal ideologies and management styles. Nonetheless, Banks and Hulme (2012) note that NGOs generally seek to complement public social goods in terms of the alleviation of poverty and may help promote developmental growth especially in developing economies. Others have also attributed the complexities of NGO definition to the levels of “considerable heterogeneity” in terms of size, functions, views, standards, strategy and tactics (see for example: Gray et al. 2006, p. 324), suggesting that NGO definition must accommodate such diversities (Awio et al. 2011).

However, Unerman and O’Dwyer (2006a, p. 309), referring to the United Nations (2005) suggested the following as the characteristics of an NGO:

“[An NGO] is a not-for-profit, voluntary citizens’ group, which is organized on a local, national or international level to address issues in support of the public good. Task-oriented and made up of people with a common interest, NGOs perform a variety of services and humanitarian functions, bring citizens’ concerns to Governments, monitor policy and programme implementation, and encourage participation of civil society stakeholders at the community level”.

The above quote suggests two groups of NGOs. On the one hand, NGOs may function as providers of public goods through the provision of humanitarian services and social development, including the alleviation of poverty (Edward, 2000). On the other hand, NGOs may also seek to advocate for public interest – “offering otherwise excluded publics a voice” (Brinkerhoff et al. 2007, p. 11).

On the basis of an interest in social development purposes, Edward (2000) states that the work of development oriented NGOs involves the provision of humanitarian assistance and longer-term livelihood support programs. He argues that they are formally registered organizations and operate as a linkage between resource providers (i.e. funders and donors) and the resource receiver (i.e. the beneficiary) (Edward, 2000). Development NGOs thus tend to be active actors of social development, particularly in developing economies, with an objective of improving the quality of life at grassroots and community levels (Brown and Kalegaonkar, 2002; Fowler, 2013). For example, Fowler (2013) notes that development NGOs work to bridge the development gap that exists between the rich and the poor. They focus on programmes and projects oriented towards poverty reduction, which benefits human growth (Fowler, 2013). In this perspective, Kofi Annan (former UN Secretary General, 1997-2006) described NGOs as “the conscience of the world” (as noted in Gray et al, 2006) in respect to the fact that: “[NGOs have] an important role in promoting development” (Brinkerhoff et al. 2007, pp. 1-2).
This means that the development oriented NGOs – the social development organizations – may exist mainly to provide – directly or indirectly – goods and services to the public, especially where government is unable adequately to do so (Brinkerhoff et al. 2007).

Meanwhile, the other group of NGOs – the public interest advocates – include, according to the definition provided by the United Nation, those serving as campaigners and advocate groups that seek the interest of society and the wider public (Banks and Hulme, 2012; Awio et al. 2011; O’Dwyer and Unerman, 2008; Gray et al. 2006; Goddard and Assad, 2006). Awio et al. (2011, p. 65) state that they focus primarily on delivering services that “give a voice to citizens’ concerns and implement programmes that involve civil society stakeholders in the provision of community welfare services”.

So far, considering the two broad perspectives of NGOs, this thesis is concerned with NGOs that focus on social development activities in relation to the welfare provision of social sector goods and which may support the grassroots sector development of the economy. Brinkerhoff et al. (2007) suggest that these organizations may be involved at least in part in the “empowerment” of the poor as an approach to poverty alleviation and social development. Prior literature suggests, however, that there is a huge number of such organizations that may have little in common beyond the development perspective that they share (Raju, 2009; Gray et al, 2006; Vakil, 1997). For example, Gray et al. (2006) note that NGOs may be classified into various types and groups and in relation to how significant they are in a broader societal context.

In the next section that follows, the discussion turns onto some of these organizational types and their operations of which may be relevant to this study.

2.2 Classifications of NGOs

Prior literature has suggested that NGOs’ classification in terms of social development purposes remains problematic for the reason that there is considerable overlap in what they do in practice and in relevance to society (Banks and Hulme, 2012; Raju, 2009; Vakil, 1997). Raju (2009) contends that classification of NGOs is not merely an academic exercise and warns that the absence of a theoretical and conceptual framework in categorising NGO groups is “a recipe to problematic understanding of the sector” (Raju, 2009, p. 451).

However, in both academic and practitioner studies (Banks and Hulme, 2012; Raju, 2009; Vakil, 1997; Brinkerhoff et al. 2007), there are diverse forms of NGO classifications, including the basis of
the regions in which they operate: developed and developing economies (e.g., Northern and Southern NGOs). They may also be categorised by representation in terms of resource control and activities (e.g., local, international). Meanwhile, social development organizations focused on poverty alleviation may be grouped according to their mission, which represents the organizational focus, the philosophical orientation and an area where the NGO is making the impact in development (e.g., religion, women advancement, health care, conflict resolution) [Brinkerhoff et al. 2007]. These categories may be represented in table 1 below.

**Table 1: Classification of development oriented NGOs**

<table>
<thead>
<tr>
<th>Region</th>
<th>Northern (NGOs focused operation in developed economies)</th>
<th>Southern (developing economies)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Representation</strong></td>
<td>International</td>
<td>Local</td>
</tr>
<tr>
<td><strong>Mission</strong></td>
<td>Faith-based</td>
<td>Secular</td>
</tr>
</tbody>
</table>

*Source: Author’s construct*

Internationally, the Global Offices of local NGOs are usually based in developed economies. There are local operating branches in several of the developing countries across the world. The local organizations are usually smaller in sizes and rely on their international counterparts for strategic direction (Raju, 2009). Local NGOs depend on their international counterparts for resources and funding as they work in communities to help the beneficiaries of their services (SustainAbility, 2003; Agyemang et al. 2009; O’Dwyer and Unerman, 2010; Unerman and O’Dwyer, 2006a). The locally based development organizations thus serve as an intermediary between the Global Office and the beneficiaries in the local communities where organizational activities are rendered (Agyemang et al, 2009).

In developing economies in particular, development oriented NGOs may be two generic groups – secular and faith-based (Woolnough, 2013; 2011; Ferris, 2005). According to Woolnough (2013), the operational philosophy of secular NGOs is that development is a way of helping people to become “less materially poor” – an economic empowerment (Woolnough, 2013). The development objectives as well as strategic field decisions are bureaucratically set by project donors following the economic and resource provision (Woolnough, 2011). Project and activities carried out by secular NGOs focuses solely on the economic empowerment of beneficiaries – the sustainable development mission (Woolnough, 2013, 2011).

However, while the development mission of poverty alleviation may be the key motivational factor for the formation of secular NGOs, in the case of CFBOs, development is not only about focusing on
alleviating material poverty, but also the need to balance between the spiritual and the economic aspects of life (Bradley, 2009). The concept of development in the case of faith-based organizations has aims far deeper than only the ‘sustainable development mission’. It also includes the mission of ‘faith’ or spiritual growth offered to the beneficiaries – the ‘holistic’ mission (Davis, 2014; Woolnough, 2013; 2011; Ferris, 2005).

According to Woolnough (2013), the ‘holistic’ mission is the combination of the faith mission and values that tend to encourage organizational officers to pursue sacred duties of Christianity, while responding also to the development needs of poverty alleviation among the poor and the marginalized. In other words, officers are motivated by their faith values when carrying out the mission of poverty alleviation, with a view that they have an additional responsibility to ensure also the spiritual growth of beneficiaries (Woolnough, 2011).

The Organizational mission statement thus explicitly references faith values, while financial support for organisational projects usually consists of donations from individual donors and sacred sources (Davis, 2014; Woolnough, 2013). There are also governance structures and selections of board members who are wholly related to faith beliefs and affiliations (Tomalin, 2012). Woolnough’s (2013) model (as presented in Table 2.2) presents the differences between secular based NGOs and their Christian faith-based counterparts in relation to their approach to work. This enables the research to position the study within a broader context.

<table>
<thead>
<tr>
<th>Approach</th>
<th>Secular</th>
<th>Christian Faith-based NGOs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Goals</td>
<td>Material wellbeing</td>
<td>Holistic wellbeing</td>
</tr>
<tr>
<td>Focus</td>
<td>Individual</td>
<td>Community</td>
</tr>
<tr>
<td>World view</td>
<td>Maintenance of western, consumerist values</td>
<td>‘Justice for the poor’</td>
</tr>
<tr>
<td>Objectives</td>
<td>Set by donor</td>
<td>‘Listening to the poor’</td>
</tr>
<tr>
<td>Relations</td>
<td>Donor dominated, top-down</td>
<td>Genuine partnership, bottom-ups</td>
</tr>
<tr>
<td>Underlying</td>
<td>Support vested interests of western donor</td>
<td>Focus only on what benefits local people.</td>
</tr>
<tr>
<td>philosophies</td>
<td>E.g. Micro credit schemes</td>
<td>E.g. Helping the ‘poorest of the poor’</td>
</tr>
<tr>
<td>Decision making</td>
<td>Made by donor</td>
<td>Made by local communities</td>
</tr>
</tbody>
</table>

Source: Woolnough, (2013. p. 3)

In relation to the above distinctions, the present thesis explores accountability relationships of Christian faith-based NGOs (working within the local communities in developing economies) to ascertain how accountability relationships and account-giving practices influence the achievement of the faith/spiritual mission as well as the development mission of poverty alleviation. In order to
achieve this, the secular development oriented NGOs will now be explained and contrasted with the Christian faith-based organizations.

### 2.2.1 The secular based development NGOs

Prior studies in development literature have focused on secular development NGOs and their roles in relation to poverty alleviation (Ahmed et al. 2011; Beamon and Beacik, 2008; Brinkerhoff et al, 2007; Teegen et al. 2004; Edward and Hulme, 1999). In developing countries in particular, the majority of society depends on NGOs’ support for survival and for social projects undertaken in deprived communities (Brinkerhoff et al, 2007). Essentially, this group of organizations provides humanitarian assistance in emergency situations and direct financial assistance or ‘goods’ to alleviate poverty and hardship on local, national and international levels (Ahmed et al. 2011). The organisational goals of these NGOs focus on both material and individual welfare needs of beneficiaries (i.e. access to basic needs such as food, water, shelter, clothing and health care) (Ahmed et al. 2012).

In addition to the basic needs of society, Beamon and Beacik (2008) note that NGOs in this category deliver services to meet the immediate deficiency and shortage experienced by the client population. For instance, in the December 2004 tsunami disaster in Southern Asia, humanitarian relief NGOs such as the Red Cross, Oxfam and CARE International were integral in the provision of emergency service delivery to the affected population (Beamon and Beacik, 2008).

Such services engage with international aid donors and multilateral agencies, for instance UNDP and UNICEF, who support the implementation of their rights-based development programmes. However, they also campaign on structural issues related to the alleviation of poverty and the improvement of governmental commitments to aid (Unerman and O’Dwyer, 2006a). Sustainability (2003) refers to the services they offer as ‘hybrid’ because they combine the characteristics of several other types of NGOs. Care International is typical of this form of NGO because it is able to integrate the roles of both welfare provision and advocacy. Similarly, Oxfam as an example of this organization delivers welfare services to many impoverished communities across developing countries (SustainAbility, 2003).

Such NGOs have foreign international offices in developed economies. The development objective of international NGOs focuses on developing countries where local branches are located (Bank and Hulme, 2012; Unerman and O’Dwyer, 2006a). In developed economies, the international NGOs seek financial support and other resources for the local operations in developing countries (Agyemang et
This means the local development NGOs mediate between international NGOs, the fund donors and the local beneficiaries of NGO services. Unerman and O’Dwyer (2006a) argue that this relationship exists because the local NGOs have a closer proximity to the communities of beneficiaries and therefore generate a comparable advantage in reaching the beneficiaries.

With the advantages of geographical proximity and knowledge of local culture and linguistic differences, officers of the local NGOs are able to have direct physical interactions with beneficiaries, discussing NGO initiatives and learning from them (Unerman and O’Dwyer, 2006a; Agyemang et al. 2012). In addition, while local NGOs are significant partners in development, they understand the local contexts and tend to create a credible image for the international NGO initiatives. But also, there are cost efficiencies in terms of the local hiring cost of staff involved in the local NGOs, which represent their international counterparts in local communities (Mohan, 2002 p. 141).

For example, Agyemang et al. (2009) note, local NGOs experience working relationship with their international counterparts. The local NGO is thus accountable to the financial donor or the international organization for the manner in which they have used the resources provided (Agyemang et al. 2009; Unerman and O’Dwyer, 2006a).

2.2.2 The nature of Christian faith-based development NGOs

This section explores the themes and areas studied by researchers in relation to Christian faith-based NGOs. This informs us of the prior research areas in which the present study is located. Woolnough (2013, 2011, and 2008) provides several very good discussions on the differences between Christian faith-based NGOs and their secular counterparts in terms of their philosophies and values. In these studies, Woolnough generally seeks to develop the idea of Christian faith-based organizations. He differentiates the operations and philosophical values and beliefs of CFBOs from the mainstream secular NGOs, which make their operations more distinct at the local community levels in developing economies.

2.2.2.1 Philosophical assumptions

An increasingly number of development oriented organization defines themselves in religious terms as “Christian faith-based” (Davis, 2014; Woolnough, 2013; Boehle, 2010; Bradley, 2009; Ferris, 2005; Berger, 2003). Berger (2003) states that Christian organizations operate within the same legal and political frameworks as secular civil society. However, the activities and operations are guided by the
concept of divine and sacred nature and in fulfilment of the spiritual mission of working for “Christ” (Irvine, 2005).

The faith nature and mission of CFBOs implies that they have a duty to respond to the needs of the poor and the marginalized, which is at the core of their Christian beliefs and philosophies (Bradley, 2009; Dicklitch and Rice, 2004). The content of their activities are overtly religious, which is actively consistent with their faith (Dicklitch and Rice, 2004). In other words, the concept of the religious faith mission is a core aspect of their organizational philosophies and objectives, although “they are not simply missionaries [per se]” (Dicklitch and Rice, 2004, p. 662).

In developing economies, CFBOs operate mostly in local communities and are similar to their secular counterparts in terms of activities being carried out (Woolnough, 2013). However, there are unique differences from the mainstream secular organizations, which are carefully noted in prior studies. For example, Berger (2003) notes that the faith nature and orientation of these NGOs are such that:

> “the identity and mission are self-consciously derived from the teachings of spiritual traditions and [they] operates [sic] on a non-profit, independent, voluntary basis to promote and realize collectively articulated ideas about the public good at the national or international level” (Berger, 2003, p. 16).

Accordingly, the nature of the work is ‘Church-based’ (Woolnough, 2013). While operating in communities, CFBOs provide activities to the poor, including the provision of Christian values and biblical concepts (Ferris, 2005). Activities are driven by ‘spirituality’, which is intensively embedded within organizational actors’ identities and work (Bradley, 2009). In other words, faith values provide the motivation for undertaking poverty alleviation projects that also enforce the ethical behaviour of officers (Bradley, 2009).

The faith mission implies that officers have a duty to respond to the needs of the poor and the marginalized but in terms of “doctrine pertaining to [Christian] religion and philosophies” (Jayasinghe and Soobaronye, 2009, p. 998). This suggests that the concept of ‘faith’ is a powerful motivation for humanitarian action and activities. NGO officers aim to tackle the needs of the whole person and the community, recognising that human needs are both materialistic and spiritual growth (Woolnough, 2011, p. 196). This means that the pursuit of projects for the welfare of beneficiaries and public empowerment is rooted in practical strategies, but also with underlining spiritual obligations (Woolnough, 2011). In other words, faith based organizations look beyond
material support. The NGO objectives further focus on providing the poor with support, enabling them to survive both material and spiritual poverty (Scot, 2010), while considering the interest as well as the needs of the poor in communities (Woolnough, 2013). In other words, faith-based organizations look further to achieve a mission, concentrating on both physical well-being and the spiritual growth of beneficiaries and their communities.

The next section explores the concept of poverty as illustrated in the Bible.

2.2.2.2 The biblical concept of poverty

The ‘Bible’ is the authoritative source of the sacred mission of CFBOs (Woolnough, 2011; Scot, 2010). Woolnough (2011) suggests that Christian organizations are motivated to pursue poverty alleviation and social intervention programmes as outline by the biblical principle. The notion of the CBFOs is that the divine nature of God expects organizational officers to render services towards the poor and the impoverished in the belief that there are rewards awaiting the faithful servants in the new world to come (Scot, 2010). The Bible states this categorically:

“However, there need be no poor people among you, for in the land the LORD your God is giving you to possess as your inheritance, he will richly bless you” (Deuteronomy 15:4).

To fulfil this mission, officers of CFBOs work towards the good of others, which implicitly meets the biblical mandate. This enforces the concept that while working for the good of others, one is also “working towards God’s will being done on earth” (Matthew 6:10). Woolnough (2013) notes that CFBO officers thus seek to provide services to the beneficiaries with the notion of working also on behalf of God “with all their hearts, as working for the Lord, not men” (Colossians 3:23). The obligation thus to work according to God’s will and “His will on earth” is derived from biblical sources, meaning that, NGO officers support the eradication of poverty on earth as a divine mandate (Woolnough, 2011).

Biblically, there are two meanings of poverty: spiritual poverty and economic poverty (Scot, 2010). Spiritual poverty (quoting Myers 1999 as stated in Scot, 2010, p. 43) describes a person’s damaged relationship towards ‘God’ as a consequence of their sin. Scot (2010, p. 43) also states that “poverty is a result of relationships [with God] that do not work, that are not just, that are not for life that are not for harmonious or enjoyable”. He seems to suggest that a spiritual poverty occurs as a consequence of one’s own sin, leading to a broken relationship with ‘God’. According to Scot (2010),
the spiritual form of poverty is primarily an internal condition. The internal condition is the one that disempowers a person as well as allowing one to feel hopeless, which suggests a sense of lacking initiatives (Scot, 2010, p. 44). Consequently, one’s damaged relationship with God turns to undermines one’s sense of initiative in life, meaning that a damaged spiritual relationship with ‘God’ is the state of being “incapable of transforming development”; such an individual will “lack hope, [which is] a major engine of growth and wellbeing” (Scot, 2010, p. 44).

The second biblical concept of poverty is ‘economic’ disempowerment (Scot, 2010). In table 2.2 below, Scot (2010) notes the biblical passages that relate to economic poverty.

<table>
<thead>
<tr>
<th>Biblical Passage</th>
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<tbody>
<tr>
<td>“Then the poor among your people may get food” (Exodus 23:11)</td>
</tr>
<tr>
<td>“If […] he is poor and cannot afford these” ((Leviticus 14:21)</td>
</tr>
<tr>
<td>“If one […] becomes poor and is unable to support himself” (Leviticus 25:35)</td>
</tr>
<tr>
<td>“Pay him his wages each day before sunset, because he is poor and is counting on it” (Deuteronomy, 24:15)</td>
</tr>
<tr>
<td>“the infant of the poor is seized for a debt” (Job 24:9)</td>
</tr>
<tr>
<td>“Go, sell your possessions and give to the poor” (Mathew 19:21)</td>
</tr>
<tr>
<td>“For Macedonia and Achaia have been pleased to make a contribution for the poor among the saints in Jerusalem” (Romans 15:26)</td>
</tr>
<tr>
<td>“Suppose […] a poor man is shabby clothes also comes in” (James 2:2).</td>
</tr>
</tbody>
</table>

Source: Scot (2010, p. 23-25)

Such phrases such as: “insufficient food”; “cannot afford”; “cannot support himself”; and “debt”; “shabby clothes”; and “unable to support himself” are evidence of poverty and are common characteristics of wants and needs, or ‘economic poverty’ (Scot, 2010; Woolnough, 2011). According to Woolnough (2011), economic poverty generates eternal condemnation to one who ignores God’s order to help someone in need of support to curtail their poverty level. This is stated in the Bible:

“He will reply, ‘Truly I tell you, whatever you did not do for one of the least of these, you did not do for me.’ Then they will go away to eternal punishment, but the righteous to eternal life” (Matthew 25: 31–45).

Similarly, in the book of Acts, there are examples where the teachings of Jesus (believing to be equal to God’s mandate) encourage the Christian followers (the apostles) and the early churches (the Christians) to have possessions in common, give to one another and to ‘feel’ for the poor:
“All the believers were one in heart and mind. No one claimed that any of their possessions was their own, but they shared everything they had [...] that there were no needy persons among them. For from time to time those who owned land or houses sold them, brought the money from the sales [...], and it was distributed to anyone who had need” (Act 4:32-35).

The themes of ‘justice for the poor’ and helping those marginalized in society are equally fundamental to the teachings of the Bible. In the book of Proverbs, we note further that:

“Do not withhold good from those who deserve it, when it is in your power to act. Do not say to your neighbour, ‘Come back later; I’ll give it tomorrow’ – when you have it with you” (Proverb, 3:27-28).

So far, the Christian values of spirituality and ‘caring for the poor’ as demonstrated in the biblical context seem to define the influence on the organizational action and CFBO officers while carrying out their roles of sustainable development. In other words, to care for the poor is an integral part of CFBOs’ mission, serving as order from ‘above’ as “a natural instinct and value/culture upon which CFBOs are established” (Badshah, 2014). Badshah (2014, p. 246), referring to Gray (1988) further suggests that a value is the determinants of a practice. He argues:

“the collective programming of the mind which distinguishes the members of one group from another, and governs how individuals perceive their responsibilities and carry out their duties” (Badshah, 2014, p. 246).

This suggests that Christian values may influence organizational officers in their projects in communities. As argued by Davis, (2014), religious morals and values/beliefs shape and/or enforce the ethical behaviour of human society. Davis (2014) argues that ‘faith’ values are:

“a cohesive set of behaviours, worship and creed designed to facilitate closeness to the sacred or transcendent and to foster a community of people with shared values” (Davis, 2014, p. 248).

According to Scot (2010), it is God’s intent that the plight of the poor informs the actions of CFBOs. Scot notes:

“God desires His people to minimise the impact of economic disparity by wealth redistribution [...] to ensure food security for the vulnerable [Deuteronomy 26:12], through practicing of generosity [Deuteronomy 23:12]” (Scot, 2010, p. 27).
The formation of CFBOs is thus a response of a Christian’s faith to the needs of the poor and the suffering. The tackling of poverty and its associated problems, such as disease and hunger, are undertaken through freewill and voluntary donations of material resources, mostly from developed economies. While projects and programmes are vigorously pursued in support of the poor in communities, churches in collaboration with organizational officers concurrently evangelize to the people while raising the awareness of the need to obtain ‘spiritual’ growth. According to Woolnough (2011, p. 196), the work of CFBOs is undertaken as part of God’s all-embracing work, referred to as a ‘holistic mission’:

“It tackles the needs of the whole person, indeed the whole community, and recognises that the needs of the world are not purely materialistic, dealing with poverty, disease and injustice, not even mental and emotional, but involve underlying spiritual causes. In an inextricably inter-acting fashion, the needs and the solutions in our lives and communities are holistic” (Woolnough, 2011, p. 196).

In this thesis, the question that requires investigation is whether in the context of Christian NGOs, secular activities (accountability/account-giving in relation to development sustainability) may or may not influence the achievement of the organizational faith (spiritual) mission in addition to the development mission. In other words, the two fundamental concepts – accountability and the faith mission – may work together for the common good and the achievement of the organizational mission. In the next section, the concept of the holistic mission is examined in the literature.

2.2.2.3 The concept of ‘holistic’ mission

The concept of development in the case of faith-based organizations is understood to be the releasing of people from both material and spiritual poverty (Woolnough, 2013; Berger, 2003; Clark, 2007; Dicklitch and Rice, 2004). Dicklitch and Rice (2004) state that Christian organizations have the tradition and legacy of faith and spirituality, believing that churches “hold a position of reverence, moral legitimacy and influence in community” (p. 662). In addition, the model proposed by Woolnough (2013) earlier in the Chapter reminds us of the deeply held view about CFBOs. In addition to their spiritual mission, CFBOs also offer the socio-economic development of poverty alleviation roles in communities (Woolnough, 2011; 2013; Mavunduse, 2013). According to Mavunduse (2013), the unique characteristics are that CFBOs relate well in communities in addition to their development work. He notes:
“[Church NGOs] are aligned with local churches, mobilised and encouraged to work with the local communities to help deliver impact and sustainability” (Mavunduse, 2013, p. 13).

The holistic mission of CFBOs is thus the combination of social development strategies and the achievement of the faith (spiritual) mission of the Christian church as provided in scripture (Woolnough 2011; Odumosu et al, 2009). Woolnough (2011) state that, the holistic mission of CFBOs is:

“[to] tackle the needs of the whole person, indeed the whole community, and [to] recognise that the needs of the world are not purely materialistic, dealing with poverty, disease and injustice, not even mental and emotional, but involve [also] underlying spiritual causes” (Woolnough, 2011, p. 196).

It is fundamental to the Bible that Christianity embraces the “wholeness of God’s creation” (Woolnough, 2011, p. 196). In other words, the aim of this group of NGOs seems deeper than the provision of material resources. The Christian NGOs thus provide a ‘holistic’ form of development and sustain changes to the whole of human life (Davis, 2014; Awio, et al, 2011). There is thus a sense of overlap in terms of the sacred duties offered by the officers and the social development service delivery to beneficiaries (Awio et al. 2011).

Woolnough (2008) suggests that such organizations are thus seen as essential agents both for the influence of opinions and attitudes of officers and for carrying out development work at the grassroots level and in communities. While they are set up to tackle specific social problems such as health or education, the starting point of organizational responsibility is the divine ‘duty-orientation’ where officers are obliged to work for ‘God and man’ (Woolnough, 2008). In other words, the organizational goal for the holistic mission is the achievement of the development of a whole community rather than the individual beneficiaries of projects. It transcends to the level of individual spirituality and personal salvation, but also ensures that attention is paid to the social problems confronting the entire community and the public. Organizational officers/managers thus get involved in social actions of development and the church’s gospel, believing that church organizations tackle “holistically and effectively the problem from all fronts” (Woolnough, 2011, p.xx). However, organizational activities are not limited to the provision of social development. In addition to social and material support, it is also recognized that CFBOs give attention to the spiritual needs of beneficiaries through evangelism with the aim of saving and developing ‘souls’ for the new world to come (Woolnough, 2013).
2.2.2.4 The spiritual mission

The distinctive thing about a CFBO is the integral nature of the holistic mission. Woolnough (2013) note:

“[CFBOs] seeks to transform communities, and helps its members become more whole people developed in body, mind and spirit” (Woolnough, 2013, p. 3).

The “impact indicators” and assessment of projects’ success are different. For example, there is emphasis on individual spirituality and personal salvation, “leaving the outcomes ultimately in the hands of God rather than some externally imposed target” (Woolnough, 2011). But also, a greater emphasis is placed on individual spirituality, focusing on personal salvation. The churches thus play an active role in the delivery of the gospel to the beneficiaries and the community, believing that the local church within the community is God’s chosen instrument for meeting the needs of the local community (Woolnough, 2013).

Churches play a key role and are heavily involved in the organizational activities and projects in communities and, in particular, in relation to the spiritual mission (Woolnough, 2008). Woolnough (2008) further notes, Christianity places emphasis on the biblical principle of “Love thy neighbour”. This is thus what underpins the practices and organizational activities of CFBOs (Woolnough, 2008). This concept is the motivational aspect of the church that brings religious practice into the public sphere (Woolnough, 2008; Anhelm, 1999).

However, organizational activities are not limited to the provision of social development, but also the acceptance of the biblical gospel (Mkandawire, 2013). Thus, the sacred nature of their work “acts as a platform for close partnerships at the community level” (Bradley, 2009, p. 103), which is a response to community development initiatives. Bradley (2009) further argues that such partnerships allow other concepts of development to emerge, which challenges the domination of the secular development model. Bradley (2009) contends, however, that faith organizations may compromise their sacred objectives in favour of the fulfilling the “secular policy objectives of global donors” (Bradley, 2009, p. 103). This suggests that in addition to the sacred duties of giving the gospel, CFBOs represent the needy and the citizenry through the implementation of social programmes and the provision of community welfare services. Thus beyond the spiritual mission, they seek also to do public good in the form of social and economic development, which the next section explores.
Church congregations provide access to grassroots communities and thus operate as a ‘forum’ for CFBOs when operating in these communities (Dickklitch and Rice, 2004). Dickklitch and Rice (2004) argue that the church in this partnership acts as a ‘forum’ for religious duties and provides a position of moral legitimacy. But also, their influence is relied on to undertake social development within the communities.

Woolnough (2013) also shows that in an African context the church has a large presence in local communities. The communication mechanism in churches is often stronger and more significant than even the government’s own infrastructure. He thus argues that the way the poor can most effectively be helped is through the NGO and church partnership and relationship (Woolnough, 2013). In an Asia context, although local community churches are less pervasive, nonetheless, church CFBOs worked closely with churches to bring practical and spiritual relief after the Tsunami (Woolnough, 2013). Local churches thus have structures that present grassroots levels communities:

“The church is vital for sustainable development primarily, because ‘it is there’, a social structure throughout most of the needy countries of the world in daily contact with the poor. Indeed, the church is part of the poor, and thus readily empathizes with them. It will remain there, long after relief organization have gone home, and thus resolves the problem of sustainability” (Woolnough, 2013, p.5).

This illustrates that the church can work together with and through the local communities to meet their needs. Meanwhile, Mavunduse (2013, p. 13) states that churches have a “unique strength” in the areas of community transformation through mobilization and encouraging members to help deliver support to local communities. Geographically, churches have close proximity to the community. The notion of closeness to the community provides the opportunity to quickly learn about and react towards the concerns of the beneficiaries and the community in general (Woolnough, 2013).

Their relationship thus harnesses resources, which is a clear difference to the secular perspective towards development approaches. From a secular NGO perspective, NGOs depend on donor agencies for resources that are outside the capacities of the local community (Mavunduse, 2013). However, in countries where Christianity is by far the dominant faith, schools and health services are usually established and maintained by churches. The local community is engaged in the service of
the CFBOs, sometimes as volunteers, contributing to organizational success “even if those activities might benefit them in the long run” (Dicklitch and Rice, 2004, p. 662; Woolnough, 2011, p. 196).

Officers enhance local level relationships and the potential involvement of the beneficiary groups of stakeholders in the community. Bradly (2009) states:

“the faith-led identity of the [CBO] seems to impact on their style of practice and how close they get to directly meeting the needs of local people” (Bradly, 2009, p.102).

Woolnough (2013, p. 5) similarly notes that a Church has as its core mission to care for the poor and needy. Its congregation carries authority with the local community in a way that distant political leaders never can. The local congregation provides volunteering services that are geared towards the organizational goal of development; the church can immediately recognize the local needs and respond to them; and the church system can provide a fantastic ‘amplification factor’ (Woolnough, 2013, p. 5). Some of the community projects are undertaken by local church members, which demonstrate community transformation, especially in slums. This suggests that CFBOs’ affiliations with a church may benefit from support networks as well as financial resources and human capital for the achievement of the holistic mission. Davis (2014) states:

“FBOs often have a church affiliation that provides a built-in network of support, including financial resources and human capital” (Davis, 2014, p. 246).

Members of the church often make financial contributions to support organizational activities. They also volunteer their time in support of the activities at the grassroots level and may seek to “preach the gospel and seek for the conversion of the beneficiaries” (Woolnough, 2013, p. 7).

2.2.2.5 The development mission

In addition to the core spiritual mission of converting people to Christianity, the development mission of CFBOs is conceptualised as “the means to carry out a nation’s development goals and promoting ‘economic growth’, equality and national self-reliance” (Ade, 2013, p. 92). According to Berger, (2003, p. 17), CFBOs are uniquely “equipped to meet the challenges of time: resolving conflicts, caring for the sick and needy, promoting peaceful co-existence among all people’ (Berger, 2003, p. 17). In developing economies in particular, CFBOs share a common desire to engage in
poverty alleviation projects within communities (Haynes, 2012, p. 20), but with an operational orientation that is formalised and active in activities that support social and public goods (David, 2014; Boehle, 2010; Tomalin, 2012; Clarke and Jennings, 2008). This necessitates that both material and spiritual development will have a different emphasis.

Church organizations are thus influential institutions in development as they take a strategic position in supporting poverty alleviation projects in communities (Mkandawire, 2013). While some CFBOs may be engaged in social development activities, they may also be engaged in these services in only minor and marginal ways, often providing for individuals’ emergency needs only (Bielefeld and Cleveland, 2013). NGOs have played a role in pushing to eliminate school fees. They have impressed on governments the need to provide free school uniforms and to cut down expenditure on education. Haynes (2013) states:

“All developmentally-oriented FBOs share a common desire to help produce better development outcomes, sometimes by seeking to influence policy formation and execution at the national or international level” (Haynes, 2013, p. 50).

However, they are considered as having a less material view of wellbeing that enables them to support local concepts of development. At the local community level, they play an active role in the delivery of healthcare, education and other welfare services. In many developing countries, they work on individual local projects, and get involved in development projects such as building, irrigation, agricultural, or educational infrastructure (Berger, 2003). Similarly, Boehle (2012) notes that this category of NGOs provides alternative goods and services in the fulfilment of social development gaps and to those of the public-sector. He further argues that CFBOs believe in their divine duty to serve society while providing a focus for developmental work (Boehle, 2012).

Meanwhile, at the community level, one basic characteristic is that the sacred places of worship (church buildings) and the church’s congregation are often provided as forums of development work, sometimes directly: e.g., giving food to the poor (Tomalin, 2012). Essentially, they provide charity, relief and emergency services through the provision of food, health care, clothing, shelter, medicine and other essential items to clients within communities (Beamon and Beacik, 2008). They provide services (beyond the basic services provided by the state) to people with a physical or mental disability, food and shelter to the homeless, support for the long-term unemployed, or self-help groups for those who have suffered a particular setback. For instance, in December 2004
tsunami disaster in Southern Asia, faith-NGOs such as the World Vision and Adventist Development and Relief Agency were integral in the provision of food, shelter, water, medical relief and other services to the affected population. NGOs in this vein deliver services to meet an immediate deficiency or shortage experienced by the client population (Beamon and Beacik, 2008).

Like any other organizations, they seek to accomplish their mission through dialogue, networking and the provision of services (Boehle, 2010). However, there are multiple stakeholder relationships whose aim it is to help achieve overarching organizational development goals, although such goals and missions are created by the global organizations. In other words, NGO relationships harness the influence of a much wider and complex stakeholder landscape.

These different forms of relationships with NGOs have implications for the ways that NGOs understand and manage their relationships with external stakeholders, especially in terms of accountability and account-giving practices.

In this context, Brown and Kalegaonkar (2002) suggest several key stakeholder relationships or relational issues which may influence the work of NGOs: 1) public legitimacy and accountability; 2) relations with the government; 3) relationships with private sector business; and 4) international relations. Several of these external stakeholder relationships will be discussed in the subsequent sections, drawing out, where possible, insight into how different NGO activities may change the way these relationships are understood and managed. However, accountability relationship may go beyond the beneficiaries and funders of an NGO’s activities and to all those who are indirectly affected by the local activities (Unerman and O’Dwyer, 2006).

### 2.3 The nature and the role of donors

CFBOs’ holistic mission is such that they depend on financial resources from donors. Donors have increasingly chosen to support the work of faith-based organizations to provide for the beneficiaries of services (Woolnough, 2013; Tomalin, 2012; Boehle, 2012). Tomalin (2012) points out that donors have sought to pay attention to FBOs in donor programming because of their unique contributions to development. Faith-based organizations tend to have different categories of donors whose role is to support the work of these organizational groups and in relation to their activities (Tomalin, 2012).
2.3.1 Individual and voluntary sources

Indeed, donors and sources for contributions of resources for faith-based operations are multi-faceted and with diverse interests (Woolnough, 2011; Tumiwa, et al, 2014). There are donations from independent voluntary sources and local individual contributions, many of whom are committed to help the poor on personal principle and share the view of promoting development (Tumiwa, et al. 2014). This is why Woolnough (2011) states that; there are donors from local communities and volunteers who turn out to be religious members with the same beliefs as Christians. Such donations are usually in the form of contributions from the local church with a belief that donations to support a worthy course shall guarantee a reward and blessing from God (Woolnough, 2011). Indeed, as Tumiwa et al. (2014) point out, funding resources from these benevolent individuals are from those who share the view about the need to promote community development (2014, p. 9). The contributions are usually for a particular project such as educational support for the payment of school fee and other associated costs, which promotes education (Brinkerhoff et al. 2007).

However, there are donors whose contributions may not only be associated with tangible resources. Dicklitch and Rice (2004) found that the church provides other kinds of resources, including skills and attitudes of the church, because members provide the organizations with access to the grassroots forum (2004, p. 662). Individual donors of resources beyond economic resources thus also encourage a fellowship inside and beyond the church community, and thus help build social capital and greater civic engagement (Dicklitch and Rice, 2004). Organizational networks have thus been established with the aim of promoting and linking together the work of different FBOs in development (e.g. the Women, Faith, and Development Alliance www.wfd-alliance.org) [(Tomalin, 2012)].

2.3.2 Multi and bilateral donors sources

Meanwhile, in addition to the individual and voluntary sources of funding, CFBOs also receive funding source from aid agencies, just like the secular organizations. These sources include multilateral and bilateral organizations (O’Dwyer and Boomsma, 2015; Wright, 2012; OECD, 2013; Edward and Hulme, 1995). Edward and Hulme (1995), for example, refer to NGOs (including faith-based) as the “favoured child” and protégé of official development aid agencies because of the substantial amount of aid they receive in fulfilling social development and welfare activities in developing
countries. NGOs in general have thus grown to become known to the foreign aid agencies, and are considered the preferred channel of aid resources (O’Dwyer and Boomsma, 2015).

These multilateral organizations engage with faith groups whose duty is to represent a religious-based agenda. However, according to Grills (2009), “they risk their own legitimacy as sacred institution”. This is because, according to Bradley (2009), such donors hold significant power as a result of their financial contribution, upon which they influence organizational project objectives at the local level. For donors, funding arrangements are such that CFBOs are accountable to the financial donor or the international organization for the manner in which they have used the resources provided (Agyemang et al. 2009).

Detailed and reliable statistics on CFBOs emanating from material sources are difficult to determine owing to the diverse and disparate nature of NGOs. However, OECD’s Development Assistance Committee (DAC) has been a useful source of aid statistics, with sources including foreign governments and bilateral and multilateral aid agencies, giving to developing countries to support the poverty reduction activities of NGOs. The DAC comprises of 24 OECD countries and a body that publishes detailed records on aid funding on an annual basis. For example, the years 2005 and 2010 saw an increase of about 0.56 percent in the overall EU Gross National Income (GNI) donated to support poverty alleviation activities in developing countries (OECD, 2012). Similarly, over the past decade, governments in the European Union (EU) have consistently increased their contributions to the Official Development Assistance (ODA) in support of social sector development in developing countries, as suggested in table 3 below.

<table>
<thead>
<tr>
<th>Year</th>
<th>ODA (US Dollars in Billions) to developing countries</th>
</tr>
</thead>
<tbody>
<tr>
<td>2007</td>
<td>103.5</td>
</tr>
<tr>
<td>2010</td>
<td>128.7</td>
</tr>
<tr>
<td>2012</td>
<td>125.6</td>
</tr>
<tr>
<td>2013</td>
<td>134.8</td>
</tr>
</tbody>
</table>

Source: www. OECD.com

In line with the substantial flow of aid donations to developing countries, much of this aid is channelled through the medium of NGOs for development projects (O’Dwyer and Unerman, 2010). Agyemang et al (2009) agree with this in their claim that substantial amount of foreign aid donations are given to NGOs for programmes and activities in developing countries, and in line with international donors commitments to achieve poverty alleviation (OECD, 2013). For example, in sub-
Saharan Africa, the bilateral and donor aid to support development and poverty alleviation programmes amounted to US$ 35 billion in 2008 and US$ 26.2 billion in 2012 (OECD, 2010, p. 212). KPMG (2011) reports that, although aid allocation is driven by good intentions. However, a significant amount of these financial resources fail to achieve their intended purpose of alleviating poverty in developing countries. KPMG (2011) thus called for increasing scrutiny of aid donations to developing countries (KPMG, 2011; Agyemang et al. 2009). This scrutiny arises to ensure accountability on whether funds have been used for their intended purpose for funders in the recipient developing country (Boomsma and O’Dwyer, 2015). In response, funding donations have been accompanied with a strict demand for accountability for the effective use of financial resources (O’Dwyer and Boomsma, 2015). This suggests that NGOs (CFBOs) are ‘intermediaries’, through which services pass through to the beneficiaries in communities.

2.4 Research Context: CFBOs role in Ghana’s development

Since independence from the British colonial rule in 1957, Ghana has had no clearly defined social development policy (Aryeetey, 2016). For this reason, successive governments of Ghana after the independence have made several efforts to provide ad-hoc social intervention projects and poverty alleviation schemes on health, education, housing and other social services (Aryeetey, 2016). Effectively, NGOs have become part of this ad-hoc public development framework both at the local communities and in the national levels (Bawole and Langnel, 2016). There are thus a growing interest of activities and the role of NGOs as effective voluntary agents of social development and poverty reduction schemes in Ghana (Bawole and Langnel, 2016; Agyemang et al. 2009; Aryeetey, 2016).

Among these voluntary ‘agents’ of development in communities of Ghana are the Christian faith-based NGOs. Currently, there is a lack of an accurate database system for all registered faith-based NGOs operating in Ghana. However, there is increasing commitment by these organizations in the delivery of social services. The service provisions by these organizations are neither government directed nor being influenced by the “committed to the profit motive of business” (Lewis, 2003, p.326). Voluntarily, CFBOs operate in communities across Ghana with majority of these organizations operating in the three most deprived northern regions: Northern, Upper West and Upper East (USAID, 2010; Casely-Hayford and Hartwell, 2010).

Currently, there are several inter-related clusters of projects performed by the Church based local organisations in communities as reasons for their rise in Ghana’s socio-economic development
agenda. The social sector development projects perform by the CFBOs include the provisions of clean drinking water and sanitation; educational support to children and facilities. Others include health and nutrition such as the construction of clinics in village centres; and the food security and afforestation projects, including micro-enterprise development (Adei, 2015).

Adei (2015) argue that:

“Take the impact of Christianity out and what is left of Ghana is not worth talking about. We owe the foundations of socio-economic development of Ghana to Christianity” (Adei, 2015).

The cluster of service provisions by the CFBOs in Ghanaian communities is further explored in the subsequent sections.

2.4.1 Provision of education

It is evident that the Christian faith-based organisations in collaboration with churches have voluntarily established many educational institutions. These include the basic and secondary schools. These schools were built by these organizations as part of multi-sector approach to address educational sector problems in deprived communities. Several of these schools have been working with children involved in socially complex circumstances, and have worked diligently to close the access gap created by the government (Adei, 2015). Evidently, these NGOs have been working diligently as they provide alternative approaches to conventional education for children of school-going age, especially in deprived communities (Casely-Hayford and Hartwell, 2010). Similarly, due to government’s limited capacity and resource constraints, CFBO’s sector has shown a lead towards supporting children who suffer from circumstances such as HIV/AIDS endemics and those who have been involved in trafficking and other socially exploitative practices (Casely-Hayford and Hartwell, 2010).

At tertiary levels, the NGOs have further demonstrated a commitment as agents for development many include provision of teacher training colleges and universities (Adei, 2015). There are also many other vocational training centres that have been established by church missions in collaborations with these NGOs to provide employment and apprenticeship for young entrepreneurs in communities (Casely-Hayford and Hartwell, 2010).
2.4.2 Public access to health facilities

The CFBOs contributions to Ghana’s health goals has been enormous and as part of the fulfilment of Christ’s healing ministry in the communities (Pfeiffer, 2003). Currently, about 42 percent of the total health institutions in Ghana provided by churches and CFBOs. The number is the second largest provider of health services in the Ghanaian communities (Ghana Statistical Service, 2010). The Christian Health Association of Ghana (CHAG) has 168 health institutions (hospitals and clinics) predominantly located in rural communities.

There are deliveries of health services to socially complex environments where public sector workers may usually feel reluctant to deliver services. Evidently, this plays a significant complementary role to health provision in Ghana (CHAG, 2010). For example, delivery of family planning advice and materials have been vigorously performed by Church based organisations. These are the remote communities where the public sector finds it difficult to reach due to resource constraints.

Local Christian health institutions have responded to health issues, e.g. the effects of AIDS pandemic, Tuberculosis cure and Malaria eradication in deprived communities. There is evidence that these services are offered through collaboration with their international counterparts. For example, the Global Fund to Fight AIDS, TB and Malaria, in collaboration with their local NGOs across Africa (including Ghana) have curbed the spread of the AIDS menace (Awio et al. 2011). Services of Christian institutions have also been extended to areas that government is unable to reach, often in remote areas of Ghana (Casely-Hayford and Hartwell, 2010). For example, there are community-led initiatives and programmes, which have prompted the provision of social welfare services by the churches in local communities. Support for these projects comes from developed economies (Lambert, 2013). Similarly, the international aid schemes have increasingly channelled resources including expatriates who have technical expertise (in the area of health) to support the primary health care programmes of church based hospitals in Ghana (Casely-Hayford and Hartwell, 2010).

Levine (2004) enumerates several health related development programmes that have successfully been supported by the CFBOs in developing countries. In Ghana, these include oral rehydration to treat dehydration and the control of river blindness in the southern part of Ghana. There are Guinea worm eradication centres and polio elimination, with local campaigns initiated by Rotary International in collaborations with CFBOs. While the international counterparts provide funding for these services, the local organisations also provides local expertise with specialised knowledge on immunization and nutrition boosters; (Brinkerhoff et al. 2007; Lewis, 2006).
2.4.3 Food security and hunger reduction

In Ghana, there is evidence of NGOs delivering support programmes leading to agricultural sector growth. For example, in the past decade, the NGO sector in collaborations with government have created almost 70 percent of Ghana’s labour force in the agricultural sector whilst achieving also about 65 percent of the livelihood support in several of the deprived communities in the country. In these communities, the NGO officers work closely with individual farmers through the use of innovative skills (Garitty et al. 2010). In the areas of hunger reduction and food security, the contribution of Church based organisations is significant. Local NGOs in collaborations with partner community churches promote the growth of food and cash crops including vegetables and fruits. For example, one of the most ‘iconic’ of such projects is the establishment of the botanical garden by the Presbyterians Church in Aburi in the Eastern part of Ghana (Adei, 2014).

The consistent agricultural growth and irrigation farming by the CFBOs have also effectively contributed to a significant reduction of hunger and poverty levels in Ghana. For example, the growth in employment in the agricultural sector has been contributed by the support of the local Church based NGOs (Alagh, 2001). The literature further records progress in NGO support to farmers for food security in Ghana. For example, since the creation of the Millennium Development Goals (MDGs), there are evidences of the significant reduction in numbers of food-insecure people from 34 percent to 8 percent in the past 15 years (Besada and Warner, 2015). Thus, the CFBOs’ role in the agricultural sector has helped build government capacity in poverty and hunger alleviation in Ghana and other developing countries.

The service provisions of CFBOs are voluntary in local communities and aim to transform communities and beneficiaries thereby solving developmental problems especially in local communities (Brinkerhoff et al. 2007). Notwithstanding, Ghana and many other Sub-Saharan African countries continues to suffer from several socio-economic developmental issues including famine in rural communities as well as evidences of malnourishment in many of the deprived communities (Baro and Deubel, 2006; FAO, 2010). For example, in Ghana’s context, achieving total food security has been a challenge even after the creation of the MDGs (Ghana Statistical Services, 2013). According to the FAO (2010) report, about 30 percent of the world’s population lives in chronic hunger, a situation that affects economies in developing countries in Africa, suggesting a public sector failure to address the issue of hunger problems in Africa.

This explains CFBOs’ accessible and sustainable financing by the external donors and from sources unavailable to mainstream governmental financing schemes (Brinkerhoff et al. 2007). However, in
spite of their role in Ghana’s socio-economic development, CFBOs have received relatively little attention from researchers both in the academic and practice literature.

2.5 The duality of missions

Classically, Adam Smith (1790) initiated a discussion on the role of religious sentiments in the secular agenda of an individual when he stated that:

“It is in this manner that religion enforces a natural sense of duty: and hence it is, that mankind are generally disposed to place great confidence in the probity of those who seem deeply impressed with religious sentiments. Such persons, they act under an additional tie, besides those which regulate the conduct of other men”.

(Adam Smith, 1790, p. 158)

In the above comment, Adam Smith (1790) seems to explore the nature of men who have religious sentiments, believing that a God who is an all-powerful being observes their actions. He seems to argue that, within a natural sense of duty, religious law, which in return promises certain rewards and punishments guided by sacred rules (for the day of judgement), also regulates human conduct. That is, a religious law provides an additional tie besides human rules and regulations. It is the duty of the religious man to fulfil the natural law of religion in terms of an obligation to the morality. According to Adam Smith, this follows two principles. Firstly, to love God with all his heart and to love human beings as much as he loves himself. In other words, a faith value plays a role in the personal values of organisational officers as they carry out the secular role of service delivery and the delivery of accountability.

In that sense, Adam Smith in (1790) further suggest that the relationship of human beings and God may thus reflects the shape of human motives in the practice of a virtue that is guided by the Law of the ‘Infinite Power’ and the rules of mankind. Thus, within the contextual role of CFBOs in the national development, the principle of conduct and the activities governing their roles in communities should be based on two precepts: the faith mission of supporting good moral growth and the secular role of supporting poverty alleviation activities in communities.
2.5.1 Gap in literature: Accountability role in CFBO missions attainment

In an effort to shed light on the concept of faith mission and its role in secular activities of CFBOs, the understanding of sacred and secular activities have been investigated especially in the context of accountability relationships from the religious perspectives. For example, both Laughlin (1990) and Booth (1993) suggested that:

“In this context finance, accounting and accountability matters are seen as secular and secondary” (Laughlin, 1990, p. 107).

“The sacred and the secular divide, therefore, separate the “legitimate” part of a Church from the secular support activities. Accounting is seen as a support activity, and thus is secular. It is seen as an irrelevancy to the life of the organization and only tolerated to the extent that it supports the sacred” (Booth, 1993, p. 46).

The work of Laughlin and Booth explored the accountability role of Church institutions, and how they dominate the nature of the organizational ideology (the ‘sacred’). It is also evident that CFBOs are considered to have a comparative advantage and are better placed than public institutions because they are more able to reach out to the target beneficiary groups of their services (Casely-Hayford and Hartwell, 2010). However, the role of accountability and its impact on the faith and development missions of this group of NGOs have been neglected in the academic discourse particularly from the developing world both theoretically and empirically. The theoretical gap that this thesis addresses is how faith impacts on accountability, and how this is influenced by the organizational missions and values of CFBOs. Thus, the need to investigate the role of accountability on the duality of missions will provide insight to understand the impact of accountability relationships on the concept of faith mission of spirituality and the development mission of poverty alleviations in the developing world perspective.

2.6 Conclusion

This Chapter has discussed the role of faith-based NGOs in development in two parts. The first part provided discussion on general understanding and NGO classifications as well as the differences between secular and faith-based organizations. The second section discussed the philosophies and the distinctive characteristics of CFBOs. This was followed by the review of the literature about CFBOs’ dual mission of faith and development of poverty alleviation in Ghanaian context. The Chapter has further shown that CFBOs play a significant role in the context of Ghana’s social
development. CFBOs are thus caught up in the relationships with various stakeholders, including donors, churches and local communities, and their roles in working alongside government, all of which may demand a form of accountability. In the last decade, concern for NGO accountability has assumed urgency at global level forums, including issues about increasing international calls for improved accountability to diverse stakeholders with respect to the effectiveness of aid deployment (CIDA, 2011; KPMG, 2010; OECD, 2011).

This Chapter has thus set the scene to discuss accountability relationships, and how they impact upon achieving the missions of faith or spirituality as well as the poverty alleviation within the local communities. The next Chapter examines the insights and meaning of accountability, drawn mostly from non-governmental organizations’ literature.
CHAPTER 3
ACCOUNTABILITY IN FAITH-BASED NGOs

3.0 Introduction

The previous review Chapter highlighted the central problem explored within this thesis: how the accountability relationships of faith-based NGOs impact upon their organizational missions – the spiritual and development missions of poverty alleviation. In this Chapter, the reviews are selected from organizational literature to explore what is known about accountability in general and in the NGO context. The Chapter is divided into 5 sections.

Section one discusses definitions of accountability, including the key terms commonly used in accounting literature. Section two examines the scope of NGO accountability by classifying it within hierarchical upward and downward relationships, collectively known as holistic accountability. Section three explores the individualising perspective as well as the socialising perspective of accountability. Section four examines the influence of NGO values on accountability and examines how NGO values may underpin the way accountability is discharged. Some important concepts in Christianity and hence the secular-sacred perspective of accountability are introduced in this section. Section five concludes the Chapter by underlining the research gap to be investigated in this thesis.

3.1 Definition of accountability

The concept of accountability has been extensively discussed in various fields (Stewart, 1984; Robert and Scapens, 1985; Gray et al. 1987; 1996; Laughlin, 1990; Robert, 1991; Sinclair, 1995; Mulgan 2000; 2003; Boven, 2007; 2010). However, there is limited consensus regarding the precise definition of the term because each field has a varied meaning of accountability (Laughlin, 1990). Sinclair (1995) also states that there are diverse meanings of accountability because “accountability can mean different things to different people” (Sinclair, 1995). Sinclair therefore describes the concept of accountability as “chameleon-like, multiple, fragmented and subject to continual reconstruction” (1995, p. 231).

However, it is usually assumed also that the basic concept of ‘accountability’ includes an individual referred to as a ‘principal’, who has certain rights to make a demand (Gray et al. 1987, p.2-3), or the ‘one who holds to account’ (Stewart, 1984, p. 16). There is also an individual referred to as ‘an
agent’, who has a responsibility to supply this information to the ‘principal’ on demand (Gray et al. 1987, p. 2-3) and ‘is held to account’ (Stewart, 1984, p. 16). There is thus a form of transference of resources or responsibilities, but there are also some ‘expectations’ surround the transfer (Gray, et al. 1996; Mulgan, 2000). Mulgan (2000) argues that accountability relationships thus take a conventional form involving social interactions and an exchange, such that an account is “given to some other body or person for which social interaction and exchange is necessary” (Mulgan, 2000, p. 555). He argues, however, that the concept of accountability is about the external (Mulgan, 2000). This suggests that accountability may involve “‘responsibility to act’ and the ‘responsibility to give’ account for action” (Gray et al. 1996).

According to Gray et al. (1996), it is these expectations following a ‘responsibility’ that surrounds actions and activities that provide the terms of the accountability relationship. Meanwhile the responsibility surrounding the “giving and demanding of account” may either be characterised as ‘formal’ relationships involving legal and bureaucratic procedures, which ensures that predetermined achievement of targets are achieved (Robert, 1991), or ‘informal’ characterised by ‘non-legal’ interactions, or governed by the ruling ethics, values and principles of society (Robert, 1991).

As a result of the uncertainty surrounding the definition of the concept of accountability, the approach of this thesis is to investigate the views of NGO actors and stakeholders on accountability rather than impose any particular definition or framework.

### 3.1.1 The formal accountability relationship

The formal relationship of accountability is hierarchically dominated by power mechanisms (O’Dwyer and Unerman, 2008; Mulgan, 2000; Robert, 1991; Ahrens and Chapman 2004). O’Dwyer and Unerman (2008) provide discussions of NGO hierarchical accountability relationships and conclude that they exert influence and imposition, with process of accountability being formalised with specified reporting requirements. Accountability relationships in this context are, however, underpinned by clear rules and expectations (O’Dwyer and Unerman, 2008). It is these expectations surrounding actions and activities that provide the terms of the formal accountability relationship (Laughlin, 1990, p. 96).
Ebrahim (2009) suggests that the relationship in this form is drawn from hierarchical structure of ‘power’ mechanics, including governance (i.e. based on the law), economic resources and professional values and norms. These structures thus dictate how accountability should operate (Ebrahim, 2009). In other words, the relationship between the superior (accountee) and the subordinate (accountor) is drawn from a hierarchical structure shaped by ‘legal’, ‘bureaucratic’ and ‘economic’ requirements ensuring that funds are used properly and in the manner authorised. The dominance of accountability relationships following these structures implies a “suppression of moral values” (Lindkvist and Llewellyn, 2003, p. 252).

However, there is also an informal form of relationships, which are discussed next.

3.1.2 **Informal accountability relationship**

Roberts (1991) and subsequently Gray *et al.* (1996) refer to informal relationships as socialising accountability. Individuals give an account of their actions in close relationships, although account-giving is not subject to formal legal or economic mechanisms. In other words, the informal accountability relationship is free from legalistic procedures and bureaucratic tendencies, but also lacks economic requirements. Thus, it counteracts the negative consequences of the formal hierarchical accountability relationship (Robert, 1991; Gray *et al.* 1996). The focus of informal relationships is privileges among equals where hierarchy does not intervene (Linkdvist and Llewellyn, 2003). Robert (1991), referring to Habermas’ (1987) framework about ‘work’ and ‘interaction’ environments, explains that society is characterized by non-instrumental interaction. Hence there is amount of relationships. Robert (1991) suggests that the informal relationship goes beyond normal accountability rules because the definitions of roles are unclear and uncertain. Furthermore, there is potential for interactions because the accountor and accountee enjoy the closeness of a relationship (Robert, 1991). Gray *et al.* (2006) suggest that the sense of close interaction takes precedence over formal relationships. Gray *et al.* (2006) further state:

“[an accountability] relationship may not be – nor needs to be – as formal and as distant as that between shareholder and company (the yardstick against which all accountability relationships appear to be judged)” (Gray *et al.* 2006, p. 335).

So far, this section posits that accountability relationships are dichotomised. Firstly, we see formal accountability relationships, which privilege powerful stakeholders in a hierarchical upward
movement. An example is “spending designated monies for designated purposes”, which favours the functional perspective of responsibility (O’Dwyer and Unerman, 2008; 2007; Najam, 1996). This involves power mechanisms, especially from organizational funders and/or regulators from government authorities (Najam, 1996). The responsibility to give account is thus guided by clear rules and predetermined quantitative financial targets. In the formal relational perspective, the accountor makes use of both hierarchical upward and downward accountability mechanisms to discharge his/her responsibilities and duties of accountability (O’Dwyer and Unerman, 2008).

Secondly, we observed also a situation of socialising accountability, privileging informal relationships (as a form of account-giving) with partners/stakeholders who are devoid of the power to demand accountability. There are no definite rules. The accountable person is presented as moral and responsible beyond the control of people (Lindkvist and Llewellyn, 2003). Therefore, as characterised in the table below, accountability relationships may be either formal and relational or informal, each with defined characteristics: goals, focus, form and governance. These are summarised in table 4.

Table 4: Synthesis of the difference between formal and informal accountability relationships

<table>
<thead>
<tr>
<th></th>
<th>Formal</th>
<th>Informal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Goals</td>
<td>Short term; contractually derived Economic; narrow scope</td>
<td>Long term; broad, multiple</td>
</tr>
<tr>
<td>Focus</td>
<td>Justification to self</td>
<td>Justification of self to others</td>
</tr>
<tr>
<td></td>
<td>Org as economic agent (self-interested)</td>
<td>Moral values; to multiple constituents</td>
</tr>
<tr>
<td></td>
<td>To resource providers/patrons</td>
<td></td>
</tr>
<tr>
<td>Form</td>
<td>Clear definite responsibilities</td>
<td>Informal, even oral; unwritten</td>
</tr>
<tr>
<td></td>
<td>Designated categories</td>
<td>No designated categories</td>
</tr>
<tr>
<td></td>
<td>Rules and principles</td>
<td>Flexible; prevails among equals</td>
</tr>
<tr>
<td></td>
<td>High level of objectivity</td>
<td>Qualitative; open and participative</td>
</tr>
<tr>
<td></td>
<td>Technical and quantitative</td>
<td>Definite roles are unclear</td>
</tr>
<tr>
<td>Governance</td>
<td>Hierarchical, top-down</td>
<td>Fewer legalistic procedures</td>
</tr>
<tr>
<td></td>
<td>Asymmetrical power relationships</td>
<td>Fewer power relationships</td>
</tr>
<tr>
<td></td>
<td>Legal rational</td>
<td>Dialogical</td>
</tr>
<tr>
<td></td>
<td>Control at a distance</td>
<td>Face to face</td>
</tr>
</tbody>
</table>

Source: Author’s construct

In the above table, the differences suggested in either formal or informal accountability relationships are not mutually exclusive; and may all be presented to some extent in different contexts. The present thesis therefore chooses to study the relational nature of accountability from the perspective of NGO managers/officers by focusing on the concepts of holistic accountability and
its components. In the next section, accountability from the perspective of NGOs is explored in detail.

3.2 The scope of NGO accountability

In Chapter 2, we observed that the scope of NGOs’ operations is such that they depend on financial resources from funders to provide interventions for deprived people and communities otherwise known as beneficiaries (Najam, 1996). The overarching objective of this thesis is to examine faith-based NGOs’ accountability relationships and account-giving practices to ascertain how they influence organizational missions and values and how they help contribute to achieving development.

NGOs accountability research has been growing in the last few decades. A representative search of the literature of NGO accountability include (O’Dwyer and Boomsma, 2015; Ahmed et al, 2012; Awio et al, 2011; Agyemang et al, 2009; O’Dwyer and Unerman, 2007, 2008, 2010; Unerman and O’Dwyer, 2006a, 2006b, 2010; Gray et al. 2006; Kilby, 2006; Najam, 1996), and account-giving practices (Hardy and Ballis, 2013). These studies span diverse categories of NGOs: development and advocacy; international and local; private and public; and more general discussions on NGO accountability. While some of the studies overlap one another based on the above-mentioned categories, others apply to specific contexts. Gray et al. (2006) suggest:

“the essence of [NGO] accountability lies in the relationships between the organization and the society and/or stakeholder groups of interest” (Gray et al. 2006, p. 319).

This implies that the NGO sector acknowledges the importance of accountability and account-giving responsibilities to diverse stakeholder group of interest (Agyemang et al. 2009). Agyemang et al. (2009) note that NGOs engage with multiple stakeholders with diverse accountability demands because they exist as ‘intermediary organizations’. NGOs have accountability relationships upward to funders for the provision and effective use of funds (Agyemang et al. 2009); and downward to beneficiaries (O’Dwyer and Unerman, 2010). There may also be horizontal or internal accountability to themselves for values (Kilby, 2006). As a result of the power to demand accountability from the NGO relationship, Kilby (2006) states:

“NGO accountability is about power and authority […] [that] defines the relationship between actors through identifying who can call whom to account, and who owes a duty of explanation and rectification” Kilby (2006, p.953).
This suggests that, in an NGO context, the power of stakeholders to demand accountability exists as a result of a relationship. Accountability relationships with multiple stakeholders may thus help NGO officers as well as the external stakeholders (such as funders and government) to determine whether the organisation is delivering its contractual obligations efficiently (O’Dwyer and Unerman, 2008; Agyemang et al. 2009). O’Dwyer and Unerman, (2008) have shown that NGOs’ accountability relationships with the multiple stakeholders may be constructed in a hierarchical form of either upwards or downwards accountability relationships. The two directions of relationships are the components of holistic accountability (O’Dwyer and Unerman, 2008). Holistic accountability means accountability to both powerful stakeholders (e.g. shareholders, donors, government) and to those less powerful (e.g. beneficiaries and public), but also to those who are indirectly affected by the NGO’s activities (O’Dwyer and Unerman, 2008).

The present thesis chooses to study the nature of NGO accountability relationships by focusing on the concept of holistic accountability and its components. In the subsequent sections, NGO accountability literature is engaged with so as to understand the two components of holistic accountability – the hierarchical upward and downward relationships accountability respectively.

### 3.2.1 Holistic accountability

The concept of holistic accountability describes relationships of accountability to a wider scope of stakeholders to whom “an organisation is considered responsible and hence accountable” (O’Dwyer and Unerman, 2008, p. 803). Unerman and O’Dwyer (2010, p. 158) further note that:

“holistic accountability incorporates upwards and downwards accountability, but also broadens the accountability focus by recognising that there may be a wide range of stakeholders who are not necessarily the direct beneficiaries of a particular NGO’s aims and objectives, but who nevertheless are affected by the NGO’s activities”.

This suggests that NGOs have a duty to report on their operations to all stakeholders who may have influence in order to achieve organisational objectives (Unerman and O’Dwyer, 2006). The accountability relationships, which constitute the ‘holistic’ nature of relationships to various stakeholders of an organization, are discussed in the subsequent sections.
3.2.1.1 Hierarchical upward accountability

The Hierarchical accountability is conceived of as a relationship associated with stakeholders with power (O’Dwyer and Unerman, 2008; 2010; Agyemang et al. 2009; Najam, 1996). Commonly referred to as legal or bureaucratic accountability, this formal relationship is characterised by a narrow scope and a high level of objectivity that denotes a relationship between superior and subordinate (Laughlin, 2008). The principal actor, who is a superior in this relationship, set goals and employs agents as ‘subordinates’ to prove the appropriateness of resource use in relation to the agreed purposes (Joannides, 2012; Ebrahim, 2009). In other words, the accountable person in the formal hierarchical accountability relationship is:

“presented as a moral and responsible self – seeking to witness the truth, so that others have faith in him or her” (Joannides, 2012, p.244).

This suggests that the ‘accountee’ demands the accountability report from the ‘accountor’ (the NGO) to prove the appropriateness of resource use in relation to the agreed purposes (Joannides, 2012, p. 245). In this relationship, responsibilities are clearly defined and operate as “a vital mechanism of control”, and a conforming to a superior–subordinate relationship (Mulgan, 2000, p. 563). The individual or organizational actor is expected to take responsibility while providing account in relation to the agreed action (Unerman and O’Dwyer, 2006). Robert (1991) suggests that the accountability relationship is shaped by an accounting-type of information flow, which is contractually driven.

An example of an ideal form of the formal hierarchical accountability relationship is where a higher authority such as an officer takes instruction directly from the higher principal (such as a senior management officer) is subsequently rendered accountable (Roberts et al. 2006). In that case, the power to demand hierarchical upward accountability may be based on financial reasons, where NGO funders demand accounts proving that appropriate use of financial resource has taken place in relation to the agreed purposes (O’Dwyer and Unerman, 2010). O’Dwyer and Unerman (2010, p. 149) state that hierarchical upward accountability occur in a situation where the “donor provides funding, [and] the NGO has to provide that donor with an account of how it has utilised this funding”.

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In the same vein, Najam (1996) notes that NGO upward accountability to donors occurs in a situation where there is a sense of “spending designated monies for designated purposes” (Najam, 1996, p. 342). This means that NGOs operate in between donors and beneficiaries as ‘intermediaries’. While donors are powerful stakeholders in the hierarchical upward direction, beneficiaries are situated downwards because they are less powerful (Agyemang et al. 2009). However, in addition to the economic or financial resource basis, there is also a tendency that hierarchical upward accountability to powerful stakeholders may be triggered by legal and bureaucratic reasons. O’Dwyer and Unerman, (2008) state:

“upward accountability [relationships] are prioritised to powerful patrons comprised of donors, foundations, and governments because they have power to progress or retard achievements of an NGO’s key objectives” (O’Dwyer and Unerman, 2008, p. 804).

NGOs have limited choice in responding to powerful stakeholders’ demands. The work of Joannides (2012) suggests that, while hierarchical accountability occurs in a bureaucratic environment, powerful stakeholders [i.e. donors, foundations, and governments] have the absolute ‘legitimacy’ to define policy and rules that compel NGOs to act according to the “legitimate authority” (Joannides, 2012, p. 246). Accountability to the hierarchical upwards is thus about power, authority and ownership or control of key resources. But in addition, it includes the monitoring of how resources are being used and their immediate impact, using imposed rules and quantitative financial outcomes (Messner, 2009; O’Dwyer and Unerman, 2007; O’Dwyer and Boomsma, 2015).

As O’Dwyer and Boomsma (2015) note, there are formal defined reporting processes with regard to the formal oversight and control imposed on managers by the hierarchical accountability relationship. Indeed, Sinclair (1995) argues that accountability relationships reflect the traditional system of account giving where people come under a strict obligation to explain decisions and actions through “the giving and demanding of reasons for conduct” (Sinclair, 1995, p. 221).

In terms of accountability, the relationship with powerful stakeholders is more similar to agreement, which emphasises cost efficiency and contractually ensuring that individuals or organizations take responsibility for their actions through the implementation of formal mechanisms and control. The core objective of the hierarchical accountability relationship is to determine whether an NGO is delivering its obligations efficiently (O’Dwyer and Unerman, 2007). Because of this approach, as Robert (1991) states, the powerful stakeholders impose accounting records upon NGOs, and regulate how they should be giving. The NGO managers/officers are obliged to follow prescribed
procedures when accounting for the resources and conduct “in order to facilitate superiors’ control of accounts and behaviour” (Joannide, 2012, p. 246). Joannides (2012) states that this form of accountability encourages officers to make the conduct of operations more coherent. However, it is also noted that accountability upward relationships are characterised by rigidity of account-giving procedures (Ahmed et al, 2012; Agyemang et al, 2009). The powerful stakeholders (e.g. funders) in this regard may operate largely as a constraint on officers, who are liable to be punished for failure to meet the pre-determined targets (Ahmed et al. 2012). O’Dwyer and Unerman (2008, p. 803) argue:

“this can serve to instil a sense of anxiety or vulnerability among organizational managers as they must continually strive to demonstrate ‘performance’.”

The above discussion of hierarchical accountability relationships seems to illustrate that one’s motivation to discharge responsibility and duty to account is drawn from the objective set by the superior and its reporting rules (Gray et al. 1996) and are an ‘imposed’ form of accountability (O’Dwyer and Boomsma, 2015). One may argue, therefore, that a hierarchical upward accountability relationship is overtly characterised by the economic, legal and bureaucratic powers of external stakeholders. Power in this context concerns relationship with funders/donors, regulatory authorities (government) and agencies and in some cases between partner NGOs in order to sustain the work of NGOs (O’Dwyer and Unerman, 2008; Agyemang et al. 2009). The reasons that trigger the upward accountability relationships are each discussed in this next section.

3.2.1.2 Financial/economic reasons

Najam (1996) argues that the scope and operations of NGOs are such that they depend on economic resources from donors to provide social intervention projects for the benefit of deprived communities and people in societies, otherwise known as beneficiaries. Najam (1996) therefore implores NGOs to create mechanisms and organizational structures that enable upward accountability to patrons (the funders) as stakeholders who sustain the work of NGOs through the provision of financial resources. According to Najam (1996, p. 342), accountability to funders is for economic reasons, ensuring that

“NGOs spend designated monies given to them for designated purposes through monitoring and evaluation of projects.”
Agyemang et al. (2009) agree that NGOs rely on funding from external sources (the private sector, the public sector and the government): hence the need to render accounts to these external parties. In the same vein, as NGOs receive economic resources, they have the tendency to prioritise accountability relationship with their funders, because, as O’Dwyer and Unerman (2008, p. 804) note, “[funders] have the power to progress or retard” the organizational objective through legal means. It is, then, no wonder that NGO’s ‘performance’ thus tends to be conceptualised around:

“resource use, measuring immediate impacts using short-term quantitative targets, and a standardisation of indicators focusing attention exclusively on individual projects” (O’Dwyer and Unerman, 2008, p. 804).

Ahmed et al. (2012) point out that NGO funders drive hierarchical accountability, which might be effected through a contractual relationship. The contractual relationship thus serves as an external oversight that controls the rationalization of action in the “giving and demanding of reasons” (O’Dwyer and Unerman, 2008, p. 803). Therefore, the relationship between the NGO and the funder may be legal. The legal enforcement of the accountability relationship will ensure that monies are well spent and as instructed by the funder (Gray et al. 1996). In other words, hierarchical relationships with an economic emphasis seem to ensure the proper control of resources, in return for the expected resource inflow that aims to achieve the agreed target. Laughlin (2008) refers to this as performance accountability. Performance accountability is achieved through financial and quantitative targets. According to Laughlin (2008, p. 250),

“Performance accountability involves making transparent expected and actual performance related to entity objectives notably in terms of outcomes forthcoming”.

This suggests that performance accountability, which is normally achieved in relation to economic demands of accountability, is considered discharged when the “actual result mirrors the expected result” (Laughlin, 2008, p.250). In other words, the discharge of the responsibilities and duties of accountability tends to suggest a need to comply with the funder’s requirement. It also means that the hierarchical relationship will ensure the efficient allocation of resources based on performance, which gives assurance about the efficient utilisation or otherwise of the funds expended (Laughlin, 2008). However, one wonders how feasible it is to judge efficiency before the allocation of financial resources, especially in a situation where project outcomes are either long term in nature or qualitative in nature, which may be difficult to quantify (Andrews, 2014).
Accountability, nonetheless, is further monitored by power mechanisms (Laughlin, 1996, p. 238). In addition to economic considerations, accountability relations to powerful stakeholders are facilitated by legal and bureaucratic considerations. This is explored in the sub-section below.

3.2.1.3 Legal/bureaucratic reasons

The meaning of accountability to powerful stakeholders engenders a notion of bureaucratic and legal supervision. Laughlin (2008) note that the legal perspective of hierarchical accountability is discharged when the resources are used in accordance with the contracted agreement between accountor and accountee. Laughlin (2008), relying on Stewart (1984), suggests that legal or probity of accountability is:

“primarily an account about the receipt and use of money entrusted to the entity to demonstrate that it satisfies a range of requirements, not least compliance with the law”.

There is a relationship to discharge upward accountability to regulatory authorities (i.e. government). This relationship is vested by power mechanism ensuring the fulfilment of the legal process (Sinclair, 1995). According to Sinclair (1995), regulatory agencies put in place legal requirements that organizations need to fulfil, usually in a jurisdiction before official operation. Such powers denote hierarchical accountability that the government has exercised through authority (Sinclair, 1995). This means that the nature of NGOs’ upward relationship with government is crucial to ensure a notion of bureaucratic and legal supervision in an operating jurisdiction. This includes official NGO registration, which may serve as a formal control mechanism. Dubnick (2003, p. 407) argues:

“accountability becomes associated with certain institutional forms of oversight and ethical behaviour becomes tangled in discussions of codes and legalisms”.

The formal mechanisms of hierarchical accountability to regulatory agencies are disclosure statements and reports (for example annual reports) and social auditing, but also supervision and monitoring of NGOs’ work (Ebrahim, 2010). There are a number of functional self-regulatory standards, including integrity standards that emphasise truthfulness in NGOs’ conduct (Ebrahim, 2010; 2003b). Ebrahim (2003b) contends that disclosure statements and reports are the “most widely used tools” of discharging accountability, and are frequently required by NGOs to detail information on finances, organizational structure and annual reports of all activities and
programmes, including their legal status and registration. It also requires NGOs to develop a written standard of conduct (including conflicts of interest for directors, employees and volunteers) (Ebrahim, 2003b). In that sense, Ebrahim (2010) argues, the value of self-regulation is:

“symbolic, sending signals about sector identity and values to an increasingly sceptical public, and to assure public of good governance structures” (Ebrahim, 2010, p. 111).

Organizations sign up to these codes, standards and self-regulations in an effort to improve credibility or “partly to forestall potentially restrictive government regulation” (Ebrahim, 2003, p. 820). The term “self-regulation” in the establishment of accountability standards refers specifically to efforts by NGOs to sign up to a network body such as which regulate the conducts of behaviour and general performances of its member organizations (Ebrahim, 2010). An example of such bodies is CONGO. Such bodies developed acceptable codes of standard that guide members’ conduct, behaviour and performance of work (Ebrahim, 2003b), while establishing quality norms (Ebrahim, 2010, p. 110).

3.2.1.4 Mechanisms of upwards accountability relationship

The economic and legal/bureaucratic reasons for hierarchical accountability seem to share common characteristics of accountability mechanisms because both serve as external oversights and controls to monitor the duties and conduct of the accountor (O’Dwyer and Unerman (2008). O’Dwyer and Unerman (2008, p. 802) note:

“hierarchical accountability is seen as embracing narrow, short-term accountability to powerful NGO patrons, favouring the use of quantitative measures designed to assess specific aspects of NGO [accountor] ‘performance’.”

Agyemang et al. (2009), relying on Ebrahim (2003b), state that the mechanisms of hierarchical accountability are considered narrowly functional and are characterised by fairly rigid accounting and accountability procedures, employing financial and quantitative indicators to measure the performance of the accountor. The mechanisms may include audit guidelines; codes of conduct and report formats, and the processes may also include evaluations, consultations and annual meetings (Ebrahim, 2003; O’Dwyer and Unerman, 2008). In other words, the accountability discharge format specified by powerful stakeholders is guided by rules and predetermined technical and quantitative financial categories (Ahmed et al. 2012).
The form of mechanisms is satisfied through formalised systems of “giving account” with integrated mechanisms of report and disclosure (e.g. annual reports) and performance assessments and evaluations, which are usually rule bound (Ebrahim, 2010; Agyemang et al. 2009). There is a formal provision of a rule-bound report, which occurs ‘on mechanistic project ends’, justifying the effective utilisation and delivery of NGOs’ contractual obligations to funders (O’Dwyer and Unerman, 2007).

While these relationships are characterised by written (usually quantified) accounts, comprising of information in a form requested by the funders (Agyemang et al. 2009), they may also occur in the form of a one-way flow of information – from the NGO to the funder – with the focus being on efficiency and the question of what the funds have been spent on for the particular projects as specified by the funder (Edwards and Hulme 1996a, 1996b; Fowler 1996; Dillon 2004).

However, they also help to ensure that funds donated have been used for the immediate and required purposes specified (O’Dwyer and Unerman 2008). The process of information flow involves the collation of formal reports on the grassroots level in the form of disclosure statements, disclosure reports and performance assessments and evaluations. In other words, information flow is in one direction, focused upwards from the grassroots NGO workers or officers through local and national NGOs to the INGO, then finally to the donor (Unerman and O’Dwyer, 2010).

Ebrahim (2003b) contends that disclosure statements and reports are the “most widely used tools” of discharging accountability to upward stakeholders, and are frequently required by NGOs to detail information on finances, organizational structure and annual reports of all activities and programmes, including their legal status and registration (Ebrahim, 2003). For example, a normal requirement usually attached to the funding provided to NGOs is that they have to account to the project funder on its activities, specifically on the manner in which funds have been used (Agyemang et al, 2009). NGOs provide donors with a written (usually quantified) account, comprising of information in a form funders have requested to help ensure that the financial resources donated have been used for the intended purpose and as specified (Agyemang et al, 2009; O’Dwyer and Unerman 2007; O’Dwyer and Unerman 2008). Examples of such reports are financial summaries and interim reports and detailed quarterly and annual reports on “physical” achievements. Such accounts are communicated to the donor and funders in terms of the quantity and volume of the particular service delivered and the money provided (Agyemang et al. 2009).
3.2.1.5 Criticisms of hierarchical accountability

In terms of hierarchical accountability, there are general criticisms levelled towards upward relationships. One such criticism is the high level of rigidity and the nature of the one-way decision-making process (Robert, 1991; O’Dwyer and Unerman, 2008; Agyemang et al. 2009; Ahmed et al. 2012; O’Dwyer and Boomsma, 2015). Since it recognises funders, patrons, or the government as the only powerful stakeholders, it suggests also that the nature of hierarchical accountability directly influences the achievement of organizational objectives (O’Dwyer and Unerman, 2008; Roberts, 1991). Roberts (1991, p. 359) argues that the hierarchical accountability relationship is characterised by funders or patrons imposing accounting records as a privileged form of account discharge to the powerful stakeholders. The donor is driven in relation to pre-defined requirements of accounts is usually dictated by the project funder, which tends to make otherwise cordial relationships too formalised and coerced and in some cases abusive (O’Dwyer and Boomsma, 2015; Agyemang et al. 2009). Agyemang et al. (2009) note that, NGO external funders have powers to take punitive actions when organisational officers fail to report on resources provided for activities. Funders’ actions lead to misplaced objectives and reduce local legitimacy, which fails to create room for organizational learning (Agyemang et al. 2009). The accountability requirements, especially from funders, thus have the potential to hinder organizational learning because donors do not necessarily tolerate mistakes when projects fail to deliver the required target (Ebrahim, 2005, p. 57).

In an organizational context, the relationship only provides a one-way flow of information, which often does not provide either the NGO or the donor with information about how effective the funding has been, or cannot be used to provide the maximum amount of poverty alleviation (Agyemang et al. 2009). In that sense, Unerman and O’Dwyer (2010) note that the approach of accountability discharge stands to be ineffective, suggesting that:

“What such predominately quantitative reports [provided by NGOs] cannot convey is the effectiveness with which the funding has been deployed” (Unerman and O’Dwyer, 2010, p. 150).

Citing an education project as an example, Unerman and O’Dwyer (2010) argue that, in the absence of an accountability dialogue with the beneficiaries and the stakeholders of interest to the project, “it may not be readily apparent whether the funding is being spent effectively” (2010, p. 150). This means that the upward accountability process becomes more effective in a situation where longer-term impacts are required and feedback is either observed or communicated to the funders (Unerman and O’Dwyer, 2010).
To provide feedback reports to donors on both the immediate and long-term impact of projects, donors require that NGOs draw on the experience and knowledge of beneficiaries and communities at the grassroots. In this context, in addition to the powerful stakeholders, NGOs relate in a downwardly oriented relationship with the less powerful stakeholders, whose life experience is also affected by the organization’s activities (O’Dwyer and Unerman, 2008; Unerman and O’Dwyer, 2010). This perspective is explored in the next sections.

### 3.2.2 The downward accountability relationship

Downward accountability involves a relationship between NGOs and the stakeholder group affected by the NGO’s operations or actions, such as the beneficiaries, the community and the public (O’Dwyer and Unerman, 2010; Agyemang et al., 2009, O’Dwyer and Unerman, 2008; Kilby, 2006; Gray et al. 2006; Ebrahim, 2003b). According to Kilby (2006), accountability to the beneficiaries and the public is often limited because they are considered to be a ‘less powerful’ group of stakeholders, which can enforce a demand for accountability from the management of the NGO. Kilby (2006) notes that the essence of downward accountability is to empower the less powerful stakeholder group in relation to NGO activities, stating:

> “effective downward accountability discharge affects empowerment outcomes in marginalized communities” (Kilby, 2006, p. 955).

Gray et al. (2006) states that when NGOs effectively discharge downward accountability it is clear that there is a cordial relationship with the downward group of stakeholders, although it is naturally informal. Gray et al. (2006) further argue that NGO beneficiaries and the public, unlike funders, are not offered a formal mechanism of accountability, stating that the degree of closeness to the downward group of stakeholders thus determines the extent of the accountability relationship. The closer officers are to the beneficiaries and the communities or public, the more they relate with each other, hence the degrees of accountability because “accountability owed to them is discharged in [informal] ways” (Gary 2006, p. 338). Nonetheless, they further contend that the degree of closeness may determine the form of accountability, suggesting that the closer the accountor is to the accountee, the less need there is for a formal accountability relationship (Gray et al. 2006, p. 335).

The NGOs’ “closeness” to the beneficiaries or communities may thus be interactive, but also a mutual way of learning from beneficiaries (O’Dwyer and Unerman, 2010). The way downward
accountability takes place also offers opportunities to understand a community of people related to the organizational activities and to assess how effective the project is in relation to the need of the people: the beneficiaries, the community and the public, particularly at the grassroots level (O’Dwyer and Unerman, 2010).

In addition, the empowerment and participation of the people are key features of downward accountability, which is a ‘right-based’ approach to development (O’Dwyer and Unerman, 2010). O’Dwyer and Unerman (2010) note that downward accountability:

“emphasise[s] the use of participatory approaches to assessing NGO effectiveness that centrally involve beneficiaries, and/or their representatives, in determining NGO priorities and assessing the outcomes of NGO activities from the perspective of beneficiaries” (O’Dwyer and Unerman, 2010, p. 451).

Claiming that it is a way to assess how projects meet the needs of the beneficiaries, O’Leary (2014, p. 2) argues that accountability downward to beneficiaries in particular is a way of “enabling beneficiaries to choose, influence and act on [NGO] development activity”. The grassroots involvement of beneficiaries thus provides funders the attention they need and the issues affecting beneficiaries that require resolution, but it also emphasizes the social mission and immediate needs of beneficiaries (O’Leary, 2014). Downward accountability places much emphasis on “measuring the efficient use of resources”, which effectively shifts attention from the economic, legal and bureaucratic considerations of upward hierarchical accountability (Unerman and O’Dwyer, 2010, p. 453).

Downward accountability differs in approach to hierarchical upward accountability. Mechanisms to discharge accountability are informal (Kilby, 2006). In this context, beneficiaries and the public do not have the power to impose or enforce its discharge; neither can they monitor the accountor (NGO management) to undertake such duties required of formal account-giving (Kilby, 2006). It is thus practiced as a moral activity and only serves the needs of the beneficiaries and the community or public as may be determined by the organization. Thus, downward accountability may involve the ability of the organization to identify and to respond to the needs of the beneficiaries and community or public (O’Dwyer and Unerman, 2008; Agyemang et al. 2009).
3.2.2.1 The approaches to downward accountability

In section 3.1, we observed that interactions that take place within an informal setting are an alternative form of accountability. Lindkvist and Llewellyn (2003) note that, within the informal close relationship; the way accountability is operationalized does not depend on power mechanics. They argue:

“These informal interactions occur between equals with whom one happens to work or whom one meets by chance in the back regions of the organization where hierarchy does not intervene. Typically, these processes take place in a special, highly localized setting” (Lindkvist and Llewellyn, 2003, p. 254).

According to Robert (1991), while this ensures that NGOs’ core objectives are achieved, it also considers the socio-cultural, political and ethical issues surrounding the local communities where NGOs operate. Although beneficiaries are considered to be less powerful, the downward accountability approach allows NGO managers or officers to engage in a close and active enquiry through talking to them, listening to them and asking them questions (Gray et al. 2006).

The relationship orientation to beneficiaries may be informal (in a form of dialogue) and may appear to have more of a qualitative and participative manner (O’Leary, 2004). Engaging the beneficiaries in project evaluations occurs in the form of community consultations or dialogues and through participatory reviews (Agyemang et al. 2009; O’Dwyer and Unerman, 2010). O’Dwyer and Unerman (2010, p. 153) argue that such engagement missions encourage both donors and to “learn [...] from past mistakes and [hence] adapt future provision”.

Kilby (2006) thus calls for a deeper involvement and participation to exist between NGOs and beneficiaries. Kilby (2006) explains that, where there are close relationships, there are open discussions of funders’ intentions and the needs of beneficiaries. This prevents funders’ impositions and definitions of effectiveness over the needs of beneficiaries, which is the case in hierarchical upward accountability (O’Dwyer and Unerman, 2006).

But more importantly, the relationships flourish in achieving the funders’ purpose of development and the beneficiaries’ ownership of the project (Unerman and O’Dwyer, 2012). Kilby (2006) thus concludes that the greater the depth of the NGO’s downwards accountability relationship with its beneficiaries, the better the chances of beneficiary involvement and ownership of the NGO’s interventions (Ahmed et al. 2012; Kilby, 2006). Accountability to beneficiaries ensures the existence of effective dialogue between all parties of interest of NGO activities (Unerman and O’Dwyer, 2010).
There are other benefits, however, of the participatory role of NGO downward accountability and the participatory involvement of the beneficiary group. They promote project decision-making and learning while gaining local knowledge in the process of communication (Dixon et al. 2006). They thus provide ways of increasing the prospects of NGOs to learn from past mistakes reflects on these mistakes and improve upon them for future projects and aid effectiveness (Agyemang et al, 2009). This implies that the promotion of organizational learning environments within NGOs is crucial for officers and funders since it enables both parties the opportunity to discuss and react to issues while adapting to changing conditions at the grassroots level where services are offered (Ebrahim, 2005).

### 3.2.2.2 Criticism of downward accountability

Researchers insist, however, that downward accountability stands the risk of failing, especially where funders are allowed to dictate its precise shape (O’Dwyer and Unerman, 2010; Unerman and O’Dwyer, 2012; Kilby, 2006). For example, O’Dwyer and Unerman (2010) found that where downward accountability is imposed due to a funder’s requirement, it could well be counterproductive, because mechanisms of discharge may be dysfunctional to a particular local environment due to lack of awareness and education, especially in impoverished communities. In other words, attempt to impose downward accountability by funders is a recipe for failure and fairly inappropriate (Unerman and O’Dwyer, 2012).

Difficulties in implementing downwards accountability by local NGOs exist. For example, there is lack of support from fund providers to articulate an effective dialogue between NGOs and beneficiaries, and reluctance on the part of beneficiaries to participate in a meaningful dialogue (O’Dwyer and Unerman, 2010; Hulme and Edwards, 2013). In other words, the monitoring role of funders in relation to oversight giving to downward accountability in local NGOs is far less minimal (Hulme and Edwards, 2013). In a similar vein, O’Dwyer and Unerman (2010) highlight the practical problem of implementing downwards accountability in the local contexts of NGOs, especially in developing countries, due in part to power disparity and the deferentially related to beneficiaries’ respect towards donors and project funders.

O’Dwyer and Unerman (2010) found a lack of willingness and ability on the part of beneficiaries to articulate their needs and true views of events about projects for fear of offending project funders and potentially being excluded from future projects, which is inimical to effective downward accountability (Unerman and O’Dwyer, 2012). Banks and Hulme (2012) also observed that foreign
counterpart NGOs usually dictate and influence the reporting mechanisms leading to rigidity of accountability practice, thus defeating the purpose of the entire downward accountability relationship (Banks and Hulme, 2012). In other words, there is difficulty in implementing effective downward accountability, especially where is a lack of preparedness on the part of international NGOs to transfer power to the local service deliverer.

There is a general belief that foreign NGOs and donors give credence to downward accountability relationships when practiced within their local counterparts (O’Dwyer and Unerman 2007). However, Agyemang et al. (2012) also argue that external stakeholders or foreign funders usually seem deprived of the practical knowledge about the local country for the implementation of downward accountability mechanisms (Agyemang et al., 2012). There is thus a lack of attention and detail about funder imposed reporting formats, which aim to promote downward accountability relationships between NGOs and their beneficiaries. Effectively, their efforts, which supposedly aim to encourage learning, sharing of ideas and improvement of NGOs’ work at the local organizational level, turn out to be counterproductive (Agyemang et al. 2012).

Ultimately, the lack of effective downward accountability within NGOs can be related to a power struggle among international NGOs, funders and local NGOs operating within project communities. NGO beneficiaries have little power, and the aid process itself tends to reinforce this power asymmetry, creating strong implications for the downward accountability of NGOs and their work. Thus, donors’ imposed reporting format neither promotes effective downward accountability relationship between NGOs and their beneficiaries nor encourages learning, sharing and improvement of NGO services to the beneficiaries (Agyemang et al. 2012).

3.3 Individualising and Socialising Effect of Accountability

Roberts (1991, 1996) has argued that the motivation to discharge one’s responsibilities and duties of accountability may be drawn from an objective set of reporting rules – a form of imposed accountability – or driven by subjective perception: a felt accountability (socialising accountability). This suggests that the discharge of responsibilities and duties of accountability in the imposed form depends on the presence of rules. It is motivated by the need to meet a set of rules. However, felt accountability is motivated by an individual perception of accountability. The two perspectives are discussed below.
3.3.1 The individualizing of accountability

Roberts (1991) argues that being accountable means one has an individual encounter with a higher principal or authority. People are thus obliged to follow prescribed procedures when accounting for conduct to a higher authority in order to facilitate control of accounts and behaviour of the accountor. According to Roberts (1991):

“The process of hierarchical accountability is one in which we are kept anxiously preoccupied with securing self in relation to the objective standards of expected utility that accounting advertises and imposes” (Roberts, 1991, p. 362).

This suggests that when accounts of conduct are given to a hierarchic superior, prescriptions from the hierarchical authority are followed in a day-to-day accountability process. In such bureaucratic arrangements, face-to-face meetings are held where questions are asked, anticipating satisfactory answers and comments, but with quantitative reports demanded from accountees (Joannides, 2012; Roberts, 1991). In other words, one is individually subject to other people’s expectations and must fulfil the needs of others (Robert, 1991):

“Accounting imposes a definition of the situation and action; the subordinate must explain his or her action in terms of this imposed understanding; individuals’ own understandings are in principle irrelevant to this process” (Robert 1991, p. 361)

The ‘individualising’ form of accountability thus embraces a relationship that exceeds the formal contract and constraint of economic influences (Roberts, 1991). The general feelings of one’s ‘individuality’ thus help to increase commitment to one’s duties and responsibilities, which effectively enhances the achievement of one’s overall goals (Lindkvist and Llewellyn, 2003). Individualising accountability may complement the notion of hierarchical formal accountability because the meaning goes beyond functional and economic relationships (Laughlin, 1990; Roberts, 1991). In other words, while the external demands of hierarchical accountability from funders may be prompted by economic reasons, individualising accountability will also ensure the conformity to proposed standards of reporting (Boomsma and O’Dwyer, 2015).

3.3.2 The influence of values on accountability

Research into the accountability relationships and account-giving practices in religious organisations is severely lacking in the developing economies. Jayasinghe and Soobaroyen (2009) argue that in societies where peoples are bound by a high religious “spirit”, accountability systems and activities
of religious organizations are liable to be influenced by “structural elements” and forms of values including “trust, aspirations, patronage”, but also by “loyalty relations, social status, power and rivalries” (Jayasinghe and Soobaroyen, 2009, p. 997). These values may, however, be distinguished among members of a group from one another (Gary, 1988).

For individuals, values are ‘programs’ of mind set that may be experienced directly and personally (Hall et al. 2007; Laughlin, 1996). According to Laughlin (1996), individual personal values create a sense of atmosphere that induces him/her to carry out responsibilities and the duties of accountability, as they deem appropriate. The notion of accountability may thus be underpinned by individual religious and personal values (Sinclair, 1995, p. 231).

For an organization, the emphasis of individual personal values may also thrive as organizational values, and hence the general influence of mission achievement (Lawry, 1995). The mission statement is the organization’s held principles and beliefs, but also a reflection of the conduct of those who represent its mandate. The mission statement is therefore translated into action to guide officers and their work. In that sense, Lawry (1995) further argues that organizational values may be recognised as part of an NGO’s mission statement.

This means that the concepts of values and missions are interrelated and are both translated into action. In that sense, Kearns (1996, p.50) identifies organizational values as the “extension and interpretation of its mandate”, suggesting that a mandate is the reason for the creation of organizational missions and the ground of their legality (Kearns, 1996, p. 48).

However, others are of the view that while ‘values’ may drive officers to carry out their duties or mandate, values nevertheless may also have a personal origin. For example, Kilby (2006) states:

“it is the values-base that enables NGOs to pursue public benefit objectives, rather than profits or social/political benefits for members which mutual benefit organization pursue” (Kilby, 2006, p. 952).

This means that while organizational values may drive NGO officers’ duty to give account, the origin of values may came from moral or religious sources that may shape and enforce ethical behaviour (Kilby, 2006). In other words, values are simply described as one’s “desire for better world” (Kilby, 2006, p. 958). It is in this vein that Lissner (1977) states that an NGO’s values:

“emanate from religious beliefs, historical traditions, prevailing social norms, personal experiences, and similar basic sources of human attitudes” (Lissner, 1977, p. 74).
The source of organizational values may thus motivate individual and/or organizational officers to be accountable (Badshah et al. 2013). Badshah et al. (2013) argue that values govern how individuals perceive responsibilities and how they carry out their duty to account. In other words, organizational values may be experienced and embedded within officers as ethical behaviour while carrying out their roles and duties to give account.

3.4 Christian perspective of accountability

The role of faith in influencing accountability relationships and account-giving practices within Christian organizations has not received sufficient attention from the academic literature. Exceptionally, however, Laughlin (1990; 1988) and Berry (2005) have provided some insights into the forms of accountability in Christian institutions and environments.

The sense of ‘feeling responsible’ to God is a common feature of faith-based institutions (Booth, 1993; Laughlin, 1990, 1996; Lightbody, 2000a; Irvine 2005; Berry, 2005; Quattrone, 2004; Kreander, et al. 2004; Badshah et al. 2013). Badshah et al. (2013, p. 245) note that religion or faith value is an important contextual factor that defines and enforces the ethical behaviour of followers in discharging accountability. On the source of values in a Christian organizational context, Laughlin (1996, p. 233) states:

“values may be drawn from higher principles such as God and religious belief” (Laughlin 1996, p. 233).

This shows that religious NGOs place a great emphasis on accountability to ‘God’, the ‘supreme being’, through an “expressive values in beliefs, norms and modes of order” (Berry, 2005, p. 225). For example, the Bible warns that accountability and account-giving are God-given mandates:

“Nothing in all creation is hidden from God’s sight “everything is uncovered and laid bare before the eyes of Him to whom we must give account” (Hebrews 4:13).

This suggests that a Christian belief is based on the concepts of truth and honesty (Berry, 2005). Berry (2005) suggests three modes of accountability in a Christian context, based upon covenant, constitution and contract. The ‘covenant’ accountability assumes that “all authority comes from God”. Berry states:
"The primary accountability of a Christian is to God and is a matter of theological beliefs and conscience which is best seen as a covenant, a kind of bond of mutuality, between a faithful God and his faithful (obedient) followers" (Berry, 2005, p.263).

The connotation of ‘a faithful God and His faithful followers’ is that Christian have an obligation to use financial resources wisely and as prescribed by authorities because of one’s accountability to report on the use of financial resources so as to connect the individual to the “higher principle” (Laughlin, 1996). Thus, Christian faith shapes the behaviour of individuals “in order to find the real purpose [and meaning] of life” (Tumiwa et al. 2015, p. 10). Berry (2005) further argues that faith organizations are exemplars of expressive organizations, and in this case the NGOs express their actions as followers of the way of Jesus (Berry, 2005). There is a substantial consensus on this in the literature (Quattrone, 2004; Kreander et al. 2004). Quattrone (2004) states that, accountability within Christian organisations involves “accountability to God” and “for God”. Quattrone (2004) observes that “there is nothing that seems more powerful – and indeed, extremely successful than the system of individual accountability”, which is the basis of a broader organizational accountability:

“the individualising accountability where the ‘absolutism’ of God is fused with the individualism of the self” (Quattrone, 2004, p. 660).

Thus, the giving and receiving of accounts infiltrates all aspects of human experience as a “form of [the] moral discursive practice” of Christianity (Kreander et al. 2004, p. 416). In other words, the notion of accountability is the sense of being accountable to an ‘all-knowing God’ and believing that this motivates one’s actions (Kreander et al. 2004, p. 416). A key point drawn from these studies is that accountability from a Christian perspective is felt internally rather than being externally imposed.

However, Berry’s (2005) study on constitutional and contract accountability in terms of rule-based approach and bureaucracy suggests that an ‘imposition’ to render account also prevails in Christian institution. Constitutional or contract accountability refers to the legitimate requirements of an organization that specifically indicate one’s responsibility (Berry 2005, p. 264). This means that accountability discharge is not only about the fulfilment of one’s social obligation, but is also a ‘must’ to fulfilling religious duty (Jacobs and Walker, 2004), requiring “all full-members to account to each other for their use of money and time” (Jacobs and Walker, 2004, p. 361).
This suggests that faith values shape and enforce the ethical behaviour of faith-based organizational actors, especially organizational managers and officers. It means that Christian values may influence the discharging of holistic accountability in CFBOs. While the present study seeks to explore how Christian faith influences organizational values and missions at the organizational level of CFBOs, the concept of unity between the sacred and the secular appears to be relevant in the context of discharging holistic accountability. This would seem to imply that Christians are assumed to have the responsibility both of accounting to God as a spiritual discipline and of practical day-to-day accounting practices (Jacobs, 2005).

### 3.4.1 The Sacred and Secular Divide

A division between the sacred and the secular has been proposed (Laughlin, 1988; Booth, 1993). Academic researchers within accounting and accountability literature have sparked debates as to whether accounting supports church organizations in fulfilling both a spiritual mission (the sacred) while achieving also other secular activities. The sacred-secular divide has therefore been a key theoretical assumption upon which the accounting researchers relied when tensions were observed between accounting and accountability practices in any religious organisation. The framework looks at the role of accounting and accountability within faith institutions, thereby exploring the perceived difference between the practices of ‘faith’ systems and the use of formal accounting practices and accountability relationships.

Table 4.3 below highlights the findings from key literature that discusses the dichotomy of the sacred and secular divide of accounting and accountability practices in any religious organisation.
<table>
<thead>
<tr>
<th>Author</th>
<th>Study findings</th>
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| Laughlin (1990; 1988)  | “...The sacred life of the church as separate to the secular aspects of accounting”  
                         | “...In this context, finance, accounting and accountability matters are seen as secular and secondary” (Laughlin 1990, p.107).  
                         | Booth (1993)                                                              | “The sacred and the secular divide separate the “legitimate” part of a Church from the secular support activities”.  
                         | Jacobs and Walker (2004)                                                  | “Accounting is perceived as having an important role in the construction and operation of an individual’s spirituality and in their identity”  
                         | Quattrone (2004)                                                          | “The idea of being accountable to God is a motivator for conversion and switching denominational allegiance among religious sects”  
                         | Jacobs (2005)                                                            | “Sacred or secular accounting was found to be an issue of perception”.  
                         | Bigony (2013)                                                            | “Secular accounting and accountability practices do not necessarily oppose to religious values”  
                         | Hardy and Ballis (2013)                                                   | “Accounting practices do not oppose to the values of the day-to-day activities of religious institutions”  

Table 4.3: Accountability in religious organisations

The study by Laughlin (1988) and Booth (1993) places accounting within the social context of the church and utilises the concept of sacred-secular dichotomy. Laughlin (1988, 1990) suggest that accounting is antithetical to religious values and embody a secular aspect of a church, which seems contrary to the sacred values and orientation of practices of a religious organisation. Laughlin (1988, 1990) emphasises the differences between the ‘sacred’ (i.e. spiritual) and the ‘secular’ (i.e. non-spiritual) duties of Christian institutions. He states:

“religious organizations are dominated by this divide, that finance, accounting and accountability matters are seen as secular and secondary to religious sacred activities” (Laughlin, 1990, p. 107).

This suggests that accounting systems and relationships within a Christian organization may be deemed as less of a fundamental issue, and may seem irrelevant to organizational faith values and missions. The work of Laughlin (1988) places emphasis on this assertion and contends that
accounting within the social context of the church is irrelevant to the spiritual aspects. For example, Laughlin (1988, p. 23) refers to accounting activities as “an unhealthy intrusion” into the spiritual values of a church. Laughlin (1988) further states:

“the purpose of accounting and financial activities within [a] faith organization is ‘the supply of resources to allow [the sacred] agenda [...] to be fulfilled without disturbance’” (Laughlin, 1988, p. 35).

This seems to suggest that the sacred mission of faith institutions, which may be aligned to a particular church or group of churches, may be separate to the secular aspects of accounting. However, Laughlin acknowledged that churches face a ‘very practical problem’ of continuing to generate sufficient resources such that they can avoid impacting on the provision of ‘sacred’ activities (Laughlin, 2008, p. 31). This was subsequently refined and extended by Booth (1993).


“[the] sacred and the secular divide [...] separate[s] the ‘legitimate’ part of a Church from the secular support activities. Accounting is seen as a support activity, and thus is secular. It is seen as an irrelevancy to the life of the organization and only tolerated to the extent that it supports the sacred” (Booth, 1993, p. 46).

This view seems to articulate that accountability and account-giving practices within faith organizations may not support the faith mission and values of church based organizations and their activities. In other words, accountability relationships may only articulate the secular development objectives of the organizations (Jacobs, 2005).

However, contrary to the above theoretical basis of this divide, studies have extended the understanding of the nature of accounting in this area of research. These studies have questioned the foundation of accounting and accountability relationships and the practices of faith-based organizations and institutions as would be expected by Laughlin (1988, 1999) and Booth (2000, 2003). Instead, these studies were seen to assume accounting and accountability as a role, which is complementary to the Church’s religious missions. For example, Irvine (1996) examined the dichotomy. He argued that the difference between secular and sacred activities is rather unclear, thus, organizational ‘resourcing crisis’ for church activities were seen by members as a sacred issue, a finding which contrast the study by Laughlin (1988) when he found that, this is a secular concern.
A study by Lightbody (2001) also highlighted the role of accountants in satisfying the goals of Church based organisations and found difficulties with the sacred-secular dichotomy. In her study of Australian Church organisations, she conceived that a practice of accounting within a church organisation serve as a tool in the pursuit of objectives. She therefore questions Booth’s (1993, p. 56) explanations of the limited role of accounting within religious organizations. In particular, Lightbody (2001) points out that:

“the shortage of money in the church is a demonstration of a contextual feature of non-profit organizations in general and church entities in particular” (Lightbody, 2001, p. 15).

Jacobs and Walker (2004) also on a study of Iona Community have thrown doubt on the validity of Laughlin’s (1988) distinction. In a critique of the sacred and secular dichotomy, Jacobs and Walker (2004) showed how accounting dwells both in the secular and the sacred ‘divide’. The main argument was that accounting and accountability practices serve as the integral component of Christian practice. Jacobs and Walker (2004, p. xx) further note that:

“Accounting is perceived as having an important role in the construction and operation of an individual’s spirituality and in their identity”

Hardy and Ballis (2004) argued for accounting to promote and support religious beliefs and practices, indicating that accounting practices do not necessarily oppose to the values of the day-to-day activities of religious institutions. Similarly, Jacobs (2005) shows that accounting can be part of practices of spirituality and argues that Christians are well placed with obligation to use financial resources wisely both “as a spiritual discipline and a practical day-to-day accounting practice” (Jacobs, 2005, p. 190).

Quattrone (2004) in a study of church financial managers argued that there is complexity and dynamics on the influence of religious values in the shaping of accountabilities. Quattrone (2004) further argued that the idea of being accountable to God is a motivator for conversion and switching denominational allegiance among religious sects. Since then, other studies looking at Christian churches (Kreander et al., 2004; Berry, 2005; Jacobs, 2005) have explored the complexities. In their study of accounting and accountability, Kreander et al. (2004) investigated the accounting practices in the Church of England and the Methodist Church and argued that theological belief of Christianity is that God is as creator. Thus, the mode of accountability enacted within Christian religious entity can better be understood as a form of moral discursive practice with a view that:
“giving and receiving of accounts is [...] a ubiquitous aspect of human experience” (Kreander et al. 2004, p. 416).

Also, on the sacred versus secular dichotomy, the authors contend that those involved in the investment function view their actions and accountabilities to be more about the intertwining of religious values and financial practice, noting that:

“[...] the ethical investment programmes seem to represent a temporal proceduralisation of the transcendental values of the sacred agenda” (Kreander et al. 2004, p. 417).

More recently, the work of Bigony et al. (2013) notes similar findings. According to Bigony et al. (2013), secular accounting and accountability practices do not necessarily oppose religious values as found by Laughlin (1988, 1999) and Booth (2000, 2003). Instead, they suggest that the role of accountability is complementary to the religious missions of the church. The emphasis of Christian values however does not allow officers the opportunity to act contrary to their roles and sense of responsibility. In other words, faith values play a role in the personal values of officers as they carry out their secular role of service delivery and the delivery of accountability.

### 3.5 Summary, conclusion and the gap in literature

So far, this Chapter has extensively discussed accountability literature from the ‘holistic’ perspective, which forms the theoretical foundation of the thesis. It has examined accountability from the imposed concept of ‘being responsible’, which denote hierarchical; and socialising concept of ‘feeling responsible’ which suggest account-giving in an informal perspective. Relationally, accountability defines the relationship between ‘accountor’ and the ‘accountee’ both upwardly and downwardly. The Chapter has shown that ‘holistic’ accountability relates to the provision of accountability to all manner of stakeholders: the powerful stakeholders in the hierarchical upward relationship and the downward accountability relationship towards the less powerful stakeholders as well as the broader perspective of stakeholders whose aim is to achieve the NGO missions in communities. The Chapter has noted that accountability to powerful stakeholders may be motivated by concepts and languages such as contractual (legal), bureaucratic and economical. Meanwhile, accountability to the less powerful stakeholders may be initiated by one’s feeling of being responsible within the ‘socialising’ nature of account-giving, which might also be a holistic accountability relationship.
The chapter has also dealt extensively on the ‘secular’ and ‘sacred’ divide as a fundamental framework used by accounting researchers to discuss the existence between the ‘sacred’ ideologies of Christian institutions and the ‘secular’ support mechanisms. These studies were mainly undertaken in developed economies. Yet, an understanding relating to the concept of the Church organisational missions and accountability in the developing economies is relatively unexplored “given the social and economic significance” of many of these organisations (Jacobs and Walker, 2004, p. 361).

There is however a lack of understanding concerning the accountability of Christian organisations on how they impact upon NGOs’ missions – the faith mission and the development mission of poverty alleviation – and the extent to which the faith mission and values influence the work of Christian faith-based NGOs as they work towards poverty alleviation. This study will thus enhance our understanding of the existing debates of whether accountability relationships from the perspective of Christian NGOs helps achieve a mission of faith and the development mission of poverty alleviation.

To achieve the general research aim, the activities and perceptions of the Christian faith-based NGOs officers/management will be examined in terms of the following three research objectives:

1) To examine from the perspectives of NGO officers and documentary evidence the nature of the accountability relationships and account-giving practices of Christian faith-based NGOs;

2) To explore how accountability and account-giving are influenced by the organizational mission and values;

3) To analyse whether the faith mission and values of faith-based NGOs help achieve development.

The first objective aims to explore how, why and to whom faith-based NGOs give account in relation to their powers, their demands and the drives that underpin these relationships as identified within organizational working practices. The second objective will address the question of how the accountability and account-giving relationships of faith-based NGOs influence the organizational mission and values in relation to holistic accountability. The exploration of this objective offers an insight into whether the records of the faith and spiritual missions of Christian faith-based NGOs are drawn into the accountability and account-giving practices. The third objective follows the second by examining whether Christian faith-based organizations have the core purpose of achieving the
development mission. The exploration of this objective in particular will offer understanding on the operationalization of faith-based NGOs, and how they help contribute towards the global initiatives of development and poverty alleviation in local communities (Tomalin, 2012; Boehle, 2010; Clark, 2007).

By seeking answers to these objectives, this study aims to provide a better theoretical understanding of NGOs’ accountability relationships as well as empirical details concerning how it is implemented in the selected NGOs.

The next chapter therefore discusses the theoretical frameworks, which will serve as lenses to explore the study objectives.
CHAPTER 4
THE RESEARCH APPROACH: METHODOLOGY AND METHODS

4.0 Introduction

The aim of this Chapter is to discuss the methodology used to investigate the research objectives of this thesis introduced in Chapter 1.

The first section of this Chapter explains the philosophical assumptions and the overview of different methodological assumptions that underpin a research study. The study adopts Laughlin’s (1995; 2004) “Middle Range Thinking” (MRT) methodology, so this section includes a discussion on the use of this approach along with its benefits and any criticisms.

The second section of the Chapter explains the data collection techniques used to collect and analyse the data of the thesis, and is comprised of four sub-sections. It demonstrates how the data collection process of semi-structured interviews, the observation methods and the official documentary analysis were undertaken. These approaches were adopted due to the contextual nature of this study, and as a result of the specific nature of the two organizational sites that were used. The section continues with a brief discussion on the two case studies. The full details of the two case studies are provided in Chapters 7 and 8.

The final section of the Chapter explains how the research findings were analysed using the theoretical framework.

4.1 Philosophical assumption of the study

Generally, a philosophical perspective of academic research is about the inherent beliefs of a researcher. Therefore, one’s ability to carry out academic research depends on one’s philosophical assumptions, or ways in which one views the world (Moll, Major and Hoque, 2010). In other words, one’s choice of methodology for academic research depends on the nature of the social world (the ontological debate), the underlying principles (what is knowledge and how it is created), and the role of the researcher in the inquiry (Burrell and Morgan 1979; Laughlin 1995; 2004).
Burrell and Morgan (1979) provide a framework for this purpose, suggesting that assumptions about the social world can be viewed as part of a ‘subjectivist tradition’ or an ‘objectivist tradition’. The two research assumptions are conceptualized in terms of the ontology of the social world and the epistemology of the researcher (Burrell and Morgan, 1979). While ‘ontology’ concerns the beliefs about “what there is to know about the world” (Ritchie and Lewis, 2003, p.11), ‘epistemology’ is concerned with the philosophy of knowledge and ways of knowing or learning about the social world (Ritchie and Lewis, 2003, p.11). Both ontology and epistemology shape the research approach and the needs of the methodology. In turn, they “feed into the ways in which research questions are formulated and how research is carried out (methods)” (Bryman, 2008, p.21).

The assumptions of ontology, epistemology and methodology are related to two streams of world-views: ‘subjective’ and ‘objective’ (Burrell and Morgan, 1979). The two views are presented in table 6 below.

| Table 5: A scheme for analysing assumptions about the nature of social world |
|-----------------------------------------------|-----------------------------------------------|
| **Ontology** | **Subjectivist** | **Objectivist** |
| Nominalism | Reality is subjectively created by human beings | Reality exists independently from human beings |
| | Context-bound, hence ungeneralizable | Generalizable world |
| **Epistemology** | **Anti-positivism/Interpretivist** | **Positivism** |
| | Social world is relativistic | searching for regularity |
| | No prior theory | Strong prior theory |
| **Methodology** | Based on direct participation with the subject of research | Based upon systematic technique and protocol |
| | Observer is a vital part of research | Observer is independent and irrelevant to a research |
| **Method** | **Voluntarism** | **Determinism** |
| | Free willed human nature and active research participants | Freezes researchers; |
| | Stable society and conflicts are manageable | Inactive and impassive research participants |

Source: Burrell and Morgan, 1979, p. 3.

The subjectivist view of research also called ‘interpretists’ emphasises the empirical creation of reality, and favours research approaches that focus on qualitative ways of gaining knowledge. It assumes that there is no prior theory (Moll et al, 2006). Thus social reality is emergent and subjectively created, although it is objectified through human interaction (Chua, 1986, p. 615). Subjectivists employ qualitative research techniques (Ahrens and Chapman, 2006).

On the other hand, the objectivist (positivist) adopts ‘foundationalist’ ontology and an according epistemology (Bryman, 2008; Myer, 2009). The focus of objectivist view is developed from the empiricist tradition of natural science, with theory used to generate hypothesis, which can simply be
tested by way of direct observation. The aim is to find general laws and causal statements about social phenomena (Marsh and Furlong 2002; Richie and Lewis, 2003). Positivists usually use quantitative methods as research tools because these are objective as well as the results generalizable and replicable (Myers, 2009).

Having established the philosophical underpinnings of a research, the next sections continue to discuss the methodological approach, with regard to the specific nature of the inquiry that would be undertaken within the research sites.

4.2 Overview of research methodologies

There are many distinctive ways to organise research methodologies. However, one common distinction of research strategies/methodologies is: qualitative and quantitative (Myers, 2009; Ahrens and Chapman, 2008; Bryman, 2008). There is however a third approach suggested by Laughlin (2004; 1995), the “Middle Range Thinking” approach.

The next sections discuss the three research methodologies and argue for the option adopted for the research on the Christian faith-based NGO accountability relationships and account-giving practices.

4.2.1 Quantitative research methodology

The quantitative tradition embraces the objectivist approach to research and its world-view (Bryman and Bell, 2011; Ahrens and Chapman, 2006). The main assumption of this approach is a belief that there is the existence of a ‘complete’ theory, which confirms or invalidates research findings (Laughlin, 2004). Researchers thus embrace a significant level of theory in the research process especially in accounting research (Laughlin, 2004). The empirical result of quantitative study of accounting research in a specific case is replicable in other cases and therefore generalizable (Hared et al. 2013).

The ontological assumption of the quantitative research method is that, the “empirical reality is objective and external to the subject” (Chua, 1986, p. 611). In this context, a researcher embraces the social world with a significant level of theory as used in the research process, but with the assumption that reality can be studied through objective categories that are established by empirical scientific methods (Ahrens and Chapman, 2006, p. 822). Accordingly, researchers embrace high
levels of theoretically defining methods of investigation. Hence, research methods are purely deductive and are used to test theory with direction towards the natural sciences, which focuses on objectivism (Bryman and Bell, 2011). By this approach, researchers seek to measure statistical relations that exist between variables in order to support or reject pre-defined hypotheses (Bryman, 2003; Silverman, 2013).

Nonetheless, the quantitative (positivist) research approach fails to capture socially embedded cultural values, norms, beliefs and perceptions, as well as the behavioural aspects of organizational processes (Cooper and Schindler, 2006). Thus the quantitative research tradition would not be able to provide the required in-depth understanding or interpretations of human behaviour, which is characterised by the daily operations of NGOs.

NGO accountability relationship and account-giving requires a constant interaction with organizational field actors who offer the various forms of capital for the organisational success (Chenhall et al. 2010). Hence a qualitative approach may be considered appropriate to investigate accountability relationships.

### 4.2.2 Qualitative research approaches

Qualitative methodology offers an alternative to the quantitative tradition. In order to capture the views of organizational officers and stakeholders, NGO accounting researchers have adopted a qualitative field study design. The methods of qualitative research were developed to enable researchers to study social and cultural phenomena (Myers, 2009). Researchers adopt a qualitative research approach believing that “social reality is emergent and subjectively created and objectified through human interactions” (Ahrens and Chapman, 2006, p. 219). In order to interpret the world using a qualitative approach, one focuses on meanings while maintaining closeness to the data (Ahrens and Chapman, 2006). In other words, a qualitative research tradition is used in order to gain data about relationships.

The qualitative approach to research is a naturalistic and interpretative approach to data (Myers, 2009). Contrary to the quantitative tradition, this approach embraces the importance of interpretation as well as observation in order to understand social reality, which concerns with the understanding and the meanings that people attach to phenomena (Richie and Lewis, 2003). As a result, it is recommended that researchers place emphasis on interpretative aspects of knowing,
which is significantly important to the phenomenon being studied (Ahrens and Chapman, 2006). This is why it is further argued that researchers consider personal values, beliefs and culture of organisational actors in one’s effort to establish realities at empirical sites (Bryman and Bell, 2011).

In order to investigate organisational actions, decisions, beliefs and values, a researcher does not require a prior theory because this may limit his/her understanding of realities (Ahrens and Chapman, 2006). This suggests that, under the qualitative research approach, researchers use minimal theoretical definition as investigatory methods. However, observers are located within “the world of study” (Denzin and Lincoln, 2000, p.3).

Hence, human creativity play important roles which guide researchers’ action with data collection methods identified with this approach of research include observation methods, in-depth interviewing, group discussions, narratives, and the analysis of documentary evidence (Richie and Lewis, 2003). Thus, research data generated under this approach is made up of a series of representations including field notes, from interviews, conversations, photographs, recordings and memos (Denzin and Lincoln, 2000). Therefore, the understanding of a reality derived from qualitative study produces a theory – rather than a theory guiding the understanding and analysis suggesting that researcher’ descriptions of empirical field realities are based on his/her subjective interpretations (Laughlin, 2004, p. 273).

Nonetheless, there are several criticisms levelled against the assumptions of qualitative research. Although qualitative is a widely used in research, it is being criticised for being a messy and time-consuming affair in the data collection process (Vaivoi, 2008; Ahrens and Chapman, 2006). It is also argues that, due to reliance on the subjective interpretations of a researcher and organizational participants, the qualitative approach to research is characterised by biases (Ahrens and Chapman, 2006). As a result, its research approach has been criticised for being too generalised in nature (Bryman and Bell, 2007; Packer, 2010). The quality and reliability of research evidence and researchers’ interpretations may thus be difficult to evaluate, and effectively possess generalization problems (Bryman, 2012; Myers, 2013). There is also the potential for a time consuming and costly research process in relation to data collection and analysis. It is therefore argued that there are no fixed or overarching meanings because meanings are a product of time and place, and hence, researchers cannot produce a definitive account or explanation (Saunders et al., 2009).
The middle of the two assumptions of research (quantitative and qualitative) is the view of the “Middle Range Thinking” (hereafter MRT) approach (Laughlin, 2004; 1995). Laughlin (1995) states:

“[…] it is possible to adopt a theoretical middle position based on the positive attributes of both objectivist and subjectivist views of the world”.

The Middle Range Thinking (MRT) assumption of Laughlin (1995; 2004) adopts elements of both the objectivist (quantitative) and the subjectivist (qualitative) research philosophies and is fully explored in the following sub-sections.

### 4.2.3 The Middle Range Thinking approach

MRT was introduced by Laughlin (1995, 2004) as an extension to the two common research approaches: qualitative and quantitative. The reason for the MRT approach is based on the positive attributes along with the way it overcomes perceived deficiencies of both quantitative and qualitative research approaches (Laughlin, 2004).

The concept of MRT suggests that material reality is distinct and separate from the individual characteristics of the subjectivist and objectivist debate about the nature of the world (Laughlin, 1995, p. 79). At an ontological level, a researcher chooses to have an empirical understanding of a study through the adoption of a proposed theory (i.e. objectivist), and ascribe also to the empirical reality. Thus, the MRT concept assumes that it is possible to opt for the middle-range position of the two existing assumptions of research (Laughlin, 2004). Laughlin (2004) argues:

“the[se] exist ‘skeletal’ theories need the richness of the empirical detail to make them meaningful in particular situations” (Laughlin, 2004, p. 268).

This argument is based on the fact that, at the theoretical level of a study, the rationale for the ‘skeletal theory’ is an assumption that the discovery process comes through broad interactions with the empirical situations. The skeletal theory thus provides a conceptual language for gathering and analysing empirical situations whilst recognising the distinctive differences between the empirical situations. In other words, theoretical frameworks for studies are not completely part of the discovery process. Notwithstanding, they provide a language that allows a researcher to undertake the empirical site being analysed (Laughlin, 2004, p. 268). This means that the MRT approach is neither meant to serve as a tool for testing; nor explainable within a strict theoretical lens for
prediction purposes. It does, however, recognise and accept the subjects in a discovery process (Laughlin, 2004).

The MRT is situated at the mid-point of three research philosophies: theory, methodology and change to guide empirical study (Laughlin, 2004, p. 78). The three levels of choices are further explored in detail.

4.2.3.1 Theory in Middle Range Thinking

MRT uses a ‘skeletal theory’ as a guide to empirical study (Laughlin, 2004, 1995). Prior to an empirical research study, it is possible that a researcher may have a background understanding of the research topic or may have instinctively decided on the theoretical ‘lens’ to use (Laughlin, 2004, p. 268). In MRT, the process of fleshing out the skeleton theory is the “key purpose of the empirical engagement” (Laughlin, 2004, p. 273). The empirical investigation therefore requires interpretation in a way that is not entirely structured by the prior theory. In other words, the empirical findings observed under the MRT approach are not explained according to a strict theoretical lens (as in positivism); neither are they interpreted with total freedom without any reference to some framework (as in interpretivism).

4.2.3.2 Methodology and methods in Middle Range Thinking

Methodologically, MRT maintains that subjectivity and structured formality can work together to provide a meaningful way to draw from the ‘skeletal theory’ but also to engage with empirical situations (Laughlin, 2004). The choice in relation to ‘methodology’ and ‘methods’ allows researcher flexibility during the empirical work and those benefits associated with the use of positivist perspectives of research to capture aspects of the empirical world. That is,

“the process of fleshing out the skeletal theory is the key purpose of the empirical engagement, [...] which interactively feed[s] into the methodological approach” (Laughlin, 2004, p. 273).

The MRT methodology is epistemologically different from both positivism and the extreme qualitative approaches. However, in terms of the use of the research methods, the MRT approach allows a researcher the opportunity to bring personal perspectives into the research process with a
more interpretive approach. MRT thus allows for a variety of data collection methods in generic categories such as questionnaires, documents, interviews and observations, as effective and different ways of capturing aspects of the empirical world (Gilbert, 1993 as cited in Laughlin, 2004, p. 273). In that sense, Laughlin (2004) argues that the role of the interpretive field researcher is not only to describe the field phenomenon, but also to explain how such discoveries became as such in the first place (Ahrens and Chapman, 2006). Laughlin (2004) therefore suggests the use of qualitative methods that acknowledge the role of the researcher in the discovery process.

4.2.3.3 Change in Middle Range Thinking

Finally, the choice in relation to ‘change’ involves taking a position on whether the investigation is intentionally geared to achieve change in the phenomena being investigated (Burrell and Morgan’s “society” assumption) (Burrell and Morgan, 1979 p. 66). Mainstream positivistic research and interpretive research projects, for different reasons; usually adopt a low position with regard to change (Laughlin, 1995). Hence, MRT maintains the need to go beyond understanding to strategies for policy and practice change in the phenomena being analysed.

4.2.3.4 Benefits of Middle Range Thinking

As a research approach, MRT has theoretical, ontological and methodological advantages in being based on positive attributes and overcoming perceived deficiencies in both quantitative and qualitative research approaches. According to Laughlin (1995), this research approach aims to integrate the best practices and characteristics of positivism and subjectivist traditions of research and thereby follows the growing recognition of the need to combine the elements and characteristics from both research philosophies (Laughlin, 2004).

At the theoretical and ontological level of a study, for instance, there is a possibility of theory generalisation, which can be regarded as a ‘skeletal theory’, but might not be “all defining and complete” (Laughlin, 2004, p. 272).

Consistent with this idea, MRT seems to offer two insightful points on theoretical and methodological approaches to research. Theoretically, a research process starts with a skeletal framework (Laughlin, 2004; 1995). Methodologically, however, MRT serves as an outline that guides
the empirical research process, but does not determine an outright research method for empirical observation (Laughlin, 1995). However, like any other research approach, there are critiques of this approach noted in the relevant accounting literature.

4.2.3.5 Critiques of Middle Range Thinking

There are criticisms associated with the MRT philosophy that are well noted in accounting literature, including the works of Dey (2002) and Lowe (2004). Dey (2002) identifies the weaknesses of the MRT approach on two foundations. Firstly, in view of the fact that there is full adoption of the ‘skeletal theory’ prior to “the immersion into the empirical domain” (Laughlin, 1995, p. 65), he argues that there is a risk of a theory “directing the eventual outcome” of ethnographic research or interpretive study (Dey, 2002, p. 113). However, in Middle Range Thinking the ‘fleshing’ out of the ‘skeleton’ is a key purpose for empirical engagement (Laughlin, 2004, p. 273). That is, the empirical findings of an interpretive study are not necessarily meant to feed the theory, and neither is the aim of the theory to test it against the empirical work.

Secondly, MRT lacks specific guidance as to how skeletal theorising might be achieved within the context of an ethnographic or interpretive research process and the extent to which skeletal theories might apply (Dey, 2002). This means that, contrary to the assertions of Laughlin, ethnographers are never completely free from the use of theory and hence enter the empirical world carrying frameworks. Dey (2002) thus argues that MRT seemingly seeks to make those frameworks visible by using them as a language to discuss the empirics.

Lowe (2004) has also criticised the rhetorical nature of the MRT approach to research, and claims that the concept lacks clarity and potentially serves as a restriction to beginners in the academic and research profession. To Lowe, the support of MRT to novice researchers has one-way direction of research philosophy. He thus wonders why the middle position is the place one ought to be as in the case of the MRT (Lowe, 2004, p. 24). According to Lowe (2004), a novice researcher choosing the MRT position may as well be rejecting the exploration of other alternative research approaches. Nonetheless, he also acknowledges the perfection of the MRT approach as an alternative methodological choice (Lowe, 2004, p. xxx).
Notwithstanding the criticisms associated with the MRT approach, this study adopts it for the study. The reasons for advocating MRT for this study are the benefits associated with the theoretical and methodological characteristics, and the likely contributions that MRT will make to the achievement of research objectives.

4.2.4 Justification for the use of the Middle Range Approach

The empirical investigation of the present study aims to explore the perceptions of the officers/managers of two locally based CFBOs in Ghana about the nature of their accountability relationships; how such relationships influence their faith/spiritual mission; and how they help achieve the faith mission and the development mission of poverty alleviation. Additionally, there was the need to understand the context in which the CFBO’s officers address local issues based on their religious beliefs and cultural settings.

Hence, the core methodological standpoint in achieving this objective of the study is the MRT approach. The study explored complex issues of accountability relationships, which allowed the CFBO’s officers to tell their own stories in a Ghanaian context. It is also a way to empower the study participants to share their views on the faith mission as well as the development mission of poverty alleviation, and how this influences the interaction of accountability relationships and account-giving practices. Hence, these had implications for the choices made in terms of the use of theory, the role of the observer, and the data collection methods (Laughlin, 2004). These are further discussed in detail below.

4.2.4.1 Beliefs underpinning my study - the theoretical dimension

In terms of the theoretical dimension, as will be discussed in the next chapter (Chapter 5), the study adopt O’Dwyer and Unerman’s (2008) theory of holistic accountability; and Bourdieu’s logic of practice theory (1986, 1990, 1993, and 1998). The two theories are used to develop the notion of accountability and the account-giving practices of the case organizations of this study, to consider how they affect the achievement of the church mission; and to analyse how they help achieve the development mission.

Ahrens and Chapman (2006, p. 820) argue that the empirical world is partly constructed and shaped by the researcher’s interests. Consistent with this view, the researcher started the field study of this
thesis by considering his own theoretical beliefs. My belief was that Christian values underpin the organizational actors of faith-based CFBOs. On this premise, the expectation was that Christian faith and values would be internalised in organizational officers and would be reflected in the ways officers perform and conduct their organizational duties and accountability relationships. In other words, the manner in which officers approach their duties and their responsibility to give account should reflect their Christian values. However, I was not sure about the extent of this influence and how these values would impact on their activities and sense of accountability.

Within Christian faith organisations, ‘Christian values’ emphasise the need to cater for others. This view is evident throughout the Bible with a core message that God has great compassion for the needy and poor in society. For example, in James 2:15–16, God clearly proclaims about a preferential concern for the poor and the need to seek the welfare of one in poverty. The belief is that the CFBOs respond to this call to support people who are in poverty:

“Suppose a brother or sister is without clothes and daily food. If one of you says to him, ‘Go, I wish you well; keep warm and well fed,’ but does nothing about his physical needs, what good is it?” (James 2:15–16 NIV).

This suggests that the aim of CFBOs in addition to their faith and belief should also be to tackle relief and socio-economic development problems around the world. In other words, it is belief that the day-to-day duties of CFBOs are part of God’s all-embracing divine responsibility entrusted to the faith followers as a mission to support the poor in society (Woolnough, 2013).

This means not only that the manner in which officers discharge accountability should reflect an organizational principle of ‘feeling responsible’ to God (Irvine, 2005; Berry, 2005; Quattrone, 2004; Kreander, et al. 2004); but also that the desire to give account should connect individual organizational officers to God, who is the “higher principal” (Laughlin, 1996). I would expect this awareness to be internalised by the CFBO officers and reflected in the way they carry out their responsibilities and duties of accountability.

Additionally, one fundamental belief about CFBOs is that God commands organisational officers as faithful servants to tackle all aspects of poverty: material, emotional, environmental and spiritual (Woolnough, 2013, p. 2). In that sense, the researcher started this research with the opinion that accountability relationship with the powerful external stakeholders with whom the CFBOs relate in performing their duties should not be to the detriment of or hinder the core values and mission of
the faith-based CFBOs (Laughlin, 1990; Booth, 1993). In other words, the core values of the CFBOs should be the determinant of their organizational accountability rules and relationships rather than the ‘capital stakes’ provided by the powerful stakeholders. In this context, the researcher tends to belief that the influence of resources for CFBO field activities should not affect the concept of a ‘holistic’ or integral mission and approach of rendering development. The need to be upfront about the potential for the researcher’s bias is supported by Laughlin (1995, 2004) in a study employing the ‘middle-range’ approach.

4.2.4.2 Human perception as an empirical site – the methodological dimension

There is growing awareness of insights gained by studying accounting in the context in which it operates (see, for example, Roberts (1991); and Hopwood (1990)). Roberts (1991) has argued that accounting as a social practice is greatly influenced by the context in which it is conducted. This means that a study, which leans towards a subjective epistemology, is identified by the subjective explanations for questions posed to the organisational officers. As argued by Marshall and Rossman (2010), qualitative research methods are more appropriate for a study of this nature, because they look into how human perception and the language of meanings evolve and are modified (Marshall and Rossman, 2010).

This suggests that the data collection process of the study required constant interaction with organizational actors and stakeholders – i.e., the CFBO officers. Hence, the middle range research approach was considered helpful and appropriate to understand the realities in the case fields (Ahrens and Chapman, 2006). For example, Ahrens and Chapman (2006) note the importance of making organizational managers the subject of inquiry. They suggest that:

“[The] principles that guide qualitative work include a focus on meaning and the use of analytic induction while maintaining a close proximity to data as emphasising ordinary behaviour”. (p. 822)

Since the study focuses on accountability relationships and the mission of faith-based CFBOs, there is a need for interactions with organizational officers/managers who are involved in the day-to-day activities and operations. For example, Roberts (1991, p. 365) contends:

“[…] accountability is a social acknowledgement and an insistence that one’s actions make a difference to both self and others”.
Roberts (1991) further suggests that accountability relationships may privilege the internal motivation of organizational actors, and may be established as a relational context in day-to-day operations. This means that the process of achieving accountability and account-giving and how they influence CFBOs’ day-to-day activities may be discovered by the perceptions of organizational actors – including officers and managers. Similarly, Agyemang et al. (2009) note the importance of making NGO managers and officers the subject of field work, stating:

“They offer an effective strategy for gaining deep meaning and understanding from individuals actually working in the field” (Agyemang et al. 2009, p. 8).

This suggests that the views of NGO officers or managers are important if we are to understand how accountability impact on values and development. O’Dwyer and Boomsma (2015) support this view, arguing that the views of NGO officers are important because they have:

“[a] deep knowledge of and involvement in accountability-related developments [...] and why it was experienced in the manner outlined” (O’Dwyer and Boomsma, 2015, p. 44).

The nature of the work carried out may be “intrinsically satisfying” in that they are very passionate about their responsibilities. They must be motivated enough to ensure that “an end” is accomplished, because it is their motivation that energises and ‘links’ the efforts and aspirations of the people. Fry (1995) explicitly states that the study of organizational participants is important, as they are the ones who socially construct the world around them, which also requires “close engagement rather than objective distanced capture” (Ahrens and Chapman, 2006, p. 827). This suggests that a qualitative study is appropriate to study a CFBO officer’s perception of accountability and account-giving practices because by understanding the perception of managers/officers, as actors who ‘continually construct meaning’, we can gain greater insight into how the two CFBOs’ accountability may influence or impact on organizational values/mission and development.

As argued by Marshall and Rossman (2010), qualitative research methods are more appropriate for a study of this nature, because they look into how human perception and the language of meanings evolve and are modified. Scholars (O’Dwyer and Boomsma, 2015; Agyemang et al. 2009; O’Dwyer and Unnerman, 2008) have used perceptions to study NGO accountability using the views of organisational officers/stakeholders. This suggests that this study may also gain invaluable insights on accountability from the perspective of organizational participants. In this thesis, the views of organizational officers are explored in order to ascertain how accountability and account-giving
relationships occur, and to ascertain whether they impact upon the organizational mission and if they help achieve development.

4.2.4.3 The role of the researcher

In relation to the role of the researcher in the MRT, my personal role as a researcher and as a human agent in the field contributed to the data collection process. For example, I focused on individual meanings and participants’ perceptions and explanations of ‘reality’, rather than the independent ‘reality’ that might exist externally (Laughlin, 2004). For example, the methods used in data collection were qualitative, but were guided by the terms and concepts associated with O’Dwyer and Unerman’s (2008) concept of holistic accountability as a skeletal framework. The analysis of the data were undertaken using my interpretation and reflection, but alongside my understanding of the theoretical framework.

The methods of data collection are explained in full detail in the next section.

4.3 The Research Methods

This section deals with the research methods that guide the study and the choice of case study approach. The empirical work comprised of gathering data from the two case CFBOs. The data were collected through interviews, documentary analysis and observations. These methods allowed me to examine each of the CFBO’s accountability relationships and account-giving practices. This section of the Chapter follows with the benefits and possible limitations of each of the research methods, drawing extensively on the general organization studies literature including the accounting studies genre.

4.3.1 The choice of case study method

Broadbent and Guthrie (2008) note that case studies are appropriate in understanding phenomena and are useful when the researcher seeks to engage with practice. Similar benefits are cited for case studies in discovering how experiences, words, feelings, attitudes and value judgements of research participants within an organizational context are implicated in research questions (Adams et al, 2010, p. 361). This was particularly important in my case, given that the focus of the study is to gain
understanding of accountability relationships, and to look at it more extensively to ascertain whether they influence a situation (Cooper and Morgan, 2008).

The two CFBOs have relationships with several stakeholders, including the respective international offices, government agencies, external funders, the affiliated church partners and the beneficiaries of their services. All these relationships may have various reasons, although they might serve the same purpose. By using the case study approach I would be able to capture the variations through the perceptions of the CFBO officers. This means it is possible to understand the experiences of accountability relationships and account-giving practices through the CFBO officers’ perceptions, and why and how they are mobilised in practice.

There are many kinds of case studies in accounting research, including the descriptive, exploratory and explanatory (Adams et al, 2010; Scapens, 2004; Berry and Otley, 2004; Ryan et al. 2002). However, what constitutes the ‘best practice’ of accountability can be very contentious and therefore may be difficult to justify (Scapens, 2004).

A descriptive case study attempts to describe an event, such as accountability practices, in its real-life context. For the exploratory case study researcher, the phenomenon being studied has no clear set of outcomes, and is usually associated with a deterministic perspective (Adams et al, 2010, Yin, 2003). For example, it is used to explore concepts that are further tested using a large scale database, needed to generalise findings with the aim of accomplishing generalisation (Scapens, 2004; Ryan et al. 2002). However, it does not attempt to provide conclusive answers to a phenomenon (Adam et al, 2010).

The explanatory case study describes the phenomenon under study whilst attempting to generate the reasons for the observed practices, with focus on a specific case context (Berry and Otley, 2004). Theories are useful under this case study approach, and are used to “provide convincing explanation[s] of the observed practice” (Scapens, 2004, p. 260). Therefore, empirics are needed for this approach in order to explain and to understand the happenings of the phenomena being studied (Adam et al, 2010).

I would describe the case studies undertaken as having features that lean towards explanatory case studies. The use of an MRT methodology thus matches with some of these specific issues. The intention of this thesis is to generate good explanation for the accountability relationship practices
of the two faith-based case organizations. While conducting interviews with CFBO officers, I was guided by a theory (as was discussed in Chapter 4). This theory was used as a skeletal framework, with the aim of adhering to the MRT approach. The ‘skeletal’ theoretical framework was helpful in understanding the CFBO officers’ perception of issues and situations and their observations (Berry and Otley, 2004). However, there was also the need to put empirical ‘flesh’ on this skeletal framework in specific circumstances in order to gain an important understanding of the case organizations (Berry and Otley, 2004, p. 245). This means that the empirical data generated from the two CFBOs was used to explain the existing accountability relationships and account-giving practices of the two CFBOs, while subjecting the data to interaction with the skeletal theory (Laughlin, 2004).

4.3.2 Critiques of Case-based studies

This thesis acknowledged that it is difficult to produce a case study without any pitfalls, considering the fact that there are problems associated with the use of case studies that are often cited in the literature (Adams et al. 2010; Humphrey, 2001; Humphrey and Scapens, 1996; Yin, 2003).

One major criticism associated with the case study approach is its reliance on small sample sizes and thus the lack of statistical generalisation (population validity) (Scapens, 2004; Berry and Otley, 2004). As this thesis relies on two cases, it may be so criticised. In particular, the selection of the two case organizations even relates to a particular context (faith-based CFBOs), a particular location (Ghana), a particular time and particular circumstances.

However, it is important to acknowledge that while the thesis does not in any sense underestimate the importance of statistical generalisation, it also does not seek any statistical generalisation. Rather, it seeks to mobilise the richness of the details that the case study presents to make analytical generalisations (Ryan et al. 2002; Scapens, 2004). That is, this thesis aims to generalise the study conclusions to faith-based CFBOs in similar circumstances.

4.4 The ALPHA and OMEGA Case Studies

Ghana is overtly religious country. The aim of these case studies was to collect data from two separate NGOs in a similar religious context that operate within similar socio-economic profiles and contexts. Both are Christian faith-based and hence have similar values and operating principles. They
operate in similar rural communities in Ghana. The head offices of the CFBOs ALPHA and OMEGA\(^4\) are situated within the capital city of Ghana, Accra. Hence, there are similar expectations held by the two organizations in the context of supporting poverty alleviation strategies in Ghana (Brinkerhoff et al. 2007).

However, the two organizations have their differences. While one (ALPHA) is affiliated to one Church and serves as a department within the hierarchy of the Church administration, OMEGA embraces invitations from groups of local churches, which officers refers to as ‘para-churches’. There are also different funding sources, operating times and geographical operating locations in Ghana. For example, while ALPHA is predominantly funded from external sources such as governments and bilateral sources, OMEGA relies on individual donors and fundraising. Moreover, the two organizations concentrate on different operating activities and programmes. While ALPHA attempts to achieve food security, OMEGA attempts to meet the needs of children and aims to support the holistic development of children in poverty. By carrying out the two case studies, it was possible to compare and contrast the two NGOs in terms of their accountability relationships and how they impact on their missions. It was also possible to compare the two NGOs from what officers said in interviews.

The empirical data from the two organizations was collected over twelve months between 2013 and 2014. The current case-based study method relies on multiple sources of evidence (Scapens, 2004; Marginson, 2004; Horton et al., 2004). These include interviews with key CFBO officers and hence represent the views of the CFBO officers and directors as research participants who were interviewed during that period. These interviewees were purposefully selected as they were key informants in their respective organization (Patton, 1990).

There were differences so far as access to the CFBO officers were concerned. There were also field observations and document analysis. While it was easy to have some copies of the documents, others could not be easily obtained. In some instances, the researcher could only observe the documents while making notes at the organizational sites. The details of the research methods are shown in table 7:

\(^4\) ALPHA and OMEGA are pseudonyms for the two case CFBOs.
Table 6: Research methods for the two case studies

<table>
<thead>
<tr>
<th>Main study</th>
<th>ALPHA</th>
<th>OMEGA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interviews</td>
<td>5 formal interviews</td>
<td>16 formal interviews</td>
</tr>
<tr>
<td>Documents Review</td>
<td>Annual reports; mission statements;</td>
<td>Annual reports; mission statements; newspaper</td>
</tr>
<tr>
<td></td>
<td>project proposals; audit reports;</td>
<td>articles; video documentary; corresponding</td>
</tr>
<tr>
<td></td>
<td>corresponding letters; programme</td>
<td>letters; pamphlets; programme flyers</td>
</tr>
<tr>
<td></td>
<td>flyers</td>
<td></td>
</tr>
<tr>
<td>Observation: participant</td>
<td>None</td>
<td>1 Observation</td>
</tr>
<tr>
<td>Observation: non-participant</td>
<td>1 Observation</td>
<td>2 Observations</td>
</tr>
<tr>
<td>Pilot study</td>
<td>ALPHA</td>
<td>OMEGA</td>
</tr>
<tr>
<td></td>
<td>3 formal interviews</td>
<td>4 formal interviews</td>
</tr>
</tbody>
</table>

4.4.1 The interviews

An interview is a means of collecting data in case study research (Scapens, 2004; Marginson, 2004). Interviews are discussions, usually one-to-one, between an interviewer and an individual, meant to gather information on a specific set of topics (Kvale, 2007). In this study, interviews served as a means of collecting a significant amount of data from the research participants, i.e. the officers of the two CFBOs. Details of the interviewees are provided at a later part of this Chapter.

Interviews can take the forms of structured, semi-structured and unstructured (Scapens, 2004, 266; Marginson, 2004, p. 325). Structured interviews ensure that similar questions are asked of different people, but require a clear idea of the type of information to be generated (Scapens, 2004, p. 266). Unstructured interviews offer the researcher the flexibility to pursue new issues as they arise, and to explore emerging lines of enquiry. However, there is no attempt to maintain consistency across interviews (Myers, 2013). With semi-structured interviews, the researcher obtains a broad framework for the questioning with the view of discussing similar issues in depth, and to follow up responses that are provided for by the interviewee (Marginson, 2004), while allowing opportunity to add insights as they arise during the conversation (Myers, 2013).

The interviews for this thesis lean towards semi-structured interviews (Scapens, 2004; Myers, 2013), in line with the MRT approach (Laughlin, 2004). According to Myers (2013, p. 122), a semi-structured interview informed by prior understanding can guide the process, but not to the point of structuring.
the queries. The interviews were based on an interview guide that aimed to flesh out the skeletal theoretical frameworks of O’Dwyer and Unerman’s (2008) concept of holistic accountability and Bourdieu’s logic of practice (Bourdieu, 1999). Consistent with this, I conducted the interviews using open questions to elicit participants’ interpretations of everyday actions and practices (Goddard, 2004), which were important to generate opinions of the accountability relationships and their impact on organizational missions in social settings.

The interview guides were used in a conversational manner, and the topics for discussion were developed from the literature on NGO accountability. Sample of the interview guides are shown in Appendix 1. There were both pilot study and main study interviews to elicit the study participants’ views.

4.4.1.1 How the pilot interviews informed the main study

Prior to the main study interviews at ALPHA and OMEGA, I conducted a pilot study in the two case organizations. I spoke to seven officers in both organizations and recorded the interviews. The pilot study was conducted in September 2013 and lasted for one month. In line with the MRT skeletal theory, there was also the need to examine the appropriateness of the chosen research theory because in a qualitative study, theoretical underpinning stands as an essential element of data collection exercise and analysis (Moll, Major and Hoque, 2006; Vaivoi, 2008).

Since there was the need to discover the applicability of research methods for the proposed objectives and research questions, the pilot study helped to refine the focus for the main study. This was important given that there was the need to justify the feasibility and suitability of the case study method strategy to the supervisorial team and to see whether it was an appropriate research design for the main field study.

Also, the focus of the pilot study was to adjust the research objectives and to fine tune the research questions while reinforcing the understandings of the skeletal theory (Laughlin, 2004). For example, during the pilot interview, there were several issues around accountability relationships, and whether the selected CFBOs work towards achieving both their spiritual and development missions.

Following the responses of the officers, the research objectives as identified at Chapter 1 of this thesis were presumed to be relevant and hence were maintained. However, the insights provided by
several of the officers made it useful to include an assessment of whether in terms of their development mission they contribute also towards achieving poverty alleviations such as the global mission of the Millennium Development Goals (MDGs). Thus, by probing interviewees during the pilot studies, I was able to modify my research questions. For example, assertions by officers in both organizations made me develop further interest and to further investigate how CFBO projects relate to a global development goal such as the MDGs and whether what they do is geared towards the MDGs, given that they report on some of their activities to government through some of the state agencies. This response also allowed me to further tease out a greater understanding of the CFBOs’ concept of eradicating poverty, and how they achieve it.

Furthermore, the pilot study made it possible to find out more about an assertion by the senior director of one of the CFBOs, namely that governments are copying from the CFBOs in relation to the work they do to alleviate poverty in communities. In the same vein, the accountability practices of the CFBOs became of interest to explore in the main study. Additionally, the pilot study helped me to establish the level of resources and time that would be realistic in conducting the full scale study, and to gain an understanding of the specific contexts of the two case studies. Finally, there was the need to negotiate access with the management of the participating case organisations, and to establish that their support and co-operation would be forthcoming during the full scale study.

As interviews formed a significant part of the data collection processes in both CFBOs, there was the need to make sufficient preparation for them by reading several texts on interview techniques, for example Ritchie and Lewis (2003); Kvale (2007); Marginson (2004) and Scapens (2004). The practical steps taken are now explained.

### 4.4.1.2 Preparation before the interview

Conducting interviews requires preparation (Kvale, 2007, Marginson, 2004). To undertake the task, I read several practical books and articles in the accounting genre, on how to prepare for interview sessions (Myers, 2013; Kvale, 2007, Marginson, 2004; Scapens, 2004; Patton, 2002). As noted in the prior section, I conducted pilot interviews in the two case organizations, speaking to seven officers. This allowed me to gather insights about the accountability relationships of these CFBOs. I also read about the global and local organizations and their originations, the mission statements, their activities and annual reports from the websites of the two case organizations. This was in order to gain understanding and a feel of the specific contexts of the two case studies.
The main study started in March 2014, 6 months after the completion of the pilot study. During the intervening 6-month period, I carried out the transcription of the pilot interviews. This time consuming process allowed me to identify issues that needed to be re-focused. After the transcription, the interview guide was developed to reflect the changes. By having an interview guide, the interviewer “remains free to build a conversation within a particular subject area, to word spontaneously, and to establish a conversational style, [while] focussing on a particular subject that has been predetermined” (Patton, 2002, p. 343). A sample of the interview guide is included in Appendix 1. Among the contents of the interview guide are the scope of responsibility and the way it is discharged; the nature of accountability relationships and reporting; the nature of the CFBO’s relationship with other parties; accountability practices and mechanisms; performance and impact assessment practices; organizational activities and reflections of the MDGs; the influence of legal/bureaucratic requirements on the scope of responsibility; and the role of Christian values on the working practices of the two organizations.

While some of the study participants of the two case organizations chose to be anonymous, others agreed to be made known by their titles. Nonetheless, all participants agreed that the interview could be recorded. As a consequence of the desire for anonymity, I made a judgement call and decided to also anonymise the CFBOs that they were working for. This is because the number of officers involved in the management of ALPHA is limited, so by identifying the CFBO, it is possible that the readers may quickly identify who the selected interviewees were. This would have defeated the purpose of maintaining individual anonymity. As for the anonymity of the OMEGA participants, selections were made from the 3 main departments operationalized in the entire organization, so identifying the participants would have been highly difficult.

**4.4.1.3 During the interview process**

During the period of the field study, my role as a researcher (at the field data collection) kept changing (Dixon et al. 2006). This was as a result of the difficulty in accessing empirical data on the practices of faith, and in particular the Church or Christian organizations (Simon et al., 2006, p. 293; Hardy et al. 2013). For instance, at the initial stage of the negotiations for access, management of the two case organizations perceived me as an “outsider” who had entered into the domain of the respective organizations. Hence, in order to open up and to build relations of trust with these officers (Dixons et al, 2006), I showed to management the ethical clearance and introductory letters
that I collected from my university in order to curtail all suspicions that I may be spying on the organizational practices of the two CFBOs (Dixon, 2006).

By using semi-structured interviews, the key relationships and patterns of upward and downward accountability in the two CFBOs were identified (Ebrahim, 2003; O’Dwyer and Unerman, 2008; O’Dwyer and Unerman, 2007), as well as the practices and the underlying tensions and logic between the different participants within the accountability relationships. Additionally, I probed how the CFBOs attempted to manage their account-giving practices.

The questions were used as guides and the same guides were used at the two case organizations. However, the flow of the conversations did not go in the same direction. During the interview, I also informed the interviewees that they could clarify their points by giving examples, and to explain their understanding of the roles, the logics and the relationships with funders, the government, and churches and how they relate with the Global Offices. This seems to be in keeping with MRT, in that the interviewees’ answers were always challenged through probing questions in order to gain the empirical richness required to flesh out the skeleton (Laughlin, 1995). As the conversations progressed and the interviewees provided their responses, this shifted the interview along in the direction they wanted. This was allowed to happen because the aim was to understand the issue from officers’ perspectives. The interviews became conversational and contributed to the discussions and the topics that were not always asked in the precise order of the interviewing list.

In addition, during the interviews, while taking notes and listening to the answers, I had to identify certain points, which required further explanation and were also worth pursuing. However, I did not immediately interject when these were first mentioned. Rather, on some occasions, I had to wait until the issue that the interviewer was trying to explain seemed to be complete. It could take 3–5 minutes for him/her to finish a point. For example, some of the issues were answered in the local country language. In such situations, while making notes, I would also make a mark with a felt pen to indicate that I would need to come back later for clarification. For example, in the native Ghana language, the interviewees use a literal phrases: “the donors tell us that...”; “we tell donors that...” which contextually translates a meaning closer to “demand” or “consult” or “get the opinion of the donors”. Later, after their submissions, I had to confirm what he/she meant by ‘telling’: i.e., whether it was an instruction, a request or an appeal (Dar, 2013).
There are benefits and drawbacks cited about both note taking and tape recording during interviews. Tape recordings allow all that were said to be recorded, and permit interviewers to be more attentive to the interviewee. Thus, the interviewer is free to concentrate on the responses and more subtle interactional aspects of the interview (Moll, Major and Hoque, 2006). However, there are drawbacks. In particular, recording it can affect the interviewees’ reception to the research, with possible refusal to be interviewed (Moll, Major and Hoque, 2006). The behaviour and responses of an interviewee “may also be affected by the presence of a recorder, and in some cases respondents may decline to comment on a confidential or sensitive issues” (Moll, Major and Hoque, 2006, p. 389). Therefore, the interview process was normally an intense moment, at least for me as the interviewer, as I had to multi-task: scribbling on my notepad, paying attention to every point made, looking into their eyes, picking up points for further explanation (for probing questions), keeping on course with the interview guide, minding the time and keeping an eye on the digital recording device (checking that it did not run out of battery). My aim of using both tape recorder and note taking was for completeness, and I found that the writing of notes and tape recording helped me to absorb all that was being said during the interviews.

4.4.1.4 Transcription

As noted in the earlier section, the interviews were tape-recorded to ensure accuracy. Subsequently, they were transcribed, each lasting between 45 and 90 minutes. All the tapes, including the pilot and the main studies, were transcribed. Transcribing the interviews gives a researcher more of a “feel” for the data emerging (O’Dwyer, 2004). I personally undertook the transcriptions. Although this was an arduous and time-consuming task, I found it useful as it allowed me to deeply engage with the data (O’Dwyer, 2004).

4.4.1.5 Post interview and reflections

In order to ensure accuracy and to seek further comments and clarifications, some of the transcribed data was sent back to the interviewees. In a few cases, interviewees in both CFBOs actually clarified certain comments and better explanations were offered on some of the issues that had been noted during the interview sessions (Horton et al, 2004). Also, some of the participants were interviewed twice. This followed the discovery of new information found post-interview. For example, after carrying out the initial pilot empirical analysis of OMEGA, some of a number of assertions were
made during interviews, and the results were sent back to the country director and the finance director for further comments and clarification.

In some cases also in ALPHA, after officers had made some important assertions that were not covered in much detail, I found it necessary to engage with the country director (FD1) for further comments and clarification. This resulted in a number of interviews with officers, but the country director in the case of ALPHA clarified some useful insights into the practical issues. In the case of OMEGA, the three top officers in the management hierarchy – the country director, finance director and programmes implementation director – further explained several practical issues.

### 4.4.1.6 Interviews at ALPHA

During September 2013 and September 2014, a total of eight interviews at ALPHA were conducted. The objective of the first interview in 2013 was to acquire some background information about the ALPHA CFBO and to seek contacts and possible permission for further interviews for the main study. The interviewees (FD1 and FD3) for the first round had worked with the ALPHA CFBO for a long period of time, and were heavily involved in the overall activities of the CFBO with depth of knowledge of its activities. Through the first interview in September 2013, I had the opportunity to obtain the expected background information of the CFBO, certain key organizational issues related to accountability relationships and account-giving processes and also useful contacts, by which the main study face-to-face interviews became possible. Thus, through the two officers, I could identify the key interview participants, with a depth of knowledge and informed opinions on the CFBO’s agriculture and food security projects. This helped to provide relevant insights regarding the research questions during the interview for the main study (Horton et al. 2004).

A list of interviewees is presented in table 5.2. Column 1 shows how I have coded the officers in the analysis. The code denotes my interpretation of each officer role and position in the CFBO. FD1 represent a country director at ALPHA; FD2 stands for a director in charge of food security; FD3 is the director of programmes at ALPHA; FD4 is the deputy director in charge of food security; and FD5 is the director of finance. Column 2 signifies the positions officers belong to. The duration and number of times officers were interviewed as well as the dates of each interview took place are also identified in table 8.
Table 7: List of interviewees for ALPHA

<table>
<thead>
<tr>
<th>Code for analysis</th>
<th>Position</th>
<th>Duration of interview/s</th>
<th>Date of interview/s</th>
</tr>
</thead>
<tbody>
<tr>
<td>FD1</td>
<td>Country Director</td>
<td>1 hr 48 minutes</td>
<td>24 September, 2013</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1 hr 54 minutes</td>
<td>18 September, 2014</td>
</tr>
<tr>
<td>FD2</td>
<td>Director, in-charge of food security</td>
<td>1 hr 40 minutes</td>
<td>12 September, 2014</td>
</tr>
<tr>
<td>FD3</td>
<td>Director, in-charge of Programs</td>
<td>1 hr 40 minutes</td>
<td>24 September, 2013</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1 hr 20 minutes</td>
<td>19 September, 2014</td>
</tr>
<tr>
<td>FD4</td>
<td>Deputy Director, Food security</td>
<td>1 hr 45 minutes</td>
<td>12 September, 2014</td>
</tr>
<tr>
<td>FD5</td>
<td>Director, Finance</td>
<td>1 hr 30 minutes</td>
<td>20 September, 2013</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1 hr 25 minutes</td>
<td>24 September, 2014</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>13.03 hours</strong></td>
<td></td>
</tr>
</tbody>
</table>

4.4.1.7 Interviews at OMEGA

Through a personal contact, I was introduced to the country director of OMEGA. The country director, the first interviewee (CO1), was then identified and access was successfully negotiated. In all, 19 interviews involving 16 interviewees were conducted. Snowballing was used, with this first interviewee giving contact for the second set of interviews, and so on. The interviewees ranged from staff and officers across the three departments of the CFBO. These include officers from the three departments who have responsibilities related to accountability matters. The aim was to extract the relevant data from research participants, and to yield a significant amount of data for the purpose of achieving the research objectives (Horton et al, 2004).

The main study was carried out in February and March 2014, while the pilot interview was conducted in September 2013. In general, the interview experience was very cordial. Being a fairly new CFBO in Ghana, OMEGA is generally staffed with relatively young officers. The interviewees’ ages ranged between late 30s and mid-40s. All the interviews were carried out at their respective offices that were all located in the head office, except for 2 occasions. The interview with a district social worker and the community field officers were carried out in their offices at project level and were they interviewed at their respective workplaces. A list of interviewees is presented in table 9. Column 1 shows how I have coded the officers in the analysis:
Table 8: List of interviewees for OMEGA

<table>
<thead>
<tr>
<th>Code</th>
<th>Position</th>
<th>Duration of interview/s</th>
<th>Date of interview/s</th>
</tr>
</thead>
<tbody>
<tr>
<td>CCO1</td>
<td>Country Director</td>
<td>2 hrs 20 minutes</td>
<td>4 September, 2013</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1 hr, 40 minutes</td>
<td>15 March, 2014</td>
</tr>
<tr>
<td>CCO2</td>
<td>Finance Director</td>
<td>1 hr, 15 minutes</td>
<td>4 September, 2013</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2 hrs, 10 minutes</td>
<td>15 March, 2014</td>
</tr>
<tr>
<td>CCO3</td>
<td>Programmes Implementation Director</td>
<td>1 hr, 20 minutes</td>
<td>7 September, 2013</td>
</tr>
<tr>
<td></td>
<td></td>
<td>54 minutes</td>
<td>16 March, 2014</td>
</tr>
<tr>
<td>CCO4</td>
<td>Programmes Communication Supervisor</td>
<td>1 hr 40 minutes</td>
<td>24 September, 2014</td>
</tr>
<tr>
<td>CCO5</td>
<td>Sponsor Service Donor Manager</td>
<td>1 hr 30 minutes</td>
<td>24 September, 2013</td>
</tr>
<tr>
<td>CCO6</td>
<td>Partnership Facilitator 1</td>
<td>1 hr 30 minutes</td>
<td>25 September, 2013</td>
</tr>
<tr>
<td>CCO7</td>
<td>Partnership Facilitator 2</td>
<td>1 hr 30 minutes</td>
<td>25 September, 2013</td>
</tr>
<tr>
<td>CCO8</td>
<td>Complementary Intervention Administrator</td>
<td>1 hr 30 minutes</td>
<td>28 September, 2013</td>
</tr>
<tr>
<td>CCO9</td>
<td>Programme Effective Research Specialised</td>
<td>1 hr 30 minutes</td>
<td>24 September, 2013</td>
</tr>
<tr>
<td>CCO10</td>
<td>Complementary Intervention Administrator</td>
<td>50 minutes</td>
<td>27 September, 2013</td>
</tr>
<tr>
<td>CCO11</td>
<td>Senior Accountant</td>
<td>1 hr, 15 minutes</td>
<td>28 September, 2013</td>
</tr>
<tr>
<td>CCO12</td>
<td>Business Intelligent Specialised</td>
<td>1 hr, 15 minutes</td>
<td>30 September, 2013</td>
</tr>
<tr>
<td>CCO13</td>
<td>Field Communications Specialised</td>
<td>1 hr, 15 minutes</td>
<td>30 September, 2013</td>
</tr>
<tr>
<td>CCO14</td>
<td>Field Officer 1</td>
<td>1 hr, 15 minutes</td>
<td>29 September, 2013</td>
</tr>
<tr>
<td>CCO15</td>
<td>Field Officer 2</td>
<td>1 hr, 15 minutes</td>
<td>29 September, 2013</td>
</tr>
<tr>
<td>CCO16</td>
<td>Social Worker</td>
<td>1 hr, 15 minutes</td>
<td>30 September, 2013</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td>26.15 hours</td>
</tr>
</tbody>
</table>

4.4.2 The observation

Observation is one of the most important data collection methods available for the qualitative researcher, as it provides a chance to record behaviour and interactions between participants as they occur (Marshall and Rossman, 2006; Scapens, 2004; Marginson, 2004). Scapens (2004) notes that, observing actions during meetings can be an important source of evidence for accounting research. He further argues that it is better to attend meetings than to rely on the recollection of others who were present (Scapens, 2004, p. 267).

Observation seems to be suitable in MRT because it can be carried out with a theoretically informed *a priori* (Marginson, 2004). Marginson (2004, pp. 326–327) notes that “the researcher(s) should use *a priori* theoretical perspectives as a guiding perspectives rather than firm theoretical frameworks”. Therefore, in addition to the interviews, I attended organizational meetings as an observer. These
observation exercises were carried out in OMEGA. I had the opportunity to carry out one observation at ALPHA. I undertook these observations half way through my data collection. This meant that by the time I attended the meeting I had interviewed most of the officers. Hence, I was aware of how accountability practices and account giving practices were conducted in this organization. I sat among officers, listening and taking down notes of the items discussed (Marshall and Rossman, 2006, p. 99), but I did not participate in the discussions and arguably my presence did not influence the on-going discussions, although this cannot be known for certain.

In the case of OMEGA, there were three formal settings for participant observations, including one during an annual report launching, while two were informal and only occurred by chance in the two organizational sites. The meeting involved with annual report launching had an element of accountability. I attended this meeting as an observer, and was invited by the country director and the finance director. The country director chaired the meeting with support from two senior officers: the programmes implementation director and the finance director. The meeting offered an illustrative example of the way accountability practices are conducted, and the involvement of the CFBO’s key stakeholders. In attendance were all the stakeholders involved in the CFBO’s activities. The participants included the project beneficiaries, parents of the beneficiaries, the media, local church pastors, field officers and the CFBO officers. However, conspicuously missing were representatives of the government and project funders/donors.

The main agenda item was the launching of the 2013 Annual Report (June 2012 – July 2013) and a discussion of OMEGA’s development outcomes, a booklet/pamphlet that demonstrates the number of support projects to the children and communities. These documents were subsequently used (see next section) as part of my documentary analysis. I was amazed at the amount of funding received from project sponsors, and the amount of programme outcomes that had so far been undertaken by the organization in Ghana. The financial resources were used to fund primary and secondary education; support for medical surgeries for children; the provision of water facilities; the provision of accommodation for children and their care-givers; and a religious class for children in project communities. Obviously the officers accept that the message that was given in the two documents (Annual Report and Communication Outcomes) were reflective of their views and those of the CFBO. This gave the impression that OMEGA is accountable for the needs of its beneficiaries. As with the interviews, I took notes during the meeting and reflective notes afterwards.
The country director controlled the meeting very tightly, with occasional briefings and explanations of strategic issues and activities by the programmes implementations manager and the finance director. Each of these officers took turn to discuss the progress on funding issues, key achievements at the community level, the success stories of the organization and how beneficiary children are selected. The meeting offered an opportunity to understand how the CFBO gets the partner churches involved in its activities and how programmes are monitored at the community level. Church partners especially were candid in discussions and yet there was a great deal of emotion shown. Thus, from the discussions, it became obvious to me that partner churches play a vital role in the implementations of CFBO programmes in communities.

In addition to the OMEGA annual report-launching meeting, I observed one meeting of ALPHA. In this meeting, I observed ALPHA officers, members of the management team, interacting among themselves. During the meetings FD1 was in the chair. There were four other senior officers who were present in this meeting. The purpose of the meeting seemed to be to consult among themselves on the issue of project funding, and also to explain and provide support to the farmers in communities on matters of finance. The benefit of attending this meeting was that I saw how the CFBO officers interacted with the country director. It was obvious that there was a cordial relationship between the country director and other officers who made up the senior officers at the head office in Ghana. The informal meeting at the ALPHA enabled me to observe how and why accountability practices emerge, and then conducted a reflective analysis of data collected after the official meeting (Bryman, 2001; Holland, 1999). This helped me to build up interpretations from the direct experience, perceptions and beliefs of interview participants made up of the organizational officers, including senior officers as the key informants. In particular, the observation of the events and discussions with the CFBO management after the events helped me to make sense of the culture and values of work within the case organization (Chenhall et al. 2010).

Observations at the meetings were useful, because they served to validate some of the information gathered from the interviews. The discussions at the meetings concentrated on some of the issues I had noted in my interviews with officers in the offices. These meetings were therefore corroborative with some of the messages coming out of the interviews. In these meetings, I had the opportunity to observe the decision-making processes; I gained much insight into the different roles the departmental officers performed and the different parties with whom the CFBOs had to interact. Through careful consideration of issues discussed at these meetings and reflection on the behaviour and actions of the CFBO officers during these meetings I developed a deep understanding of the
complexities and the multiplicity of accountability and account-giving practices and their roles in achieving organizational missions. This, coupled with the interviews and documentary analysis, provided me with a rich experience of the organizational life of ALPHA and OMEGA.

4.4.3 Documentary evidence and analysis

Documentary evidence offers “a behind-the-scenes look at the programme that may not be directly observable” (Patton, 2002, p. 307). However, a close reading of these texts or a discourse can help with the analysis of metaphor, and analysis of rhetoric (Amernic et al. 2000). Consistent with this, in addition to interviews and observations, the third method of data collection for the present study was documentary evidence as a means to supplement the understanding gained during the interviews and observations. Also, according to Atkinson and Coffey (1997), documents represent the collective memory of the organization and are “social facts [...] produced, shared and used in socially organised ways” (Atkinson and Coffey 1997). In this context, my aim as a researcher in conducting documentary analysis was to develop my understanding of the contextual background of organizational activities related to accountability and performance assessment within the two case organizations. Thus, I aimed to conduct documentary analysis on the relevant documentary sources, so as to fully understand the accountability relationships and practices and their relevance within the two case organizations.

There was a great deal of publicly available information on the case organizations: online, in soft copy and in hardcopy forms. In addition, some internal documents were also secured during the course of the interviews. Each of the two groups of documents contributed to my understanding of the CFBO’s activities, relationships and reporting practices. The complete list of documents reviewed for the thesis is provided in Appendix 3.

In the case of OMEGA, relevant external documentation on accountability and performance assessment was identified during introductory meetings with the Country Director and the Finance Director in their respective offices. Before commencing the main study interviews, the two senior officers had provided me with internal documentation to ensure that I had a basic understanding of how the CFBO operates and their approach to accountability and performance. Some aspects of the organization’s relationships with other stakeholders (both in Ghana and abroad) who are involved in the childcare activities in Ghana were also made known. These documents were studied before commencing the main study interviews. Beside this, I independently gathered substantial
documentary evidence on issues relating to accountability within OMEGA from the organizational website. In all, the documents included an annual financial report; a partnership agreement form; a child report to sponsor; performance indicators; the expected outcome of a child; field programme information; a quarterly outcome report to the Global Office; a performance feedback report; key reporting indicators performance; a programme departure report; a school attendance report; and newspaper archives. The materials received from OMEGA are listed in table 10.

Table 9: Internal documents from OMEGA

<table>
<thead>
<tr>
<th>Document code</th>
<th>Title</th>
<th>How used in the thesis</th>
</tr>
</thead>
<tbody>
<tr>
<td>CD1</td>
<td>Annual Report</td>
<td>Reporting relationships with stakeholders</td>
</tr>
<tr>
<td>CD2</td>
<td>Programme Field Manual</td>
<td>Background and context of organization</td>
</tr>
<tr>
<td>CD3</td>
<td>Child Development Assessments Reports</td>
<td>Relationship with the children</td>
</tr>
<tr>
<td>CD4</td>
<td>Organizational vision statement and corporate strategy</td>
<td>Background and context</td>
</tr>
<tr>
<td>CD5</td>
<td>Communicating Outcome</td>
<td>Reporting relationship with the Global Office</td>
</tr>
<tr>
<td>CD6</td>
<td>Project intervention Proposals</td>
<td>Reporting relationship with donors</td>
</tr>
<tr>
<td>CD7</td>
<td>Programme Intervention Reports</td>
<td>Relationship with sponsors/donors</td>
</tr>
<tr>
<td>CD8</td>
<td>Quarterly outcome report to Global Office</td>
<td>Relationship with the Global Office</td>
</tr>
<tr>
<td>CD9</td>
<td>Key reporting indicators performance</td>
<td>Reporting relationship with all stakeholders</td>
</tr>
<tr>
<td>CD10</td>
<td>Programme departure report</td>
<td>Reporting relationship with Global Office</td>
</tr>
<tr>
<td>CD11</td>
<td>School attendance report</td>
<td>Reporting relationship with sponsors/Global Office</td>
</tr>
<tr>
<td>CD12</td>
<td>Newspaper archives</td>
<td>Background and context of activities</td>
</tr>
<tr>
<td>CD13</td>
<td>Field programme information</td>
<td>Duties and responsibilities of officers</td>
</tr>
</tbody>
</table>

Sources: Author’s own construct

Similarly, within ALPHA, the following substantial documents were gathered and analysed: annual financial reports; external evaluation reports from donors; consultants’ internal organizational assessment reports and funding proposals; performance management reports; reports to the project donors; a monitoring report on funded programmes; management responses to external evaluations; mission statements and the corporate strategy; the Programme Strategic Plan; and advertised project documents.

Unlike ALPHA, OMEGA has a dedicated department that specifically deals with all publication and communication of projects and programmes. This department produces an annual report for the public and offer pamphlets and other printable documents that describe the CFBO’s activities to the general public. As a supplementary method, documentary evidence assisted me in several ways. This
was during the interview preparation stage, during the interview sessions and during the writing of the analysis. For example, initially after the pilot study, the information available in the documents assisted me to prepare an interview guide tailored towards the interviewees, and to solicit the views of the officers on accountability relationships and reporting; performance and impact assessments; accountability practices and mechanisms; and reflections on the Millennium Development Goals.

I used archival records, particularly mission statements and programme strategic plans, to elaborate and refine my understanding of important issues that arose in interview discussions. Also, after being fully accepted and involved in the CFBO’s activities, I was granted formal access to review annual financial reports and other documentary evidence that became relevant to the analysis of the organization activities and practices. Additionally, I supplemented data from interviews and documentary analysis with a monitoring report on contract funded projects and management responses to external evaluations, including extensive archival records (internal documents covering budgets, publicity material, and funders’ reporting requirements). Additionally, I examined publicly available data, including information from the organization’s website, other promotional materials and evidence from secondary sources, including newspaper articles and other media information. These documents were useful because they enabled me to confirm some of the issues raised during the interviews. Collectively, the materials received from the ALPHA are listed in table 5.5. These documents were analysed and expressed how accountability is perceived and practiced in the CFBO.

I received most of these documents during the main study interview discussions with officers. In some cases, I requested documents, whereas the officers gave others to me. However, in some cases, documents were not handed over to me even when I requested them due to the confidentiality agreement between the project funders and the CFBO. This responsibility was stipulated in the project proposal document. This reinforced my interpretation that ALPHA is seen as a more formal entity, governed by a hierarchical structure. In the final analysis, the documents were used to supplement the interpretation made through the interview and observation data. For example, letters of correspondence between ALPHA officers and the project funders gave the sense of the formality in their relationship. This gave me a sense of an upward accountability relationship between the CFBO, ALPHA, and its funders. Additionally, the website of the organization contained documents relating to the global annual report and the funding schemes, which were also collected and analysed for the study.
<table>
<thead>
<tr>
<th>Doc code</th>
<th>Title</th>
<th>How used in the thesis</th>
</tr>
</thead>
<tbody>
<tr>
<td>FD1</td>
<td>Annual Report</td>
<td>Background and context</td>
</tr>
<tr>
<td>FD2</td>
<td>Mission Statement and corporate strategy</td>
<td>Values of the organization</td>
</tr>
<tr>
<td>FD3</td>
<td>Project Proposals</td>
<td>Reporting and relationships</td>
</tr>
<tr>
<td>FD4</td>
<td>Projects Evaluation Reports</td>
<td>Reporting and relationships</td>
</tr>
<tr>
<td>FD5</td>
<td>Programme Strategic Plan</td>
<td>Background and context</td>
</tr>
<tr>
<td>FD6</td>
<td>Advertised project documents</td>
<td>Reporting relationship with donors</td>
</tr>
<tr>
<td>FD7</td>
<td>ALPHA financial report</td>
<td>Reporting relationship with donors</td>
</tr>
<tr>
<td>FD8</td>
<td>Consultants’ internal organizational assessment reports and funding proposals</td>
<td>Reporting and relationships</td>
</tr>
<tr>
<td>FD9</td>
<td>Publicly available information such as newspaper archives</td>
<td>Background and context</td>
</tr>
</tbody>
</table>

### 4.4.4 Informal evidences

While most of the empirical data was formally collected, it was also important to be aware of informal evidence from the case organizations (Scapens, 2004). Informal evidence gives indications about the credibility of different information sources (Scapens, 2004). In this study, during the empirical work in the two case organizations, all informal evidence and issues that I came across were not ignored, and were recorded after each interview. Also, during the formal interviews, all interesting non-verbal signals were retained, which I described in the form of appended notes at the end of each interview. Additionally, some of the documents were observable, but I was not allowed to make copies or take them away with me for study.

### 4.4.5 Ethical issues

As the data collection required the personal involvement of the researcher and other human and organizational participants, it raised some ethical concerns and dilemmas. These were taken care of through a number of measures. Before going for the pilot study, I applied for and was granted ethical approval from the University’s ethical approval committee. Also, I collected an introductory letter from my supervisor that was given to the two CFBOs with the aim of seeking the necessary support and guidance from the management of the two case organizations.
Additionally, two documents were further used for ethical assurance: a participant information sheet and a participant consent form. Before each interview, the interviewees were given an information sheet. This detailed such information as the research aims, what would be required of the interviewees, their right to withdraw or change their minds, potential burdens and risks, why they were chosen and maintenance of confidentiality. Also, consent forms were given to the interviewees to sign. This approach is an ethical responsibility that is necessary for three major reasons.

First, it is to avoid forcing participants into the study and thus making it possible for participants to be forthcoming in their responses. Second, it is a way of observing confidentiality and consent agreements. In respect of confidentiality, the cases and the interviewees were anonymised and where a need to cross check with other interviewees arose, great care was taken to ensure that the interview questions were structured such that the source of information was not given away, so as not to compromise any interviewee’s confidentiality. Third, it is a way of minimising any potential risks such as exposing the interviewees to their Global Offices, donors or funders, or government officials who may dispute the research findings and victimise them.

4.5 Analysis of the empirical data

The analysis of the empirical data was informed by the methodological approach associated with MRT. As explained, MRT provides a language to discuss relationships based upon a skeletal theory. The starting point for the analysis, therefore, was the identification and development of the skeletal theoretical framework. There were several stages to the analysis that flowed from the initial development of the skeletal theory. These stages are explained below, though the actual processes involved were not as neatly defined as the modelling suggests.

It is important to reiterate that the MRT methodology is not as structured as an approach based on predictive theory. It does, however, involve a complex linkage of theory and practice (Laughlin, 2004). Some aspects of the analysis were done following Bourdieu’s (1990; 1986) logic of practice theory framework. But other aspects were based more upon interpretive qualitative analysis methods. By using qualitative methods I was able to explore the officers’ perceptions of their world. However, notions and ideas from Bourdieu’s skeletal theoretical framework were used to search for themes for the analysis.
4.5.1 Coding and themes

This research incorporated its own “quality checking” (Dixon et al, 2010; O’Dwyer, 2004). Following the field studies process as described in previous sections, the data was analysed using Nvivo. Nvivo is a comprehensive qualitative data analysis software package for working with textual data (Welsh, 2002). In accounting research, there are apprehensions with regards to the use of computer software such as Nvivo (see: Scapens, 2004). However, others also embrace the idea with the hope that computer software may be useful in assisting future qualitative research (O’Dwyer, 2004; Bazeley, (2007)). Bazeley (2007) suggests that Nvivo works with qualitative research studies that have a conceptual framework as well as those that do not. This means that the Nvivo software can be used with the MRT approach that informs the understanding of O’Dwyer and Unerman’s holistic accountability theory as well as Bourdieu’s theoretical framework.

Although Nvivo assists with the analysis of data, however, it does not “do the thinking” for the researcher (O’Dwyer, 2004) and cannot develop theories from the data (Dixons, 2006). As a computer program it is not a substitute for the “analyst core role” of searching for meanings behind any given data set.

Consistent with this, in this thesis, the computer assisted qualitative data analysis software Nvivo was adopted. This helped me to accurately analyse the study data collected, whilst providing an audit of the data analysis process as a whole (Welsh, 2002). I choose Nvivo over other packages primarily because it addresses some of the problems of other packages. For example, Nvivo determines the minimum text units in advance of the analysis and is also relatively simple to use (Welsh, 2002). Thus, it is possible to import documents directly from a word processing package and code these documents easily on a computer screen. Also, Nvivo coding stripes can be made visible in the margins of documents on a computer so that the researcher can see, at a glance, which codes have been used where. Additionally, it was possible to write memos about particular aspects of documents and link these to relevant pieces of text in different documents. In this process, I used Nvivo (through coding, tree nodes and modeller) to “pull down” key patterns and thematic areas from the data, and search for interrelationships.

The analytic processes included reflexive analysis, and coding using the Nvivo software. The theoretical constructs depicted in Chapter 5 (field, capital and habitus) were used to frame the data analysis and to understand the main logics of practice at work within the two case organizations, as well as the role of the MDGs as one of the potential logics of practice driving their operations at the organizational level. Nonetheless, as a computer program, Nvivo does not substitute the analysis
role of searching for meanings behind the given data set (Barry, 1998). Nvivo was used to “pull down” key patterns and the thematic areas of the data. The aim was to search for interrelationships within the data collected.

During the pilot study, the data was manually analysed. However, at the end of this process I decided that it would be necessary to use a software package for the full study. This decision was made on the basis of the potential volume of data that would be generated during the main data collection exercise. Additionally, the availability of a short course in the PhD research methods classes at my University alongside a support network made it possible to adopt Nvivo so that I was able to quickly become proficient in using the package.

4.5.2 Study limitations

The limitations of having only a selection of two faith-based CFBOs are clear. For example, conclusions can hardly claim to be representative for the whole group of faith-based CFBOs operating in Ghana, and can only serve to show through some examples the types of activities utilised. However, thesis has sought to mobilise the richness of the details that the case studies present, and have also sought to make analytical generalisations (Ryan et al., 2002) and theoretical contributions.

4.6 Chapter conclusion

This Chapter has explained the methodological thoughts and methods underpinning the thesis. The Chapter has discussed how the qualitative research method based on case study techniques was chosen to gather data for this thesis. The Chapter discussed interviews, documents and informal evidence as methods for data collection. It has provided, additionally, an explanation of how the analysis was carried out. The next three Chapters provide the empirical findings. In Chapters 7 and 8, the thesis provides details of the two case studies to illustrate accountability relationships, accountability practices and account-giving practices while Chapter 9 provides discussion.
CHAPTER 5
THE THEORETICAL FRAMEWORK

5.0 Introduction

The current Chapter presents the theoretical frameworks that are used as lens to investigate as well as to interpret the results of the thesis. The thesis seeks to understand how Christian faith-based NGO accountability relates to all stakeholders and to investigate how these relationships influence the organizational faith/spiritual mission and the development mission.

The Chapter is organised into five sections. The first section discusses what constitutes a theoretical framework in an accounting study, based on the work of Llewellyn (2003). It continues by examining some of the existing theories of accountability with a view to identifying their relevance and limitations.

In order to understand the way NGO officers relate to accountability relationships, this thesis builds on two theoretical frameworks. First, the study draws on O’Dwyer and Uneman’s (2008) holistic accountability theory to examine the accountability relationships. Second, the study integrates Bourdieu’s (1990) logic of practice to help organise the empirical data of the study. This continues with a discussion on the application of holistic accountability as a framework for this study. Thus the second section provides an explanation and discussion of O’Dwyer and Unerman’s (2008) holistic accountability framework. This includes further literature by the same authors, individually and in collaboration with others. Section three continues to explain the concept of Bourdieu’s logic of practice. Section four links the two theoretical frameworks together to present the macro view of the theoretical framework that is later used to formulate the research aims and objectives. Section five concludes the Chapter.

5.1 What constitutes the theoretical framework

According to Llewellyn (2003), theories are beliefs, values or arguments used to form opinions on a particular issue. They are one’s way of thinking about a particular situation and how things are done in a certain manner. In that sense, Llewellyn (2003) states:
“theories form part of a resource base that people draw on whenever they are working out what their opinion on a particular issue should be, how they should conduct themselves in a relationship with other people and how they should act in a certain situation” (Llewellyn, 2003, p. 665).

She further notes that:

“[…] appropriate theorisation can give fuller explanation of organizational structures and processes” (Llewellyn, 2003, p. 662).

This suggests that theories may be used to communicate ideas and reflection (Llewellyn, 2003). They address ambiguities, contradictions and paradoxes (Humphrey and Scapens, 1996). Humphrey and Scapens (1996) argue that accounting researchers adopt a theoretical framework in order to make sense of why organizational actors act in a particular way. The role of theory is thus to interpret and tell a narrative in a coherent manner and to construct plausible stories as the foundation upon which researchers approach a study (Humphrey and Scapens, 1996, p. 91). As a consequence, the current study that seeks to understand the nature of accountability relationships and account-giving practices in the context of CFBOs is to adopt a theoretical framework in order to make sense of actors’ perceptions and opinions.

### 5.1.1 Llewellyn five levels of theorisation

Llewellyn (2003) proposed five differing ways of theorising empirical qualitative research. These are summarised in the table 5 below.

<table>
<thead>
<tr>
<th>Level</th>
<th>Theory</th>
<th>Focus</th>
</tr>
</thead>
<tbody>
<tr>
<td>One</td>
<td>Metaphor</td>
<td>Translating what is observed into new language</td>
</tr>
<tr>
<td>Two</td>
<td>Differentiation</td>
<td>Categorising and distinguishing</td>
</tr>
<tr>
<td>Three</td>
<td>Concepts</td>
<td>Organising practices into general ideas</td>
</tr>
<tr>
<td>Four</td>
<td>Context theory</td>
<td>Understanding particular settings more broadly</td>
</tr>
<tr>
<td>Five</td>
<td>Grand theory</td>
<td>Total explanation of social structures</td>
</tr>
</tbody>
</table>

This thesis focuses the discussion on level three: **concept theorising** and level four: **context theorising**. These two theoretical levels combined will form the basis for the theoretical discussion of the thesis. As suggested in the above table, concept theory acts as a fundamental tool to create meaning; to explain the significance of specific social practices; and to broaden these into general ideas. It thus elucidates how individual or organizational actors conform to or act in a particular work situation. Llewellyn (2003) suggests that the power of concept theorising “is more enormous in disciplines where central concern is practices” (p. 674).

On the other hand, the level four Context theory explains specific social phenomena as they occur in a socially constructed environment. Its aim is to understand or explain how wider settings or contexts for activities are socially organised. At this level, different concepts are put together in order to construct a meaningful explanation of issues that occur in the social arena (Llewellyn, 2003). Ahrne (1990 in Llewellyn, 2003, p. 679) uses the metaphor of gardening to explain human activities in a social organization:

> “organising may be likened to gardening, to cultivation and arrangement of the soil for the plants to grow in a controlled way. Gardening also presupposes constructing shelters against undesirable influences from the environment landscape in the form of rain, wind, sunshine or insects. It also involves regulating nature through water and nutrients supplies. Gardening is a constant struggle to manipulate and control the environment”.

Here, Ahrne seems to suggest that although context theory embraces practices, it also explains the social conditions under which practices are reproduced. The last sentence in particular demonstrates the view that social practices occur in a context of contestation and struggle in a social field. However, Ahrne (1990) further notes that the on-going social activities within the social field are negotiable along with colleagues as “objectified praxis from the past activities of other people” (Ahrne, 1990, p. 136). In concept theorising level three, Llewelyn (2003) places the concept of accountability as a practice of struggle within the social context of an organizational field/site. She states:

> “Concept are primary means of theorising practices and practices are sites of struggle. Organizational practices such as accountability are places where ‘agency’ meets ‘structure’ and the primary point at which people in their everyday life struggle to make a difference” (Llewellyn, 2003, p. 673).

Here, Llewelyn (2003) suggests that the concept of accountability is the site of a power struggle among organizational actors. In the context of an organization the concept of being “accountable” creates a link between the micro level and the macro level of analysing organizational actors or
stakeholders and their influence. This means that the sense of ‘being accountable’ and the ‘responsibility to give account’ are involved in a structural issue of linking the accountor in relationships both upwards and downwards in respect of the stakeholders of organizational activities. For example, while ‘feeling responsible to account’ is oriented towards micro level stakeholders (who are classified as less powerful stakeholders), the ‘responsibility to give account’ is oriented towards macro level stakeholders, who in this case are powerful stakeholders and who influence organizational activities. Thus, Llewellyn (2003) suggests that accountability encompasses both the “subjective sense of control over the organizational environment and the objective reality of subduing to others in a hierarchical structure” (2003, p. 674). In the case of this thesis, the contextual theory can thus be adopted to understand the ‘concept’ of holistic accountability in relation to an analysis of stakeholders demanding accountability within the social setting of Christian faith-based organizations.

5.2 Theorising NGO accountability relationships

There are different theoretical approaches that have been used to examine NGO accountability. The following sub-sections examine some of these theoretical frameworks in analysing accountability.

5.2.1 The Stakeholder Theory

Organisational researchers who aim to explore the nature and behaviour of different stakeholders have used stakeholder theory. According to Freeman (1984) stakeholders are:

"any group or individual who can affect or is affected by the achievement of the organization's objectives" (Freeman, 1984, p. 46).

This means, stakeholders include a person or institution who has interest within the activities of the organization, and who is supposed to bring about the desirable outcome of changes in one’s (beneficiaries) circumstances. In other words, stakeholders’ actions or inactions have potential to affect or affected by the achievement of the organization's objectives.

Mitchell et al. (1997) on stakeholder theory argues that the composition of stakeholders varies across organizational types. They further suggest that it depends on the organizational objectives, but also include those who have economic or non-economic consideration in an organisation. This
means that, within the context of NGOs, stakeholders may include project donors and funders, the government, the beneficiaries of NGOs activities and also the community in general.

While donors and funders include contractual stakeholders who offer donations and grants and other financial resources to fund specific NGO projects or general activities; the government on the other hand is the institutions and laws that govern the operations of the NGO and where issues of public concerns are addressed in the operating country (Assad and Goddard, 2010). Also, beneficiary group are individuals and communities, which the NGOs’ operations and services support. These may include the poor, the victims of natural or man-made disasters or the victims of human rights abuses (Chenhall, Hall and Smith, 2010).

Mitchell et al. (1997) analysis of the framework further defines stakeholders as those who possess one of these attributes: dormant, discretionary and demanding. The dormant group are those without whose support the organization would cease to exist and hence impose their will on the organisation. These stakeholders have power, but do not have a legitimate relationship or an urgent claim with the organisation, and hence their power remains unused. Discretionary stakeholders possess the attribute of legitimacy, but they have no power to influence the organisation and also they do not make any urgent claims. Hence, there is no pressure on the organisational managers to engage in an active relationship with such a stakeholder although managers can choose to do so. The demanding stakeholders on the other hand have an urgent claim but have neither the power nor legitimacy to push it through.

This means that a class of stakeholders who relate to an NGO may be identified by the possession of an attribute of power and social relation. On one hand, a power in this context may include those who provide either economic or non-economic resources because these are critical resources for organisational activities and projects. NGO donors and governments may have the legitimate power as stakeholders in their relationship with the organisation to the extent that it has or can gain access to coerce or impose its will in the relationship. The beneficiaries in the community development projects on the other hand, who are the actors within the social relationship, may include those who are in a position of vulnerability. Usually belonging to the ‘less developed world’, the beneficiary group are supported to become self-sufficient by the powerful stakeholders in the NGO relationship.

The strategies that organizations adopt to deal with different stakeholders are influenced by the extent to which the organization depends on those stakeholders for resources (Mitchell et al. (1997). This means there is contingency and variations in relation to the organisational relationships with diverse stakeholders. The resource dependence thus may have implications for the power relations between stakeholders and the organization. Thus, there is however always interactions between
organisational stakeholders and the actual managers and officers with which the organizations relates (Mitchell, 1997).

5.2.1.1 Benefits of the theory in organisational research

Stakeholder theory has its own conceptual and theoretical problems. Among others, there are always outside interests of stakeholders that have to be determined by the organisation irrespective of the views of the board and management (Mitchell, 1997). Mitchell (1997) therefore argues that it is always difficult to build consensus and to reconcile key stakeholders' differences and hence brings about societal conflict among stakeholder groups. For example, it is problematic to determine the obligation of an organisation and its stakeholder group of interest (Mitchell, 1997). Notwithstanding, a harmonious stakeholder management framework may improve the legitimacy and image of an organisation (Ambler and Wilson, 1993).

Additionally, NGO literature has noted the need for collaborative effort among stakeholders of NGO projects (Bawole and Langnel, 2016; Assad and Goddard, 2010). However, there is also a power of inequality and competing interests for different resource and capacity levels upon which stakeholders hold in their recognition of NGO operations (World Bank 1996). Thus, it is important that NGOs prioritize the needs of stakeholders who provide the critical resource base for organizational survival over those who do not provide (Mitchell, 1997). For example, contractual donors who offer economic resources for NGO projects may possess powers to demand immediate accountability as oppose to those such as beneficiaries and the community who have less power due to lack of resource possessions. Therefore, it is envisaged that, in practice stakeholders may oppose the concepts and the implementation as well as the evaluation of NGO projects due to their differences in the possessions of resources they each contribute (Berger-Bartlett and Craig, 2002).

After an extensive examination of the prospects of the stakeholder theory for this study, it is credited with several benefits including the above for organisational research. However, the theory is not appropriate to achieve the research objectives of this current study. For example, there are different stakeholder groups within the activities of CFBOs with diverse objectives. These stakeholders may not necessarily share the common beliefs and hence may not be in tune with the organisational objectives (Ambler and Wilson, 1990). Thus, a stakeholder theory may not necessarily represent an appropriate theoretical framework for the analysis of the empirical work of this thesis. For this reason, the concept of ‘holistic accountability’ is also explored for the purpose of this study in the next section.
5.2.2 The Holistic Accountability Theory

The holistic accountability theory has become a widely used paradigm for analysing accountability relationships. This is because the theoretical framework provides flexibility for comparing stakeholders who may be regarded as a principal or as agents depends upon the role they each play in the NGO’s operation (O’Dwyer and Unerman, 2008). During the past decade, O’Dwyer and Unerman have sought to develop the idea of holistic accountability, ensuring that it is more operational in an NGO context. Working individually and together with other colleagues (for example: (Unerman and O’Dwyer, 2010; Agyemang et al. 2009; O’Dwyer and Unerman, 2008; O’Dwyer and Unerman, 2007; Unnerman and Bennett, 2004; Unnerman and O’Dwyer, 2006a), they have made several refinements to the theoretical concept of the hierarchical upwards and downwards relationships of NGOs, and expanded this into the holistic accountability framework. In an organizational context, the holistic accountability framework has been used to examine accountability relationships across different spectrums and in various contexts. For example, Unnerman and O’Dwyer (2010, p. 158) note:

“holistic accountability incorporates upwards and downwards accountability, but also broadens the accountability focus by recognising that there may be a wide range of stakeholders who are not necessarily the direct beneficiaries of a particular NGO’s aims and objectives, but who nevertheless are affected by the NGO’s activities”.

This suggests that the framework of holistic accountability expands across the NGO accountability relationship with multiple stakeholders in relation to carrying out the project of activities and for the successful achievement of missions. These stakeholders may be considered as principal or as agents. The concept of ‘principal/agent’ relationship is explored in detail below.

5.2.2.1 The sense of ‘principal’ and ‘agent’ relationship

According to O’Dwyer and Unerman (2008), regardless of one’s power in relation to NGO activities, all stakeholders have the “right to participate in the decisions on matters which might impact upon them” (O’Dwyer and Unerman, 2008, p. 804). This means, the ‘holistic accountability’ refers to the “broader forms of accountability relationships for the impacts that an NGO’s actions have, or can have on a broader range of stakeholders: other organizations, various individuals and the environment in which they operate (Edwards and Hulme, cited in O’Dwyer and Unerman, 2008, p. 804). In other words, the concept of holistic accountability ensures that there is a provision of
accountability to all manner of NGO stakeholders who may or may not be affected by organizational activities.

In the principal-agent model of accountability relationships, some actor (or group of actors) called an ‘agent’ undertakes an action on behalf of another actor (or group of actors) called a ‘principal’. Gailmard (2012, p. 1) argues that, in such working relationships:

“[…] the principal(s) provide incentives in order for the agent(s) to make decisions that the principal most prefers”.

Stewart (1984) suggests that the two main components that are necessary in accountability relationship could either be seen as operating in the form of one who hold the other into account “the Principal” who has the power, under contract, to demand accountability, or the one who become accountable as ‘the agent’ Accountability thus becomes a way by which the principals assess the performance of their agents.

The holistic accountability provision is thus augmented by an information flow to and from all other stakeholders of the NGO’s activities, irrespective of one’s influence over NGO activities. Agyemang et al. (2009, p.11) state:

“[The] [h]olistic accountability concept encompasses a broader range of accountabilities – not just upward from the NGO to the donors, but accountability in multiple directions between a range of stakeholders including donors, the NGO, officers in the field and beneficiaries”.

For example, in the hierarchical upward relationship with such stakeholders as donors and the government, NGOs’ accounts of conduct are directed to their hierarchical superiors, who control NGOs through day-to-day accountability in a bureaucratic manner (Agyemang et al. 2009). Apart from the powerful actors of NGO activities, the less powerful stakeholders may also have a moral obligation to demand an accountability relationship, regardless of the level of power and influence they each possess (Unerman and Bennett, 2004). Attention is thus placed on the downward accountability relationship with beneficiaries in anticipation that NGOs’ actions and services impact on individual lives and the public (O’Dwyer and Unerman, 2008). This means that NGO accountability is not only oriented towards powerful stakeholders and their monitoring, but also to the actual needs of those whom the organization seeks to support.
The framework of holistic accountability (HAF) is denoted as ‘holistic’ in order to specify the complex combination of accountability requirements to each stakeholder, and to understand the system of the diverse relationships. The HAF thus provides a combination of stakeholders and mechanisms, each with their own language to construct the meaning of accountability goals. The view of O’Dwyer and Unerman’s (2008) concept of holistic accountability is presented below in Figure 2:

In the above framework of Figure 2, the holistic accountability comprises of accountability relationships to multiple stakeholders (participants) in the context of the NGO’s activities. The arrangement categorizes the NGO as the ‘accountor’ operating between the powerful stakeholders to the upward section of the relationship and the less powerful stakeholders also to the downward section of the accountability relationship. The ‘accountor’ (NGO) is thus responsible to both accountabilities. This is characterised and presented in the two circles in each half of the framework.
In the upward circles are the ‘powerful’ stakeholders who may have accountability relationships with NGOs. This may include stakeholders such as donors, government and the Board of Directors. The donors assume the economic power because of the provision of resources for NGO activities. The donors usually establish the organisational goals, which need to be, pursued in communities with the aim of assessing NGO performance, hence the notion of ‘performance’ accountability (Unerman and Bennett, 2004; Laughlin, 1996). There are also others who assume bureaucratic powers, which bring about accountability such as the board of directors of the NGO. The aim of the board is to supervise the local NGO operations to ensure that responsibilities are fulfilled and to achieve the predetermined targets. Thus, the relationship with the NGO board may impose bureaucratic accountability (O’Dwyer and Unerman, 2008). The government may enact and enforce legal requirements in the local NGOs operating country, thus accountability to government may aim at fulfilling legal powers as a regulator (William and Taylor, 2012).

The relationships with the powerful stakeholders extend the approach of the principal and agent accountability because:

“[…] the principal has the contractual rights to demand accountability from its agent” (Gailmard (2012, p. xxx).

While the NGOs who operate as ‘agents’ perform on activities that aim at fulfilling expectations, they also need to render accountability on their performance. Thus, the role of the NGO accountability:

“tends to conceptualised around resource use, measuring immediate impacts using short-term quantitative targets, and a standardisation of indicators focusing attention exclusively on individual projects, campaigns or organisations” (O’Dwyer and Unerman, 2008, p. 804).

The mechanism in which the accountability relationship is enforced and the reason for using such a mechanism seems to be similar for all the powerful groups of stakeholders. The formal mechanisms are normally used, such as reports (for example annual reports), and the purpose of employing this formal mechanism is to monitor the accountor. The small box in the upper half of Figure 2 represents this discussion.

In addition to the powerful stakeholder, NGOs also have relationships towards the ‘less’ powerful stakeholders. These relationships are devoid of bureaucratic, legal and economic considerations
(O’Dwyer and Unerman, 2008; Unerman and Bennett, 2004). Unerman and Bennett (2004) assert that:

“[...] the view of the beneficiaries and the public should not be overlooked simply because they are less powerful” (p. 690).

Thus, the downward stream of an accountability relationship, which integrates the needs of beneficiaries or the public, is to those stakeholders who have less locus of power. The aim of prioritising relationships to the beneficiaries or the public/community may be to promote organizational learning (Agyemang et al. 2009). The mechanism in which accountability is enforced and the reason for using such a mechanism seems to be similar for all the less powerful groups. Formal mechanisms of reporting include oral communication through dialogue (Agyemang et al. 2009). The small box in the lower half of Figure 2 represents this discussion.

However, it is also noted that the NGO relationships to all stakeholders may have a potential for inducing the behaviour of all stakeholders/agents, i.e. the ‘logic of practice’ (Bourdieu, 1990). These logics may be underpinning the relationships of accountability. The Bourdieu logics of practice are discussed in the next section.

### 5.2.3 Bourdieu’s logic of practice theory

Bourdieu’s (1990b) logic of practice theory is adopted by prior studies of NGO accountability to provide social explanations (Chenhall et al. 2010; Jayasinghe and Wickramasinghe, 2011; Alawattage, 2011). The framework theorizes practices of everyday life ‘as site of struggle’ the basis upon which organisations theorizes a social structures and agent relationships (Cooper and Coulson, 2014). The organisational approach to understand the interdependent relations of the theoretical lens of the logic of practice framework falls among three main concepts: field, capital and habitus (Bourdieu, 1990).

#### 5.2.3.1 Concept of ‘field’
The ‘field’ is conceived as a terrain of contestations among organisational actors/agents in which interactions, transactions and events occur (Bourdieu, 2005b). It has its own rules and ‘regularities’, which regularise and manage the relationships between the field’s participants of an organisation (Bourdieu and Wacquant, 1992).

According to Bourdieu (1990), the field participation earns and accumulates the resources through differing strategies in order to establish the relative positions. These positions are gained due to the different amounts and combination of resources. These resources represent a symbol of ‘power’ and are convertible in principle into one another but at different rates of exchange (Bourdieu, 1990). While some of the participants yield greater advantage for ascendency due to the power of resources they own, others do not because of the less of the less resources they accumulate (Emirbayer and Johnson, 2008).

Bourdieu (1990) argues that the process of constructing a field is not a simple theoretical ‘intuition’. It is somewhat a guide by knowledge that seeks to identify relevant indicators and principles (Bourdieu, 1996). However, field participants learn game conditions and hence allow the use of experiences in order to read and to predict future possibilities (Cooper and Coulson, 2014). Chenhall et al. (2010) found that NGOs’ development mission is a contextual ‘field’. Stakeholders in the field for missions’ attainment may include: NGO officers/managers, funders, beneficiaries, the government and local agencies, and the Global Offices and those related to the carrying out of projects and activities (Chenhall et al. 2010). These relationships are established through practices such as routine of communication, routine of the capital exchanges, and the routine of resistance and antagonism (Ebrahim, 2005). The actors are all involved because they accumulate different capitals, which may be economic, social, cultural and symbolic.

In an effort to analyse the organizational field, there are key elements to consider. Firstly, it is important to consider the ways in which field actors/agents are differently positioned and in the distribution of resources therein. Secondly, it is important to recognize the field agents, their competitors and the field as a whole. Thirdly, the field opportunities and challenges descend towards the direction of the opposing strategies of action (Emirbayer and Johnson, 2008). To assist occupants with their struggle, the analysis of interactions and social practices within a ‘field’ is aided by the role of conceptual tool and resource ‘kits’ (Emirbayer and Johnson, 2008). Bourdieu calls these resources ‘capitals’ and they represent power in the field. They represent power because
parties with more access to capitals occupy more dominant positions. Bourdieu (1986, p. 105) argues:

“It is in fact impossible to account for the [...] functioning of the social world unless one reintroduces capital in all its forms and not solely in one form recognized by economic theory” (Bourdieu, 1986, p. 105).

This means possession of a capital is material resources, which serve as an avenue for ‘power’, and determines a field’s participants/agent’s status and position. They allow organisational actors to adopt a stance (position) within the hierarchy of the ‘field’ (Bourdieu, 1990). According to Bourdieu (1990), the concept of ‘capital’ comes in various overlapping forms and can be in economic, social, cultural and symbolic forms. These concepts of capitals are explored in the subsequent sections.

5.2.3.2 Economic capital

The first basic form of Bourdieu’s capital is economic. The concept of economic capital refers to material possessions such as actual and potential financial resources of field agents. These are immediately convertible into cash (Bourdieu, 1986). Agents in attempts to rule in their own interests identify economic capital more generally as attributes of organizations and are forms of assets and rights; as well as material goods and services. Examples of economic capital include a contractual right of receiving monetary income or cash donations; ownership of productive assets or property rights; and other economic possessions that increase agents or actors capacities in society (Sallaz and Zavisca, 2007; Chenhall et al. 2010).

In organisational research, the relation of capital to power is obvious in the case of economic capital because it determines relationships of economic dependency or domination in a field (Ebrahim, 2005).

5.2.3.3 Social capital

The social capital concept is obtained through connections with a group membership, or family, religious or cultural heritage. It is the sum of resources (actual or virtual) that are accrued by virtue of possessing a durable social network of relationships of mutual acquaintance and recognition
The outcome of social capital is economic rewards. These are derived through on-going participation in the networks of relationships (Bourdieu, 1986).

There are two ways to acquire social capital. Firstly, through individual networking of group membership and voluntary associations (e.g. trade unions or political parties). By this, social capital has a potential to convert into a condition of economic capital as a positive impact of personal relationships (Tatli, 2011). Secondly, they involve symbolic capital that provides a difference between groups or classes that provides symbolic recognition and distinction. By this, they are worked for and retained within social relationship (e.g. from neighbourhood or workplace relations) (Bourdieu, 1986).

### 5.2.3.4 Cultural capital

The third form of Bourdieu’s capital is cultural. According to Bourdieu (1986), a Cultural capital is the field agent’s resources of expertise, which include ‘knowledge, practices and goods’ that are rare, but are desirable by organizations (Rubtsova and Down, 2004). It is human capital, which is acquired through dispositions, behaviour and intellectual qualifications, which are products of external wealth, but are converted into the integral part of a person (Bourdieu, 1986). The accumulation of this form of capital is made through the accumulation of valued skills, such as training and education. A cultural capital may appear in three forms in nature notably: the embodied, objectified and institutionalised (Bourdieu, 1986).

In an embodied form, they include knowledge, skill, lifestyle, and qualifications, which manifest in one’s mind and body, and cover actors’ dispositions and tastes (Bourdieu, 1991; Bourdieu, 1986). Organisational actors in the course of socialization unconsciously learn these dispositions, but depend also on a social class of belonging (Sieweke, 2014). Additionally, they are deeply ingrained aspects of humanity such as race, ethnicity, and gender and are defined by person’s character and the way of thinking. These include physiques, language skills and bodily demeanour, or art and craft (Bourdieu, 1986).

In its objectified nature, a Cultural capital refers to the possession of cultural goods such as books, pictures, and works of art or music instruments (Bourdieu, 1986). In contrary however, the mere possessing cultural goods is not sufficient as cultural capital. This is because cultural capital can be bought with economic capital. For instance, if actors possess music instruments but are not able to
use those instruments appropriately, they do not possess cultural capital (Bourdieu, 1986b). Accordingly, the two forms of capital (the embodied and objectified) are mutually exclusive. For instance, profit from objectified capital can only be obtained in proportion to the extent of the holder’s embodied capital (Bourdieu, 1986, p. 247). But in an institutionalized form, a cultural capital is an officially recognized competency that confers a guaranteed form of (educational) certificates, skills and knowledge. Examples include university certificates of successfully accomplished qualifications (Bourdieu, 1986).

Bourdieu (1986) argues that cultural capital (in the three forms) may be acquired in a less straightforward manner than economic and social capitals. Nonetheless, they can be a disguised form of capital, and a form with transmission risk into other disposition such as habitus. Therefore, cultural capital can be easily ‘misrecognised’. However, through its disguised nature, it is more enduring and less convertible although they are susceptible to attrition (Bourdieu, 1986).

5.2.3.5 Symbolic capital

Bourdieu (1993, p. 37) defines the symbolic capital concept as:

“[..] non-material attributes as synonymous with: standing, good name, honour, fame, prestige and reputation”.

This means, a symbolic capital is related to non-material attributes and the values that are perceived by other forms of capitals (economic, social and cultural). Bourdieu (1990) argued that the symbolic form of capital is relied on in order to gain advantages and to generate personal values, for example: authority, wealth and power in society over others. Its function includes the mediating role of power through prestige (Bird and Smith, 2005). The accumulation of this form of capital may be either objectified or internalized although they take time to manifest (Bourdieu, 1990). Its value is perceived by the society, and the power generated is built up gradually over time. However, once accumulated, symbolic capital can reproduce itself and grow or decline to a certain degree of other forms of capitals (Bourdieu, 1986).

In addition to the unique mix of capitals, every field also has a unique habitus. This is explored in the next section.
5.2.3.6 Habitus

The third of Bourdieu’s class of concepts is organisational ‘habitus’. According to Bourdieu, the concept of *habitus* is:

“a system of durable, transposable dispositions, structured structures predisposed to function as structuring structures, that is, as principles which generate and organize practices and representations that can be objectively adapted to their outcomes without presupposing a conscious aiming at ends or an express mastery of the operations necessary in order to attain them” (Bourdieu, 1990a, p. 53).

The above definition suggests that *habitus* as a ‘field’ disposition occurs in the form of rules that govern the empirical action at a contextual site. Consequently, *habitus* operate as a set of loose guidelines of which field participants use without necessarily being aware of i.e. how the field occupants act, how they think and the meaning that they attribute to the social world (or the field) that they find themselves in (Kitchin and Howe, 2013). In other words, *habitus* directs one behaviour without consciously thinking about the process and action.

Its disposition directs actors’ practices and behaviour of organisational actors in a given field (Bourdieu, 2001). A practice in this sense is a “reutilized type of behaviour” (Reckwitz, 2002) with postures and sentiment involved in every encounter within the social field (Bourdieu, 2001). However, the concept of habitus is not static but is modified and nurtured or refined through an ongoing exposure of operation and practices (Bourdieu and Wacquant, 1992). It is structured by external social structures, and hence, inscribed and expressed within the society of organizational actors (Bourdieu, 2001). This instils a sense of dynamism, and the nature of organizational culture, which comes as a result of the continuous power struggle between different stakeholders who are related in the organization field and activities (Ozbilgin and Tatli, 2005).

The interaction of the three concepts – *field*, *capital* and *habitus* – constructs the *logic of practice*. The practices occur as on-going, dynamic and interconnected activities that relate to the dispositions (*habitus*) and positions (*capital*) within the field (Bourdieu, 1986). While the logic of practice theory is much more of a theory, it also operates as a methodology in empirical studies. As a methodology, the framework aims to analyse the dynamics and context-based processes known as the ‘practices’ (Bourdieu, 1990).
5.2.3.7 The concepts in accounting research

There are several accounting literatures that have drawn on Bourdieu’s idea (logic of practice) relationally to understand the accounting role in the maintenance of power and influence of development and societal transformations. Discusons in the literature points to central set of problems in society and attempt to find the solution to these social development. For example, drawing on Bourdieu’s concept of field, capital and habitus, Jayasinghe and Wickramasinghe (2011) found that accounting could be used by government and private sector organizations to achieve change and transformations that society deserves. The theoretical concepts have also influenced the interpretive view of accounting researches. For instance, it is argued that Bourdieu’s theoretical lens offers a fine “critical” and reflexive view from which to better explore accounting studies in organizations (Everett, 2002, p. 56).

Mobilizing ideas from Bourdieu’s concepts has also allowed researchers to develop an better understanding of accounting as a field of practices that participate in processes and domination. For example, Alawattage (2011) adopted Bourdieu’s lens to examine ways in which accounting practices serve to reinforce the hierarchical structures. He found that there is a connection between practices and social structure and how capital is socially structured around particular fields of reproduction. A study by Ramirez (2011) also illustrates how a field and capital concepts may be used to understand the distribution of capitals that affects the positions of collective actors (e.g., professional associations, corporations, the State).

However, the above studies have failed to incorporate all three concepts of Bourdieu’s – habitus, capital and field – into a single study. Bourdieu (1998, p. 85) argued that identifying all three concepts in a study is indispensable because of the danger of missing Bourdieu’s ‘relational approach’. According to Free and Macintosh (2009), when those concepts are appropriated or adopted in a piecemeal approach in a study, the effect will be that,

“the explanatory power and the richness of a complete analysis of [such] studies could be underachieved (Free and Macintosh, 2009, p. 4).

In these analyses, the possessions of relational perspective among the concepts become misplaced (Emirbayer and Johnson, 2008).
Nonetheless, the logic of practice theory is relevant to the study of NGO accountability and their influence on organisational missions (the development and the faith missions) for the reason that its concepts enable the conceptualization of development as occurring in a context of organisational actors’ behaviour and their relationships, tensions and struggles (Ebrahim, 2005). Using the concepts, it is therefore possible to view relationships among various stakeholders that NGOs relate to, and whether the relationship “follows a certain pattern or set of general rules” to accountability (Ebrahim, 2005, p. 18).

The concepts of ‘field and capital’ would be useful to bring out the interrelationships that exist among economic, social, cultural and symbolic capitals as exhibited by NGOs in exploring accountability relationships. For instance, it is argued that economic and cultural capitals are important because they define positions and possibilities for NGOs in society (Chenhall et al., 2010). Also, social capital is important for organizations in order to build a cultural capital, which effectively attracts economic capital (Chenhall, et al. 2010). Also, the symbolic capital, just as the social capital, provides the basis for social position in a given society and is based on “inter subjective reflections as it is in the eyes of the others” (Jayasinghe and Wickramasinghe, 2011).

The skeletal framework for this thesis would be appropriate for analysis, which is made up of the combination of two theoretical frameworks: the holistic accountability theory and the logic of practice theory. The two theories are discussed in the next section.

5.4 The skeletal framework for this study

Chenhall et al. (2010) argued that NGOs draw on different group of stakeholders who contribute various forms of capital to the NGO development field for operational activities. Thus, in order to understand stakeholders’ roles and their influences on NGO activities, the holistic accountability framework is adopted as the theoretical lens. This theory is extended to include Bourdieu’s logic of practice theory. Together, the two theories are mapped into studying the accountability relationships of Christian faith-based NGOs that this study engages. The two theories are represented in Figure 3 below.
As presented above, Figure 3 is schematic description of the theoretical framework for the research. Theory one is the view of holistic accountability while theory two is the view of Bourdieu’s logic of practice theory.

5.4.1 The holistic accountability in the framework

In theory one, the holistic accountability framework relates to the provision of accountability to all manner of stakeholders – upwards to powerful stakeholders in the field, and downwards to the stakeholders who are less powerful. NGOs serving as intermediary organs are accountable to various stakeholders. These stakeholders may either be ‘powerful’ through the possession of capital resources or a ‘less powerful’ that possess no resources, but operate within a field. The ‘holistic accountability’ relationships may thus require multiple actors to draw on the various forms of capital possess by stakeholders in the field in order to obtain or maintain the accountability relationship with the NGO – which in this case is the ‘accountor’.

While holistic accountability will explore interrelations of the upward or downward accountabilities, Bourdieu’s framework is adopted to help organise the empirical analysis and hence serve as a foundation upon which accountability relationships are established.
5.4.2 The logic of practice in the framework

As suggested by theory two, the nature of the NGO accountability relationship is shaped by the concepts of the ‘logic of practice theory’. The theory explains how various forms of capitals co-exist within a development ‘field’. As presented by the arrows in Figure 3, the NGO relationships in the ‘field’ are two-way interactions with the field participants.

NGOs operate within a development *field*, with many actors/stakeholders including donors, funders, beneficiaries and governments. There are also global institutions (e.g. the UN, IMF and World Bank) (Chenhall, Hall and Smith, 2010) – and the actual officers and managers of the NGOs. Thus, theoretically two potential fields are evident in the faith-based NGO sector: the field of ‘development’, where physical development objectives occur, and the field of ‘faith’, where the spiritual mission of the NGOs is practiced. It is argues that NGO officers manage complex networks of relationships with diverse stakeholders within the development field in which they operate (Ebrahim, 2005). This prompts the need to examine, from the perspective of faith-based NGO officers, the form of accountability relationships that exist and what prompts these demands for accountability relationships.

The stakeholders (in upward and downward relationships) may possess the capitals (economic, cultural, social and symbolic) in order to obtain or maintain a right of accountability relationship with the NGO. However, while maintaining the relationship, stakeholders may be mindful of the rules (i.e. *habitus*) that govern the field terrain and its actions. Whether accountability relationships on projects and activities are maintained with a particular stakeholder may depend on the understanding and acceptance of the field *habitus* – or the values upon which the NGO and its mission operate. Through the concepts of capitals, stakeholders may co-exist, interact and operate within the field in order to achieve the NGO objectives. They may thus express multiple and complex interests and perspectives according to different logics (Jayasinghe and Wickramasinghe, 2011).

While relating to the stakeholders, the case study NGOs may have their ways of acting or ‘feeling and being’ (i.e. organizational values or ethos) which may operate on the background of the continuous power struggle between different stakeholders whom the NGO relates with in carrying out projects and activities (Ozbilgin and Tatli, 2005). These values may be unconsciously agreed by all stakeholders within a field in order to give the project a meaning (Bourdieu and Wacquant, 1992). Thus, the acceptance of the Christian values of these NGOs may have a potential role to play in achieving holistic accountability and in relating to others.
5.4.3 Theoretical gap in the literature

Assad and Goddard (2010) argue that, theoretically, NGOs accountability involves many stakeholders all playing different roles in organisational activities and operations. These stakeholders may have both economic and non-economic interest in the NGO activities (Chenhall et al. 2010). The provision of accountability thus engages the multiple stakeholders who have the diverse demands and interests of the NGO’s operations and missions (Ebrahim, 2005). Arguing further, this researcher notes that although empirical evidence suggests that NGO’s actions are entangled in struggle for power, “where what an organisation does is mainly subject to various influences from within organisation and social environment” (Ebrahim, 2005, p. 19).

In many instances, these are indeed factors that necessitate accountability. It is evident that, to a certain extent, certain stakeholders may require less of a demand for any formal accountability relationship from an organisation. For example, it is argues that accounting systems within a Christian organization may be deemed less of a fundamental issue, and hence seem irrelevant to organizational faith values and missions (Laughlin 1988). Laughlin (1988) further contends that accounting and accountability within the social context of the church is irrelevant to the spiritual aspects, and thus refers to accounting activities as “an unhealthy intrusion” into the spiritual values of a church (Laughlin, 1988, p. 23). Nonetheless, stakeholders may exert a form of influence to help the directions of accountability relationships (Assad and Goddard, 2010).

In Chapter 2, we note that, by their nature, Christian faith-based organisations employ faith and spirituality with unique ethos, ethics and moral synergies in the cause of rendering services to the beneficiaries and the communities. However, analyses of prior literature have overlooked the way accountability relationships of these NGOs impact on their faith mission and the development mission of socio-economic activities. O’Dwyer and Unerman (2008) observed that all stakeholders (including beneficiaries):

[...] have the “right to participate in decisions on matters which might impact upon them”, regardless of their power in relation to NGO activities (O'Dwyer and Unerman, 2008, p. 804).

Nonetheless, there is a lack of coherent underlying theories, and the reasons for accountability relationships involving the Christian faiths based NGOs funders, beneficiaries and other stakeholders; and their impact on the organisational missions.
Also, NGO literature falls short in providing the theory behind accountability and account-giving relationships from the Christian faith-based perspective in development countries. Hence, little research is available on how NGOs render financial accountability to the non-contractual stakeholders in church based organisations. Consequently, it would be interesting to find out how the multiple accountability demands (both by the contractual and non-contractual) contributes to the missions of the Christian faith-based organizations.

The researcher believes that the theoretical framework may help explain how accountability relationships exist or why they are undertaken in the context of Christian faith-based organisations. Thus, the combination of holistic accountability and Bourdieu’s logic of practice theories may help unravel what form of capitals stakeholders contribute into the NGO activities. There is an extant body of accounting literature that have drawn on Bourdieu’s ideas the ‘logic of practice theory’ in many NGO settings including (Chenhall et al. 2010; Alawattage, 2011; Jayasinghe and Wickramasinghe, 2011; Everett, 2002; Cooper et al. 2005). These studies demonstrate a wide variety of empirical and theoretical focus on the deployment of Bourdieu’s concepts in accounting discipline within the last two decades. The logic of practice theoretical framework (theory two) may thus answer the questions of how and why stakeholders are categorised, as powerful, and to whom their power is oriented, in the context of faith-based NGOs. Secondly, the framework will explain why those involved in the upwards and downwards accountability relationships are identified as a result of the capital they help bring into the organisational field.

5.5 Chapter conclusion

This Chapter has introduced the theoretical framework that underpins the thesis. The Chapter commenced with a discussion on stakeholder theory, and further discussed holistic accountability as a fundamental theory for the research. This was followed by a discussion on Bourdieu’s logic of practice theory and the related concepts (field, capitals and habitus), which are available to organisations. The Chapter has argued for Unerman and O’Dwyer’s (2008) holistic accountability framework to provide analysis to the study of NGO accountability relationships. However, the holistic accountability theory only explains the accountability relationships and does not shed enough light on the underpinning practices leading to the way in which accountability mechanisms work. To achieve this, the thesis employs Bourdieu’s logic of practice theory, which helps to provide a richer explanation of the accountability. The chapter argues that the combination of the two
frameworks allows the researcher to incorporate the views of social actors in explaining accountability relationships, the form of capitals that necessitate accountability and the impact of accountability on missions’ attainment. Both theories are used in the context of Laughlin’s (1995, 2004) Middle Range Thinking to analyse how CFBOs strive to achieve their dual missions of faith and development.

In the next Chapter, the thesis discusses its research methodology and how the study analysis incorporates Bourdieu’s logic of practice as a skeletal theory to make sense of the empirical data.
CHAPTER 6
THE CONTEXT OF GHANA

“It is no exaggeration that in traditional Africa, religion is life and life is religion” (Opoku, 2015, p. 103).

6.0 Introduction

This Chapter of the thesis focuses on the role of Christianity in the context of Ghana’s socio-economic development agenda and the uniqueness of Ghana for NGO accountability insight.

The Chapter is divided into three sections. Section 6.1 begins with a discussion of the general background of Ghana, the contextual country of the thesis’ empirical study with particular emphasis on the demographic, political, economic and social environments of the country. Section 6.2 examines NGOs role in Ghana’s socio-economic development with particular emphases on funding support and their conditions. This section further discusses the uniqueness of Ghana for NGO accountability and the insight that it offers. The Chapter concludes with a summary of the issues discussed.

6.1 The background and demographic profile

Ghana is located on the sub-Saharan west coast of Africa and shares a boundary with Burkina Faso in the North and Ivory Coast in the West. On the East coast border is Togo and in the South is the Gulf of Guinea. In 1957, Ghana became the first Sub-Saharan African country to gain independence from Great Britain. It is one of the 54 countries in Sub-Saharan Africa. Ghana’s total population is approximately 25.9 million, according to the 2010 official census. There is an annual average population growth rate of 2.7 percent (Ghana Statistical Service, 2013). The average life expectancy for men is 61 years, while that of women is approximately 64 years (WHO, 2012). There are ten administrative regions, which are divided into 110 administrative districts, municipalities and metropolitans. Ghana’s structure is represented on the map of Figure 6.1.
6.1.1 Ethnicity

Ghana’s population is heterogeneous, with diverse ethnic affiliations, as shown in Table 12. The dominant ethnic group is Akan (including Asante, Akwapim, Akyem, Bono and Fanti), with 47.5 percent of the total population in 2010. This is followed by Mole-Dagbane (16.6 percent), then Ewe (13.9 percent) among others. The Grusi and Mande are less dominant with 2.5 percent and 1.1 percent respectively in the year 2010. There are insignificant differences in the ethnic composition of Ghana from 2000 to 2010.

Table 12: Ethnic groups in Ghana

<table>
<thead>
<tr>
<th>Ethnic group</th>
<th>2000 (percent)</th>
<th>2010 (percent)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Akan</td>
<td>49.1</td>
<td>47.5</td>
</tr>
<tr>
<td>Ga-dangme</td>
<td>8.0</td>
<td>7.4</td>
</tr>
<tr>
<td>Ewe</td>
<td>12.7</td>
<td>13.9</td>
</tr>
<tr>
<td>Guan</td>
<td>4.4</td>
<td>3.7</td>
</tr>
<tr>
<td>Gurma</td>
<td>3.9</td>
<td>5.7</td>
</tr>
<tr>
<td>Mole-Dagbane</td>
<td>16.5</td>
<td>16.6</td>
</tr>
<tr>
<td>Grusi</td>
<td>2.8</td>
<td>2.5</td>
</tr>
<tr>
<td>Mande</td>
<td>1.1</td>
<td>1.1</td>
</tr>
<tr>
<td>Other</td>
<td>1.5</td>
<td>1.4</td>
</tr>
</tbody>
</table>

Sources: Ghana’s Statistical Service (2013)
Ghana has great diversity in terms of languages. Although the official language is English, there are other local languages numbering of about eighty (80). The most popular among them is the Akan Twi, spoken along the Southern sectors, and Dagbani, as the primary language in the Northern Regions.

6.1.2 The urban and rural drift

Ghana classifies its locality as either urban or rural based on population size. Localities with a population of 5,000 or more are classified as urban (Ghana Statistical Service, 2013). In Table 13 below, the proportion of the urban population increased from 43.8 percent in 2000 to 50.9 percent in 2010. This indicates that, in 2010, 49.1 percent were in the rural communities, suggesting that a significant number of the Ghanaian population – averaging at about 13 million – are living in rural communities. While the Greater Accra region has a greater portion of 90 percent in urban centres, the three Northern regions (Northern, Upper East and Upper West) have a substantial proportion of its population concentrated in the rural communities.

<table>
<thead>
<tr>
<th>Region</th>
<th>2000</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total population in urban areas</td>
<td>43.8</td>
<td>50.9</td>
</tr>
<tr>
<td>Western</td>
<td>36.3</td>
<td>42.4</td>
</tr>
<tr>
<td>Central</td>
<td>37.5</td>
<td>47.1</td>
</tr>
<tr>
<td>Greater Accra</td>
<td>87.7</td>
<td>90.5</td>
</tr>
<tr>
<td>Volta</td>
<td>27.0</td>
<td>33.7</td>
</tr>
<tr>
<td>Eastern</td>
<td>34.6</td>
<td>43.4</td>
</tr>
<tr>
<td>Ashanti</td>
<td>51.3</td>
<td>60.6</td>
</tr>
<tr>
<td>Brong Ahafo</td>
<td>37.4</td>
<td>44.5</td>
</tr>
<tr>
<td>Northern</td>
<td>26.6</td>
<td>30.3</td>
</tr>
<tr>
<td>Upper west</td>
<td>17.5</td>
<td>16.3</td>
</tr>
<tr>
<td>Upper East</td>
<td>15.7</td>
<td>21.0</td>
</tr>
</tbody>
</table>

Sources: Ghana’s Statistical Service (2013)

As evident from Table 6.2 above, the overall proportion of people living in urban areas in all the regions of Ghana increased between 2000 and 2010, except in the Upper West region where the proportion of urban dwellers fell below 17.5 percent to 16.3 percent. Aryeetey and Goldstein (2000) argue that the persistence of poverty in Ghana is related to the rural areas. It should also be noted that about 70 percent of Ghana’s poor people live in rural areas, primarily in three Northern Regions of Ghana. In Ghana, rural communities are characteristically in a bad state. For example, the road infrastructure is deplorable and inaccessible. There is limited access to basic social services, resulting in a lack of safe drinking water, bad road networks, electricity problems and a lack of telephone services (Ghana Statistical Services, 2010). This means that, in terms of resource allocation and development, the rural communities are the worst affected and the most neglected in Ghana.
6.1.3 The religious landscape

Ghana is overtly religious and is characterized by a variety of religious traditions. The local people candidly show their beliefs and therefore it is a common practice to hear people portraying that one is familiar with God and recognises His presence in all activities (Nilsson, 2012; Crook, 2010). Religion, be it Christianity, Islam or traditional beliefs, dominates the national discourse and habits of the local people and ways of doing things (Bob-Millar and Bob-Millar, 2007; Opoku, 2015). Therefore, generally, the people of Ghana believe that God is the creator of the universe and His ‘power’ transcends all powers and deities (Dei, 2015; Opoku, 2014).

Almost two-thirds of Ghana’s population of 24 million are Christians (mostly located in the southern regions), and Christianity is extremely influential over the behaviour of people in the southern communities (Ghana Statistical Services, 2010). Christianity and the role of churches thus hold positions of reverence and moral legitimacy in Ghana’s southern communities. Also, about 16 percent of the population are Muslim (mostly located in the Northern block of Ghana) while 23 percent are traditional indigenous beliefs mostly found in all the regional blocks (Ghana Statistical Services, 2010). Table 16 below depicts the proportions of the three religious dominations of Ghana. Christianity is made up of Catholic, Protestant, Pentecostal/Charismatic and others. The population of Christians increased from 68.3 percent to 71.2 percent from the year 2000 to 2010. The total number of Muslims increased from 15.9 percent of the total Ghanaian population in 2000 to 17.6 percent in 2010. However, followers of the traditional indigenous religion had a fall in their numbers. The percentage of the traditionalists and indigenous beliefs adherents reduced from 8.5 percent to 5.2 percent in the 2010 population census (Ghana Statistical Service, 2013).

<table>
<thead>
<tr>
<th>Religion</th>
<th>2000 (percent)</th>
<th>2010 (percent)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>18,912,079</td>
<td>24,658,823</td>
</tr>
<tr>
<td>No religion</td>
<td>6.1</td>
<td>5.3</td>
</tr>
<tr>
<td>Catholic</td>
<td>15.1</td>
<td>13.1</td>
</tr>
<tr>
<td>Protestant</td>
<td>18.1</td>
<td>18.4</td>
</tr>
<tr>
<td>Pentecostal/Charismatic</td>
<td>24.1</td>
<td>28.3</td>
</tr>
<tr>
<td>Other Christians</td>
<td>11.0</td>
<td>11.4</td>
</tr>
<tr>
<td>Islam</td>
<td>15.9</td>
<td>17.6</td>
</tr>
<tr>
<td>Traditionalist</td>
<td>8.5</td>
<td>5.2</td>
</tr>
<tr>
<td>Others</td>
<td>0.7</td>
<td>0.8</td>
</tr>
</tbody>
</table>

Sources: Ghana’s Statistical Service (2013)

Clearly, from the above table, Christianity with its 71.2 percent of the total Ghanaian population dominates the religious landscape of Ghana. The purpose of the Christian churches and institutions
is to propagate the religion, conduct religious education and fulfil religious injunctions (Olakunle et al. 2009).

6.1.4 Economic disparity

Ghana is typical of a developing economy and reflects a slow structural transformation (KPMG, 2013). However, there is also extreme income inequality, with huge economic disparities existing across the regions of Ghana (Akosah, 2014). For example, statistics have it that while there is wealth in the southern capital city of Accra; there are poor masses that struggle with their daily livelihoods in the Northern sector (Ghana Statistical Service, 2010). The labour market of Ghana is characterized by high levels of youth unemployment and under-employment (Ghana Statistical Service, 2013). Table 14 depicts the percentage distribution of employed people aged 15 years and above by industrial sectors, sex and locality of residence (2010 census report).

<table>
<thead>
<tr>
<th>Age group</th>
<th>Sex</th>
<th>Year 2000</th>
<th>Year 2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>15 – 24</td>
<td>Male</td>
<td>20.3</td>
<td>18.7</td>
</tr>
<tr>
<td></td>
<td>Female</td>
<td>21.8</td>
<td>19.4</td>
</tr>
<tr>
<td>25 – 44</td>
<td>Male</td>
<td>49.2</td>
<td>51.8</td>
</tr>
<tr>
<td></td>
<td>Female</td>
<td>51.5</td>
<td>52.5</td>
</tr>
<tr>
<td>45 – 64</td>
<td>Male</td>
<td>22.9</td>
<td>23.7</td>
</tr>
<tr>
<td></td>
<td>Female</td>
<td>20.6</td>
<td>22.5</td>
</tr>
<tr>
<td>65+</td>
<td>Male</td>
<td>7.6</td>
<td>5.8</td>
</tr>
<tr>
<td></td>
<td>Female</td>
<td>6.1</td>
<td>5.6</td>
</tr>
</tbody>
</table>

Source: Ghana Statistical Service (2013)

Agriculture dominates the working class in the rural areas at 69.4 percent (Ghana 2010 census report). Mainly in subsistence farming, the domestic economy centres on agriculture, which accounts for 37 percent of Gross Domestic Product (GDP). The main agricultural produce includes cocoa, rice, coffee, timber, shea butter and fish. Gold, timber and cocoa production are its major sources of foreign exchange. Due to its natural resources, Ghana has approximately twice the per capita output of the poorest countries in West Africa. Meanwhile, there is a service industry, which employs about 28 percent of the working class (KPMG, 2013).
6.1.5 The governance structure

Ghana is governed by a constitutional democracy, involving a Presidential system of administration. The President is the Head of Government within a parliamentary system of legislature. Currently, the government (President and Parliament) is democratically elected once every four years. There is also a traditional system of administration alongside the formal system of government. The traditional leaders, specifically the Chief, sub-chiefs and a Queen mother, are chosen by royal lineage, with the system dating back to the colonial era. They have a responsibility for community development, and mobilize resources for community development through local communal labour (Tweneboah, 2012; Boafo-Arthur, 2006). According to Boafo-Arthur (2006), the two governance systems of administration: the government and the traditional rulers work together to ensure that development takes place in communities. They ensure also that there is an effective alternative resolution of disputes at the community levels and that there is effective (Tweneboah, 2012).

6.1.6 Social issues and interventions schemes

Ghana’s social-policy reforms have seen improvement in sustainable social sectors and poverty alleviation, including health, education, social security, housing and poverty alleviation programmes in areas of food security, sanitation and water quality (Nelson et al, 2005). However, it is evident that rural communities are neglected as far as the provision of social goods is concerned (Kim, 2013). For example, in respect of rural poverty-alleviation programmes, the dominant sectors of health, education and agriculture have failed to achieve the needed attention (Kim, 2013).

In terms of education, Ghana has three levels of educational system: basic education, secondary cycle and tertiary education. "Basic Education" lasts 11 years (ages 4–15) and is free and compulsory. This is divided into Kindergarten (2 years), primary school (2 modules of 3 years) and Junior High School (3 years). However, regional variations exist in terms of performance and literacy levels (Ghana Statistical Services, 2013).

In the health sector, diseases such as malaria, child mortality and maternal death, HIV and AIDS tend to be the primary health concerns. The neo-natal mortality rate is about 60 percent of the infant mortality rate in Ghana, while the infant mortality rate is estimated at nearly 61 deaths per 1,000 live births for children in rural communities (Ghana Statistical Report, 2013). The health-related problems are commonly predominant in rural areas, especially in the three northern regions (Ghana Statistical Report, 2013; DHS, 2008; Demographic survey, 2014).
However, there are several social intervention programmes, including Livelihood Empowerment against Poverty (LEAP), the Capitation Grant and the School Feeding Programme, all of which have been implemented with the aim of alleviating poverty among the vulnerable population. Currently, government’s policy document and poverty alleviation strategies have been on ‘Shared Growth and Development’. This development mandate places more emphasis on expanding access to water and sanitation; health; housing and education; hunger reduction; reducing geographical disparities in the distribution of national resources; and ensuring environmental sustainability, among others (GSGDA, 2013). For example, as part of a government aim to improve the quality of education in deprived communities, Ghana operates a capitation grant scheme and provides funds to basic schools to meet those expenditures for which parents were being charged (GOG, 2012). The development indicator such as child literacy rates is the lowest in Ghana, indicating a significant degree of underdevelopment (GSGDA, 2013).

In agricultural sectors of Ghana economy, there are several intervention programmes such as the Export Development and Agricultural Investment Fund and the training scheme for farmers in plantations. The government poverty-focused agriculture programme is focused on increasing food security and social protection. This has been improving hunger reduction in the country in general (MDG Report, 2012). These programmes have helped Ghana in its progress so far in the food security industry and a growth has been made towards achieving the MDGs (MDG National Report, 2013). The poverty focused agricultural programmes initiated by the government of Ghana have also included an Export Development and Agricultural Investment Fund, the purpose of which is to train farmers in plantation development and projects leading to agricultural and farming products (GOG, 2013).

However, despite its intervention assistance, Ghana continues to be an aid-dependent nation and one of the World Bank’s heavily indebted poor countries (HIPC). Ghana’s economy, like that of most developing countries, lacks the capital needed to enhance economic growth and development. For example, currently, Ghana is among the top ten overseas development assistant recipient countries, with the aim of helping to achieve the national poverty alleviation strategies (OECD, 2011). Notwithstanding the significance of donor aid inflows and government intervention schemes over the past decades, Ghana’s poverty levels continue to grow. The next section explores this growth.

6.1.7 Poverty levels
Ghana is currently considered to be a lower-middle-income country (Ghana Statistical Service, 2013). However, despite the numerous aid systems and intervention schemes, Ghana’s living conditions and the well-being of its population are characterized by low incomes, malnutrition, ill-health,
illiteracy and insecurity, among others, a clear indication of existing underdevelopment (Ghana Living Survey, 2014). Ghana’s statistical services living survey classifies people in poverty as those who lack the command of basic consumption needs, including food and non-food components (Ghana Statistical Services Living Survey, 2014). According to the Ghana Statistical Service, poverty depth and the proportion by which the average consumption level of households in Ghana falls below the poverty line, give indications of how intense poverty has been in Ghana. Table 15 suggests Ghana’s poverty profile and patterns of poverty over the 7-year period from 2005 to 2013.

<table>
<thead>
<tr>
<th>Region</th>
<th>Contribution to total poverty</th>
<th>Contribution to total poverty</th>
<th>Contribution to total poverty</th>
<th>Contribution to total poverty</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2005</td>
<td>2013</td>
<td>2012</td>
<td>2013</td>
</tr>
<tr>
<td>Western</td>
<td>7.3</td>
<td>5.0</td>
<td>7.9</td>
<td>6.8</td>
</tr>
<tr>
<td>Central</td>
<td>6.4</td>
<td>4.4</td>
<td>6.9</td>
<td>6.4</td>
</tr>
<tr>
<td>Greater Accra</td>
<td>5.9</td>
<td>4.7</td>
<td>3.8</td>
<td>3.5</td>
</tr>
<tr>
<td>Volta</td>
<td>8.7</td>
<td>6.2</td>
<td>12.1</td>
<td>11.0</td>
</tr>
<tr>
<td>Eastern</td>
<td>7.5</td>
<td>5.2</td>
<td>9.3</td>
<td>7.8</td>
</tr>
<tr>
<td>Ashanti</td>
<td>12.6</td>
<td>9.8</td>
<td>12.0</td>
<td>9.0</td>
</tr>
<tr>
<td>Brong Ahafo</td>
<td>9.8</td>
<td>7.9</td>
<td>11.4</td>
<td>9.4</td>
</tr>
<tr>
<td>Northern</td>
<td>21.0</td>
<td>25.2</td>
<td>20.8</td>
<td>24.9</td>
</tr>
<tr>
<td>Upper East</td>
<td>10.9</td>
<td>15.3</td>
<td>7.4</td>
<td>9.0</td>
</tr>
<tr>
<td>Upper West</td>
<td>10.0</td>
<td>16.4</td>
<td>8.4</td>
<td>12.3</td>
</tr>
<tr>
<td>All Ghana</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
</tr>
</tbody>
</table>

Source: Ghana Statistical Service (2014)

In general terms, the total contribution to poverty on a regional level is not encouraging. In particular, the Northern region has consistently been leading the poverty statistics since 2005. In 2013, an estimated 24.9 percent of the entire population lived in poverty in the Northern region; the Upper West region follows with an estimated level of 12.3 percent; and the Volta region comes next with 11 percent considered to be extremely poor. The figures further seem to suggest that more than a quarter of Ghana’s population is classified as poor, whilst about a tenth of the population are also considered to be in extreme poverty (Ghana’s 2010 Census Report). In particular, there is extreme poverty in rural sectors especially in the northern sectors of Ghana’s of about 24.9 percent in the year 2013. Ghana’s poverty level is thus considered to be a rural phenomenon (Ghana Statistical Service, 2014). This is especially so because as many as 1.8 million people living in extreme poverty are in rural areas, and are highly represented in the three northern regions, as shown in this table (2010 PHC projections). Statistically, about 60 percent of the population live below the national poverty level compared with the national average of 26 percent. Thus, majority of these populaces works with the NGOs for survival (Ghana Statistical Service, 2012).
6.2 The Case for Ghana: NGOs role in poverty alleviation

It is on record that many community-based associations (CBOs) existed (prior to the formal creation of NGOs) which ensured the collective welfare of community members (Bob-Millar and Bob-Millar, 2007). The CBOs were formed based on the principle of ‘self-help’ referred to as the ‘Nnoboaa’ system (in the native Twi language). The ‘self-help’ is the system of assistance shaped by the indigenous Ghanaian culture and existed in the pre-colonial era. Subsistence farmers in local rural farming communities would come together to support each other’s farm activities on a rotational basis (Armah et al. 2010).

Historically, the CBOs were transformed to become ‘NGO’ sector of Ghana because of the expansion of roles and projects in support of Ghana’s socio-economic development and poverty alleviation schemes (Casely-Hayford and Hartwell, 2010). Statistically, government lacks the accurate database for all registered NGOs in Ghana. Therefore, in this study, my effort to obtain a current and accurate number of NGOs with the official status to operate in Ghana proved futile. However, according to the NGO Desk at the Ministry of Social Protection, there are approximately 3000 foreign-based NGOs with local branches operating in Ghana (NGO Desk at Ministry of Social Protection, 2015). This number is made up of grass root organizations, faith-based organizations, community-based organizations and international development and relief organizations, amongst others (NGO Desk, 2015). These organizations operate in all the 10 administrative regions in Ghana. However, a majority of these organisations seem to be operating in the three most deprived northern regions: Northern, Upper West and Upper East (USAID, 2010; Agyemang et al. 2009; Bawole and Langnel, 2016).

Although, the government of Ghana is legally responsible to ensure total eradication of poverty in communities (Bawole and Langnel, 2016). However, the local NGOs sector has consistently been active in Ghana’s socio-economic development agenda in support of government’s effort of poverty reduction schemes in the rural communities (Casely-Hayford and Hartwell, 2010; Agyemang et al. 2009; Rahaman et al. 2007). Thus, the NGOs are significant driving force of Ghana’s social sector development with the objective of resolving Ghana’s persistent socio-economic challenges and poverty alleviations (Agyemang, et al. 2009; Lambert, 2014). For example, it is evident that the NGO sector has transformed deprived communities as well as the lives of individual beneficiaries in rural communities of Ghana (Casely-Hayford and Hartwell, 2010).
Evidently, welfare and social intervention schemes are significantly improved in disadvantaged communities of Ghana. Specific social interventions include school-feeding programme for basic schools, capitation grant and poverty focused agricultural programmes (MDG National Report, 2013). The school-feeding programme is an initiative that provides children from deprived communities with one nutritious meal a day while in school. This initiative has helped to encourage growth of enrolment rates in basic schools (MDG National Report, 2014). The capitation grant on the other hand is an initiative that provides funds to basic schools to meet expenditures for which parents were being charged. There is also NGO/government partnership for a poverty-focused agriculture programme, which is aimed towards a sustainable increase of food security, and social protection for vulnerable households including farmers (MDG National Report, 2014).

The aid schemes for NGO’s activities in Ghana are discussed in the next section.

6.2.1 The source and funding support for local NGOs

The local NGOs objective of supporting socio-economic development is widely supported by the aid package system and donor support schemes from the developed economies (Rahaman et al. 2010; Agyemang et al. 2009; 2017). The range of donor support schemes and international development assistance to local NGOs includes the Overseas Development Assistant (ODA), Multilateral and Bilateral donors, donor grants and gross loans as well as debt forgiveness (Kim, 2013). Table 6.7 depicts the trend of aid flows to Ghana since the year 2000.

<table>
<thead>
<tr>
<th>Year</th>
<th>ODA</th>
<th>Multilateral &amp; Bilateral Aid</th>
<th>Grant</th>
<th>Gross Loan</th>
</tr>
</thead>
<tbody>
<tr>
<td>2000</td>
<td>598.17</td>
<td>219.22</td>
<td>350.45</td>
<td>1.58</td>
</tr>
<tr>
<td>2001</td>
<td>640.62</td>
<td>250.28</td>
<td>420.01</td>
<td>4035</td>
</tr>
<tr>
<td>2002</td>
<td>686.20</td>
<td>276.91</td>
<td>546.90</td>
<td>159.24</td>
</tr>
<tr>
<td>2003</td>
<td>983.45</td>
<td>497.30</td>
<td>679.69</td>
<td>132.25</td>
</tr>
<tr>
<td>2004</td>
<td>1418.69</td>
<td>483.60</td>
<td>2069.06</td>
<td>1350.16</td>
</tr>
<tr>
<td>2005</td>
<td>1150.69</td>
<td>529.18</td>
<td>1150.65</td>
<td>505.14</td>
</tr>
<tr>
<td>2006</td>
<td>1243.24</td>
<td>646.62</td>
<td>5489.55</td>
<td>4793.61</td>
</tr>
<tr>
<td>2007</td>
<td>1165.21</td>
<td>453.08</td>
<td>845.81</td>
<td>9.75</td>
</tr>
<tr>
<td>2008</td>
<td>1306.93</td>
<td>575.43</td>
<td>877.20</td>
<td>9.11</td>
</tr>
<tr>
<td>2009</td>
<td>1581.82</td>
<td>755.09</td>
<td>1089.45</td>
<td>28.93</td>
</tr>
<tr>
<td>2010</td>
<td>1692.54</td>
<td>789.22</td>
<td>1041.45</td>
<td>5.2</td>
</tr>
<tr>
<td>2011</td>
<td>1800.03</td>
<td>898.22</td>
<td>1012.72</td>
<td>4096</td>
</tr>
</tbody>
</table>

Table 6.7: Aid flows to Ghana since 2000
As shown in the above table, Ghana's foreign aid for socio-economic development and poverty alleviation schemes have generally appreciated from considerable annual averages since 2000 to 2011. While some of these foreign supports are made up of financial grants and loans, there are others made up of technical development assistances usually obtained in diverse forms such as human resources training, technical equipment and commodities (food, health, infrastructure and transport) (Moss, 2011). Currently, Ghana is rated among the top ten recipients of Overseas Development Assistance (ODA) to Africa (OECD, 2013).

The key foreign donors for NGO projects require a number of requirements and conditions, many of which depend upon accounting (Rahaman et al. 2010). For example, besides being responsible for ensuring that funds are used for the intended purposes, NGOs have undoubtedly been restricted on how funds should be used over policy-making conditions of donors. Thus, usually, the foreign donors of NGO projects give additional donations only when funding conditions are met (Rahaman et al. 2010; KPMG, 2014; European Community, 2002). In particular, NGOs in Ghana has become sensitive in meeting the demands of international donors e.g. the World Bank and IMF (Rahaman et al. 2010).

Additionally, Ghana has remained vulnerable to the global financial crisis with adverse impact on NGO funding. For example, in the year 2011, Ghana saw a fall from US$1810 million to US$1331 million, a reduction of about 26 percent in the donor funding support from the Overseas Development Assistance (ODA) (OECD, April 2012). This undoubtedly has affected NGO funding schemes, with adverse effect on poverty alleviation strategies including the MDGs, which are supported by the local and international NGOs (MDG National Report, 2013). For example, the monitoring reports on Ghana’s progress towards achieving the MDGs makes specific reference that it is unlikely Ghana would meet most of the MDGs by 2015 (Ghana Civil Society Monitoring Campaign, 2008).

Moreover, the donor aid schemes to Ghana are accompanied by stringent ‘contractual’ demands of accountability. For example, there are several international calls on the need for NGOs to focus on improved accountability generally with respect to aid effectiveness. Thus, more than before, a lot more is required on the use of donor funding with critical questions on the intended purposes and the pursuit of development missions (KPMG, 2010; Rahaman et al. 2010; Collier and Dollar, 2002). For example, Collier and Dollar (2002) note that,
“[…] in order to maximize poverty reduction in developing countries, aid should be allocated to countries that have large amounts of poverty and good policy [to fight poverty] (Collier and Dollar, 2002, p. 1482).

However, while accountability of donor aids may be instrumental in the pursuit of development in developing countries, attention has not been given to specific group of NGO levels, and whether this influences the achievement of missions of recipient organisations. This is why O'Dwyer and Unerman (2008) comment that, in order to understand accountability, “a study should be made in a specific setting” (O'Dwyer and Unerman, 2008, p. 819). Thus, this study presents accountability in a specific organisational context of the local branch of Christian faith-based NGOs (CFBOs), which operate in a developing economy of Ghanaian context.

6.2.2 The CFBOs accountability relationships and organizational missions

Ghana remains an interesting case study to examine the missions and accountability relationships of NGOs and its impact on organizational mission. In Ghana, the church-based organisations have been working closely with several stakeholders including the international counterparts and local government in an effort to contribute to the socio-economic development. For example, there are CFBOs who operate as a development component of local churches with the sole aim of promoting development in communities on behalf of their international organisations (Adei, 2014). The CFBOs have thus carry out a range of social, economic and religious projects with success in areas such as education, health and food security in close working relationship with government. In line with these areas, the CFBOs have over the years been responsive to the challenges of development facing members of church communities and the general public at large (Adei, 2014). Notwithstanding, there are others, which embrace invitations from groups of local churches to support development of both poverty alleviation, and the spiritual growth of the church membership refers to as ‘holistic’ missions of development (Woolnough, 2013). Thus, the social action of CFBOs is rooted in both socio-economic development and the spiritual missions (Olakunle et al. 2009). It will therefore be interesting to explore from the perceptions of CFBOs because of the nature of the organisational accountability relationships and how this impacts on the spiritual mission as well as the development mission of these NGOs.
This thesis thus offer the opportunity to provide policy advice for the benefit of donations for social intervention schemes both in Ghana and in other developing economies that suffers similar problems of poverty at the community levels.

6.2.3 Research Objectives

The general objective of the thesis is to discover how accountability relationships of faith-based NGOs may contribute towards achieving the development missions as well as the faith/spiritual mission. To achieve the general research aim, the empirical study undertaken in Ghana seeks the perceptions of Christian faith-based NGO officers through interviews, documentary reviews and observations in terms of the following three research objectives:

1) To examine the nature of the accountability relationships of Christian faith-based NGOs;
2) To explore how accountability are influenced by the organizational mission and values;
3) To analyse whether the faith mission and values of faith-based NGOs help achieve development.

6.3 Chapter summary and conclusion

This Chapter was devoted to the contextual issues of Ghana, the country in which the empirical study was conducted. This Chapter has talked about the demographic profiles of Ghana, including its diverse ethnicity, its religious denominations and the rural-urban drift, and the fact that a large population of Ghanaians are located in rural communities as per the Ghana Statistical Services definition of ‘rural’ community. NGOs’ activities and support structures are mainly concentrated in the rural communities of Ghana (Ghana Statistical Services, 2010). The Chapter also examined the country’s economic disparities and governance structure. It also explored its social issues and, more importantly, its poverty levels. In spite of the aid support from developed economies for Ghana’s developmental efforts, economic and social issues as well as poverty levels are in the ascendency and remain deficient in development, especially in rural communities (Ghana Statistical Services, 2013). The Chapter showed the significance of CFBOs and their roles and the need for accountability, which emphasized the importance of the present study.
The next Chapter presents the empirical case findings from the two case organizations on how accountability helps in achieving the organizational missions of spiritual growth and development.
CHAPTER 7
OMEGA CASE STUDY

7.0 Introduction

This Chapter presents the empirical findings from one of the two case organizations, OMEGA. OMEGA NGO embraces invitations from a group of local churches that officers refer to as ‘para-churches’, which have the aim of supporting the holistic development of children in poverty. The current Chapter explores how OMEGA conducts this holistic mission of spiritual growth as well as the physical development of the beneficiary children of the programme. It also explains how organizational officers perceive accountability relationships and account-giving practices.

In addition to interviews, information obtained from officers and analysis of internal documents, I also attended meetings as a participant observer. This information is used to present the interpretation of the situation. The empirical work shows that officers’ roles and activities are bounded by the mission-driven agenda of converting the child beneficiaries to Christianity. OMEGA also exists in a complex web of relationships with stakeholders, including the Global Office, local church partners, government agencies and institutions, the media, beneficiaries and other organizations. This Chapter thus examine officers’ role and relationships with organizational stakeholders (the development field participants), how they impact on their accountability relationships and whether they help to achieve the organizational spiritual mission and values as well as the local strategies of development.

The Chapter is divided into five sections. The first section explains the contextual information and offers a general background of OMEGA – brief because of the confidentiality arrangement agreed with the NGO’s management. The empirical sections 2 to 5 examine the accountability relationships – hierarchical upwards and downwards – with organizational stakeholders. These are organised in accordance with the skeletal framework of Bourdieu’s practice theory to help provide social explanations of OMEGA’s relationships with stakeholders, and are used as a middle range thinking (MRT) approach. Section 7.2 examines the organizational values; Section 7.3 examines the accountability relationships in relation to the field participants and focuses on the upward accountability relationships. Section 7.4 examines downward accountability relationships to understand how they are carried out. Section 7.5 concludes the Chapter with the chapter summary.
Table 17: Structure of the OMEGA Case Study

<table>
<thead>
<tr>
<th>Section</th>
<th>Topic</th>
<th>Source of Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>7.1</td>
<td>Contextual information</td>
<td>Internal documents, programmes field manual, interviews and personal reflections</td>
</tr>
<tr>
<td>7.2</td>
<td>Values</td>
<td>Interviews and internal documents</td>
</tr>
<tr>
<td>7.3</td>
<td>Field participants and relationships</td>
<td>Interviews and internal documents</td>
</tr>
<tr>
<td>7.4</td>
<td>Accountability relationships, practices and mechanisms</td>
<td>Interviews and internal documents</td>
</tr>
<tr>
<td>7.5</td>
<td>Conclusion</td>
<td>Interviews and internal documents</td>
</tr>
</tbody>
</table>

7.1 The context of OMEGA

This section discusses the contextual information relating to OMEGA. It continues by looking at how OMEGA activities are managed at the community level. Organizational annual reports, the Field Manual for operations, newspaper articles and organizational bi-annual bulleting made available to me by management provide the contextual narrative of OMEGA.

OMEGA was founded in 2004 and officially started operation in 2005. In Ghana, OMEGA’s head office where the study took place is located in Accra. Since its establishment, OMEGA’s mission has always been to support poor children in rural communities to come out of poverty. Officers indicate that their prime concern is to enable children to attain both spiritual growth and physical development. Officers refer to this dual mission as ‘holistic development’ (CC01).

The ways that OMEGA portrays itself and undertakes its responsibilities reflect Christian values and principles. It operates as a local branch of an international Christian faith-based development organization. The Global Office is located in the USA. OMEGA’s service delivery model is unique. Children identified as poor in local communities are registered on a scheme with the potential to gain support from external sponsors.

In terms of management, OMEGA has a duty to respond to the needs of the poor and the marginalized. The motivation for Christian faith organizations to pursue poverty alleviation programmes is the biblical principle (Woolnough, 2011). This motivation has been the foundation of
OMEGA’s holistic programmes of providing spiritual growth while supporting children to come out of physical poverty. This is stated categorically in the Programme Field Manual Section 1 (A) as “God’s Command”:

“We have responsibility ordained by God which ensure that children of our projects are released out of the bondage of poverty: the spiritual poverty and physical needs of our people which will enable them to become responsible citizens in future” (PFM, p. 7).

Officers refer to the “responsibility from God” as a duty to ensure that they offer services of support to the beneficiary children. To implement this objective, the operational model of OMEGA is such that officers partner with local community Christian churches. During interviews, officers referred to this partnership arrangement as ‘para’, explaining that the organization “embrace[s] and is willing to work with all manner of churches in order to support the spiritual needs as well as physical development of children” (CC03).

The organizational Field Manual outlines duties and responsibilities of officers for this purpose. Section 24 of the Manual explains OMEGA’s service delivery model and clarifies how officers ensure beneficiary children are connected to sponsors and donors abroad in developed economies. The management and officers of OMEGA have the responsibility to work according to the requirements and details of the organizational Manual in discharging services to clients and the Global Office. In other words, working procedures as noted in the Field Manual are the basis upon which officers approach the organizational duties. These responsibilities of officers towards the holistic child support programmes are discussed next.

### 7.1.1 Organizational structure

Evidence from documents (e.g. the Programmes Field Manual (PFM)) and interviews with officers suggest that there are three departments that make up the organizational structure of OMEGA. This structure is presented in Figure 7.2. These departments working together carry out the organizational responsibilities of child holistic development in communities. In particular, the structure focuses on internal parties involved in the running of OMEGA activities at the head office.

The role of the Programmes Implementation Department is primarily to implement OMEGA activities in communities. This department has the dual role of ensuring the development of poverty alleviation programmes as well as OMEGA’s faith mission, ensuring the spiritual growth of children.
through partnerships with local churches. The Communication Department is the public relation section of the NGO, which publicises the work of OMEGA to the general public. The Finance section takes charge of all funding issues at an organizational level. But there is also a pool of staff referred to as Partnership Facilitators. Together, the OMEGA staff team consists of about sixty officers (at the time of interviews), who supervise and implement the programmes and activities in the three departments.

![Figure 5: OMEGA’s organizational structure based on interviews and documents review](image)

The grey boxes indicate the main parties that are directly involved in the child holistic programme activities in communities and that relate directly to the beneficiary children. While top management, senior officers and administrative staff are located at the head office, the remaining field officers and partnership facilitators are located in the project communities. The partnership facilitators relate directly with churches and other stakeholders in communities while supporting day-to-day projects and activities.

Administratively, the Country Director supervises organizational officers. The Country Director is appointed by the Global Office to implement organizational policies at the country level and in communities. In other words, the Country Director has the responsibility as the administrative head of the local NGO in Ghana. The Global Office gives the core mandate and responsibilities.

Operationally, officers in the Programmes Implementation Department support the Country Director to implement organizational policies and strategies as well as operational decisions in Ghana. The department further undertakes programme effectiveness research on how field programmes are meeting their organizational mission (CCO3, Programmes Implementations Manager). The Programmes Communication Department collates data on all local project outcomes and key accomplishments that are successfully carried out in Ghana. It is also the department’s duty to
compile brochures, annual reports, booklets, pamphlets and posters with images of organizational projects and activities (CCO4, PCS).

A total of 16 interviews were conducted. These were with the four most senior management officers (the Country Director, Programmes Manager, Finance Director and Communications Manager); four Administrative Support Officers (Accountant, Systems Specialist Officer, Complimentary Intervention Officer and Programmes Research Officer); one Sponsor/Donor Service Manager; three Field Communication Officers, one Social Worker and three Partnership Facilitator Specialists.

7.1.2 Responsibilities of Officers

Officers adhere to the duties and responsibilities outlined by the Global Office. These are enshrined in the operational Field Manual. Officers suggest that “this is to ensure that the holistic mission of the global organization is achieved at the community levels” (CC04), especially in a Ghanaian context. Specifically, officers have the duty to ensure that children are duly registered on a sponsorship scheme, which is the starting point of the child sponsorship programme. A soft copy of the Operational Field Manual seemed to be always in sight. In my first encounter with the Country Director in his office, the Director gave out a soft copy version of the manual. Section 4 of the Manual explains OMEGA’s service delivery model. The section clarifies how beneficiaries are connected to sponsors abroad and how children are supported in communities. Supported by the manual, the Country Director clarified the responsibilities of officers:

“Our Christian holistic child development model is such that we have a duty ensuring that children come together in a safe and loving church environment, to engage with each other with committed adult supervision. It is our duty to ensure these children are supported to progress in spiritual, physical, cognitive and socio-emotional development” (CC01, Country Director).

The task as noted above necessitated the establishment of field partnership facilitators (PF), assigned to a church project, and a group of volunteers in the community. Therefore, in addition to the OMEGA head office; there are about 200 church development centres across Ghana. Currently, (at the point of interviews), OMEGA has in excess of 50,000 children registered on the global scheme, all-participating at the church development centres.

Officers, in relation with the Church partners, have general duties under Section 4 of the Operating Manual. OMEGA’s duties involve making sure a child is registered on the scheme and attains
sponsorship for the purpose of providing spiritual growth and sustainable development, including education, health and shelter. These are done in partnership with community churches and other agents of government in communities. In other words, officers are the ones who deal directly with the Global Office and beneficiaries in collecting information for registration purposes.

Support for children is extended until they reach maturity and they successfully complete the sponsorship activities, between the ages of 13 and 22. Details of each of the activities are described in Table 18.

<table>
<thead>
<tr>
<th>Activity</th>
<th>Description</th>
</tr>
</thead>
</table>
| Child Survival Programme        | • OMEGA’s Child Survival Programme (CSP) works with the most vulnerable expectant mothers and their babies, supporting and feeding malnourished children while teaching new mothers life and parenting skills.  
• The established goal of the organization is to ensure that these children not only survive, but also thrive and have a healthy start on the Child Sponsorship Programme. |
| Child Sponsorship Programme     | • The Child Sponsorship Programme is at the heart of OMEGA’s ministry to children living in poverty. The focus of this programme is to equip children to develop into fulfilled and responsible adults.  
• Child sponsorship is a one-to-one relationship between a sponsor who lives in a developed world and a child living in poverty in Ghana. Children attend church-based child development centres where they receive education, healthcare and, where possible, supplementary nutrition. |
| Leadership Development Programme| • The Leadership Development Programme identifies children from the Child Sponsorship Programme who have exceptional academic and Christian leadership potential. These children receive a university education and are trained to become the Christian leaders of the future.  
• The aim is to ensure that every graduate is prepared to serve and use their considerable skills to transform their communities and nations. |
| Response Initiatives            | • There are also respond initiatives where OMEGA is obligated to meet the needs of children at every stage of their development. At the country level, the management of OMEGA respond to initiatives with the aim of tackling diseases such as AIDS and malaria, and disaster response.  
• Additionally, there is the creation of funding for emergencies such as heart surgery for a child and other development projects such as the provision of safe drinking water. Also, selected children for the Child Sponsorship Programme who are unable to pursue the academic ladder are supported to enrol in income-generating ventures such as carpentry workshops and construction activities. |

Table 18 highlights that poverty alleviation plays a central part in OMEGA’s programmes of activities. The following statement suggests this point:

**Our core mandate is that, we enrol children we support in our developmental programmes such as education, health care and food. We also help these children to acquire training skills to become self-sufficient. In addition, we provide these children with the gospel as demanded by Christ” (Communicating Our Outcome, p. 28).**

This highlights that poverty alleviation is a social ‘field’ upon which OMEGA aims to contribute to child development. In Chapter 4, Bourdieu reminds us that, a ‘field’ is a social space where social agents are engaged in a competitive game, using strategies to maintain their positions (Bourdieu,
2005, p. 148). Within the field are various actors/stakeholders who are social agents, each with a unique stake or ‘weapon’ as a means to contribute to the field operation. In the case of OMEGA, the aim of the field actors may be to support or relieve children out of poverty.

The roles played by each of the field participants (the social agents) and which may demand a form of accountability relationship in relation to the work of OMEGA are discussed in the next section.

7.1.3 The field of poverty alleviation

In this section, Bourdieu’s (1986; 2005) practice theory as discussed in Chapter 4 is relied on to structure the empirical data within the field of poverty alleviation and the spiritual missions of OMEGA. In the social fields there are forms of capital that actors/stakeholders use as a stake or weapon to obtain position (Bourdieu, 1990).

The empirical work uncovered several key stakeholders with whom officers relate while carrying out their holistic child development mission. There was evidence that OMEGA works closely with these field participants, each playing a crucial role in the organizational activities. During interviews, the officers frequently addressed the ways they perceived actors’ roles in relation to field projects. While some of the partners/stakeholders are located abroad in developed economies (the Global Office, donors and sponsors), there are also multiple stakeholder relationships locally in Ghana, especially in the local project communities. The aim of these relationships is to help achieve the Global Office objectives as suggested in the Operating Manual. Table 19 below describes various actors/stakeholders in relation to their roles in supporting OMEGA to achieve their organizational goal.

<table>
<thead>
<tr>
<th>Local actors</th>
<th>What they do</th>
</tr>
</thead>
<tbody>
<tr>
<td>Children/Beneficiaries</td>
<td>Beneficiaries of OMEGA services.</td>
</tr>
<tr>
<td>Church partners</td>
<td>Implement partners of local activities and projects.</td>
</tr>
<tr>
<td>Government agencies</td>
<td>Local government representatives in communities that relate to churches to support children.</td>
</tr>
<tr>
<td>The media</td>
<td>Strategic alliance and dissemination of OMEGA activities to the general public.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Foreign actors</th>
<th>What they do</th>
</tr>
</thead>
<tbody>
<tr>
<td>Global Office</td>
<td>Providers of strategic direction and organizational values. They contribute funding for OMEGA’s activities on behalf of the sponsors.</td>
</tr>
<tr>
<td>Child sponsors</td>
<td>Providers of financial and other resources for child development. Sponsors are individuals who agree with the International Office to make frequent financial donations for child development. Sponsors only give funding for the project and sponsor the children without convincing others to join.</td>
</tr>
<tr>
<td>Programme donors</td>
<td>Providers of funding for ‘one-off’ poverty reduction projects in a community. Donors contribute a one-off donation for a specific project that is needed in the local community: e.g., an infrastructure facility such as water provision or a school building. In addition to the given funding, they will try to convince friends and family to join. The advocate has the commitment to bring others on board.</td>
</tr>
</tbody>
</table>

Source: Author’s Own Construct
Collectively, field actors/stakeholders intervened in a number of areas of child development programmes (the Child Survival Programme; the Child Sponsorship Programme; Leadership Development Programmes and Complementary Intervention Programmes). The relationships with the various field actors are thus crucial for project survival because OMEGA alone cannot adequately meet the holistic needs of a child. The Programmes Communications Director stated this:

“We encourage church partners to report to the police where there are incidents. We believe that the child is a property of the state. So we use state agencies to protect them. Also, we use doctors where the children are sick. Although we do not report to them, but strategically, we believe they are working hand in hand with us. For instance, we use Ghana Health Service doctors for our health screening activities” (CC04).

Officers conceive, however, that while some of the field actors/stakeholders have a formal working relationship with OMEGA, especially at the community level, there are others with informal relationships. In other words, the type of relationship informs the way accountability and account-giving practices are experienced and enacted.

In the local communities, OMEGA collaborates with partner Christian churches. Churches play an active role in the projects, believing that they are “God’s chosen instrument for meeting the needs of the local community” (CC04). Another officer suggest that “they have the structures and unique strength in communities’” (CC06), enabling them to support beneficiary children in a holistic manner – supporting both the spiritual and physical mission of OMEGA. Each child is offered the opportunity to participate in church-based programmes that provide them with life-changing support and enabling them to convert to Christianity. An additional role of the church is the registration of children into the sponsorship scheme after becoming Christians. Church partners thus act as a contact point for the enrolment of poor children into the programme.

In OMEGA’s context, a partner church undertakes this role, working closely with the local officers in communities – partnership facilitators. In addition to registration, partnership facilitators carry out periodic inspections of church properties and other places where weekly activities are carried out. Partnership facilitators on behalf of the management prepare reports for the head office about the registered children. The children registered are connected to the Global Office. Subsequently, they are introduced to the programme funders, to whom officers refer as “sponsors”.

In OMEGA’s case, sponsors are “individual volunteers who donate to support spiritual growth as well as the physical development of children” (CC01). Most of these sponsors are located in developed countries in Europe, America and across Asia. In these areas, the Global Office set up marketing
offices. Officers explained that these marketing offices operate as fundraising centres, working on behalf of the Global Office to lobby for sponsorship support, including the recruitment of financial sponsors for the children.

Eventually, each child is linked to a sponsor. Sponsors make monthly remittances of economic capital in a form of financial resources to the Global Office in the USA. The funding support is for the general upkeep and welfare of a sponsored child. This includes the costs of full-time education, medical care and daily up-keep. Subsequently, the Global Office hands over the economic resources to the management of OMEGA in support of the holistic development of each child in communities (OMEGA Project Manual). On the other hand, OMEGA relates with ‘donors’. These are individuals who agree to provide financial support for physical and infrastructural projects in communities, such as accommodation for beneficiary children and their care-givers. This suggests that, in terms of programmes and project funding, OMEGA plays an intermediary role between the Global Office, the funders and the children.

The local level strategic decisions for field operations and the target number of children to register in a year are authorised and approved by the Global Office. This means that OMEGA depends wholly on the Global Office for the field strategic decisions and does not obtain funding independently from the Global Office. This seems to suggest that there may be expectations of accountability from the various stakeholders who operate within OMEGA’s field of poverty alleviation. However, while some of the field participants may demand formal accountability reports, others may be informed of ongoing activities through informal discussion about the spiritual and physical development of the beneficiary children.

The next and subsequent sections of this Chapter use the interviews, documentary analysis and observations to explore the values that underpin OMEGA’s fieldwork and its holistic accountability relationships so as to narrate the story of OMEGA.

7.2 The values underpinning the organizational ‘field’

OMEGA has existing operating philosophies and organizational values. Officers argue that these values guide organisational work and enable the achievement of child holistic development. For example, a review of the organizational global website has this evidence:
“Our programmes follow Christ example of embracing children. Since He loves children, we follow his example and we help poorer children to grow” (organizational website; accessed: 29/01/2015).

The above statement seems to suggest that working practices of OMEGA NGO and the focus of operations are deeply rooted in Christian values and principles. Accordingly, to officers, the motivation to undertake holistic child development projects (the need to eradicate child poverty and to provide spiritual growth) is the belief that children are trained to become fulfilled Christian adults. A senior officer emphasised this in the comment below:

“Christ is the model for a fulfilled life which comes under the great commission – instruction that we should help one another and to be disciples for all nations” (CC02).

The above quote suggests that the Christian faith values direct officers’ behaviour without consciously thinking about the process and action (Bourdieu, 1990). In addition to officers’ views, the Christian values seem to manifest in contents of the publicly available material of OMEGA. For example, a mission statement of the NGO which is available in the organizational website seems to direct the operations of OMEGA. It shows that:

“We carry out our programs by partnering with local Christian churches around the world who share our vision for ministry and conduct Christian outreach to local children and families” (Organizational website; accessed: 29/01/2015).

In addition to the above, a Section of the OMEGA Statement of Faith captures the understanding of officers and their role as to help children benefiting from spiritual, economic, social and physical development and to help them to become responsible and fulfilled Christian adults. Thus, following the principles of Christ, and to help them to succeed. This view is echoed as part of the organisation’s Statement of Faith in Figure 6 below:
Figure 6: OMEGA’s Statement of Faith

In Figure 6, the values that are depicted are similar to those cited by Woolnough (2013) when he argues that Christian organizations have aims that seek to relieve beneficiaries from both material and spiritual poverty, but in a way that “seek[s] to transform communities, and help its members become more whole people, developed in body, mind and spirit” (Woolnough, 2013, p. 3). However, in the case of OMEGA, the holistic mission is undertaken through the involvement of the local community churches, which officers mention as “God’s chosen instrument for meeting the needs of the local community” (Woolnough, 2013, p. 3). Officers refer to the above statement of faith when discussing the organisational role as a development NGO. A key management member (the Finance Director) emphasised this prominently and in according to the organisation’s Christian values this way:

“Since we have the core values, we are shaped by them and these really shape our approach of work. It brings about our working culture and work ethics. So right from orientation, you will be hearing integrity, stewardship, dignity. You know, naturally, there is a saying that economic power leads to political power. So for the fact that we support these children means we should also respect them. We don’t go and talk to them anyhow. So our core values shape us and build some sort of organizational culture. So right here from our workers to our partners and to the clients. They help us and shape our approach to work. They are all taken from the Bible and we see these as a guide in our activities and it shapes us and builds our focus” (CC02).

The above statement emphasises OMEGA’s Christian faith values as practiced within the organizational field of poverty alleviation which seems to direct officers’ practices and behaviour (Bourdieu, 2001). Officers seemed elated and passionate during interviews when they emphasised the prominence given to the inclusion of life-changing gospel and the Christian ethos in relation to
their work, and as part of ‘God’s all-embracing work’ among children. For example, two officers stated this:

“Our mission is to support beneficiary children to become fulfilled Christian adults” (CC01).

“Christ is the model for a fulfilled life, which comes under the great commission to be disciples for all nations” (CC02)."

Other officers also referred as directly to Christian faith values. This could be because the Christian faith values were observed to have been embedded in the entire process of organizational practices; the approach to work and the way they expressed themselves evidenced this. It could also be because there was evidence that Christian faith as an organizational value conformed to and derived from the global organizational policy, which is the principle of work of OMEGA and therefore consciously projected the Christian values as working practices.

Thus within OMEGA, Christian faith values provide a vision and directions upon which the NGO officers rely on in the field operations. One officer suggested that the officers at all levels of the organisation saw their job as “supporting children to succeed in Jesus’s name” and these are ways they expressed themselves in their daily activities.

### 7.2.1 The influence of Christian faith values in the development field

The use of such terminology as trust, stewardship, personal values, etc. was dominant throughout interview discussions with officers in relation to accountability relationships and account-giving practices. For example, officers argued that management has effectively been relying solely on trust from the Global Office as well as the funders (sponsors and donors), who entrust management with financial resources to work with. In that sense, officers were of the opinion that the personal moral responsibility and commitments attached to the use of monies they received from sponsors to support the children were related to the funds being entrusted by God:

“all monies we receive, we assume it as entrusted to us by God and in aid of child welfare and poverty reduction. We know we can be accountable to God” (CC06).
This shows that with OMEGA, Christian faith values influence the way activities are carried out and seem to direct officers’ attitude with regard to how financial resources are used for undertaken projects for children. Officers accept that, the Global Office of the NGO has controls and mechanisms in place to ensure that financial resources are used for the intended purpose. However, it was clear interviews that NGO officers are guided by their Christian faith values ensuring that funds are used judiciously. The attention given to Christian faith values when reporting to the Global Office about the use of funds is gathered from this comment made by the county director:

“Sure, we have certain things that we do and that make us different from other organizations. We follow the biblical principles of being truthful, honest [...] and the love for one another and mankind [...] [A]ll these values influence us when reporting on our programmes and projects to stakeholders” (Country Director).

In the comment above, the officer seems to presents OMEGA as a responsible Christian-centred organization. The reporting practices according to the officer are deeply rooted in Christian beliefs and biblical principles. The three core Christian values of truthfulness, honesty and love seem to guide officers’ work and accountability practices (Goodin, 2003). Thus, in OMEGA mission and values of Christian faith is what seems to guide officers’ actions in all what they do for the children.

Similar claims were made in relation to personally held beliefs and moral commitments to achieve OMEGA missions. Officer CC08 stated this:

“We are solely driven by our motivation to work for God. If you look at what we do, we believe there is a mandate by God that the church should lead the development of the world. There is a biblical mandate. So everything we are doing is as a result of this mandate” (CC08).

This seems to occur because officers have consistently operated within the rules and requirements of the Global Office’s guidelines, which are mainly based on “Christian principles of moral values” (CC01). Officers seem to have also been guided by their personal convictions as Christians: i.e. they have a duty to respond to the needs of the poor and the marginalized, which is at the core of the doctrine and beliefs of Christianity (Bradley, 2009; Irvine, 2005). Irvine (2005) suggests that Christians are influenced by their values of Christian faith, and hence the motivation to support the poor is based on the principle to “work for God” (Irvine, 2005). In the case of OMEGA, officers’ belief is that they are obliged to work for “God and man” (Woolnough, 2008). But also, they share the view that they are obliged by the values to report on the work done, ensuring that resources received
from stakeholders have been put to good and appropriate use. To the officers, these are required by the Christian value of stewardship. Officer CC01 makes this point much clearer:

“as we give financial report, we will have to understand stewardship before reporting. Because if you give a report without understanding stewardship, it will bring several questions hunting upon you. We want to make sure that, as a stewards for Christ, we should be asking ourselves, did I really report on what I have been given money for; we don’t just report anyhow and say we are working in the name of God” (CC01).

The above shows that, in OMEGA, the sense of personal commitment and motivation to ‘work for God’ is embedded in the discharge of accountability. Although I personally observed that there are formal procedures in place for accountability discharge to the Global Office, during interviews, several of the officers emphasised the organizational value of stewardship that continuously directs their actions and also encourages them to work according to the organizational principles. On the same issue, Officer CC02 stated quite firmly:

“our core values shape us and what we do. [They] bring about our working culture and work ethics. So right from orientation, you will be hearing integrity, stewardship, dignity. You know naturally, there is a saying that economic power leads to political power. So for the facts that support these children meaning we should respect them. We don’t go and talk to them anyhow. So our core values shape us and build some sort of organizational culture. So right here from our workers to our partners and to the clients. They help us and shape our approach to work. They are all taking from the Bible and we see these as a guide in our activities and it shapes us and builds our focus” (CC02).

The use of the words ‘integrity, stewardship, dignity’ as organizational core values gives the impression that officers are working to support children on God’s behalf, but also shows that they are accountable to the various actors for the use of organizational resources because of the their Christian values of ‘stewardship’ (Kreander et al. 2004). Kreander et al (2004) suggest that the intended application of doctrines of “stewardship” in practice represents a form of accountability. However, this may “partly assist in shaping the moral identity of the account giver” (Kreander et al, 2004). In other words, officers’ perceptions of their personal role and moral commitment to give fair and accurate accountability of their actions suggest that they hold themselves more accountable to God in what they do (Maali, et al, 2006). This suggests that OMEGA’s contribution to the divine mandate of the global mission, which emphasises a dual role of individual spirituality and attention paid to social problems, is an apparent moral commitment to support a ‘good cause’, but also ensures that resources entrusted to officers for this purpose are well spent for the dual mission.
Interestingly, it can also be noted that officers’ personal and Christian values are further strengthened by the trust upheld upon them on the part of sponsors of financial resources. For example, there were indications that a sponsor’s donation to support a child is built on trust, with a clear notion that officers are working towards the intended purpose for God (Woolnough, 2013, p.5). Officer CC04 seems to emphasise this when asked about funders’ requests for reports:

“You know our foundation is based on God. The donors trusted God. So God touched their heart. So there is that sort of commitment. They don’t want to disappoint God and the children. So even in difficult times they [sponsors] are able to give to support the needy children” (CC04).

This explains how officers’ Christian values do play a role while placing the needs of children at the core of the organization’s holistic projects. However, the Christian values that are exhibited in the case of OMEGA have additionally created a sense of stewardship and trust that officers are aware of. This stewardship on the part of officers ensures that, within the development field, activities carried out by officers are diligently pursued and are properly accounted for. Also, there is particularly a sense of trust in the case of project sponsors who believe that dealings with OMEGA officers, who are so embedded in Christian values, will ensure the appropriate use of resources provided for the project and on behalf of God. This seems to distinguish between carrying out the ‘normal job scope’ responsibilities and carrying out responsibilities with an awareness of Christian values within a development field. The difference is that, in the case of OMEGA, stewardship is an added Christian value that seems to augment officers’ sense of responsibility.

The message seems to be that, in the case of OMEGA, officers fulfil their role as a means of achieving their global organizational mission, but do so in a way that is largely informed by their Christian values of moral responsibility to work for God and the concept of stewardship, but also by trust emanating from sponsors who provide economic capital. This means that Christian values may have a role to play and seem important in achieving holistic accountability. Later in the analysis, this will be seen to play a key role in attracting financial resources from sponsors in relation to the Child Sponsorship Project funding.

In the following sections, the discussion turns to the empirical findings to see how OMEGA relates with the various field participants/stakeholders (abroad and local) in terms of hierarchical upward accountability relationships and downward accountability relationships in informal account-giving practices in relation to its search for different forms of capital from each of the stakeholders.
7.3 Accountability Relationships within the Field

As noted in Chapter 2, Kilby (2006) reminds us that key relationships or relational issues that affect NGOs are ways of identifying who can call whom to account, and who owes a duty of explanation and rectification. Kilby (2006) further notes that through NGO accountability relationships with their actors on the development field, a distribution of power is defined.

In OMEGA NGO, accountability relationships are highly emphasised within the organizational key strategic documentation, including the Field Programmes Manual and the Annual Report. Officers explain that the Programmes Field Manual is the operational ‘handbook’, which provides details of organizational working guidelines, philosophies and policies. In this handbook, the issue of accountability and its importance are clearly noted:

“[An] accountability structure needs to be in place and serves to provide support and oversight to the project through the establishment of criteria and a clear process that help ensure the best possible decisions” (Programme Field Manual, p. 24).

The quote above suggests that accountability is meant to influence the work of organisational officers, and is expected to influence how individual officers relate to whom they think they are accountable to in order to achieve the organisational mission and expectations prescribed by the global office of the NGO. It is also a way of helping officers make good decisions and to achieve performance.

In the same vein, accountability relationships and how they help with the fieldwork is further unfolded as soon as one has a look through the OMEGA’s Annual Report. The quote below captured in the Annual Report evidences the importance of accountability discharge to achieve project outcomes and initiatives in the field:

“We have carved a niche for pursuing quality, quantity and timeliness [...]. We report to cover major activities, key accomplishments and new initiatives successfully carried out” (Annual Report, 2013, p. 36).

Phrases such as ‘timeliness’ and ‘we report to cover activities’ highlight the importance and existence of accountability discharge to the organizational field participants. Essentially, there is a
notion of authority and power mechanisms that may seem to influence officers to explain their actions or why activities are undertaken (Robert, 1988). But also, to detail parties or stakeholders the effective use of financial and other resources (Christensen and Ebrahim, 2006). In other words, officers of OMEGA seems to show a sense of relationships that helps show how activities are carried out and in agreement to the completion of programmes and the associated and predetermined requirements of performance (Laughlin, 2008).

Interviews with officers and review of documents suggest that there are relationships that epitomise upwards to the Global Office of the international organisation. Also, there are complex relationships that exist between OMEGA and funders (sponsors and donors) and the beneficiaries who officers support. Additionally, there were further evidences of relationships between OMEGA and other stakeholders who do not necessary possess the requisite power to demand a formal accountability relationship.

The rest of this section is divided into three parts. The first section explores OMEGA’s upward accountability relationship with the Global Office. This relationship epitomises the achievement of the organizational mission of child spiritual growth and the social development mission: the dual mission for which the sponsors provided financial resources. The second section explores the ‘external’ accountability relationship between funders (with OMEGA’s mediational role) and beneficiary children. This relationship emphasises monitoring the children to observe the impact of support on their physical and spiritual growth. The two upward accountability relationships influence and control access to the resource usage in the field and hence cause demands for the immediate achievement of the organizational mission (O’Dwyer and Uneman, 2008). Finally, the last sub-section explores the downward accountability relationships between OMEGA and its beneficiaries.

### 7.3.1 Hierarchical upward accountability

The Finance Director when asked about OMEGA’s responsibility to report on projects illustrated hierarchical upward accountability to Global Office. As the Finance Director (CC02) seems to explain below, the responsibility of reporting accountability to the Global Office is mainly for the purpose of sharing financial and physical project outcomes. The basic types of requirements were outlined by CCO2, who observed:
“Our reports to Global Office are crucial. We should include physically how the children have developed and grown up when we took care of them. We need to evidence this with photographic evidences of the children” (CO2).

The emphasis of ‘our reports are crucial’ and ‘we need to evidence’ seems to show the nature of OMEGA’s responsibility and as a result of the bureaucratic relationship the NGO has with the Global Office. The hierarchical upward accountability relationships come under a strict obligation to explain decisions and actions to stakeholders who control access to key resources (O’Dwyer and Unerman, 2008). According to Bourdieu (1998), field occupants rely on resources available as a legitimacy (or usefulness) and which represent a sense of power. This seems apparent in the case of OMEGA. In the above quote, the sense that officers have to report on the growth of each child with photographic evidence seems to suggest a discharge of accountability to the Global Office thereby showing the achievement of the organizational missions. In this relationship, the local NGO (OMEGA) as ‘accountor’ has a responsibility to give account to the Global Office for carrying out a prescribed mandate of supporting children. The global office (whom officers relate to) possesses economic influence although derived from sponsors in order to secure economic capital for operations.

The Country Director when asked about the general approach of work of officers and how reporting on roles and work done in communities are carried out, he referred to the Field Manual as a guide upon which officers are supposed to approach work. The Director further note that officers have a responsibility to work according to the requirements of the Manual and to discharge services to clients (beneficiary children) according to these requirements. The contents of Operating Manual, which serve to guide officers, are always referred to and appear to have been memorised by the officers interviewed. Thus, the provision of the Operational Manual provided by the Global Office seems to characterise the prescribed working procedures and reporting and are rules that officers would have to abide by in the discharge of duties. In other words, the demand for accountability to the Global Office determines the form of OMEGA’s responsibilities enabling officers to deliver the contractual obligations between local NGO and the global office efficiently (O’Dwyer and Unerman, 2007).

7.3.2 The nature of upward accountability relationships

This section explores how accountability reporting to the Global Office helps the organizational missions of spiritual growth and the development of physical, social and economic as part of the organizational focus of working to reduce child poverty. In Chapter 2, we were reminded that NGOs
are often better placed to reach the poor and are assumed to be more efficient and cost-effective service providers in support of development strategies in local countries where NGOs operates.

There were diverging of views regarding how officers report on the spiritual growth mission as well as the organizational contribution to the physical development of children and how these influence accountability reporting and relationships. The influence of supporting the physical development of the children (e.g. helping them to enter into primary education), as well as OMEGA’s desire to ensure that the partner churches support the spiritual growth were obviously the two issues that dominated the discussion during the interviews. Some of the officers argued that management reports on successful outcomes in terms of the child’s physical development, i.e. the poverty alleviation mission. Others also admit that the spiritual mission, i.e. the need for children to accept Christian values through the local partner churches is a factor that motivates officers to work effectively and is the basis upon which reports are made to the Global Office. Officers thus expressed dissimilar views about reporting on OMEGA’s performance to the Global Office. However, in the reporting templates that were made available to me, there were several indications of OMEGA responsibility to report success stories to the Global Office, which seems to rest on two core outcomes. Appendix 5 shows this template.

Firstly, there are indications of physical and quantitative reporting of outcome of activities with several of information including the number of children enrolled in school; the number of water boles completed; and the number of children provided with accommodation and shelter. This also includes the socio-emotional development of children within the various OMEGA programmes – e.g. the number of children exhibiting self-confidence and healthy living and relationships. That is, the reporting of performance to the Global Office concerns the use of economic capital in the form of financial resources received from the Global Office and therefore includes the amounts spent on projects.

Secondly, there was reporting of spiritual growth indicators in terms of the beneficiary children’s achievement of targeted steps in faith and Christian values. For example, management reports on the number of Bibles distributed to children; a child’s ability to attend church regularly; and how a child is able to read the Bible or recite a daily prayer.

7.3.2.1 Upward accountability: tapping economic capital from the Global Office
In Chapter 3, we observed that the scope and operations of NGOs are such that they depend on economic resources from donors to provide services in the form of interventions for the benefit of deprived communities and the beneficiaries of NGO work. This is why O’Dwyer and Unerman (2008) implore NGOs to create mechanisms and organizational structures that enable upward accountability to the providers of financial resources.

In the case of OMEGA, the upward accountability relationship appears oriented towards the Global Office. The key role of the Global Office is to secure financial resources for field projects in local communities and to enable officers achieve the agreed and the set targets by the Global Office. Officers suggest that the Global Office allocate a yearly budget to the local NGOs including OMEGA to undertake local projects and activities. However, officers also explained that the financial resources when received are consequently sent to the local church partners in communities, enabling officers to carry out activities and projects in the local communities. The Financial Director stated the importance of the relationship between OMEGA and the local Churches in this way:

“So the channel is this way. The Global Office will send the money to us. We then forward the money to our church partners for them to complete activities – of taking care of the children. When they finish, they give us a report of the activities undertaken with the output and as to whether they have achieved the output that they intended with the pictures and questions and answers for which we use the prepared report and send to the Global Office” (CC02).

The above comment seems to suggest that there is a reporting relationship at the local level where the church partners report on their role and the work done in communities to the local head office of OMEGA in Accra. The local Churches are thus key actors involved in deploying and assessing the use of financial resources thereby making use of the local churches social relationships in communities and to carry out projects at the local community level. The local NGO subsequently accounts on the work done and to demonstrate the proper use of the economic capital – to the Global Office. Ebrahim (2009) argue that a principal in accountability relationship prescribe goals and employs agents who prove the appropriateness and the resource needed in relation to the agreed purposes. The relationship between OMEGA and the local churches thus ensures that financial resources are forwarded to the local Churches as partners who work on behalf of the local NGO to achieve missions (Woolnough, 2013). In this relationship, responsibilities are clearly defined and operate as “a mechanism of control” which conforms to a superior–subordinate relationship (Mulgan, 2000, p. 563). Thus the role of OMEGA over projects undertaken by the local church partners is to ensure that resources (from the global office) are effectively utilised and for the
intended purpose of poverty alleviation and life’s changing gospel delivery to the children. Thus, while economic resources are received from the global NGO at the local office, the social networking in communities by the churches also ensures that the local NGO achieve the purpose of the global organisation.

The reporting nature of the relationship between the local office of OMEGA and the churches showing the main results achieved in communities is enforced by the Global Office through feedback reports to evidence the work done in communities. As a subsidiary organisation of the global organisation, there are cases where OMEGA is penalized by the Global Office when officers fail to achieve the agreed and the intended project target in a given year. The global office also approves the local NGO budget and there are strict monthly deadlines for OMEGA to submit reports to the Global Office in relation to the amount spent on resources. Officer CC06 shares this view:

“When they [the Global Office] receive wrong data, they reduce our quota, such as the number of children that we should register in a year […]. This affects our budget allocation from the head office […]. [A]lthough they [the Global Office] say they do not use our performance to rate us, indirectly, we are assessed through this” (CC06).

The above view seems to suggest that the Global Office decision to withhold or reduce the CFBO’s annual budget allocation enforce the discharge of upward accountability (Sinclair, 1995). Sinclair (1995) argues that upward accountability relationships reflect a system where people come under a strict obligation to explain their decisions and actions to a superior (a powerful stakeholder). The performance feedback report on child development such as the provision of educational materials and healthcare alongside ‘life-changing gospel of Christ’ in communities seems to be the reason for the upward accountability relationship towards the global office.

Another insight derives from the quote pertains to the coercive nature of responsibility and the influence of the Global Office over OMEGA on local activities even when deciding what needs to be done, and how, in local communities. Gray et al. (2006) hint that NGOs turn to focus on meeting the ‘upward’ and ‘external’ requirements imposed by funders where bureaucratic reporting is heavily emphasised. In OMEGA NGO, it is evident that performance in terms of the use of economic resources to achieve project targets is a measure that seems to motivate officers to focus on the achievement of projects in order to meet the standard required by the global organization. The interview response from Officer CC011 shows this:

“The Global Office generates our funds. So they would want to make sure that every month we meet our project targets and we need to explain why we could not meet them
[...] so they will have confidence on how the funding is being used and how effective we spend it. As we do that, Global Office is happy, funders are happy” (CC011).

In the statement above, the officer’s view about OMEGA’s success of executing projects is about the need to meet their global mission, and in response to the needs of external funders. For example, it is obvious that officers will have to justify the number of children registered on the programme scheme and/or the number of children enrolled into schools at a given period. The Global Office thus frequently monitors OMEGA’s operational results, because as the officer seems to suggest, the report to the global office is a manner to secure economic capital donation from sponsors and donors. In other words, the need to secure funding for projects is the reason why officers are encouraged to give accurate and timely reports on their duties. Officers were emphatic about the significance of global targets on local activities, including this statement from one of the senior officers:

“We agree on milestones between our NGO and the Global Office. As we do that, they [the Global Office] also agree on these same indicators with funders. So yes, [...] they come with their own reporting mechanisms to meet those demands” (CC06).

The implication of this statement is that officers would have to work towards achieving a quantitative target of performance standards provided by the Global Office. Najam (1996, p. 342) has argued that NGOs spend designated monies for designated purposes through the monitoring of conduct and the evaluation of projects. The focus of NGOs’ upwards accountability is towards formal and defined reporting processes and formal oversight/monitoring control imposed on individuals and/or organizations (O’Dwyer and Boomsma, 2015). In the quote below, an officer suggests how the Global Office monitors OMEGA’s activities through monthly reports:

“Every month, we report to the Global Office. We generate monthly reports to the Global Office regularly on cash basis. That is, we have to make sure they know how much we have for each project we are running locally. They monitor our records. We team up with auditors who check our account, which is a requirement” (CC011).

In the above response, the senior accountant observes how the Global Office monitors the activities of OMEGA at the country level, ensuring that local missions are achieved. The comment that ‘they know how much we have for each project’ is a clear indication of officers’ commitment to accountability of financial resources. Using the language of the theory, economic capital thus seems to be the power that drives OMEGA’s hierarchical upwards accountability relationship to the
sponsors. The sponsors are the fund providers who donate financial resources to OMEGA NGO through the Global Office. This was evidenced in this quote:

“So the channel is this way: global headquarters receives sponsors money; then they will send the money to us. We forward the money to our church partners for them to complete their activities of taking care of the children. When they finish, they give us a report of the activities undertaken with the output and as to whether they have achieved the output that they intended with the pictures and questions and answers, which we use to prepare a report and send it to the Global Office and they also give the report to donors” (Finance Director).

OMEGA NGO officers thus send accountability reports to the Global Office, justifying the use of the economic capital. OMEGA officers thus embrace this reporting relationship and agree to provide an accountability report to detail how funds have been utilised to achieve the strategic mission of the NGO. The accountability reporting relationship is demonstrated in the two diagrams below:

As shown in the above, empirically, the flow of economic capital in the form of financial resources from sponsors is not directly exchanged between the two actors (i.e. the sponsors and OMEGA) in the development field as echoed in Ebrahim (2003; 2006). In OMEGA NGO, what seems unique is that the provision of economic resources by the external Sponsors involves also the Global Office before given to the local NGO (OMEGA) officers. Reports on the use of the economic capital are given to the Global Office instead of directly accountable to the funders (sponsors).

The flow of funding and the accountability relationship it seems is in contrast to the findings of Najam (1996). Najam (1996) argues that NGOs’ accountability to funders (also referred to as ‘upward accountability’) is a relationship that ensures an accurate “spending of designated monies for designated purposes” (1996, p. 342). However, in the case of OMEGA, the upward accountability
relationship between officers and the Global Office is formally established, enabling the Global Office instead to discharge accountability in a formal way to sponsors, detailing the outcomes of projects (along with the outputs) that are being communicated to the Global Office.

### 7.3.2.2 Upward accountability: the Global Office playing an intermediary role?

There were evidences where local officers’ of OMEGA reports to the Global office seem to serve other external purposes. In that sense, OMEGA’s accountability report to the Global Office seems to serve as a basis to secure additional funding support for the programmes and to keep the existing funders who are interested in the community projects. This was apparent during an interview with the Communications Manager when he explained:

> “We give to the Global Office on behalf of sponsors up there [a report] because they give us money and are our partner [...]. [T]o the sponsor we say give us your money out of trust and we say we will develop the child for you through the church” (CC04).

The manager further stated:

> “The aim is to inform funders [donors and sponsors] of how child poverty alleviation projects and initiatives are working” (CC04).

The above comments suggest that the accountability relationship of OMEGA may be characterised by complex relationships but also in a situation where defined roles are unclear and uncertain by the account giver (Roberts, 1988). Gray et al. (2006, p.xx) assert that, in such situations, relationships may reflect “attitudes of interactions”. In the case of OMEGA, although interactions have taken place in the relationship with the Global office, the sense of a ‘complex relationship’ is illustrated especially where the officer mentioned, “reports are given to the Global Office on funders’ behalf”. Empirically, the flow of financial resources – i.e. economic capital from sponsors to the NGO is not necessarily exchanged between the two actors: i.e., sponsors do not send money directly to the NGO (OMEGA).

According to officers, accountability reports are given to the Global Office, and are subsequently communicated to the external sponsors and donors which seems to suggest and indirect upward accountability relationship. The financial resources given for projects by the external Sponsors are given to the Global Office instead of the direct interaction or relationship with funders. Thus, in order to ensure that OMEGA achievement of development programmes in the development field,
the Global Office plays an intermediary role between external project funders and OMEGA in terms of the funding relationship. In the quote below, an officer seems to suggest that in order to secure economic capital involves a significant attention from Global Office, which would encourage reporting of issues on projects undertaken in communities:

“When they [the Global Office] receive wrong data, they reduce our quota, such as the number of children that we should register in a year [...]. This affects our budget allocation from the head office [...]. Although they [the Global Office] say they do not use our performance to rate us, indirectly, we are assessed through this” (CC06).

This suggests the powerful nature of the relationship to the Global Office, which shows that the Global office is deeply concerned about what needs to be done at the community level. Although Gray *et al.* (2006) argue that NGOs turn to focus on meeting the ‘upward’ and ‘external’ requirements imposed by funders, the evidence from OMEGA shows that the Global Office also exercises a ‘coercive’ form of power over the affairs of OMEGA, using its status and authority over OMEGA. NGO funders “have the power to progress or retard” organizational objectives because of a perceived legal relationship (O’Dwyer and Unerman, 2008, p. 804). However, in the case of OMEGA, the external sponsors seem to exercise this control and influence over on-going projects thus the Global Office only monitors’ projects in place of funders. The quote below seems to suggest that:

“So the donor up there in Europe trusts us and gives us the money through the Global Office and we give an updated report on the child as agreed to the Global Office” (CC04).

The above empirical insight has shown that no quantitative report is directly provided by the local NGO to the funders who provide economic resources for project achievements. As performance reports of the NGO (OMEGA) are given to the Global office, the relationship between the NGO (OMEGA) and funders is thus mediated by the Global office for the purpose of maintaining the funders’ interest in the field and to secure the future funding of the project.

### 7.3.2.3 Mechanisms of accountability to the Global Office

There are disclosure reports such as monthly financial reporting disclosures and a quarterly quantitative project report. These are the mechanism of upward accountability relationships of OMEGA submitted to the Global Office. Officers are further tasked to ensure that these reports are consistent with financial reporting procedures as prescribed in the Operational Manual. These
reports should also be consistent with the outcomes and standards determined by the Global Office. The upward nature of accountability also appears to be reflected of the way officers have to give reports as soon as projects are complete to evidence the work done. Several officers, including the Senior Accountant, noted this in interview:

“For the financial reports, we use templates from the Global Office. We prepare the financial status report, we prepare the cashbook, we prepare the bank reconciliation statements, and then we prepare requests for funds for the subsequent month. Some of the report I generate is for the management team and the bulk goes to the Global Office. That is what the report looks like and at the end of the month; you have to prepare this report with the various supporting documents” (CC07).

The motivation of reporting, it seems, is based on the expected budget for programmes, i.e., economic capital that characterises hierarchical accountability (Ebrahim, 2009). Ebrahim (2009) argues that one major influence of accountability is economic influence. In the case of OMEGA, the success of projects and how officers have succeeded in supporting children seems to rest on financial performance reporting and the quantitative project indicators. The Global Office has the power to demand these reports on projects. Copies of reporting formats are different templates of A4 sheets of paper designated by the Global Office. There is a logo with the inscription “in Jesus’ name” embossed on each of the reporting templates. Officers are required to include narratives of specific project activities covering four specific areas: spiritual; physical; socio-emotional and cognitive. An extract from such documents (Appendix 5) seems to confirm that the Global Office demands officers to provide reports on the spiritual growth of the children as well as the development mission of poverty alleviation:

“At the end of every month you report on the activities that you have implemented, both narrative and financial. Then some of them mid-stream, they will bring auditors to come and audit the project and to see your accounting systems as well” (CC05).

However, ones attention is drawn to the fact that OMEGA’s Communications Department brings together the narrative reports of programmes and activities. These comprise of chronological descriptions of organizational activities and the internal achievements of the organizational mission and outcomes in communities, such as the following:

- The number of children converted to Christianity and the number being able to recite the Lord’s prayer as stated in the Bible (Mathew 6:9–13);
- The number of children enrolled into primary education in government schools;
- The number of health screening activities done in a month in health facilities and under the supervision of officers;
• Training events for caregivers and health-screening programmes undertaken in the period.

The above suggests that the reporting activities of management are part of “routine procedure” (Roberts, 1996, p. 46) and are frequently carried out.

There are further mechanisms observed in OMEGA in relationships with the various stakeholders of the field projects and to achieve project mission (the Global Office, funders, beneficiaries, the church and the general public). Each of the stakeholders seems to have a different reason for being part of this relationship and the reports given. OMEGA has a dedicated department, the Communications Department, which is in charge of reports and documents that are sent to the various stakeholders. The basic types of report were outlined by CCO3, who observed that:

“Our report to the Global Office is crucial. We include physically how children have developed and grown up when we took care of them. We need to evidence our support with photographic evidence of the children. Also, the spiritual growth of the children: we should indicate this to the Global Office; how the child has been transformed in faith of Jesus and how they take part in church activities – I mean the spiritual growth” (CC03).

As Finance Director (CC02) seems to explain that, accountability discharge to the Global Office seems to evidence the achievements of organizational missions: first to show the spiritual growth of the children, and second to show the physical development of children in terms of poverty reduction (education, health and daily upkeep). The perception of officers (including that of the finance officer) seems to be that upward accountability discharge to the Global Office is in response to the need for assurances that local activities are effectively and efficiently managed, with the programme outcomes of the two core missions being achieved. The interview quote below seems to imply this:

“We give to the sponsor up there [reports through the Global Office] because they give us money and are our partner. […] To the sponsor we say gives us your money out of trust and we say we will develop the child for you through the church. So the donor up there in Europe trusts us and gives us the money and we give updated reports on the child as agreed” (CC04).

The above comment characterises the scope of the relationship, which seems to deprive project sponsors of any direct accountability relationship from the local NGO. The relationship seems to have been influenced by the power exerted by the Global Office and to help in accounting to the external sponsors for the use of economic capital provided for local level activities. These findings seem unique. In the existing NGO accountability literature, accountability relationship exist between
NGOs and funders obviously as a result of provision of economic resources and also following the aspirations of the funders (Unerman and O’Dwyer, 2008; Agyemang et al. 2009; O’Dwyer and Boomsma, 2015).

In the next section, the performance outcome reports are discussed from two main perspectives: on one hand, there is an assessment of outcomes based on the ‘spiritual’ growth of the children in terms of achieving the values of the partner churches. On the other, there is also a ‘quantitative and a physical’ measures design for the purpose of assessing physical project outcomes.

7.3.2.4 The Performance Outcome Report: Spiritual Mission and Physical targets

The empirical evidence in OMEGA has shown how officers report on spiritual mission as well as the physical development mission (in terms of poverty alleviation of the beneficiary children) of the programmes to the Global Office as a performance target.

The documentary reviews show how existence of spiritual performance in terms of the ‘life-changing gospel of Christ’ to the children. Officers explained how these outcomes are obtained through the involvement of the local partner churches and their values and principles. The attention given to Christian values and spiritual performance targets is gathered from comments made by officers and document review. For example, the Finance Officer was emphatic about the role of the partner churches in relation to the spiritual outcome:

“Accepting Christ and now becoming a Christian, not just following parents to church, is our target (in spiritual terms). The children are now committed Christians and even playing an active role in the churches and this is an outcome. So we report on the spiritual growth of children to the head office and they also inform the sponsors accordingly” (CC02).

The quote above suggests that, the NGO’s focus on spiritual development outcome and to report on these is because of the need to show to the global office the number of children who have accepted the Christian faith in the local communities. For example, officers cited a child’s commitment to the Lordship of Christ as quantifiable according to the number of registered children who have confessed Christ as the Lord and personal saviour; the number of Bibles distributed to children; and a child’s ability to attend to church regularly. In this dimension, the faith outcome is represented and reported to the Global Office according to spiritual performance. The Country Director commented:
“OMEGA is a Christian organization. We hold the church in high esteem, because we believe that the church is a unique organization on earth. It is the only organization that has the divine mandate to do what we are doing. That is why we partner with the church. We believe we cannot work alone, because the divine mandate to transform people into a Christ-like maturity is given to the church. So we partner with the church to support people” (CC01)

The officer seems to suggest that the spiritual support provided to the children in working partnership with the church is an important outcome and one of the assessment criteria of OMEGA’s performance. Despite this, in the further interviews with the Finance Director, he appears unsatisfied with church leaders’ approach of looking at the faith/spiritual mission as the only way to see child develop. In describing the church’s role in the development of the children, he goes on to state even more emphatically that they also give prominence to the physical development of children. In the quote below, officer CC02 infers that OMEGA’s performance depends on both spiritual and physical development indicating that, the availability of performance indicators clearly include physical growth of children in terms of poverty alleviation:

“The church traditionally concentrates on spiritual development and we are telling them that for a child to grow holistically, it demands more than that, so we train the leaders and the pastors to bring up the child in a holistic manner. [...] We even train the whole church” (CC02).

The above statement by the finance officer appears to suggest that; there is a sense of struggles between the aspirations of the local church partners towards spiritual development (and therefore working towards the life-changing gospel of Christ). However, there is also the aspiration of the NGO to fulfil the upward accountability in order to sustain the economic capital flow from global office (and therefore the need to follow Global NGO’s habitus). Bourdieu characterizes practices as struggles (Bourdieu, 1990). According to Bourdieu (1990) field occupants may express multiple and complex interests and perspectives according to different logics. Clearly in OMEGA’s case, this appears to happen. In the above comment, the local churches embrace their faith-based mission and aims to achieve this through organisational daily interactions and support to the children in the communities. However, there is also the need to assess project outcomes based on the physical growth of the children in terms of achieving the physical target of poverty alleviation.

In the case of OMEGA, the discharge of accountability to the Global Office (in terms of spiritual and physical targets) is a formal process to evidence the attainment of the organizational mission and
hence, to show in detail how money and resources are being used (Christensen and Ebrahim, 2006). This is suggested by the following quotation:

“Every month, ‘down here’ [...] field officers report on their activities to us; every quarter we [management] report to the Global Office; at the end of every financial year, there is an annual report. There are quarterly reports and there are monthly reports as well. These reports are given to the Global Office. There is an executive report by the President of the global organization to the global board for approval” (CC04).

Officers adhere to the role of accountability to the Global Office in terms of both physical developments – the number of children enrolled in schools; the provision of shelter and health facilities – and spiritual growth thereby showing the amount spent on the beneficiary children and the outcomes. This is adhered to through the monitoring role of the Global Office.

In OMEGA setting, the empirical study further observes accountability relationship to other diverse stakeholders apart from the global office of the NGO. These accountability relationships are discussed in the next subsequent sections.

7.3.2.5 Funders (sponsors) Direct Relationship with Beneficiaries

In section 7.1, we became aware that project sponsors visit communities, enabling them to monitor development field activities and ensure that they are able to make informed decisions about the NGO mission and understand how the progress of the sponsored children is being achieved. A reporting relationship between a child and his/her sponsor, as gleaned from the Programme Field Manual, seems to be based on hierarchical accountability. The sponsors who are usually based in developed economies visit the project communities to assess officers’ performances regarding how they have supported beneficiaries.

The empirical evidence reveals that a dedicated unit is set up at the local office, which serves the purpose of managing the relationship between sponsors and beneficiaries. The officer in charge of monitoring the unit conducts an operational visit with external sponsors to project communities, to observe how far the work undertaken is meeting the organizational missions. The comment below suggests how sponsors are supported when they visit communities:

“There is a cordial relationship between Sponsors and the children. My unit handled this role. We ensure that they meet when they come on visit and we ensure they communicate with each other frequently” (CC06).
Prior to the visit to the communities, the unit officer is obliged to give a report about the progress of the programme to the sponsors. The officer further notes that OMEGA’s mission of bringing sponsors and beneficiaries together is:

“[…] to help encourage sponsors, and to inform the difference the money so far invested is making in communities” (CC03).

The above comment by the officer seems to ensure that the interest of sponsors and the needs of beneficiaries are always protected. The way OMEGA manages sponsor-beneficiary relationships is characterised by a sense of accountability. The tone of the manager’s reply and the sense of protecting investment all imply transparency through formal interaction between a child and his or her sponsor, which seems to be an alternative form of accountability (Lindkvist and Llewellyn, 2003). There is also a sense that social capital of the local NGO as well as the local partners in communities seems to encourage the provision of economic capital from the potential sponsors into the field.

A further formal accountability relationship between sponsors and children is evidenced in the Programme Field Manual and Annual Report documents. The relationship role and responsibilities of sponsor and child are clearly defined in the Operating Manual as global organisational habitus. In the Annual Report, a statement seems to personalise a child’s reporting relationship with a sponsor in a way that details how money and resources have been effectively utilised:

“The sponsors who support our programmes have good relation with the children that they support in our local communities. These sponsors are so much interested in our projects and hence come on visit to observe and interact with the beneficiaries of our projects. As they do that, they become aware and also observe what we do as we both aim to change the life of these children for the better”.

Further interviews with officers gave the impression that sponsors terminate the sponsorship package upon a child’s failure to engage with them. Officers argued that this condition is part of the prior sponsorship deal, suggesting the important role of the relationship between a sponsored child and his or her sponsor.

In this relationship, however, there is a mediation role by local NGO officers between the sponsors and the children. There is a section in the Operating Manual that highlights the role of officers to ensure that a child reports on the faith/spiritual mission as well as the development mission. Officers
ensure that these reports are delivered in a timely way to the sponsors. The quote below in the Programme Field Manual seems to confirm the assertion by the officers:

“It is local officers duty that a free-flow of information is maintained between a sponsor and sponsored children to ensure that a strengthen bond of relationship exists between the two parties”

An officer noted that the NGO’s mission in this relationship is to ensure the “timely and quality information from the children to the sponsors out there” (CC06). He seems to suggest that the officer role in this relationship is to ensure the effective discharge of upward accountability. Agyemang et al. (2009) argue, NGOs’ accounts of conduct are directed to the hierarchical superiors, who control NGOs through day-to-day accountability in a bureaucratic manner which seems to be the case in this instance. It may also be a way of assuring sponsors that the financial resources donated are well spent on each child and “in terms of the purpose for which that donor specifies that its funds should be spent” (Uneman and O’Dwyer, 2010, p. 150).

There was a good deal of documentary evidence that suggested a hierarchical reporting relationship between a child and a sponsor. In the guidance of operating standards were procedures including the exchange of letters and email communications, all suggesting that there is frequent interaction between children and their sponsors. Copies of these letters and emails are shown in Appendix 4. According to officers, these were all conceptualised around resource use and the measuring of the immediate impacts of the resources as happening on individual projects (O’Dwyer and Uneman, 2008). This helped me to probe further on child reporting mechanisms (reporting requirements and their significance).

7.3.2.9 Beneficiary to Sponsor reporting mechanisms

During interviews, there were several instances when a ‘child-sponsor’ relationship was discussed. In this relationship, formal procedures and bureaucratic reporting practices can be observed. The detail of information required seems to indicate a bureaucratic nature of reporting: for example, a child’s letter has to be prompt and timely; and must also explain how he or she has benefitted from the financial resources. According to officers, the letter must show also how the sponsorship package has transformed the spiritual and physical development of the beneficiary. The emphasis of this relationship is illustrated below:
“Every year the child will write four letters to the donor. These letters should tell the sponsor how he/she is progressing, and how the support so far received is helping his/her development. Also there is “My plans for tomorrow”. This letter is sent to the sponsor. The sponsor responds to these letters” (CC07).

The notion of telling a Sponsor explicitly evidences a sense of bureaucracy, but also transparency in how resources have been used and benefited a child, as well as the impact of the resources on the organizational missions of spirituality and poverty alleviation.

There was also a sense that the Global Office has peculiar interest in the child-sponsor relationship. The Global Office would like to know that there is effective and on-going communication between donors and children at the local level. Officers would have to manage this relationship. This is stated emphatically in the Programmes Field Manual:

“It is a matter of accountability in reporting to the sponsor. That letters adhere to certain quality standards and high quality child letters are believed to significantly aid sponsor retention and organizational growth” (Programmes Field Manual, p. 97).

Another section of the same document stated that:

“Child letters play a key role in strengthening the bond of the relationship between the sponsor and the child. Quality child letters, sent to sponsors on a regular basis, inspire sponsors to a deeper commitment to the young person they support. Sponsors consistently rate child letters as one (1) of the most valued pieces of correspondence they receive from OMEGA” (Programmes Field Manual, p. 95).

The above quotes illustrate how sponsors’ interest in the sponsorship offer to children is determined by the quality of letters that detail routine procedures, pointing out to the hierarchical arrangement and relationship (Lindkvist and Llewellyn, 2003; Sinclair, 1995). According to Lindkvist and Llewellyn (2003, p. 265), in a hierarchical arrangement, “people can work alone and adhere to the prevailing rules, plans and roles”. In the case of OMEGA, adherence to the ‘prevailing rules’ is illustrated in the above statement, when it states that letters are “sent on a regular basis”.

Also, the use of such words as “deeper commitment” and “most valued” seem to imply that a child’s letter shows a sense of contractual obligation, which is a “prevailing rule” to ensure that letters that are written by the beneficiary sensitise the Sponsors about their responsibility to donate economic capital. There are also bureaucratic forms that a child has to follow so as to discharge their responsibility to maintain a cordial sponsor relationship:
“In this letter, a child gives account of his or her experiences with the Church project, gifts he has received and progress in school, but more importantly, a child is required to say a prayer in the letter and makes a prayer request to the financial sponsor while also giving a favourite biblical quotation to evidence a child’s faith in God” (CC06).

The above typifies accountability as an informal interaction, which seems to take precedence over formal or functional relationships (O’Dwyer and Unerman, 2007). The officer’s view that a child narrates their experiences and progress in letters to their sponsors reflects attitudes of interactions and hierarchical accountability (Gray et al, 2006). The suggestion that a child’s prayer displays a sense of *faith* mission achievement seems to suggest an intrinsic form of accountability that focuses on building a shared vision among organizational actors. It also demonstrates collaborative relationships of shared responsibility for outcomes and activities (Ebrahim, 2003).

Figure 8 below explains the flow of accountability relationship involving the Sponsors, Global Office, OMEGA and the sponsored Child.

It was also a common practice that a child Sponsor (usually from developed economies such as – Europe, the USA and Asia – will occasionally visit project communities. Officers’ view is that the reason for such visits is to inspect the development and growth of a child – i.e. their physical and spiritual growth. This involves communicative and personal interactive sessions between sponsors and children, sometimes including the caregivers of the children. Several officers gave a reason for a sponsor’s visits:
“They come down here to see the growth of the child” (CC07).

“We work with the PF, who are the project managers at the community levels. So we liaise with them to see how the success stories are told to the Sponsors” (CC06).

It helps to encourage our sponsors to know how their investments have done” (CC03).

The above responses explain that success stories about the NGO missions seem to encourage sponsors’ commitment in relation to the sponsorship deal with children. These visits include interaction sessions with community members to assess the sponsorship impact on and general well being of the children and to a large extent the impact on communities. Officer CC04 described a Sponsor-child interaction this way:

“Sponsors come to visit the project sites. As they come, they get to know the reality on the ground. They are also able to make informed decisions and even provide more in terms of support and financial resources for the children’s programmes and projects. Sponsors as they come, they are able to even generate more [funding] for the work” (CC04).

Thus, the relationship with beneficiary children is mediated by the NGO and seems to have been motivated by the economic influence from external sponsors who support the community projects. It also explains how the foreign Sponsors experience a feeling for the services they offer and learn to understand the local programme context and the impact of sponsorship on the children. Unerman and O'Dwyer (2008) argue that the way in which upward accountability may be enforced is through “upward reporting, monitoring, in the form of regular reporting and visits to the project sites and in communities”, as observed in the case of OMEGA in the relationship between children and external programme sponsors:

“I have a file for sponsors’ comments. Some of the sponsors will share everything they see and witness. This helps us to improve on our activities” (CC07).

Within this situation, officers have a duty to demonstrate to sponsors (through beneficiary children) their ability to deliver services effectively and efficiently, and to justify the good use of the financial resources.

The characteristics of hierarchical accountability, such as monitoring, formal approaches, a legal and bureaucratic emphasis and bureaucratic reporting, play a significant role in the relationship between sponsors and beneficiary children. For example, there was evidence that sponsored children have a
duty to write letters and sometimes frequent emails (if possible) to the financial providers to express how they have personally developed and the impact of the resources provided on their lives.

OMEGA also relates towards other stakeholders at the local level. Officers suggest, however, that physical interaction and relationships with local stakeholders are not offered the needed attention and a formal accountability focus because such interactions and relationships are not dictated by the legal, economic or bureaucratic considerations. In other words, in the OMEGA context, interactions with some of the local stakeholders have less of a formal effect on the activities of the NGO. These relationships are discussed in the subsequent sections.

7.4 The Downward Accountability Relationship

In Chapter 3, we observed that all stakeholders have the “right to participate in decisions on matters which might impact upon them”, regardless of their power in relation to NGO activities (O’Dwyer and Unerman, 2008, p. 804). Downward accountability involves a relationship between the NGO and stakeholder groups that are directly or indirectly affected by the activities of the NGO (Unerman and Bennett, 2004; O’Dwyer and Unerman, 2008). The beneficiary group may include the beneficiaries of NGO services, the community and the public (O’Dwyer and Unerman, 2010).

Section 7.1 reminded us that, while working to achieve children’s holistic development, OMEGA officers have a working relationship with several local actors/stakeholders in communities who participate in the child holistic programmes. In local communities, officers interact with stakeholders such as beneficiary children, government agencies (local assemblies, police, social services and community schools) and the Christian church partners.

Roberts (1991, p. 364) argues that informal interactions occur at the “lower level of organization” and it is there that account-giving practices flourish. Although informal interactions and relationships seem to have been initiated by the requirements of the Global Office, during interviews, the way officers perceived relationships with the local field actors’ support for programmes was a frequently addressed issue.

7.4.1 Relationships with beneficiary children
During interviews, officers perceived that informal relationships with the beneficiary children are an on-going practice. Officers argued that such relationships are important and are driven by a sense of responsibility. NGO officers admit also that informal relationships with the children are necessary in fulfilling the missions of the NGO at the community level.

### 7.4.1.1 Close relations with children

During the field studies, I observed the officers’ consultation meeting in the community setting, which took the form of an informal dialogue. Officers explained that the aim of such meetings was to gather the views and prioritise the needs of project beneficiaries. To the officers, this is part of the rules by the global office to gather information from the beneficiaries and the communities at large and to feed the global office accordingly. According to Bourdieu (1995), there are two mechanisms of transmitting social structures: the ‘discourse’ and ‘mimesis’. While these discourse transmit the actors’ linguistic processes through talk in gathering evidences, the ‘mimesis’ unconsciously imitation actors’ practices without attaining the level of discourse (Bourdieu, 1990). Clearly, the local NGO (OMEGA) gathers information from clients and communicates this information to the global office for the benefit of the external project sponsors. For example:

“We gather information through meeting our beneficiaries and the communities. After the meetings, proposals are drawn and forwarded to the Global Office. We put in a sellable proposal in order to attract a potential donor to support such a project” (CCO7).

After gathering facts about the needs of beneficiaries, communities and care-givers, officers design project proposals on behalf of the beneficiaries and communities. Subsequently, a search for project donors begins, but through the Global Office, which serves as an intermediary.

Officers illustrated how needs assessments and evaluations of duties are provided as part of the community meetings with the beneficiaries. During interviews, officers suggested that the assessment of the output of service delivery and feedback responses from the beneficiaries were fundamental in meeting the needs of children. In other words, officers attach importance to beneficiaries’ feedback reports through frequent interactive meetings as ways of assessing how well OMEGA is doing. This became evident in this response:
“We interview [beneficiaries] as a means of evaluating our work in communities; with that, we only pick data from the beneficiary child and their care workers of our project” (CC08).

Clearly, in order to relate and engage with the beneficiaries in the local communities is through linguistic processes and therefore a form of social capital in a form of closeness within local communities and their understanding of the actual needs of the children within such communities. This approach seems to allow officers the opportunity to make enquiries through talking to and listening to beneficiaries/care-givers that are traditionally considered to be relatively less powerful and to assess how the NGO is performing (Unerman and Bennett, 2004). Thus, interactions with beneficiaries are useful mechanism because such engagements focus on the views of beneficiaries and communities’ about the impact of NGO activities. An officer hints that service improvement is also one of the benefits they derive from these engagements. A partnership facilitator illustrated this:

“In doing this, the views of the beneficiaries and their caregivers are gathered in order to identify how the projects and programmes have benefited them” (CC06).

Interviews with officers further suggest that relationships with beneficiaries are built in interactive meetings. During meetings, OMEGA officers (partnership facilitators) and other stakeholders such as the local community and care-givers (usually the parents of the children) engage. When asked the reason for such interactive meetings, an officer noted:

“We organise meetings to collect views of the beneficiaries, what we call care workers meetings. In doing so, the views of the beneficiaries about the service we offer them are gathered, then we arrive at a consensus about what are their actual needs after such meetings” (CC04).

Although children are beneficiaries to the programmes, these meetings involve the care-givers and they are also a key participants. The officer explained that the care-givers are usually the legal parents of the beneficiary children. Another officer also emphasised that such meetings are opportunities to gather the views and concerns of the children when he stated that “we collect views”. Officers stated that the needs of the children that are gathered through the informal interactive meetings are reported upwardly to the Global Office:
“The truth is we give these concerns to the Global Office as what the beneficiaries and community needs are. It is a consensus we gather, for example, when we want to tell the Global Office what the needs of a community are” (CC08).

The above quote seems to suggest that, the interest of officers in getting information from beneficiaries is to fulfil their hierarchical upwards accountability duties. The close relationship approach thus allows local NGO officers the opportunity to obtain important detail from beneficiaries about service provision although beneficiaries are considered as relatively less powerful (Gray et al, 2006). An officer emphasised the intention of the local NGO as way to satisfy upwards-reporting needs when he argued that the information gathered was not for the beneficiaries and they should not be aware what is being used for:

“Normally, we do not report back to these children after we have helped them. As to what we use the data gathered during the meeting for, they are not aware” (CC03).

But argue also that, both the children and their caregivers would not demand to register their concerns on the service provision:

“We do not normally see these children and their caregivers coming forward to demand that we should give them the project report” (CC06).

7.4.2 Working in partnership with churches

In Chapter 2, Woolnough (2011) reminded us that churches provide a ‘holistic’ approach towards development because “they sustain changes to the whole being of human life”. In other words, there is a sense of an overlap of activities in terms of sacred activities and the social development services delivered by churches to children. In Section 7.1, we also observed that OMEGA places their staff team (partnership facilitators) in communities and they therefore get closer to the beneficiaries and their needs. OMEGA’s officers thus liaise with local actors who are involved in the activities of the children, including the churches. This section explores OMEGA’s relationships with the church partners.
7.4.2.1 Using the Churches role to obtain economic capital

Section 5 of OMEGA’s Field Manual highlights the roles of church partners to include:

- the selection of beneficiary children for the project scheme;
- the provision of ‘detail attention to each child’, ensuring that children attend church on Sundays for worship;
- Ensuring each child attends the designated programme of activities organised by the church on their premises during weekdays.

Officers further explained that the local church partners support the activities of OMEGA using the influence of their Christian values and ties with communities in shaping the upbringing of the children. Officer CC08 stated:

“So the link is like this: the funder sends money to the Global Office through the marketing offices; the Global Office receives the money and sends it to us here in Ghana for our activities in communities. We then forward it to communities or our church partners for them to complete our activities and projects” (CC08).

In order to actively undertake the role of holistic child development in communities, officers are expected to work in direct partnership with Christian churches. This is a formal procedure stipulated in the Operating Manual from the Global Office. By working in partnerships with churches, a child’s spiritual and physical development is duly fulfilled. Officers explained their perceptions of this relationship and how and why it helps programme achievement in communities:

“OMEGA is a Christian organization. We hold the church in high esteem, because we believe that the church is a unique organization on earth. It is the only organization that has the divine mandate to do what we are doing. That is why we partner with the church. We believe we cannot work alone because the divine mandate to transform people into a Christ-like maturity is given to the church. So we partner with the church to support people” (CC02).

In the above statement, the officer notes that the local Christian churches have unique values and principles that are needed for OMEGA’s mission of the children’s holistic development. In other words, officers rely on the Christian faith values of their church partners in undertaken programmes. In Chapter 4, Bourdieu (1990) reminded us that cultural capital refers to long-lasting values that represent one’s entirety and that define a person’s character the way of thinking and the knowledge that they seem to associate with. OMEGA notion is that, the churches values make them effective
service providers towards the development of children in spiritual growth of acquiring and the development mission of poverty alleviation. The role of the churches (working on behalf of OMEGA in communities) has always been that they follow the standards provided by the global organization. The partnership arrangement is such that they are working voluntarily with no financial gain. In this respect, OMEGA embraces all manner of churches insofar as they share Christian beliefs and values, but also the biblical principles and concepts that seek to ensure that Christianity embraces the “wholeness of God’s creation” (Woolnough, 2011, p. 196).

The churches’ working partnership is further explained by the quote below:

“We are solely driven by the church’s values as a Christian organization, because there is a mandate by God that the church should lead the development of the world. There is a biblical mandate, so everything Global Office or OMEGA is doing is as a result of this mandate. So apart from this biblical mandate, there is nothing that motivates us. The Bible says the church is the foundation of development; that the church should rise up to this mandate; that the church is empowered to rise up to this mandate. Apart from this mandate, nothing motivates us” (CC04).

By working in partnership, officers also accept that OMEGA is able to access its budget from the Global Office in association with sponsors’ initiatives because most of the financial sponsors are associated with the values of Christianity. In other words, the role played by the churches through Christian values seems to influence donation and funding for community projects:
“Our role is to provide churches with the funding from the Global Office and capacity building for the activities in the communities. Our funding support helps them to get volunteers, workers and other facilities in the church premises for their activities. So we ensure that these funds are provided for their work. Similarly, churches ensure that funds are well spent” (CC013).

Thus, the churches’ cultural capital (which is in a form of Christian values) is what officers relied upon and seemingly aided to achieve the organizational mission of the life-changing gospel of Christ. While OMEGA ensures that economic capital is generated from the Global Office for local work, the church partners provide the needed and the actual faith values required by the Global Office through the local supporting role they provide.

7.4.2.2 Close working relation with churches: mechanisms for performance management

There were evidences that officers regularly meet with church partners to gather information about how project successes are ongoing and how beneficiaries’ needs are being met. Information is also gathered from government agencies (e.g. schools, hospitals and social services) when liaise with the churches about the children and how they are progressing in their development. An officer noted:

“We have a partnership agreement with the partner churches. This agreement is renewed after three years based on each church’s role in supporting the children, but what is the point of working with you [church] if you don’t do well?” (CC015)

This quotation emphasises that, as churches agree to come together with OMEGA to achieve the project objective, they also accept a responsibility in order to initiate a project. The time line for renewal of contract seems to suggest that there is a formal scope of responsibility placed on the local churches. This responsibility, according to management, comes with a performance contract that is usually subjected to renewal, and hence emphasises the importance formal accountability (Laughlin, 2008).

Officers noted how interactions with churches serve the purpose of monitoring and assessment, and as an evaluation tool of projects and how they meet the standard required by the Operating Manual. For example, among others, this officer narrated how management may even put on hold the services provided by a church partner in the case that management suspects that the work carried out is below the required standards demanded by OMEGA.
“There are procedures we follow in assessing how churches are working [...]. Before we get into this, first, auditors are sent to check on them and if yet they are refusing, then CD can give the mandate to stop them” (CC011).

The information I gathered from officers was that the report generated from the informal meetings with the local churches/beneficiaries is normally taken to management, which is the highest decision-making body in OMEGA’s structure. The perception of the officers is that this procedure of downward relationships allows officers to improve on their services to the children. For example, a statement below by an officer suggests that the feedback reports from officers’ interactions and meetings with care workers, parents, beneficiaries and churches were used to ensure that quality services are provided:

“Some of the report we have is mainly structured around the success stories of the children, how the money is being spent; it helps facilitate the processes of budgeting for every church, and the budgeting is worked around these stories” (CC014).

In other words, the downward interactions with care workers, parents and/or beneficiaries are means of meeting OMEGA’s upward accountability requirements to the Global Office. This implies that downward interactions with local stakeholders are a way to ensure that attention is paid to organizational projects and the achievement of the project mission at the community level. The way officers carry out their responsibility in community meetings may help them to understand the needs of the beneficiaries and the public by closely engaging with them through dialogue:

“So as we read the report, we have space for children who have their first time confession and the parents who have their first time confession of faith and should all be in the report” (CC014).

In this respect, regular feedback from the care workers of the children provides useful information for making decisions about organizational actions and service provision (Christensen and Ebrahim, 2006). Thus, feedback reports from downward accountability relationships are used to ensure that quality services are provided to meet the desires of upward accountability to the Global Office.

Community engagement and interactions also include relations with church partners. Interactions with the churches as partners of the project in communities seem to include getting feedback
reports on how programmes are going, which are a form of assessing church programmes. An officer noted:

“Our work is such that we send monies to the community church partners for them to complete our work. When they finish, they give us reports of activities and the outcome and whether they have achieved the target. They answer our queries and prove with pictures” (CC08).

The above passage seems to illustrate that officers’ and churches’ monitoring assessments of work is a key determinant of OMEGA’s success. The officer stated that churches are able to inform officers about ways they could carry on with the support. The meetings and interactions are thus getting the views of stakeholders of interest (O’Dwyer and Unerman, 2008) through “the sum of individual efforts and results”, including the input of the general public (Roberts, 1996, p.55).

The process is such that the church invites beneficiaries and care-givers in the local community to attend meetings at project sites, which are usually in churches’ premises. During such meetings, officers (partnership facilitators) assess the needs of beneficiaries through personal one-to-one interactions, as well as focus group interviews with the beneficiaries. The consultative meetings are mainly led by the NGO partnership facilitator officers, and are usually written to surmise what took place during such meetings. Reports after such meetings are generated from questionnaires answered by the beneficiaries and their caregivers. Meetings are often recorded, with photographic evidence through the interim reports, which characterise a hierarchical discharge of responsibility. Evidential reports of these meetings are sent to the Global Office, suggesting upward reporting. Also, outcomes of such meetings are developed for proposals on behalf of the beneficiaries, and are sent to the Global Office marketing offices for potential donors. Officers seem to view church partners as crucial in determining project success:

“Where activities are on-going, church leaders are mandated to complete assessment reports [Appendix G: “Child Development Assessment Result”]. This form captures detailed information about child development growth, including physical and spiritual” (CC010).

But there is also a monitoring team from the head office that complements the efforts of the church. For example, the officer in charge of project intervention emphasized the importance of monitoring teams in contributing to the successes of church partners’ work in communities:
“So we have monitoring teams in place that check and monitor communities and the churches and their projects to see the work done and the on-going projects as planned. [...] The Global Office knows this and they insist we put them in place. They check on our projects. Where there are deviations, they draw attention” (CC08).

The above epitomises the technical roles and requirements of the monitoring team and their “routine procedure” (Roberts, 1996, p. 46), ensuring that the work done by the church leaders in communities goes with performance indicators that assess church partners’ performance because this officer’s view is that without this the Global Office will cease the funding flow. There was a need for indicators to measure the quality of church partners perform. One officer commented:

“So we have tools and indicators that we give the monitoring team and the partnership facilitators and the church leaders. They will have to look up for these indicators on a child and report on the improvement in every quarter. They give us these reports and we forward it to the Global Office” (CC07).

Officers argue that performance standards are designed for the purpose of assessing field participants in general and church partners who work to support children in particular. Also, this officer discussed the importance of accounting information, monitoring reports and annual financial reviews of the organizational programmes:

“Regarding our performance, every month, field officers report on their activities to us [the headquarters]; every quarter in management [at the head office] we release the global report; at the end of every financial year, there is an executive report we give to the [global] president, who also issues reports to the global organizational board for approval” (CC01).

He argues that OMEGA has work-based designated systems that guide officers for the purpose of monitoring the performance targets. The Global Office designs and frequently reviews these performance targets for the purpose of guiding local offices, including OMEGA:

“Donors also receive impact reports on their donations from the Global Office. To us, these related performance measures are combined with financial measures and are reported to the Global Office on an agreed, scheduled period of time as a means of assessing the performance of our work” (CC09).
A central point the officer is making is that the success of projects in communities is an inspiration to the Global Office, in Bourdieu’s language gaining *symbolic capital* in taking a form of prestige over other NGOs. Thus it serves as a key resource that maintains funders and ensures the sustenance of that reputation of a job well done in communities.

### 7.4.2.3 Reporting mechanism with church relationships

The empirical work suggests that OMEGA’s relationship with churches differs from that with other actors in the field, such as sponsors and the Global Office. Although officers admit working partnership relationships, they also admit that they only monitor what the churches do in relation to the holistic needs of a child. This comment suggests this:

> “Like I said, we are in partnership with the churches, so we have a monitoring unit in place that checks and monitors the communities and the churches and their projects to see whether the work is going on as planned” (CC03).

OMEGA thus employs both informal (dialogue and oral communication) and formal methods including monitoring, auditing guidelines and information sharing meetings that the officers used in its monitoring roles of the churches. However, officers did not substantiate what an officer’s ‘monitoring’ role entails and why they provide this role. This seems to suggest that churches, although important partners, are not significantly involved with formal accountability relationships. However, officers also suggested that they provide constant updates to the churches on their own initiative, insisting that:

> “We give a copy to the churches who are also our partners” (CC02).

These reporting relationships seem to adhere to informal accountability mechanisms such as dialogue and oral communication (Gray *et al.*, 2006). Gray *et al.* (2006) suggest that informal accountability occurs in an unwritten format. There is no formal definition of scope, and it usually takes place in a dialogical and interactive manner between the accountor and the accountee. In the case of OMEGA, officers contend that relationships with church partners take the form of focal group discussions. But also, they provide constant updates to the churches on initiatives and activities that need to be undertaken.
7.4.3 Working in partnership with the Government

Officers emphasised their relationship and reporting practices towards Ghana government sectors: to district assemblies (in communities where the NGO operates) and some central government departments. In this section, the discharge of accountability to government is discussed in detail.

Section 7.1 above reminded us about the holistic role of OMEGA: its spiritual and physical development missions. In addition to the spiritual growth of the children, holistic child development involves providing these children with education for cognitive development and medical and social services for physical development and social protection. Officers argued that managing these connections is critical as no one agency can adequately meet all their needs. Officers thus explained an ongoing collaboration with government agencies, noting that their role is to complement that of government in terms of development. They see this role as a responsibility placed upon them by the Global Office. Officer CC01 stated that:

“As you can see in our mission statement, we work to release children out of poverty. So in that sense, we are working to eradicate poverty; aiming to improve maternal health, water and sanitation. So we are working for the good of society”.

This emphasises that officers’ role in terms of the physical development of children is an action on behalf of central government, whose mandate is to eradicate child poverty. Officers further suggested that OMEGA couldn’t be independent without having a good working relationship with government and its agencies, especially in a situation where they have a close working proximity (Gray et al. 2006). In the quote below, a senior officer noted that their relationship with government agencies is to ensure that there is effective co-ordination in terms of OMEGA’s service delivery:

“OMEGA collaborates with community educational authorities to ensure that all children have access to basic education at the school-going age. The government is also the largest development actor in terms of the child development activities we are doing. We corporate with government since government departments are legally controlling the work that we are doing” (CCO3).

Also, the Finance Director suggested that sharing reports with government agencies such as the Ministry for Social Welfare satisfies a legal requirement:
“We give reports [on our work] to the government ministries such as the Ministry of Social Welfare, the Registrar General and the Ghana Revenue Authority. They regulate us; they give us our license; they renew our certificates that give us the mandate to operate” (CC02).

The Ministry of Social Welfare has an ongoing monitoring role in reference to OMEGA’s operations, ensuring that they adhere to legal principles while working in Ghana. The official information provided to the Ministry is thus to serve as a formal control mechanism (Dubnick, 2003). Dubnick (2003, p. 407) argues:

“accountability becomes associated with certain institutional forms of oversight and ethical behaviour becomes tangled in discussions of codes and legalisms”.

In addition to the legal reasons, there were also perceptions that developing acquaintances (in Bourdieu’s terms, a form of social capital) with government officers and agencies influences a project’s smooth running and brings the programme to a successful completion. Officers thus suggest that interacting with and having meetings with government agencies (especially in a Ghanaian context) bring about social connections, emphasising that social relations with government and its agencies are a sure way to deliver effective services to the beneficiaries. According to the Country Director, informal discussions with politicians and government officials have proved successful in the operations:

“We had a container full of children’s shoes from foreign sponsors. Port officials at the harbour held this up. The amount to offload the goods was so huge. We discussed this with the local Member of Parliament and even a minister. Both had to intervene and after getting to know of our plight and the service that we do, we had these goods delivered to us” (CC01).

The view of the Country Director is that an effective working partnership and informal interaction with influential politicians or government is useful for a smooth work process. In his own words, it “ensure[s] we the Church NGOs [are] also known in government circles” (CC01). The Country Director suggests that an informal working relationship with the government is to ensure that they work effectively to achieve the desired project mission of reducing child poverty. The concern, however, is that OMEGA’s relationship with government – which is aimed to obtain social capital in Bourdieu’s terms and to aid local operation because it seems important to obtain social connections with local politicians – means that officers have to struggle between the requirements of the global
NGO and what seems relevant for smooth implementation of OMEGA’s projects at the local level. The next section discusses these struggles as officers attempt to work with government agencies.

7.4.3.1 Tension in relation to government partnership

The empirical data suggests how the local NGO officers’ desires to take advantage of networking relationship with government and conflict with the working procedure of the Global Office. CC08 emphasised this when he argued that interacting with some of the local government agencies (especially the local community assembly) is helpful to the course of the work in communities:

“District assemblies and other government agencies would like to play a key role in our activities, but that is not our operating model so it becomes difficult to work with them. However, we advise our partners, the churches, to make themselves known to them since they play a key role and support for our activities. So that relationship is there” (CC08).

Officers are of the view that dealings with government may thus conflict with the operating procedures as already agreed with the global organization. For example, this officer made reference to ‘political’ engagement as a potential conflict to the working procedures of OMEGA:

“The Global Office does not deal with the government. It is the policy of global NGO that we do not deal with the government and not to deal with anything that is political and to do away from controversy” (CC04).

According to Bourdieu and Wacquant (1992), there are two types of actors: the ‘dominant’ and the ‘dominated’ (Bourdieu and Wacquant, 1992, p. 97). While the ‘dominant’ actors seek to regulate and control the field’s current structure, the ‘dominated’ actors (although they occupy a regulated position within a field) also strive for a change in order to improve their positions (Bourdieu and Wacquant, 1992; Golsorkhi et al. 2009). But officers suggest that it is difficult to work with such a policy at the local level. This officer voiced his frustration, suggesting that it is good if the government is aware of OMEGA’s contribution to the poverty reduction projects in communities:

“But we also realised that, even only last year as you can see in the report, we brought [so many resources] into the country to support a child’s poverty alleviation programme. Yet government is not aware of all these. Isn’t time we make this known to the government? [...] so we are beginning to make it known to the government” (CC05).
Officers also note the ‘red tapeism’ in their relationship with government agencies. In the quote below, an officer clarified the need for this as a performance measure:

“Our operating model is such that we work with churches. So in communities, it is the churches that we operate with. Although we work in the district, we ask the churches to go for the poverty index from them [...] but you know how it works in government agencies, the bureaucracies [...] so it becomes difficult to work with them” (CC01).

Thus the role of officers should be to focus on supporting children to improve development because officers’ views is that involving government could delay organizational activities due to red-tape. Officer CC04 goes on to state that development is a sacred mandate of the church. His view about the significance of depending on the church instead of the government seems religious when he stated that:

“There is a biblical mandate. Everything that we do depend on this mandate. The Bible says the church is the foundation of development and that the church should rise up to this mandate. Apart from this mandate, nothing motivates us” (CC04).

The language above suggests OMEGA’s interest in and focus of working in partnership with churches in achieving the organizational spiritual mission. The faith disposition (habitus) from the Global Office is thus to push for the achievement of local projects.

### 7.4.3.2 Officers awareness of sustainable development goals

In Chapter 2, Ferris (2005) reminded us that the service provision of faith-oriented organizations includes the provision of the spiritual mission based upon Christian values and biblical concepts. Ferris (2005) states that faith oriented NGOs are characterized by the following concept:

“The service to others is based [...] on Christian values of charity and mercy but are also rooted in the belief in the absolute value of the human person” (Ferris, 2005, p. 313).
During interviews, officers expressed awareness of the global sustainability goals, including the Millennium Development Goals (MDGs), believing that global goals have been the panacea to the eradication of global poverty.

However, officers argue that, OMEGA is focusing on a mission that contributes to poverty eradication, which ensures that every child at a ‘school-going age’ is enrolled at school. However, the Country Director attempted to explain that OMEGA does not have the target of achieving the global MDGs:

“Indirectly we contribute towards the national goal, but as an organization we do not measure ourselves against the MDGs, such as saying ‘we have put 500 children to school so we are achieving the MDG goal 2” (CC01).

The implication of this statement seems to be that OMEGA engages in initiatives that complement the government development strategy. This means that its interventions, such as in child education, are part of OMEGA’s effort to significantly fulfil the ‘universal education’ of a child. Officers also argue that their intervention approach is specifically tailored to satisfy the ‘holistic’ needs of both the spiritual and physical development of children. For example, the Country Director related OMEGA’s success to a project-oriented specific outcome rather than as a ‘benchmark’ to the universally secular integrated goal:

“One key thing is that we do not measure outcomes against the MDGs. We measure our successes in the child because we are focused on the child who is poor. We ask ourselves: ‘where was the child before we took him/her and where are they now’ – spiritually and physically” (CC01).

The working practices are such that OMEGA empowers churches to perform their organizational mission and specific outcomes (Woolnough, 2013). Woolnough (2013) notes that, in addition to the physical wellbeing of beneficiaries of faith-based organizations, faith-based NGOs are motivated by faith and have an aim that is broader than only the physical and humanitarian concerns.

In OMEGA’s context, officers do not mediate the relationship between church partners and the government. An officer argued that this is because funders hold the belief that churches have a mission based on God’s mandate to initiate development. They argue therefore that churches have unique values, including members’ religious and welfare ethics (Kilby, 2006, p. 958) through which
they can contribute towards the achievement of poverty alleviation without necessarily dealing with government and global goals. The officer in charge of Communication explained in this way:

“We do not deal with the government. We want to push the church to rise and do what God has mandated the church to do, to empower the church to do what is expected by God. So the church can work with government [...] if the church is strong enough and [it can] advocate with government to do the right thing for the children. So our vision is that we lift up the church, empower them with training and resources and to equip them to work for the children” (CC01).

The physical development programmes focus on organizational efforts to help eradicate child poverty and officers agree that poverty alleviation is achieved through their efforts, based on Christian principles. Officers do not specifically consider this as achieving the MDGs: “We are not coming out to say we are working to achieve MDG 2” (CC04). Officers suggest, however, that they would prefer to see children growing ‘holistically’, which requires them to interact with the government agencies, but also to let government know about their actions as contributing to national development:

“However, locally in the country, we are getting government involved and to know this and to know what we are doing” (CC08).

The desire to have positive working relationships with government have its own struggles and challenges as has been discussed in section 7.4.3.1.

7.5 Chapter summary and conclusion

This chapter has revealed through interview quotes, documents, and observations two important missions of OMEGA NGO: first, the spiritual missions of faith which ensure that each child attain spiritual growth and secondly, the physical development of ensuring each child is provided with a formal education and health care. The two missions are organisational requirements that officers are supposed to render accountability relationships to and from. From the OMEGA case study, officers of the NGO give the impression that, in order to achieve the two missions, different accountability relationships are important: accountabilities to the global office, local churches, government, and sponsors in relation to different roles that each play in order to achieve the organizational mission of the life-changing gospel as well as offering of education, healthcare, and
skills development for the children thereby reporting on the NGO’s performance results hierarchically to the Global Office thereby securing *economic capital*.

Thus, several components of accountability relationships are important in OMEGA’s context which makes the different accountability relationships to the various stakeholders in the NGO operations possible: the hierarchical upward and downward accountability relationships. There is evidenced that the NGO contribute to the government development goals. However, there are impressions that, although it is not a global NGO requirement to support sustainable development goals such as MDG at local level, officers aim to ensure that they contribute to the achievement of the local development goals of government thereby working indirectly towards the MDGs. Thus, the NGO relies on more informal processes in its reporting relationship with government in respect of the sustainable development of MDGs are concerned.

The next chapter provides a report on the second case study.
CHAPTER 8
ALPHA CASE STUDY

8.0 Introduction

This Chapter presents the empirical findings from ALPHA. It provides a foundation for analyses of and contextual information around ALPHA’s agricultural and food security unit (AFU), and shows how management perceives its roles. Essentially, this Chapter explains how management perceives accountability roles and account-giving practices. The Chapter further explores whether accountability relationships impact on the NGO mission, involving the conversion of beneficiaries to Christianity (spiritual growth) as well as supporting farmers to achieve agricultural sector growth.

The interpretation of ALPHA’s situation is based on interview information obtained from officers, analysis of internal documents (e.g. the Programmes Strategic Plan), and information from the organizational website. The empirical study started in September 2013 at the head office of the organization in Ghana. ALPHA undertakes six programmes, which are organised into six core areas of specialities. The six departments work separately, although they all focus on contributing to sustainable development and poverty alleviation. The present study focuses on one of the programmes: Agriculture and Food Security (AFS). Hence, no interviews were conducted on the other five programmes.

The empirical work at ALPHA shows that a development-oriented mission of agricultural growth and food security in local communities bound the activities of organizational officers. ALPHA also exists in a relationship with stakeholders, including the Global Office, local church partners, government agencies and institutions, beneficiaries and the community. This Chapter thus examines officers’ roles and relationships with organizational stakeholders (the development field participants) and how they impact upon the NGO’s spiritual mission and values as well as the local strategies of agricultural development.

The Chapter is divided into four sections. The first section explains the contextual information and general background of ALPHA. It offers only brief contextual information due to a confidentiality arrangement agreed with management. The empirical sections two to four examine the accountability relationships of ALPHA with organizational stakeholders. Section 8.2 explores the
organizational values in the organisational field. Section 8.3 investigates the nature of accountability relationships and their effect on the NGO activities. Section 8.4 concludes the Chapter.

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8.1 The Context of ALPHA

This section discusses the contextual information relating to ALPHA. It continues by looking at how organizational activities are managed at the community level. The information obtained from annual reports, the Programmes Strategic Plan, the organizational website and the Field Manual provides a rich description of ALPHA’s contextual narrative.

ALPHA is part of the welfare and humanitarian unit of a global church. It operates as a development section of the unit and is referred to as an NGO within the church’s hierarchy. In Ghana, ALPHA acts as the welfare and humanitarian arm of the local branch of the global church. ALPHA’s activities include a mandate from the church to promote agricultural development and to ensure food security in communities.

It emerged in Ghana and began operation after a successful emergency relief programme implemented by a local branch of the global church in 1983. This was after a situation of severe famine and acute food shortages that engulfed Ghana in the early years of the 1980s. The operational function of ALPHA has been to provide poverty alleviation programmes and humanitarian assistance in six core areas: food security; health and nutrition; education; relief and disaster management; environment and climate change; and economic development and empowerment.
ALPHA’s Global Office is located in the USA. It forms part of the global church’s mission to support humanitarian development in developing economies. In Ghana, ALPHA’s head office is located in Accra, the capital city. The empirical study was conducted at the local head office, part of the church’s Department of Welfare and Stewardship.

Based on interviews and documentary evidence, Figure 9 below depicts the present structure of the local church. This highlights that the local church is an organised entity that relies on a proper functional department structure to carry out its responsibilities.

![Figure 9: Structure of the local branch of the international church](image)

Source: Author’s own construct

As suggested in the structure above, there are 11 departments that work together to sustain the church’s missions: the faith mission as well as the development mission. Besides the Welfare and Stewardship Department, there are other services in the church’s administration such as Education, Health Ministry and Children’s Ministry, which also focus on both spiritual growth and the development mission of the church. However, the Welfare and Stewardship Department is the main department that is directly responsible for the social development interventions and humanitarian relief services. ALPHA operates as the main ‘pillar’ within this Department of the church, which is seen as the development foundation of the church. The role and responsibilities of stakeholders involved in operations of ALPHA are discussed next.

### 8.1.1 The nature of key actors/stakeholders involved in the work of ALPHA

Collaborative networks of agencies and diverse stakeholders are interested in ALPHA’s food security programmes. Section 5 of the Programmes Strategic document specifies the external partners with whom ALPHA collaborates when carrying out field activities (Appendix 6). ALPHA collaborates with
these stakeholders in implementing food security programmes. The external networks comprise of existing external funders\(^5\) (who contribute financial resources for programmes); government agencies, including the Ministry of Food and Agriculture (MoFA) and District Assemblies; and project beneficiaries and communities.

### Table 20: the field stakeholders

<table>
<thead>
<tr>
<th>Actors / Stakeholders</th>
<th>Stake in the field</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Funder: Grant Projects</strong></td>
<td>Provision of financial resources; flexibility of approach and project execution in terms of accountability requirements. Christian values play a role in the execution of projects.</td>
</tr>
<tr>
<td><strong>Funders: for Contract Projects</strong></td>
<td>Provision of financial resources. Projects have fixed legal provisions with quantitative targets and strict monitoring role by funders.</td>
</tr>
<tr>
<td><strong>Global Office/church</strong></td>
<td>An umbrella organization at the global level.</td>
</tr>
<tr>
<td><strong>Local church</strong></td>
<td>Plays a supervisory role for ALPHA, ensuring that the development objectives of the church are undertaken by ALPHA.</td>
</tr>
<tr>
<td><strong>Government</strong></td>
<td>Local assemblies in local communities as well as MoFA officers in communities giving advice on behalf of government.</td>
</tr>
<tr>
<td><strong>Beneficiaries</strong></td>
<td>Mainly farmers, the public and the communities where ALPHA projects are undertaken.</td>
</tr>
<tr>
<td><strong>Board of Directors</strong></td>
<td>Providers of strategic advice and approval of local projects</td>
</tr>
</tbody>
</table>

ALPHA interacts with a number of funders. The scope of operation is such that funders provide economic capital in the form of financial resources for the programme interventions for the benefit of farmers, otherwise known as beneficiaries. Interviews with management suggest that funding sources include international organizations, which have an interest in eradicating food shortage and the development of the agricultural sector in general (FD03). At the time of the study, some of the programme funders include the Millennium Challenge Corporation; the Dutch Embassy; USAID; WHO; Plan Ghana; ADRA UK; CARE International; MoFA and GHS; DFID; the European Union; FAO; and UNICEF (as captured in the project proposals and Programme Strategic Plan, p. 4).

The local church set up the AFS unit as one of its sub-departments in 1983. Since its creation, there has been a complex web of relationships between ALPHA and the local church administration. Administratively, ALPHA falls as a unit under the Welfare and Stewardship Department of the local church. However, legally, it is a separate entity from the local church and assumes its own powers. It has its own organizational structure, with a constituted board of directors steering organizational affairs, and its own assets including staffing. Organizational staffs carry out activities in line with their own policies and strategies, provided by the organizational board (FD02, Finance Director).

\(^5\) Existing and potential funders include: USAID, European Union, Government of Ghana, AGRA, FAO, USDA and DFID.
Since ALPHA is seen a unit dealing with humanitarian development, key project decisions such as project funding, budgetary issues and strategic decisions are carried out by the locally constituted board (FD01, Country Director). Interestingly, the board chairman is president of the local church. However, day-to-day decisions – especially instant decisions at the community level – such as inductions, exit meetings from project sites and meeting and informing the public of the role of ALPHA, are still undertaken by the Country Director (FD01, Country Director).

8.1.2 Management of ALPHA

ALPHA’s service delivery model involves supporting local farmers in communities, enabling them to attain skills needed for farming in an attempt to achieve food security. Also, ALPHA is involved with many projects, including disaster management and humanitarian services programmes among others (see list of acronyms and abbreviations).

Interview discussions with management and review of documents suggest that the food security programme, part of the affiliated church’s poverty alleviation programme, is motivated by the biblical principle (Woolnough, 2011). Officers suggest that they have a duty as God’s servants to extend Christian humanitarian services to all mankind that needs help. ALPHA’s annual report notes:

“We are mandated to show God’s love to all people who may need our assistance” Annual Report, 2011, p.4).

In addition, Officer FD2 noted that the international church and the leadership of the local branch perceive the development projects as a means of fulfilling the church’s role of providing “welfare and stewardship”. The objective for this role is to ensure:

“The love of God passes on to the needy and the poor in society” (FD2, Director, Food Security).

In the Programmes Strategic Document, a separate section also observed that:

“Our service provisions are agriculture and food security. The two programmes all aimed at alleviate poverty. Especially, we aim to put our beneficiaries into longer term poverty reduction plan” (Programme Strategic Document, 2014).
To implement this objective, ALPHA depends on external funding agencies. The funding delivery model for projects is unique. While some of the projects are funded by donations (grants), others are provided based on a contract. Later in the analysis, I will discuss how this impacts upon accountability relationships and account-giving practices with some stakeholders in relation to the capital each contributes to ALPHA’s social field of development and poverty alleviation. In that sense, during interviews, officers referred to their working relationships as one of two types: ‘Contracted’ projects and ‘Grant’ projects. Officer FD02 showed me two prepared project proposal documents, each emphasising a peculiar characteristic in terms of project financing, legal issues and demands for accountability. Whether projects are on a contract basis or a grant basis depends on the mode of project funding and legalities. However, officers insist that “project effectiveness and impact on beneficiaries’ remains the same in either contract or grant projects” (FD03).

Officers were categorical that once a proposal is accepted (either contract or grant) and agreed with the funder, there is no possibility of changing the proposal content without written approval from funders. This support comes from “both external agencies as well as the affiliated local church” (DF3, Programme’s Director) in order to meet the needs of the programme beneficiaries. Both soft and hard copies of the Operational Field Manual were made available to me – although after persistent requests and on condition of anonymity. This may have been influenced by the conditions attached to the project funding by external donors.

### 8.1.3 Organizational structure

The perspective of ALPHA officers suggests a hierarchical organizational structure as presented in Figure 8.2. This was deduced after interview discussions with officers and documentary review. The blue boxes indicate the main parties directly involved in the running of agriculture and food security operations.

ALPHA’s board of directors comprises of professionals with diverse backgrounds and experiences (Section 2, Programme Strategic Plan). Board members include pastors, lawyers, development practitioners, agronomists, agricultural extension professionals, University professors, bankers, accountants, health professionals and administrators, with the President of the local church as its chair (FD01, Country Director). The President of the board chairs monthly board meetings. Officers report on duties to the local Board of Directors (BOD), which plays a supervisory role in relation to ALPHA’s activities and projects.
The BOD provides the working core mandate and responsibilities of officers. The BOD appoints a Country Director to supervise all ALPHA’s programmes and policies in communities, ensuring that project aims are achieved. Operationally, officers in AFU support the Country Director to implement organizational strategies related to food security programmes.

Meanwhile, the Country Director conducts daily operations and decisions, which is a full time officer considered to be the Chief Executive Officer. The food security directorate has an officer in charge, assisted by a deputy director. The two officers take critical and strategic decisions pertaining to food security. They report directly to the Country Director accordingly. The internal reporting relation is outlined in the following chart (Figure 10):

![Figure 10: ALPHA’s organizational structure based on interviews and documents review](chart)

The development initiative of AFS is directed towards supporting farmers in rural and farming communities, many of whom have problems with food insecurity and the lack of a regular income. This is stated in separate instances within the organizational Programmes Strategic Plan:
“Our aim is to ensure sustainable agricultural productivity and income thereby sustaining the income level of beneficiaries” (Programme Strategic Plan).

The Director in charge of food security and his Deputy Director coordinate programmes across the country with support from other officers. This department further undertakes programme effectiveness research on how field programmes are meeting the organizational mission (CCO3, Programmes Implementations Manager). The function of the Programmes Directorate is to coordinate all programmes of the AFU in communities. The Finance section takes charge of all funding issues at the organizational level. The management team, senior officers and administrative staff are located at the head office. However, there are field officers in communities who support food security programmes under the supervision of the AFU directorate. They work together with the staff team in communities.

During the empirical work, I interviewed a total of 5 officers, comprising of the five most senior officers: the Country Director, the Programmes Manager, the Finance Director, the Director of AFS, and the Deputy Director of AFS. It made sense to interview these officers, because they deal directly with the Agriculture and Food Security programme. The interviews I conducted were semi-structured, with the use of topic guides to direct and encourage the officers to talk about their understanding of their roles and relationships. These interviews were complemented by reviews of documents, which included the Programmes Strategic Plan and a variety of formal and informal documents (such as annual reports, memos, project proposals and report files as well as newspaper articles). Further details of officers interviewed were noted in Chapter 5. An example of the interview guides is included in Appendix 3.

The responsibilities of officers towards food security programmes are discussed in the next section

**8.1.4 Responsibilities of organizational officers**

Sections 4 and 5 of the Programmes Strategic Plan highlight officers’ responsibilities in terms of achieving funders’ requirements and objectives. The two sections deal with organizational strategies and approaches to work. The sections also include activities, supervision and officers’ perspectives of how ALPHA’s performance and success are measured in relation to the departmental objectives.
Section 4 of the Programmes Strategic Plan specifies officers’ approach to work in order to achieve the food security objectives. The main areas of responsibility are shown in Table 21 below, which explains the organizational approaches to work and the strategies of officers and partners with whom officers collaborate while working to achieve each of the core area objectives. The Programmes Director highlighted that these programmes are in line with Ghana’s strategy of achieving poverty alleviation.


<table>
<thead>
<tr>
<th>Core Area</th>
<th>Approaches</th>
<th>Strategies</th>
<th>Partnerships</th>
</tr>
</thead>
<tbody>
<tr>
<td>Food</td>
<td>-Integrated Approach</td>
<td>-Assessments and Studies</td>
<td>-Ministry of Food and Agriculture (MoFA)</td>
</tr>
<tr>
<td>Security</td>
<td>-Market-driven Approach</td>
<td>-Building the capacities of farmers in soil health and crop production technologies</td>
<td>-District Assemblies</td>
</tr>
<tr>
<td></td>
<td>-Value-chain</td>
<td>-Training FBOs and SMEs in Business Development Skills</td>
<td>-Agro-input Dealers</td>
</tr>
<tr>
<td></td>
<td>-Linkage practices</td>
<td>-Training farmers to consider farming as business and not as a way of life</td>
<td>-Produce Buyers</td>
</tr>
<tr>
<td></td>
<td>-Participatory Approach</td>
<td>-Using starter-pack model to increase FBOs’ access to and utilization of agricultural inputs</td>
<td>-Financial Institutions</td>
</tr>
<tr>
<td></td>
<td>-Gender mainstreaming</td>
<td>-Reducing post-harvest losses through the use of cribs and earthen silos</td>
<td>-Research Institutions</td>
</tr>
<tr>
<td></td>
<td></td>
<td>-Improving market access and marketing of agricultural produce</td>
<td>-Farmer Groups</td>
</tr>
<tr>
<td></td>
<td></td>
<td>-Piloting Warehouse Receipt / aggregator system which facilitates FBOs’ access to inputs credit and marketing of produce.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>-Community Mobilization</td>
<td></td>
</tr>
</tbody>
</table>

ALPHA’s Food Security Programme

The content of Table 21 above shows that poverty alleviation plays a central role in ALPHA’s programmes of activities. ALPHA’s board of directors locally approves officers’ duties and responsibilities enshrined in the documents above. However, interviews with officers suggest that they reflect the views of the global church’s mission of ensuring food security and poverty alleviation in communities. In other words, officers’ duty focuses on sustainable development in communities.

Poverty alleviation may thus be considered a social ‘field’ upon which ALPHA aims to contribute to child development. In Chapter 4, we were reminded that, a ‘field’ is a social space where social agents are engaged in a competitive game, using strategies to maintain their positions (Bourdieu, 2005, p. 148). Within the field are various actors/stakeholders who are social agents, each with a unique stake or ‘weapon’ to contribute to the field operation. Actors have different positions where there are different sets of doors and opportunities (Bourdieu and Wacquant, 1992). In the case of ALPHA, the aim of the field actors may be in relation to the food security and poverty alleviation support to beneficiaries.
In the next section, the thesis discusses the structure of ALPHA’s humanitarian development, i.e. the main parties involved in the management of projects, including ALPHA officers and other actors in the field (local service providers and external stakeholders).

8.2 The values underpinning operational field activities

In Chapter 3, Lawry (1995) reminded us that an NGO’s mission statement is made up of deeply held principles, beliefs and values that are translated into actions in order to guide officers’ work. He further states that organizational values may be translated into actions by the formulation of a mission statement. The empirical work conducted at ALPHA suggests that the organizational beliefs and principles of officers’ work are embedded in its mission statement. The 2011 Annual Report clearly states ALPHA’s mission statement this way:

“Our role as an organization is to reduce poverty in rural communities. We therefore aim to ensure that our clients achieve the needed positive change through our actions of empowerment and partnerships” (Annual Report, 2001, p. 6).

The above statement projects the view that ‘humanitarian development’ and beneficiary self-empowerment and poverty reduction is the purpose and the explicit ‘rule of the game’. According to Bourdieu (1990), a habitus is a rule that shapes the way in which actors act, and make sense of what they are required to do (Bourdieu, 1990). However, Bourdieu (1990) argued that field actors are not merely robots that are rigidly programmed by the habitus (Bourdieu, 1990). Rather, there are feelings and predispositions, which may be personally unveiled by the actors. Thus, officers further suggest that there are values and beliefs about development, which resemble the biblical value. Clearly ALPHA tries to do this; describing the approach of work as providing “bread and fish” to the needy, this officer stated:

“We are driven by beliefs that we have to [support] the needy people in what they cannot do for themselves [...] and we are fair and faithful to all manner of our beneficiaries” (FD2).

The organizational habitus (beliefs and values) of work are further manifested on the organizational website in ALPHA’s Vision Statement. The Vision Statement informs that ALPHA is formed with the aim of reaching out to empower people who may be “economically disadvantaged” and who need
support in order to achieve better lives and to survive on their own. Explaining the Vision Statement, the Director of Finance stated that ALPHA sees itself as working on behalf of and as a department within a church set up specifically for humanitarian development purposes.

There is also an organizational slogan:

“Our aim is to change the world that we live at a time and from strength to strength” (Annual Report, 2011, p. 5).

The Country Director stated that officers are motivated by this slogan while working towards the physical relief of the suffering of their clients and as they come in contact with farmers who need ALPHA’s support in communities. The Mission Statement, Vision Statement and slogan direct the work of ALPHA:

“[Our officers] change lives by protecting the vulnerable, supporting families, promoting health, providing food and water, establishing livelihoods, and responding to emergencies” (Global Annual Report, 2013, p. xxx).

The above statement captures the understanding of officers that the organizational role is to help farmers come out of poverty, which point to the fact that the local NGO’s (ALPHA) policy on humanitarian development follows the rules established by the global organisation. As Bourdieu suggests, practices are shaped by habitus at both the macro and the micro level. At the micro level, the sense of Christian values also appears to guide NGO officers’ activities. For example, the Director of Food Security noted the following:

“We follow Christ’s example of helping those who need it most, no matter their background. That way, we demonstrate the unconditional love of Jesus. Our mission is to provide assistance without regard to religious, political, or ethnic background. Because we follow this mandate faithfully, we are sometimes the only humanitarian agency able to reach people in need” (FD2).

Thus the global policy on humanitarian development values provides a vision that seems to direct officers’ responsibility. One officer suggested that the officers at all levels of the organization saw their job as a vocation.
ALPHA seems to be involved in a complex web of accountability relationships, especially as each of the field participants contribute towards ALPHA’s objective of achieving food security in Ghanaian rural communities (Bourdieu, 1990; 1989; Chenhall, Hall and Smith, 2010; Ebrahim, 2006). The challenge, however, is to establish how officers balance the differing accountability relationships with each of the actors/stakeholders in the context of the empirical findings on accountability, and whether they contribute towards achieving the faith mission of the church and the development mission of the NGO. In the rest of the Chapter, the discussion turns to the empirical findings to see how ALPHA relates with the various field participants (abroad and local) in terms of accountability relationships, in relation to ALPHA’s search for different capital from each of the actors.

8.3 Accountability relationships in the field

This section explores how ALPHA’s accountability relationships contribute towards its organizational missions. ALPHA’s accountability relationships occur as a result of officers’ actions and practices through regular reporting of responsibilities. Interview and documentary reviews suggest that there were accountability relationships that epitomise an upward relation to the external project funders and the Board of Directors. There is also a downward accountability relationship existing between ALPHA and the beneficiaries/communities. The two dimensions of accountability relationships (hierarchical upwards and downwards) seem to influence the control and access to resources and their use in achieving the organizational mission (O’Dwyer and Unerman, 2008, p. 803). In other words, accountability relationships with stakeholders are characterised directly and indirectly by ALPHA’s humanitarian and development values as captured in the Mission Statement.

The rest of this section is divided into two parts, which examine how accountability relationships are enacted and the mechanisms involved in achieving the process. In the first section, I discuss ALPHA’s hierarchical upward accountability relationship with programme funders, which characterises the achievement of the internal organizational mission of humanitarian development. The second section explores the accountability relationship between ALPHA and beneficiary farmers and the local community.

8.3.1 Hierarchical upward accountability to funders

The empirical work at ALPHA suggests that hierarchical accountability relationships are influenced by the dominant role of project funders. In particular, the hierarchical relationship reflects the need for
management to adhere to legal and bureaucratic provisions as well as an emphasis on monitoring and evaluation of projects. This relationship is characterised by the use of financial indicators as dictated by the external project funders and as a means of helping achieve performance accountability.

Section 5 of ALPHA’s Strategic Plan highlights ALPHA’s external partners, including external funders, with whom officers collaborate in carrying out the AFS projects. Officers search for funding from both external and local organizations and agencies were noticed as soon as the Finance Director was asked to clarify her understanding about funding and with whom officers collaborate as they work to prevent food shortage. This officer stated:

“[We] have partners in this food security project. Our funding is coming from the external funders. Some of them are from international NGOs and others are also from local here. They may want us to implement projects. They are a group who give monies for our projects. So firstly, funders are our partners for funding purposes” (FD04).

As the above quote implies, ALPHA’s relationship with funders is as a result of drawing on economic capital in the form of financial assets needed for the NGO projects in communities, a finding which seems similar to the conclusions of Najam (1996). Najam (1996) argues that, the scope and operations of NGOs are such that they depend on economic resources from donors to provide social intervention projects for the benefit of deprived communities and people in societies, otherwise known as beneficiaries. However, as with the ALPHA NGO, there was evidence that the bidding for economic capital before the start of a new project seems to provide incentives for the funders’ requirement of a bureaucratic accountability relationship with the NGO. The Country Director expressed a view on how this relationship exists:

“You know that who provide the funds for our projects dictate what should be done with the money and how we should give account to them” (FD1).

The above comments appears to suggest that project funders as field participants have greater advantage to dominate the field operations due to the power of economic capital resources they own (Emirbayer and Johnson, 2008). Thus, by the use of the word “dictate”, the officer shows that external funders of projects have priority in terms of accountability reporting relationships, which may contribute to NGO performance in achieving project outcomes.
8.3.2 The nature of upward accountability

In section 8.1, we were reminded of two types of projects that are funded by donors: ‘contract’ and ‘grant’ funded projects. The distinction between the two types of projects was clear. While ‘contract’ projects involve complex and rigid legal provisions, ‘grant’ projects are more flexible and less bureaucratic. There are also fewer legal implications for grant projects. Thus, there are separate expectations from funders in relation to accountability for contract and grant projects. These two characteristics of hierarchical accountability to funders are discussed in turn.

8.3.3 ‘Contracted’ donors

Hierarchical upward accountability on ‘contracted’ projects is illustrated in three ways: first, the legal and bureaucratic tendencies that officers have to exhibit; second, the monitoring and evaluation procedures at the project end; finally, the use of financial asset considerations to indicate accountability to the funder.

8.3.3.1 Legal and bureaucratic tendencies

Legal and bureaucratic requirements are enshrined in project proposals. These regulations are agreed with the donor prior to the start of a project. Management of ALPHA thus adheres to these legalities at all times throughout the project period as enshrined in the project proposals. During interviews, several of the officers made similar comments on this:

“We are bound by the content of the proposals. There are several legal issues” (FD2, Director AFS).

“[ALPHA] can be sued and may even be asked to refund all monies received from a donor when we fail to deliver as stated in the proposal agreement” (FD1, Country Director).

The use of the words ‘sued’ and ‘bound’ underscores the legal and bureaucratic nature of accountability relationship that ensures that project funds for activities are used in the manner authorised by the funders (Laughlin, 2008). Laughlin (2008) states that the legal duties of hierarchical accountability are discharged when the resources entrusted to NGOs are used in accordance with the contracted agreement between the accountor (i.e. the NGO) and accountee (i.e. the donors). In other word, the NGO officers seem to show that the responsibility to report on contracted projects
to donors is always as a result of adhering to legal and bureaucratic requirements. One officer indicated this:

“And to avoid the breach of contact between us and our funders, we have to go by the agreement in the contract proposal. We may even have to pay back the money if we refuse to report back to them” (FD01).

In the above comment, the officer seems to suggest that there an on-going struggle emanating from the relationship between the contracted donors ALPHA due to the economic influence. In addition, donors engage with external consultants, who monitor ALPHA’s projects and to ensure that, monthly reports are submitted accordingly. According to Dubnick (2003, p. 407), “accountability becomes associated with certain institutional forms of oversight”. Clearly, the relationship between contracted donors and the NGO (ALPHA) shows this, which in this context defines the fulfilment of upward accountability:

“On a serious note, there are so many demands on the contracted projects, monitoring here, monitoring there and always until we are done with the project” (FD05).

“On contract projects, every quarter, we are mandatorily made to submit project and financial reports to the donor for a review. Where they are satisfied then we submit our invoice for payment” (FD02)

Thus, the upward accountability relationship with the contracted donors appears to operate within the context of legal and bureaucratic reasons. Evidently, the accountability relationship to donors is driven by the economic capital provision as a basis for the mechanism of control. Officers follow written directives prescribed in the Project Proposal that has to be approved by the funders. Thus donors initiate and set up project objectives for implementation by the NGO in the communities. For example, on Project Proposals, officers suggest that it is through officers’ competence, skills and ability ahead of other competing NGOs, especially when bidding for a project. The senior officer in charge of food security acknowledges this:

“Funders advertise their interests […], and then it goes through the competitive biddings; we respond with a proposal, and then depending upon our strategy, our focus and how we intend to achieve the needs or achieve the project objectives, we either win or lose.” (FD2).
The officers implied that the reason to offer a project contract is as a result of personal competencies, strength and ability (although not in the same words) in achieving project’s targets. To them, these qualities offered by the NGO officers are what guarantee the provision of project funding. Officers are mandated to report on the work done in the local communities to the funders. Thus, ALPHA has to submit a financial report to donors on work done for reviews:

“On contract projects, every quarter, we are mandatorily made to submit project and financial reports to the donor for review” (FD02).

The officer seems to suggest that one way ALPHA achieve hierarchical accountability towards donors is through a bureaucratic mandatory reports review on specific periods on the job done. They represent what ALPHA must do in order to give account[s] (legally) about the receipt and use of money entrusted and to demonstrate that they satisfy the project requirement (performance) (Laughlin, 2008, p. xxx). In the following statement an officer attempts to explain the “mandatory” requirements by the donors because of the ‘power’ they assume in the relationship:

“The donors have their own deliverables and there are contract specifics. The donors will state that this is what we are contracting you to do” (FD02, Director AFS).

The comment above is a more subtle way of underlining the importance of the hierarchical accountability relationship with contracted donors because any activity undertaken by the NGO must lead to effective performance and project success as demanded by the donor. Thus, ALPHA responsibility to discharge project deliverables occurs only when there is formal authorization, which aims to achieve performance indicators agreed by the contracted donors. Clearly, this relationship shows a “vital mechanism of control” (Mulgan, 2000, p. 563). The Programmes Director noted:

“Projects come with expected specifications and deliverables that are prescribed by a contracted donor. There is a result framework expected and project objectives. The objectives start with agreed activities that need to be done. These activities when put in place will come out with the expected outcomes. We don’t normally have the right to change what is agreed with the contracted donor” (AFD 2)

NGO’s responsibility not “to change what is agreed” in the Project Proposal seems to be so because it needs the donor’s approval in determining project priorities. Also, the sense of meeting a set of reporting rules (Gray et al., 1996) is apparent in the discharge of hierarchical accountability. During accountability reporting, ALPHA needs to argue that the project undertaken has been beneficial to
farmers and has met the goals set for it. The Finance Director explained the typical accountability reporting scenario:

“If they [donors] release the funds to you, we have to give report by way of how the money was spent. This is the amount we received and how we spent the money [...] We have to give a true reflection of how farmers have benefited from our projects” (FD03, Finance Director).

Here the officer observes that funders regularly regulate activities in view of how the project has impacted on the farmers and their communities, and in relation to their bureaucratic relationship with the NGO.

Bureaucratic procedures can also be seen at proposal drawing level. Before the Project Proposal is sent to a donor for consideration, it must follow prescribed rules and technical requirements from donors:

“In contract projects, there are requirements for project proposal and to justify our strategies to achieve project objectives. In the proposal, there is a methodology to follow: the action plan; the implementation plan; the period it will take place; [...] the breakdown of costs; the technical parts are also there. These are recorded as part of the proposal” (FD02, Director, Food Security).

The Deputy Food Director noted that management have input, but must strictly follow the underlining rules and requirements of donors. Officers further maintain that, management have little opportunity (if any at all) to include the church’s spiritual values in project proposal to the donors. Proposals are discussed between donors and the NGO. A consensus is reached and the NGO is tasked to carry out the related responsibilities as stated in the proposal in communities and to the farmers. But also, the NGO is not allowed to give projects report to any other stakeholders of development unless officers seek the donors’ consent. The Country Director noted:

“We do give project reports to any other party unless there is a formal written request and approval from the donor” (FD01, Country Director).

The comment above seems to suggest that, ALPHA NGO is adamant when it comes to the accountability relations with the project donors. In referring to the power structure of the relationship, officers further suggest that, there are there was a sense of the potential curtailing of project funding, which could impede the progress of projects in communities.
At management meeting that I attended, it was obvious when several of the officers were critical about accountability to contracted donors which suggests that management adherence to demands from the dominant actor (among all actors/stakeholders). The officer was adamant that, since contracted funders provide financial resources for the NGO projects, contractually they represent the most relevant stakeholder group in terms of giving formal financial and performance accountability. Officers assert however that, accountability demands from donors for contract projects are more demanding. For example, contracted donors require detailed monitoring and evaluations of project outcomes at the end of the contract term in assessing the impact of services on beneficiaries. In other words, project effectiveness and efficiency remains a priority to the contracted donors:

“So there is always monitoring on a regular basis under the supervision of contract donors. Monitoring reports are there. Where anything needs to be done, we need to resolve this before the next visit. A timeline is always given to resolve this and there is evaluation at the end of the project. We do not wait till the final evaluation. This might be too late” (Director, Food Security).

This officer further comments that, the external consultants monitor projects, which is a requirement of bureaucratic hierarchical accountability relationships. The need for regular monitoring and periodic reporting against set objectives; the sense of timely execution of projects; the financial implications when project requirements are not met; and evaluations all suggest a strong sense of upward hierarchical supervision by the donors. This elucidates the notion of hierarchical accountability where accountability serves the purpose of monitoring (O’Dwyer and Unerman, 2015; Roberts, 1991). The use of cultural capital as the basis upon which management should report hierarchically to donors is discussed in the next section.

8.3.3.2 The influence of cultural capital on the development ‘field’

Management emphasized organizational aptitude, officers’ adeptness and expertise in food security projects as dominant criteria in the bidding process for contracted projects. Officers’ experience and expertise are thus important selection criteria. One officer indicated this:

“We give off our best in the course of project execution [...]. We work efficiently and at a certain minimum period of time” (AF03).
In several parts of the project proposals to funders were past records of successful project implementations. Also, several quotes in project proposal documents suggest officers of ALPHA have personal and skills, which portray confidence about what they do. There was also a strong mission statement that directs projects of activities. There were also several awards and recognitions that officers showed to the researcher from international and local institutions which justifies management competencies. An officer projects ALPHA ability to perform creditably in this way:

“ [...] Our project proposals justify our officers’ ability and ways of achieving a donor’s interest and objective” (FD02, Director of FSU).

Essentially, the officer’s explanation dwells on the knowledge and skills the NGO have which seems to help them to win project bidding based on officers’ ability to deliver services effectively and efficiently. In other words, clearly ALPHA tries to mobilize ‘officers’ ability’ as power resources and draw on them for project funding from donors.

However, in a subtle way, officers argue that it is obvious that because of the financial resources, from donors, strategically project donors control all the affairs of the field relating to projects, including project objectives, locations, the selection of project implementation partners and the time frame: how and when the project should end. Officers claim that hierarchical accountability relationships in practice mean, “passively react[ing] to donor demands” (O’Dwyer and Unerman, 2015, p. 37). The statement below shows this:

“Because what we do is not funded directly by the church but by the donors, we also have to do what the donors want. For example, we are not allowed to preach the gospel alongside doing our work to the beneficiaries while we are working and executing the projects. It is against the rules” (FD02).

It is obvious from the above comments that the spiritual mission of the church is not adhered to at the grassroots level when contract projects are undertaken. The comment above clearly shows this. Effectively, this officer shows that the importance of the ALPHA-donor relationship exists simply because of fund flow, but also admits that this relationship negatively affects the church’s strategies of propagating the gospel to beneficiaries:

“We have to do what the funders want. For example, we are not allowed to preach the gospel alongside doing our work to the beneficiaries while working with them on the projects. It is against the rules.” (FD04).
Clearly, in the ALPHA NGO context, external funding from donors is important, suggesting an ‘upward’ accountability relationship with donors because of the economic resources they provide (O’Dwyer and Unerman, 2012; Agyemang et al. 2009; Ebrahim, 2003). Thus, accountability to donors is based on the organizational mission and development ‘goal’.

8.3.3.3 ‘Coercive’ monitoring and evaluation of contract projects

ALPHA NGO prides itself of consistently report to donors on it performance. However, to the officers, upward accountability in relation to contract projects are coercive in nature, but also admitted that they are useful to the NGO because they help ‘keep the NGO officers on their toes’ and help them stay focused (Agyemang et al, 2009, p. 20). Officers admitted that the use of such terminology as ‘refund’, ‘payback’ and ‘can be sued’ in project proposals induces compliance and monitoring of projects and their impact. Accountability report to donors thus serves as guides or frameworks to direct the NGO’s work. This officer explained during interview:

“The reporting system helps us to be more focused because you can’t have a certain objective and do other things. In the first place your priority is the achievement of the objective as agreed with the donor, so if there is any other thing at all you may have to be focused and report to the donor […], but the focus is on the objective. If you are working and you achieve your objectives, then it serves as morale booster” (Programmes Director).

ALPHA does not share contract financial and project reports with any other stakeholder apart from the donors. This is in reaction to specific instructions from the fund donors. To ALPHA, failing to abide by the rules and requirements of donors is a breach of contract:

“Formally for some donors, we do not have any right to share our reports and we do not share with other stakeholders our documents. They are contract and we do have to respect that” (Country Director).

To ALPHA therefore, the funders’ instruction is a factor that they used in their accountability relationship with the various stakeholders. They consider that, the NGO’s dependency on financial resources from donor partners thus impacts on their accountability practices and reporting requirements. In this respect, donors insist on performance accountability, ensuring that management achieves predetermined quantitative targets (Laughlin, 2008). For example, donors
demand ALPHA to provide annual reports, interim reports, performance assessment reports, and performance evaluation reports. While some are written during projects, others are written and reported to the donors at the end of individual projects. More importantly, donors engage the service of external consultants who review ALPHA’s contracted projects and advise accordingly before final project monies are paid:

“[…] at the end of the project, there is always a project evaluation. Independent consultants appointed by the donor do this. […] Evaluators assess and do project evaluation in accordance with donor requirements and specifications of the project” (Director, Food Security).

Donors specify the types of information and reports they want from ALPHA. A standard performance reporting format is always on sight, which mandates officers to list the operational activities, for which funding is allocated. The comment below supports the views of officers that standard rules governing the reporting relationship cannot be changed without approval from the donor:

“So there is always project evaluation. The donor best does that. The donor will find an independent consultant and this consultant will issue their reports to the donor. The recommendations are final” (Director, Food Security).

The reporting format for each project specifies how activities are measured with requirements, while detailing the project “progress” both in terms of physical output (e.g. in terms of the number of farmers trained and input given to farmers) and the financial resources spent on those activities. These reports of financial and physical progress are prepared on a quarterly basis by officers, thus enabling targets to be regularly monitored by donors.

These are expressed as conditions of funding in the project proposal in terms of whether the NGO should continue or to terminate the project contract.

“On contract projects, every quarter, officers are mandatorily made to submit project and financial reports to the donor review. Where they are satisfied then we submit our invoice for payment. There are severe legal issues. ALPHA can sue and be sued. There are stringent structures that have to be followed. Contract projects, ALPHA will have to pre finance at the start of the project then we are reimbursed upon successful completion of the project” (Director, Food Security).
The predominant emphasis of the monitoring exercises and mandatory requirements is to ensure strict adherence to contract rules and regulations that govern the funding as agreed with donor in the project contract. Thus ALPHA is obliged to give accountability reports to donors at the end of each project. Upon receiving this report, the donor visits the project sites with independent consultants (as noted earlier) purposely to inspect the project and to form an opinion on the report submitted. According to this officer, the aim is:

“to verify what have been achieved on the ground, and to see whether they represent the report sent and if the service offered has any positive impact on the project beneficiaries” (FD03, Programmes Director).

Thus, upward reporting on projects carries implicit performance accountability and prioritises the donor:

“The donors are the first we consider because they gave funding and they need to know what we have done with the money they gave us and whether we have used the money as agreed in the project proposal” (Finance Director).

ALPHA officers believe that their role is to act on behalf of the donors and to follow the donors’ requirements in all of the organisational activities: farmer’s training, the seedling provision and financial support at the local level. The formality of performance upward accountability to donors brings with it a “degree of power and control” (Laughlin, 2008, p. 250). This is perceived by officers as a way of working to achieve specific goals set by the donor and to ensure that farmers receive the maximum benefit from projects. This implies that ALPHA officers see their role as working to achieve donors’ development objectives.

ALPHA reporting templates of performance are donor-specific, showing cost categories and how project funding should be spent in each cost category. That is, the donor requirements are what seem to govern the development field activities. More so, ALPHA is legally required to pay back the project cost in the case that the project failed:

“If a project is a contract, we have to pre-finance it. It is only when the report is accepted by the donor that we are paid. So there is always a feedback from the donors on the activities before we are paid” (Programmes Director).
Officer further suggests that accountability reports to donors are done at regular time intervals, e.g., quarterly or bi-yearly (depending on the project duration), and are in accordance with donor requirements. Donors also require that project reports be not shared with any other party unless there is a formal written request and approval from donors.

Meanwhile, reports are complemented by audit and monitoring visits driven by the donor’s request. Current upward accountability practices are perceived by many of the officers as beneficent to the trust they help engender. In terms of upward-reporting practices, officers admit they help in sharing information with donors to show that they are working effectively and meeting the specified programme objectives. Developing such confidence in the work of the NGO was perceived as helping to ensure continued donor support. During a feedback session an officer commented:

“They help to build trust and confidence between us and the donors that we have implemented the donors’ programmes to the best of our ability” (FD05).

Bureaucratic hierarchical accountability to donors manifests itself in the need to follow donors’ directives by detailing how money and resources for activities are used. It has also been suggested that the way accountability is discharged seems to reflect an adherence to legal and bureaucratic procedures. This characterises the formal approach of performance accountability in relation to the contracted projects (Laughlin, 2008). This section has also elucidated that hierarchical upward accountability in relation to the contract projects is as a result of and dependent on economic capital.

8.3.4 ‘Grant’ funded projects

In Chapter 2, Bradley (2009) reminded us that power relations produce NGOs’ hierarchical relationships with donors. Donors hold significant power as a result of their financial contributions to NGOs, as a result of which they influence organizational project delivery and objectives at the local levels (Bradley, 2009) and impact on how accountability is discharged. However, the empirical findings in relation to grant projects highlights a tendency that donor play less of a monitoring role with less sense of management urgency in discharging upward accountability. There is, however, a sense that organizational values uphold the discharging of hierarchical accountability to donors that provide economic capital.
8.3.4.1 Felt nature of accountability in hierarchical responsibility

The way responsibilities are carried out in relation to grant projects is similar to the way officers attend to contract projects. The ALPHA NGO infers that grant projects are carried out on behalf of donors because of officers’ expertise in the area of food security project implementation. This view was expressed by officers, suggesting that it is cultural capital that enables ALPHA’s selection as a ‘priority’ NGO over other competitors in funding bids. In a similar way to contract projects, funding sources are donations from external sources. These funds are obtained from independent organizations whose aim is the promotion of food security. There is, however, less of a bureaucratic procedure that ALPHA adheres to as compared to contract projects. For example, key strategic decisions such as targets and project completion time are usually decided involving management. Put simply, the views of officers interviewed seem to suggest flexibility in project delivery in so far as grant projects are concerned:

“We indicate our own strategies to achieve targets in local communities. We have been operating in these communities for years” (FD01).

This comment that officers have years of experience encapsulates the importance of ALPHA officers’ number of years of experience and knowledge of training farmers and experience of the food security projects. To the officers, these qualities are hard earned intrinsic skills which donors consider before they provide the NGO with funding for their projects in communities. In other words, officers understand that they are given priority to implement grant projects because they understand the needs of local farmers better than other NGOs. This is as a result of the number of years of knowledge of training of farmers and experience in the food security industry as well as a well-earned reputation in the execution of projects. For example, this officer seems to suggest that the impact made in the training of farmers in communities makes a difference in project bidding. The Director of Food Security noted:

“We give off our best in the course of project execution. [...] We do our work efficiently and at a certain minimum period of time” (AF02).

Although officers did not explicitly state that requirements for grant projects were flexible, officers’ comments seems to suggest that ALPHA’s competence is considered when it is awarded a grant
project by a donor. Procedures seem less rigorous, which shows that there is much more flexibility in comparison to contract projects. For example:

“On grant projects, after we are informed of the problem at stake, we indicate in the proposal our own strategies to achieve them” (FD01, Country Director).

The statement above expresses the influence that management has over the development of project strategies needed to achieve donors’ objectives. However, the claim that “we are informed of the problem” seems to elucidate that donors’ views may carry weight in relation to influencing the field operations. For example, the Country Director hinted that donors have the ‘upper hand’ when it comes to project deliverables. In a quote below, he noted that donors hold management responsible for their actions, which reflects the imposed procedure of hierarchical responsibility:

“The fund is given for a particular project and we have to use it to accomplish the task. There are deliverables agreed with the donors. At the end of the day, if we have not finished using the fund, it goes back to the donor” (Country Director).

The comment above implies that there are definite instructions from donors to which management has to adhere. It also seems that management is called upon to give account on the use of project funds (Laughlin, 2008; Sinclair, 1995). In other words, the relationship between donors and management in this context is based on “a vital mechanism of control”, ensuring that there is a proper use of the economic capital provided by donors for development operations (Mulgan, 2000, p. 563).

However, there is a sense that donors play less of a monitoring role on projects. Although officers prioritise upwards accountability to donors in relation to the use of economic resources, there is a sense that the hierarchical relation has less influence on how resources are used by officers and the achievement of project targets. In grant projects, there seems to be an absence of vertical disciplinary action from donors on the use of economic resources. These reflections are examined in the sections below in a consideration of where moral values and personal initiatives prevail in a hierarchical structure of officers’ accountability.

8.3.4.2 Management initiatives and moral values
The evidence suggests that, unlike contract project, management does not pre-finance grant projects. The model for funding is such that, after agreeing on a project proposal, donors allocate full financial resources to management before the project begins. This eliminates a situation of ‘pre-funding’ as occurs in contract projects. A senior ALPHA management officer also noted this:

“On grant projects, we are given funding to do XYZ project to help the people. The full payment is given. [...] The funder says, use resources provided” (FD02).

Additionally, officers argue there are fewer formal restrictions placed on the use of funds for projects. Officers argue that this offers considerable flexibility with respect to how they use economic resources that are meant for grant projects. Management does not refund or pay back the project funds donated in the event that officers fail to achieve project targets, a condition which prevails in contracted projects. The Country Director noted:

“We are not paying back in any way to the donor as it is in the case of contract project. But there is agreement as to how project deliverables should be done” (FD01).

The last part of the statement implies that since management has to achieve hierarchical responsibility on donors’ behalf, donors seem to be more concerned about ensuring that ALPHA projects benefit farmers and the local community, which translates into a hierarchical upward accountability process (O’Dwyer and Unerman, 2007). O’Dwyer and Unerman (2007) state that the core objective of the hierarchical accountability relationship is to help external stakeholders (funders, government and regulators) to determine whether the NGO is delivering its mandated obligations efficiently. The Deputy Director emphasised the experiences and skills that officers have to evidence in grant project proposals, as donors are interested in ALPHA’s competence with projects. This also means that, in order to win grant projects, officers have to provide the funder with evidence of how they meet the required levels of technical expertise in relation to agricultural and food security projects. Officer FD02 noted this:

“A project proposal justifies officers’ ability and ways of achieving a donor’s interest and objective. But it is important also that donors trust us, so funds are provided before we start the project” (FD02).

The claim that “donors trust us” illustrates the role that organizational values play in the award of grant project funding. In other words, there is a sense of limited bureaucracy and fewer monitoring
and control requirements as privileged in the formal hierarchical structure. This is illustrated here when the Finance Director argues that organizational values guide management in their accountability reporting structure and their responsibility to discharge services to farmers:

“Our Christian faith promotes honesty, integrity and sincerity, so these are watch words as we work to achieve donors’ intentions for the farmers. We are reporting to give the true picture of what is happening on the ground. [...] We are very conscious of our values as we do our work” (FD4).

The Finance Director suggests that while working in for ALPHA, which is a Christian organization, it is important to be aware that the officers’ position also entails fulfilling their responsibilities towards God. The officer infers that the guiding principle in carrying out one’s responsibility of supporting farmers is the practice of Christian values. The values also sensitises officers’ sense of responsibility and their need to discharge hierarchical accountability to donors.

I also observed that accountability discharge to donors in the case of grant projects is affected by officers’ fulfilment of religious duty (Berry, 2005). Berry states:

“The primary accountability of a Christian is to God and is a matter of theological beliefs and conscience which is best seen as a covenant, a kind of bond of mutuality, between a faithful God and his faithful (obedient) followers” (Berry, 2005, p.263).

The Finance Director seems to suggest this in the quote below:

“If they [donors] release the funds to you, you have to give them the requirements by way of how the money was spent. This is the amount we received and how we spent the money [...]. Give a true reflection of beneficiary farmers [...] as we do that, it means we are fulfilling our Christian mission” (Finance Director).

She argues that the values of officers and the ethics of ALPHA as a Christian organization permeate the reporting of projects. Thus the notion that one has to be ‘faithful to God’ provides motivation when undertaking grant projects. There was also a sense that, as much as grant project is undertaken to meet responsibilities towards the donor, it is also a way of working on behalf of God (Laughlin, 2006). Laughlin (1996) notes that Christians have the obligation to use financial resources wisely and as prescribed by authority because one’s accountability to report on the use of financial resources is entrusted to connect the individual to the “higher principle” (Laughlin, 1996). In other
words, working on grant projects seems to force one to be aware of carrying out responsibility to give account both within the prescribed job scope provided by the donor and to God. Officers made many such statements including this:

“In carrying out grant projects], we are experts in areas of development working on behalf of the church, and aim to meet the project objectives as agreed with the donors” (FD03)

In the above statement, the officer seems to credit ALPHA’s affiliation with the church as a motivation that drives the field work of development: “seeing farmers coming out of poverty” (FD03); a responsibility driven by the individualised subjective perception (Hall et al. 2005). It is this sense of personal moral values that motivate officers to give accountability to donors: the notion of an individualized perspective of accountability (Robert, 1991).

Although officers admit that the normal scope of reporting is obligatory, they also argue that they take personal responsibility to give credible reports. In the quote below, a senior officer does not seem to play down the importance of carrying out formal accountability to donors, which may include hierarchical accountability, but also perceives that Christian faith shapes the behaviour of officers which seems to direct and inform their actions:

“Well we can’t do things anyhow. You know we are a Christian organization. Where there are misappropriations of project funds, our integrity is at stake” (FD01)

With these experiences, the officer seems to admit that, at all levels of operations, they are able to meet targets of donors and report accordingly. The use of economic capital is motivated by officers’ moral values as Christians. Thus, Christian values prevail and provide motivation for officers to undertake the accountability reporting responsibility.

8.3.5 Monitoring role of the local church

We have learnt from Chapter 2 that Christians believe that the local church community is God’s chosen instrument for meeting the needs of the local community (Woolnough, 2013). From the empirical evidence, we can see that ALPHA views itself as a development arm of the local church, specifically for the development mission of addressing food security needs in communities.
The ALPHA NGO officers perceived the role of the Church in terms of the requirements placed upon them by the global office, specifically for the development mission of addressing food security needs of communities. Thus, officers observe that ALPHA is part of the local church. For example, FD01 stated that:

“Our NGO is really just a local organisational ensuring that the Church achieves its development mission” (FD01).

In discussing this view of the role of the local Church about the operations of ALPHA the officers goes on to suggest that the local church sets up the organizational board to run the NGO affairs ensuring that programmes and activities are scrutinised by the local board set up by the church before they are executed. The Country Director noted:

“The Church is our constituency. [...] The church sets up a board for us to make strategic decisions [...] and steers the affairs of ALPHA. At the end of the year, we report to the entire church’s executive committee when we have annual meetings” (FD01).

The above response suggests that the local board of the NGO as constituted by the church has the mandate to define ALPHA’s policy, organizational rules and strategic decisions, which reflect the elements of hierarchical accountability (Joannides, 2012). According to Joannides (2012), the power to demand hierarchical upward accountability is also derived from the bureaucratic nature of powerful stakeholders. The organisational board members are experts in their own field and who seek to do the best they can for the good cause of ALPHA’s work in communities. The appointment to the board is based on the “individual’s competence, expertise and experiences” (FD03) in diverse operational areas including agriculture and food security which is desirable to the community projects and activities, and which seems to play a key role in winning both grant and contract projects from donors. This is evident in organisational documents:

“We have a well constituted board of competent professionals with diverse backgrounds and rich experiences. They include Pastors, Lawyers, Development Practitioners, Agronomists, Agricultural Extension Professionals, University Professors, Bankers, Accountants, Health Professionals and Administrators” (Programme strategic report, p.3).

ALPHA project proposals and budgeting approval are under the influence of the local board and makes recommendations where appropriate. Thus, the board members with the large store of
expertise and professionalism in many fields of endeavours are what seem to influence the external funders’ flow of economic resources into the development field (Chenhall et al. 2010).

Officers ensure that the local Church board on behalf of the church receives formal reports and disclosure statements as a result of the supervisory and monitoring role of the NGO work undertaking in communities. Clearly, interview statements and documentary reviews suggest that the objective here is to tell the story of the NGO in terms of project performance in communities: changing lives through the poverty alleviation and development projects and how well donor financial resources have been spent and in good use towards organisational goals. This officer stated:

“we have a duty every year to present our programme and budget to the [constituted] church board for approval, then the board reviews and ask questions as to whether we are capable to achieve our goals” (FD04).

The above statement, which suggests the board approval of programmes and budget as well as formal defined reporting processes, characterises a sense of a hierarchical accountability relationship, which is the “short-term monitoring aspect of accountability” (O'Dwyer and Uneman, 2008, p. 804). The officer (FD04) further indicates that the locally constituted board of the church requires that the NGO (ALPHA) present its project report to the board for further scrutiny and examination. Thus, in the context of the ALPHA NGO, it is evident that accountability to the local board is activated by the “giving and demanding of reasons for conduct” (Sinclair, 1995, p. 221). Also, as part of its role, the board demands monthly and annual reports on grant projects. The board thus approves all grant projects before they are carried out in communities.

The officers further referred to the need to be answerable to the board when explaining the role of the local church governing board. For example, an officer declared:

“At the end of the day, where there are [shortfalls] in achieving our goals we have to answer to the board [...]. Our finances tell a story as to how we are doing as organization and our performance” (FD03).

Thus, the officer seems to accept that the monitoring role of the local governing board and the demand to explain the reason for falling short of achieving organizational goal are carried out because it is legally mandated and binding. The programme’s director of the NGO commented about what this means in the following statement:
“We have to seek approval from the board on our creation of strategic directions. Even when we decide to review decisions especially on grant project, the board needs to know. In fact we even have to review with the board on all projects” (Programmes Director).

Such phrases as ‘we report to’ and ‘annual meetings’ demonstrate formal communication practices in relation to the local church leadership and formal reporting practices towards the church governing board. Where there are inconsistencies with regard to the budget presented, this is queried by the board members. ALPHA officers believe that they have a responsibility to meet the requirements of the board and also accept that projects are monitored, review and authorised by the affiliated Church’s instituted board. According to O’Dwyer and Unerman (2008), the upward accountability concerns stakeholders “who have the power to progress or retard” an organization from achieving its objective through legal means” (2008, p. 804). Clearly, this appears the case in the context of the ALPHA NGO and the local Church board relationship. Officers explain that the relationships and the duty to account to all stakeholders is defined by ALPHA’s links with the Church’s Christian values and principles of stewardship, and as following the principles of Christ. Thus, the ‘legitimacy’ as established by the church, and within the powers exhibited by the local church, is crucial to the local activities of the NGO. However, in communities where NGO projects are on going, ALPHA NGO do not express the faith mission of life-changing gospel of Christ to the beneficiaries. Thus essentially, ALPHA is autonomous in carrying out its mandate of helping in the area of food security:

“The fact is, we represent the specialist department in this area on behalf of the church. However, our funding source for activities is different as we goes into the community to do the humanitarian and social activities. Thus we are an autonomous in this regard”. (FD01).

In other words, ALPHA has its own independent work-based controls and purpose in communities seen as independent of the local church’s delivery of changing gospel to the communities. Thus, NGO officers see development as more important than the faith/spiritual mission of propagating the gospel. In other words, the development mission of ALPHA appears much more dominating in the development field.

8.3.6 The downward accountability relationship
In Chapter 2, O’Dwyer and Unerman, (2008) informed us that beneficiaries and the public are given less attention in terms of the accountability relationship because they are actors who possess less power in relation to the enforcement of accountability. Also, Agyemang et al. (2009) informed us that NGO officers working on behalf of funders would always aim to ensure that beneficiaries (in this case, the farmers and the community) are happy with the services provided, i.e. seeking their views and learning from their feedback.

NGO ALPHA’s operating structure is such that it stands as an intermediary between two major stakeholder groups: the donors and the farmers in communities. Officers seemed to accept that they undertake the intermediary role between the donors of financial resources and the farmers within a community where the NGO operates. This section explores how officers’ awareness of downward accountability relationships became manifested during interview discussions and document review.

8.3.6.1 Participatory meetings with farmers and communities

The empirical work at ALPHA NGO suggests that, officers’ aim is to improve the income level as well as to improve agricultural related activities in communities. The roles of officers in support of farmers are clearly stated in internal document Section 5 of Strategic Documents: the Strategic Priorities in communities:

“To increase agricultural production/productivity and incomes for sustained improved nutrition [...] with the main focus on training farmers in agriculture related activities”.

This role, among others, ensures that NGO officers meet and support farmers in ways that improve farming activities. Officers interviewed were mindful of the fact that they need to have frequent training interactions and dialogue with farmers in communities. The Director in charge of Food Security admits that, frequent interactions and meetings are essential to achieve the contractual requirements and demands from donors:

“There are funders who have the intention to assist the poor, or come with interventions to improve the lives of people [...] so we are between the beneficiaries of projects and donors. Funders are on one side, and the beneficiaries are on the other side” (Director, Food Security).

Gray et al. (2006) argue that NGO beneficiaries unlike funders are not offered a formal accountability relationship. Nonetheless, they argue that NGO’s ‘closeness’ to beneficiaries through
interactions allows greater opportunity to learn which in itself facilitates downwards accountability. The extent of the closeness is even manifest in ALPHA’s NGO when officers have encounters with farmers to seek their opinions about the services provided and their impact on communities. Officer AF02 states:

“we invite beneficiaries into meetings and see how our programmes help them and the community in general” (FD02).

By the use of the phrase ‘we invite’, the officer seems to suggest that there is a close working relationship with beneficiaries as a routine procedure and as part of learning from them, seeking their views and getting feedback and comments from project beneficiaries. Officers state that such meetings ensure that there are active inquiries involving talking to farmers. Practices of listening and asking questions of how interventions are helping beneficiaries and the community in general suggest that management gives attention to downward accountability.

Officers’ accountability discharges are thus not confined to hierarchical upward relationships. The interests of farmers, who are considered as relatively less powerful (Gray et al. 2006) are taken on board in ALPHA NGO context. An officer stated, however, that during interactive project meetings, farmers are given oral information about the project funding:

“We call a meeting with the beneficiaries and we tell them what we have been able to do. Sometimes we go to communities and we call all the stakeholders and we give oral reports on what we have been doing so far” (FD01).

The officer’s statement seems to suggest that the interaction sessions with the beneficiaries/communities is a one-way flow of information – from officers to beneficiaries. The interactive meetings which consisted of as a detailed assessment of the project impact as a “mutual way of learning from beneficiaries” (O’Dwyer and Unerman, 2010) seems to be the basis of the work of the NGO and as being formally accountable would mean. This would suggest that the detailed information gathered from farmers would be the feedback reported hierarchically, and thus enabling officers to gather information to meet the reporting requirements of financial donors. The comment below seems to suggest this:

“We invite beneficiaries into meetings and see how our programmes helped them” (FD02).
In discussing this view of information gathering and sharing with beneficiaries, an officer goes on to suggest that, there are monitoring and evaluation of ALPHA NGO projects usually at the end of a project and when officers are leaving project communities. Such meetings with beneficiaries aim to seek views on how project performance has been overall.

However, in officers’ mind, there are unwillingness and inability on the part of farmers to articulate their true views and assessments of projects. The reluctance during such meetings is illustrated when officers visit a project community at the end a project. An officer noted:

“Beneficiaries turn up when we call for meetings when we close out programme, but do not necessarily demand so much from us. [...] They praise us for the job done in the community; [...] they do not argue with us on our programmes” (FD05).

The claim that “they do not argue with us” suggests a sense of fear on the part of project beneficiaries’ towards the funders and/or the ALPHA NGO. The two actors appear to dominate excessive powers in the field because of the economic capital provision. Bourdieu argues that a dominant agent in a field may exhorts excessive submission in order to alter and control those agents with less capital based on “collective expectations or socially inculcated beliefs” (Bourdieu, 1998, p. 103); and “when subordinate agents internalize the discourses of the dominant agents” (Free and Macintosh, 2009). Clearly, this appears to happen in the ALPHA context on the part of farmers who do not seem to give their view on project. This seems to defeat the purpose of the entire downward accountability requirement of the donor.

8.3.7 Informal relationship with government

Section 4 of the Programme Strategic Plan, “Our Strategic Response and Approach”, has a sub-section for partners with whom ALPHA collaborates in community projects. Such government agencies as the Ministry of Food and Agriculture (MoFA) and District Assemblies⁶ are included in these partners. The MoFA is a government agency that supervises agriculture related activities in Ghana. On the other hand, the District Assembly (DA) is a local government agency that seeks to ensure local development in communities. The emphasis on taking in the views of the MoFA and the

⁶ District Assemblies are like Town Hall in the UK.
DA is illustrated in the way they are engaged. The Director of Food Security noted in the statement below:

“Before a new project in a community, we discuss with MoFA and District Assemblies. They provide statistics and areas that need more support and interventions. So we go to the district agriculture officer and seek his view on the areas where our services will be very much needed. [...] The District Assemblies provide us with the local communities that need our intervention more; you know, they liaise with local communities, and where DA are not able to reach out to them, we offer our services” (FD02).

The observations of the officer show a close working relationship with the MoFA and DA in the community. This means that officers work in partnership with these government agencies to contribute positively to the projects and make the difference to the farmers’ lives. The officer seems to suggest that ALPHA’s relation with the MoFA is significant because officers cannot adequately meet the need of farmers without relying on input and advice from the government body that specialises in food and agriculture. The Deputy Director of Food Security noted:

“At the start of every project, we have stakeholder meetings and they [MoFA and District Assemblies from the government] are called upon to give their input. So it gives these agencies an idea of what the project is about: the intended purpose and objectives. We partner them because it involves country strategies. So their inputs are also sustained throughout the projects” (AF05).

This exemplifies ALPHA’s close involvement and working relationship with two government agencies: the MoFA and DA in communities where projects are carried out.

### 8.3.7.1 Government an agent for development - MoFA

The ALPHA NGO officers perceived their role in communities in terms of the requirements placed upon them by the donors to promote development. This is done through collaboration of government ministry in charge of agriculture (MoFA). The officers suggested that, this working collaboration involves training of farmers and working in communities to implement requirements of donors. Officer’s view is that without these collaborations with government agencies, the NGO’s efforts would not yield significant results. ALPHA’s performance thus depends on the extent to which farmers’ skills improve and to impact on increasing of their yields. This seems to provide the reason and the need to collaborate with government sectors. The following quotation shows this:
“We are all] doing the same thing as MoFA. Our aim is towards improving the farmers’ well-being and output and to promote the skills of the farmers. [...] except that we are using different methods and channels. Collaboration brings cost-effective and time-saving means of achieving synergism in the implementation of the sector development projects” (FD02).

In discussing this view further of the role of the government (MoFA), he goes on to suggest that ALPHA engage with MoFA officials to take on the training of farmers in new and improved methods of farming. In his mind therefore, relationship with MoFA also enables the NGO to work with government give appropriate and new improved training to farmers thereby implementing government strategies in the farming and agricultural sector of the country. Collectively most of the MoFA officials the NGO relates with had a wealth of experience and knowledge on agricultural trainings and government policies on hunger and poverty reduction. As one the officers put it:

“...consistently, they monitor and pay attention to our programmes. They regulate this industry for government and demand that our projects also meet government targets of food security” (FD05).

Using the language of the theoretical framework, the MoFA relation with ALPHA NGO on the on-going projects in communities bring along with a well-earned reputation (i.e. symbolic capital) as MoFA officials understands the operations and supervise various operations of ALPHA in communities which helps officers to meet quarterly financial performance targets demanded by the project donors.

The Country Director (FD01) refer to the guidance, the skills, experience and knowledge of MoFA officials as a “helping hand” to ALPHA NGO to achieve the core functions and responsibilities.

“The are partners in development, and so they must be aware of what is going on” (FD05).
Officers accept that, collaboration with government is purely for development purposes, particularly in the areas of food security and community development. In their mind, NGO officers discharge their responsibility of supporting farmers and to ensure the benefit of farmers and communities is in line with government policies. In that sense, officers consistently mentioned government as a partner of food security programmes during interviews. Officers were also eager to explain that they have trained and supported farmers in the agriculture sector in the past and continue to do which government appears to benefit immensely. ALPHA aim to partner with government effort in the sector of food security and how they benefit government is clearly noted in a project proposal:

“In line with Government efforts at improving food security, creating employment and increasing incomes for GDP growth, [...] donor and [our] NGO interventions are implementing projects to address the challenges in the agricultural sector and increase agricultural productivity, incomes, employment and ensure growth in GDP” (Project Proposal, p. 3).

The reference to ‘productivity, income, employment and the growth of GDP’ in the project proposal seems to suggest that, while working to achieve donors’ objectives, there is also aspiration towards working more closely with government. ALPHA’s close working relation with government seems to complement its effort insofar as sustainable development is concerned. In his mind, FD03 suggest that, the NGO relation with government through accountability report on projects done in communities is to draw government attention to its development initiatives and to help government planning for sustainable development in communities:

“Government needs our project [outputs] report to plan for the future and national policies planning and development. Where government wants to construct a bole hole, our [output] report will let them know where we already provide them and which area needs most. So our [interventions] reports are very necessary for planning by government” (FD03).

In discussing this view further and about the role of ALPHA, this officer goes on to suggest that, relating with government about project outputs and performance in communities were increasingly more important to ALPHA. The officer further argued that reporting on projects undertaken in communities to government agencies would show what the church and the NGO has to offer and what it contribute to the community and national development.

He indicate on several areas in the Project Documentations where officers are clearly explicit on how they complement government’s effort on national poverty reduction strategies and by extension,
contributions towards the global development strategy – for example, the MDGs. Officers thus seem to have an in-depth and accurate understanding of how the local development context works in relation to government development policy insofar as the MDGs are concerned.

ALPHA’s project funders show a clear desire and priority to work towards the national strategy. In the proposal for funding, officers will need to demonstrate to the funder the organizational speciality areas, skills and capacity that will ensure that the potential project will be successful and will contribute towards the MDGs. In other words, funders demand to see in the project proposal the specific MDG that the NGO’s intervention will aim to achieve. This seems to influence ALPHA’s role and working practices. Director FD05 noted this during interview:

“All our activities are focused on the funders’ priorities. The funders will like to ensure that our strategies must have a role towards the MDGs [...]; even the number of clients and proportion we pick to train, the funders will ensure that we pick a certain number of women because of the national strategies and to see to ensure MDG requirements” (FD05).

In other words, accepting work on behalf of funders in this environment implies that an officer would work towards the demands of funders, but also there is far reaching desires to influence MDG progress. On the same issue, Officer AF03 made a similar comment during one of the interviews and summed up this attitude when he stated:

“Almost all the donors when requesting an application or proposal for a project also do request that we indicate at least one or more of the MDGs that our project is aiming to achieve. So even at the proposal development of a proposed project our intention of MDGs is made known” (AF03).

The arguments so far presented in this section are that, on the one hand, ALPHA’s performance practices are influenced by its desire to achieve the MDG strategic logic, while; on the other hand, the economic resources logic seems to influence the organizational action and practices within the development field. These two logics are clearly incorporated in the NGO’s relationship with government and funders on performances and accountability reporting.

8.4 Chapter Conclusion: Accountability Relationships in ALPHA NGO

This Chapter has told a story of the ALPHA NGO. The Interviews and documentary evidences show that ALPHA has clear development mission focus to support food security and agricultural
development, which serve as global organisational field habitus that direct the local NGO’s officers. Whilst carrying out developmental activities of food security in communities, the NGO officers’ relate to various stakeholders with the aim of ensuring that the NGO mission is achieved. This makes it possible to identify holistic accountability relationships coordinated by the logic of practice theory. Thus, there are several key components of accountability relationships that are identified in ALPHA relationships with stakeholders.

As with ALPHA, the accountability relationships include the NGO funders (contract and grant), churches, beneficiaries and government. Each of these stakeholders contributes different forms of capitals into the development field with the aim of fighting poverty. Such accountability relationships are necessary and important to manage for the purpose of achieving the development mission of food security. It appears that the NGO’s development mission is what generates the multiple and competing logics of different capitals of stakeholders. The interplay of these logics within the field is what leverages the holistic accountability relationships between the ALPHA NGO and the various stakeholders.

There is evidence also that the NGO contribute to government development goals and strategies which seems to agreed and as a requirement from the donors of economic capital. Thus, ALPHA implies that the donors support the achievement of sustainable development goals such as MDGs at local level although officers do not report formally to government in relation to the sustainable development of MDGs.

In the next chapter the findings from the OMEGA and ALPHA case studies are analysed by using the theoretical frameworks to explain the impacts of accountability relationships on achieving organisational missions. Whilst both case studies demonstrate attempts to showcase accountability relationships, there are differences between the two case studies within the context of different organisational habitus provided by the powerful stakeholders, which are also analysed.
CHAPTER 9

AN EMPIRICAL AND THEORETICAL ANALYSIS OF ACCOUNTABILITY RELATIONSHIPS

9.0 Introduction

This Chapter explores the empirical findings of the thesis, which has examined accountability relationships. The overall theoretical and empirical aim of the study has been to ascertain how accountability impact upon the mission NGOs; and how they help towards achieving development. The three research objectives as outlined in Chapter 1 are as follows:

1) To examine the nature of the accountability relationships of Christian faith-based NGOs;
2) To explore how accountabilities are influenced by the organizational missions.
3) To analyse whether the faith mission of faith-based NGOs help achieve development.

Theoretically, accountability may impact upon NGOs’ missions (O’Dwyer and Unerman, 2008). O’Dwyer and Unerman’s (2008) concept of holistic accountability argues for the need for an organization to achieve its mission rather than only working towards the accountability requirements of powerful external stakeholders. They note:

“These [holistic] forms of accountability are motivated more by a sense of obligation to mission attainment, rather than the sense of anxiety regarding the power of external others to deny this possible mission accomplishment – which tends to characterise hierarchical form of accountability” (O’Dwyer and Unerman, 2008, p. 804).

This suggests that through the obligation of holistic accountability relationships, both OMEGA’s and ALPHA’s spiritual and development missions should encourage officers’ actions and decisions within the development field of poverty alleviation. In other words, accountability relationships with both
powerful and less powerful stakeholders should be aimed towards the achievement of organizational missions, rather than only focusing on the accountability requirements of powerful stakeholders.

The current Chapter is divided into six sections. Section 9.1 briefly reiterates the holistic accountability framework and the main elements of the Bourdieu’s logic of practice theory. This is followed in section 9.2 about analysis of accountability relationships in both OMEGA and ALPHA. Section 9.3 analyses the accountability relationships influence on organizational missions. Section 9.4 analyses whether the faith mission of faith-based NGOs help achieve development. The final section concludes the analysis Chapter.

Although the two NGOs share common characteristics in terms of a similar habitus of faith as Christian NGOs, there are specific stories from each organization that reflect individual differences about how accountability practices and faith values play out differently at the local organizational level. In other words, at the local organizational level, each of the two NGOs approach their working practices in different ways.

9.1 Recap of the skeletal theoretical framework

Theoretically, this thesis began with the foundation that accountability relationships play a role in supporting the activities of CFBOs. According to Booth (1993, p.46):

“The sacred and the secular divide, therefore, separate the “legitimate” part of a Church from the secular support activities. Accounting is seen as a support activity, and thus is secular. It is seen as an irrelevancy to the life of the organization and only tolerated to the extent that it supports the sacred” (Booth, 1993, p.46).

Thus, accountability mayinform CFBOs achievement of holistic missions of faith and development. In Chapter 4, we observed that holistic accountability expands the scope of hierarchical accountability to include both formal and informal relationships and a wider range of stakeholders, including the beneficiaries and the public (referred to as ‘downward’ accountability). The way holistic accountability relationships exist informs the achievement of organizational objectives. This means that accountability to organizational stakeholders may be driven by the various forms of capital possessions (Chenhall et al. 2010). The capitals integrate in different forms and acts as a ‘connector’ to sustain accountability relationships – either to the powerful stakeholders in a hierarchical upward direction or to the less powerful in a downward direction.
In the hierarchical upward relationships, accountability emphasises the NGO’s need for economic capital, privileging the monitoring role of the CFBO’s funders, but also characterised by legal and bureaucratic procedures. In contrast, the downward relationships encourage empowerment in the marginalized group of stakeholders and learning through organizational social capital (Ebrahim, 2006).

The current thesis has adopted Bourdieu’s practice theory to organise data in relation to capital contribution (economic, social, cultural and symbolic) by each of the NGO stakeholders, which is used to maintain the holistic accountability relationships with the accountor (the NGO). Bourdieu (1990) informs us that the practice of the relationship (which in this context is accountability) is theorised as taking place in a social space (field) that has an accepted and governing way of seeing and thinking (habitus). The field participants (i.e. individuals or groups of individuals who populate the social space) are embodied with the field’s governing notion of values (habitus). The organizational values (habitus) drive the field activities (Bourdieu, 1990) and hence may be expected to influence the accountability relationships.

### 9.2 Analysis of the nature of accountability relationships

The theoretical framework of holistic accountability relates to the provision of NGO accountability to all stakeholders: i.e. those upwards, downwards and all manner of stakeholders related to NGO operations (O’Dwyer and Unerman, 2008; Agyemang et al. 2009). Agyemang et al. (2009) note that NGOs engage with multiple stakeholders with diverse accountability demands because they exist as the ‘intermediary organization’. The empirical data of this thesis from the two case organisations suggests that there are multiple stakeholders who contribute to the objectives of the NGOs - OMEGA and ALPHA. These stakeholders are connected to the NGOs through various accountability relationships due to the different forms of capital they provide to the missions of an organisation (Chenhall et al. 2010).

This section analyses the accountability relationships and various stakeholders who relate with the two NGOs – OMEGA and ALPHA.

#### 9.2.1 Hierarchical upwards accountability
In Chapter 3, we were informed that hierarchical upward accountability is associated with stakeholders privileged with power. Conventionally, the upward accountability relationship is characterised by bureaucracy, legal and economic considerations (O’Dwyer and Unerman, 2008; Agyemang et al. 2009). Individually, stakeholders are considered ‘powerful’ when they possess any form of capital stake that leverage the demand for accountability from NGOs. The powerful stakeholders with these considerations comprise of funders and governments/regulators because they have the power to control the access of resources that NGOs need for those programmes and activities with which they make an impact in communities (O’Dwyer and Unerman, 2008). This section analyses the stakeholder groups that have upward accountability relationships with OMEGA and ALPHA.

9.2.2 ‘Absence’ of donor influence on upward ‘direct’ accountability

The study found that, at OMEGA, direct hierarchical upward accountability relationships between the NGO and funders (sponsors) do not exist. Officers make mention of the existence of project funders (whom they refer to as sponsors). These sponsors are stakeholders who provide financial resources for OMEGA projects and activities, but through the global office. The NGO officers are aware of the existence of this stakeholder group in the field:

“Our funds are donated by individuals who show interest in what we do for the children”. (CC04)

In essence, the officer implied that there is also an actor in the field whose duty is to provide financial support for OMEGA operations. However, there is no direct upward accountability relation between OMEGA and the sponsors to this actor to evidence achievement of organizational missions. Officers however note that, OMEGA has is relation with the global office which revolve around the monitoring and reporting procedures on how well the children they support attend and receive Christian-based training and educational support, the health care support, and socio-emotional support. Officers relate upwards to the global office in order to meet the expectations of the global office:

“Our reports to Global Office are crucial. We should include physically how the children have developed and grown up. We need to evidence that with photographs and reports” (CC02).
The above quote means that the Global Office undertakes the control and monitoring of the use of *economic capital* and how well they perform in meeting the goal and aspiration of the NGO. OMEGA would rely heavily on reporting quarterly and annual performance as need be in order to meet the global office expectations. This is because officers further indicate that the NGO do not have the legal or contractual relationship between OMEGA and the project sponsors in so far as direct upward reporting relationship of activities is concern.

Another officer explained that financial sponsors of the NGO project provide the financial support to the Global Office, which is subsequently given to OMEGA for the holistic development mission of a child. Officers feel that it is up to the Global Office to give account to the external sponsor on how funds are appropriately utilised to achieve the intended holistic mission. Thus, this excludes the funders’ role of monitoring in the holistic accountability framework as suggested by O’Dwyer and Unerman (2008):

“As we report to Global Office, they also report to the sponsors” (CC06).

It means that, at OMEGA, hierarchical accountability does not rely on sponsors to directly monitor OMEGA activities. The upward accountability relationship between OMEGA and the Global Office removes the donors/sponsors from the monitoring role.

While providing a full monitoring role, the Global Office insists on the quantitative achievement of targets, proving that appropriate use of financial resource has taken place in relation to agreed missions. OMEGA is liable to budget cut in the event that they fail to report accurately to the Global Office, which served as punishment for under-performance. Officer CC06 observes this:

“When [the Global Office] receive the wrong data [from us], they reduce our budget quota and what we are supposed to do in the subsequent year. The number of children that we should register in a year is cut down […]. This affects our budget allocation” (CC06).

The sanction on OMEGA about the failure to achieve the organisational goal is to prove inappropriate use of *economic capital* in relation to the agreed purpose, which is the NGO’s mission (O’Dwyer and Unerman, 2010). However, in such circumstances, there is also suggestion here that sponsors’ demand for accountability is dwindling because they have less power to demand “reasons for conduct” (Sinclair, 1995, p. 221).
O’Dwyer and Unerman (2008) suggest that powerful stakeholders including NGO funders have powers to punish NGOs. They have absolute ‘legitimacy’ to define policy and rules that compel NGO officers to act in accordance to the “legitimate authority” (Joannides, 2012, p. 246). In relation to OMEGA, this does not happen. The global office of the NGO controls the key resources for operations including financial resources as well as the monitoring role of how resources are used and the immediate impact (O’Dwyer and Boomsma, 2015). For example, in OMEGA’s case, performance results are scrutinised by the global office. NGO officers have responsibility to supply this information to the global office with expectation from the global office to demand an account on the use of financial resources that are being transferred to OMEGA for operations. Performance reports are also benchmarked against other competing country offices of the global organisation because they all share common data, noting this as disincentive:

“We are exposed to the world body and all the country offices […] that we are not doing our work well. [...] Because our reports (Key Reporting Indicators) are viewed across the world so when we are rated down, our country offices worldwide will know that we are not doing well in Ghana” (CC06).

The action by the Global Office thus seems to create a sense of panic and anxiety for non-performance (Robert, 1991). On the part of OMEGA, “[this]...kept [officers] anxiously preoccupied in relation to the objective standards” (Roberts, 1991, p. 362). However, it removes sponsors (who are the actual project funders) from the legitimate responsibility, which is not the case in terms of the holistic accountability framework. This is a peculiar deviation in OMEGA.

In essence, at the OMEGA NGO, officers implied that formal upward accountability in relation to the use of economic capital is towards the Global Office and not to the external providers of the financial resources. This accountability relationship according to organisational officers is due to the NGO’s adherence of the global habitus (which in this case is the organisational mission). The upward relationship is thus seems enacted by the performance of the organisational mission rather than the legal and bureaucratic requirements from funders. This is a unique characteristic of OMEGA. This appears to be a difference in hierarchical accountability in OMEGA and O’Dwyer and Unerman’s (2008) framework.

9.2.3 Donor context of values and upward accountability requirements
The finding in OMEGA differs from ALPHA. They do so because of the different sources of funding which create different accountability relationships. In the context of the ALPHA NGO, donors pay attention to the NGO’s activities/projects as a result of their influence and unique contributions to the NGO’s development role. The study found that the NGO acts as intermediary between the donors (who contribute economic capital for the NGO’s development mission of poverty alleviation in communities) and to ensure also the beneficiaries get the benefit of services rendered by the NGO. In this relationship, donors’ hold ALPHA responsible which emphasis on achieving predetermined quantitative targets (Laughlin, 2008; O’Dwyer and Unerman, 2010). The donors set the quantitative targets. According to O’Dwyer and Unerman (2010):

“The donor provides funding [and] the NGO has to provide that donor with an account of how it has utilised this funding”.

Robert (1991) also argued that being accountable means one has an ‘individual’ encounter with the higher principal/authority, engendering what the principal might want of them in order to exercise the sense of individualising’. According to Roberts (1991):

“The process of hierarchical accountability is one in which we are kept anxiously preoccupied with securing self in relation to the objective standards of expected utility that accounting advertises and imposes” (Roberts, 1991, p. 362).

In the context of ALPHA, we observe that upward accountability relationships to donors are relative to individual donors’ internalised and specific values and context. There are donors considered as independent who provide funding for NGO operations on voluntary basis. Many of these funders are committed in helping the poor on personal principles and hence, share the views of promoting community development (Tumiwa, et al. 2014). The aim of those donors is to provide the substantial flow of aid donations for development in developing countries with commitments to achieve poverty alleviation (O’Dwyer and Boomsma, 2015; O’Dwyer and Unerman, 2010; Agyemang et al. 2009). As a result of the financial contribution, these donors seem to hold significant power in the activities of the NGO and influence organizational project objectives and accountability relationships. In the ALPHA context, some of the donations are received for their projects. Officers noted with emphasis:

“Our NGO is also considered the preferred channel of aid resources” (FD05).
In response, funding donations are accompanied by a strict demand for accountability, and for effective use of financial resources (O’Dwyer and Boomsma, 2015). Nonetheless, the notion of accountability to donors is underpinned by individual religious and personal values (Sinclair, 1995, p. 231). In the context of ALPHA, accountability requirements and the donors’ influence on the accountability relationship depends on whether a project is a contract based or a grant based project. This arrangement is different from OMEGA.

### 9.2.3.1 Accountability on contract-based projects

As shown in chapter 8, in the ALPHA NGO, some of the projects are performed under the agreement of contract with donors. In such projects, donors have absolute control to dictate what has to be done in communities. Officers argue donors’ goals of this relationship are for the NGOs to focus on material and individual welfare needs of beneficiaries and wealth creation such as access to basic needs such as food, water, shelter, clothing and health care. Thus, in the ALPHA setting, the requirement on contracted projects is for donors to set goals and also to employ agents (ALPHA) as ‘subordinate’ to prove the appropriateness of resource use in relation to the agreed purposes (Joannides, 2012; Ebrahim, 2009). They feel that once they have undertaken the contract donations from the donors, the NGO have to fulfil the secular responsibilities which seems to focus solely on development oriented mission humanitarian assistance and longer-term livelihood support programmes. One officer hinted:

> “Once both sides agree on these projects, we are required to work in accordance to the satisfaction of the donors. Their interest you know is to help ensure development” (FD04).

According to ALPHA, the relationship with the donors makes legal and bureaucratic accountability more important thereby securing economic capital. In other words, ALPHA is liable to legal issues, can sue and could be sued in the event that officers fail to perform to the satisfaction of donors’ requirements of long-term sustainable development. An ALPHA officer noted that:

> “There are severe legal issues. ALPHA can sue and be sued. There are stringent targets and structures that we have to follow” (FD02).

The above explains that the donor holds greater power to control field activities and keenly monitors ALPHA projects; but also strongly emphasises the achievement of predetermined quantitative and specific requirements of food security projects and sustainable development. The development
mission of the NGO is conceptualised as “carrying out a nation’s development goals and promoting ‘economic growth’, equality and national self-reliance” (Ade, 2013, p. 92). Thus, it is appropriate to suggest that, in ALPHA’s context, NGO officers adhere to strict and prescribed procedures from donors. This seems to involve the provisions which set up to tackle specific social problems and upon which accountability is demanded:

“[…] because what we do is not funded directly by the church but by the donors, we also have to do what the donors want. For example, we are not allowed to preach the gospel along doing our work to the beneficiaries while we are working and executing the projects. It is against the rules.” (FD02).

The need to follow legal and bureaucratic supervision is what enables officers to work towards achieving their missions as agreed and contracted with donors. For example, officers admit that the urgency of donors and the strict monitoring of projects are what motivate them to stay focused when undertaking contract projects. The upward relationship is also characterised by rigid accountability requirements. For example, the donors set targets, which suggest performance-based accountability (Laughlin, 2008). Additionally, before final project payments are made, independent external evaluators visit the site; ALPHA is bound by this requirement and to ensure that project beneficiaries gain the needed benefit of economic capital provision.

There are also several evidences that donors define and impose policies and project rules, thus compelling officers to act according to the donors’ “legitimate authority” (Joannides, 2012, p. 246). Project targets seem to be used by donors to control NGO officers’ behaviour insofar as contract projects are concerned, which suggests ALPHA’s level of performance accountability. Effectively, this enhances the achievement of the sustainable development mission (Lindkvist and Llewellyn, 2003). This shows that, in ALPHA’s context, the upward accountability relationship to donors in contract projects is reflected in the organizational effort to attract economic capital to support sustainable development in communities. Donors engage the service of external consultants for this purpose.

However, the context is different in grant projects that are carried out by ALPHA in which upward accountability requirements seem to be much more flexible.

9.2.3.2 Accountability relations on grant projects
In the case of grant projects, the empirical findings suggest a limited monitoring role by donors compared to contract projects. There are fewer legal issues. The Country Director stated:

“We are not paying back the project cost in any way to the donor” (FD01).

According to O’Dwyer and Unerman (2008), a hierarchical upward accountability is perceived as donor-driven, with pre-defined requirements. It ensures that there is effective accountability and that project funds have been used to achieve the specific purpose that it was intended to (O’Dwyer and Unerman 2008). It is usually dictated by the project funders, and is formalised, although it may be coercive and abusive in its implementation (O’Dwyer and Boomsma, 2015). Therefore, to suggest that donors have a ‘careless’ attitude towards economic capital seems peculiar in ALPHA’s context. Another officer perceived that donors display a ‘careless’ attitude towards non-contract projects, suggesting that officers sometimes design the project strategies:

“We propose our own strategies to achieve project objectives” (FD02).

However, the absence of monitoring from the donors on grant projects may not be interpreted that ALPHA officers are not accountable on grant projects. Officers seem to suggest that, once they have undertaken the donation, they would actively have to work towards achieving the aspirations of the donors. To the officers, they have fulfilled their religious responsibilities, which they see as a sense of accountability fulfilment. Two officers provide a sense of the strong feelings of being guided by their values which typifies accountability:

“...the fund is given for a particular project and we have to use it to accomplish the task. There are deliverables agreed with the donors. At the end of the day, the remaining funds goes back to the donor” (Country Director).

“Our Christian faith promotes honesty, integrity and sincerity, so these are watch words as we work to achieve donors’ intention for the farmers. We are reporting to give the true picture of what is happening on the ground..., we are very conscious of our values as we do our work” (FD4, Finance Director).

The statements suggest that ALPHA proposes its own strategies and being “conscious of their own values” seems to privilege an informal account-giving practice. An informal account-giving
relationship has fewer legalistic procedures and is free from bureaucratic tendencies. It has fewer economic requirements and thereby counteracts the negative consequences of formal hierarchical accountability relationships (Robert, 1991; Gray et al. 1996). However, Jacobs (2005) notes that accounting can be part of practices of spirituality and hence the obligation to use financial resources wisely both “as a spiritual discipline and a practical day-to-day accounting practice” (Jacobs, 2005, p. 190) which may itself be seen as informal accountability. This is why according to Robert (1991), informal accountability relationships go beyond normal accountability because the roles are unclear and uncertain. In Chapter 3, Linkdvist and Llewellyn (2003) observed that the informal accountability relationship privilege equality and have a participatory approach, especially where hierarchy does not intervene. Thus, the practice of rendering ‘account of actions’ in an informal accountability relationship has an ethical or value-based dimension. In other words, the relationship privileges the internal motivation of organizational actors in a social context (Unerman and O’Dwyer, 2006).

The empirical insights so far show that, in the case of the ALPHA NGO, there are elements of ‘informal’ accountability relationships on grant projects, where the accountor (ALPHA) has to account on the appropriateness of resource usage in relation to agreed purposes through personal values (Joannide, 2012, p. 245). Officers used such terminology as ‘our Christian faith promotes honesty’ and ‘integrity and sincerity’. These were prevalent during interview discussions on officers’ accountability requirements for grant projects. This suggests that officers’ obligation to give account to funders on grant projects is borne out of the subjective responsibility of managers in terms of “who wants to and chooses to account” (Dhanani and Connolly, 2014, p. 615). Officers are thus accountable to the church as a results of their values which is ‘habitus’ through the board of governors as much as the donors on whom economic capitals are derived. The study thus finds that, there is also formal ‘upward’ accountability relationship towards the Church governing board as observed in this quote:

“[...] the church appoint the board, you know the NGO belongs to the church. Our board does a lot. ...they approve and review our strategic programmes and decisions and contract projects ...in fact; they are supposed to review all our project decisions” (Programmes Director).

My impression is that, members of the board undertake monitoring and supervision of ALPHA projects, which in this case may establish upward accountability relationship due to the power, they exercise from by the authority of the church. In this context, the international church’s faith-based values are embedded upon organisational staff in discharging their duties in the field. Together, the
local board collaborates with ALPHA global to undertake projects and activities within the development field.

9.2.4 NGO’s mediating role - Donor/Beneficiary relationship

Unerman and O’Dwyer (2010) note that upward accountability is to help

“ensure that donors’ [sponsors] funds are spent efficiently in terms specifically of the purpose for which that donor [sponsor] specifies that its funds should be spent” (Unerman and O’Dwyer, 2010, p. 150).

In Chapter 7, we observed, however, an absence of direct upward accountability relationships between OMEGA and sponsors who provide economic capital for child development in the context of working physical and spiritual development. This seems to suggest that sponsors pay less attention to the legal and bureaucratic characteristics of accountability in relation to projects undertaken by OMEGA. The lack of direct interaction and the bureaucratic characteristics thus rendered the holistic accountability framework ineffective in OMEGA’s setting.

However, a monitoring role is evident in the upward relationship between sponsors and the beneficiary children. OMEGA has a dedicated department whose purpose is to ensure that a sponsor has a direct relationship with a beneficiary child. This follows a legal operating procedure as agreed between sponsors and the Global Office. This is stipulated in an internal document:

“Sponsors consistently rate child letters as one (1) of the most valued pieces of correspondence they receive from [OMEGA’s beneficiary]” (PFM, p. 95).

This shows that there is a procedure in place which ensures that sponsors are empowered to exercise monitoring role on the children they support thereby justifying the good use of economic capital. Sponsors personally conduct this monitoring role. For instance, we found in Chapter 7 that sponsors come to project communities to observe in person how children are taken care of by the NGO and how financial donations are impacting on both their physical and spiritual growth. A section of the Annual Report states:
“Our sponsors become more engaged in the lives of sponsored children. They are also curious about the projects and surrounding activities [...] this increases sponsors’ knowledge about [our NGO] as well as the life and context of the children” (Annual Report 2013, p. 42).

This suggests that the monitoring role of sponsors is a mission-driven exercise, which is a characteristic of holistic accountability (O’Dwyer and Unerman, 2008, p. 804). Officers suggested how sponsors’ visits help explain how a child has benefited from the sponsor’s economic capital donation. An officer responsible for a ‘sponsor-child’ relationship at the local office noted:

“They come down here to see the growth of the child. Through these visitations, sponsors make informed decision about our project and sometimes they provide more in terms of funding support in addition to what they have already committed” (CC07).

The sponsors’ visits thus seem to suggest a sense of accountability and a performance assessment process. It is the contribution of economic capital, which seems to encourage sponsors for the local annual visits and the monitoring role on community projects and the children.

In order to maintain a cordial accountability relationship, a child write letters to his/her sponsor, detailing how the financial resources provided have improved upon his/her life and holistic development, in terms of spiritual and physical growth. Clearly, this reflects a sense of accountability. Unerman and Bennet (2004) state that:

“Every individual has a basic right to participate in decisions on matters which might impact upon them, irrespective of the power which that individual holds in relation to others” (Unerman and Bennett, 2004).

The requirement whereby a child discharges their reporting responsibility to a sponsor seems to fulfil a routine procedure of reporting and bureaucratic monitoring by the sponsor which seems to be a faith-based habitus by the global NGO. The quote below seems to suggest that:

“Every year, the child will write letters to the sponsor to tell him/her how donations made have helped and the impact so far made. So there is always a form of monitoring by the sponsors” (CC04).
In the above response, the language of the officer about a child/sponsor relationship seems to characterise upward accountability to a funder (Sinclair, 1995). Sinclair (1995) argues that hierarchical accountability is “characterized by its own language” (p. 221). At OMEGA, the language used by the children when communicating to sponsors symbolizes accountability to a powerful authority because the reports are bureaucratically determined (Robert, 1996).

OMEGA NGO local office plays an important role in the child/donor relationship. When in communities, sponsors interact with the children and their parents/caregivers through the help of NGO officers and the local churches thereby making use of the social capital of officers for accountability purposes. Additionally, officers’ support children in clerical duties including form filling and email communications. The forms and letters to sponsors also include a column that is supposed to be endorsed and verified by an officer in the local office. An officer explained how they support each child to discharge upward accountability to the sponsor:

“Sometimes instead of the sponsor writing in hard copy, they prefer to email and we print them out for the children. We are an intermediary and we give them to the children. We have to make sure a child letter is timely done and given to the sponsor and that we meet our target” (CC013).

This seems to suggest a hierarchical component of holistic accountability where the relationship with funders is conceptualised around:

“Resource use, measuring immediate impacts [...] and a standardisation of indicators focusing attention exclusively on individual projects [beneficiaries/children]” (O’Dwyer and Unerman, 2008, p. 804)

The number of times a child is supposed to write letters to a sponsor is stated clearly in internal documents of OMEGA and hence characterises a routine procedure of hierarchical accountability discharge. Roberts (1996, p. 46) states that fulfilling a bureaucratic requirement is a form of “routine accountability”. In OMEGA’s context, this accountability arrangement is a unique finding. The beneficiary would have to give a detailed performance outcome to a sponsor, which would have to be mediated by the local officers.
9.2.4.1 Summary

The nature of accountability in the two CFBOs is different because of the different sources of funding. In the ALPHA NGO, the upward accountability relationship to donors is important because of the economic resources they provide to the field where the NGO operate and to carry out the projects. Thus, donors are key and are heavily involved in the initiation and setting up of the local project missions, which largely governs the essential part of the NGO’s work in communities. ALPHA officers give accountability reports in a bureaucratic manner and hence, there is a risk of suffering legal consequences. This ensures that donors’ aspirations are achieved with quantitative evidences. Thus, the field practices are shaped by the donors’ habitus, which are significant to the achievement of local development in communities, which is the reflection of the upward accountability. On the other hand, there is also upward accountability relation to the Church governing board. Thus, the capital allocation in terms of economic from the donors as well as the church’s faith values appears to influence the upward accountability structure in the context of ALPHA NGO. The accountability relation to donors and the church governing board appears similar to conclusions documented in the literature (Chenhall et al. 2010; O’Dwyer and Unerman, 2008; O’Dwyer and Boomsma, 2015; Agyemang et al. 2009).

In the OMEGA context, the study found a complex nature of upward accountability relationships. There is an upward accountability relationship between funders and the beneficiaries. This relationship emphasised how resources are utilised and the immediate impact on the children. Donors come down to the project communities to assess the progress of sponsored projects. This enables beneficiaries to give detailed performance account and the outcome of donor support. However, in this complex accountability relationship, the local NGO (OMEGA) plays a mediating role between project funders and the beneficiaries. It is also observed that the mediating role by the NGO officers is strongly influenced by the global NGO policy.

9.2.5 Downward accountability relationships

In Chapter 5, O’Dwyer and Unerman (2008) reminds us that, the theoretical framework of holistic accountability recognises the fact that all stakeholders deserve accountability irrespective of how they are affected by the NGO’s activities. Within this theoretical framework, downward accountability relationships thus integrate the needs of all other stakeholders, regardless of their power and how they are affected by the NGO’s activities (O’Dwyer and Unerman, 2008). This
suggests that the holistic accountability framework prioritises the need of all stakeholders, even though some may have no power, be it bureaucratic, legal or economic, to demand formal accountability. The group that may have no influence includes beneficiaries of NGO services and the general public (Unerman and Bennett, 2004).

In Chapters 7 and 8, the thesis observed that there were stakeholders who had close working relationships with both organizations. However, accountability to them was discharged in an informal, interactive and discursive way (Gray et al. 2006, p. 338). In other words, the understanding of their needs was manifested through officers’ involvement and close working relationships through interactive meetings.

This section analyses stakeholder groups whom the NGOs relates with in a downward relationship according to the holistic accountability framework, because all stakeholders have the “right to participate in decisions on matters which might impact upon them” (O’Dwyer and Unerman, 2008, p. 804). It ascertains how their relationship may impact upon the organizational missions: the spiritual mission and the development mission.

9.2.5.1 Getting feedback report from beneficiaries

The NGOs’ ‘closeness’ to the beneficiaries/communities may be interactive, but is also a mutual way of learning about the needs of beneficiaries while assessing the effectiveness of project outcomes (O’Dwyer and Unerman, 2010). O’Dwyer and Unerman, (2010) note that, in practice, downward accountability occurs where there is:

“the use of participatory approaches to assessing NGO effectiveness that centrally involve beneficiaries, and/or their representatives, in determining NGO priorities and assessing the outcomes of NGO activities from the perspective of beneficiaries” (O’Dwyer and Unerman, 2010, p. 451).

In this study, both officers of OMEGA and ALPHA referred to ‘beneficiaries’ when discussing the client group to whom services are rendered. The downward relationship with beneficiaries in both NGOs occurred in a close and interactive manner, although the service approach somewhat differs. OMEGA is assured of receiving project funding to support beneficiaries. This is in contrast to ALPHA where officers have to justify services provided to the donors. For example, Chapter 8 informs us
that officers would have to apply for project funding through a proposal, which has to be critically appraised and scrutinised by funders and against other competing NGOs.

We found in Chapter 7 that in OMEGA, officers explained how service delivery to the beneficiary children is assessed through participatory and interactive meetings. Feedback reports are gathered during meetings with the children and their caregivers. The caregivers are usually the legal parents of the children. Reports gathered during such meetings are forwarded to the Global Office. Having looked at the input of beneficiaries (children) and their caregivers in relation to the project outcome, the Global Office decides OMEGA’s future budget allocation. This is done alongside OMEGA’s quantitative performance results. For OMEGA, interaction with the beneficiaries is thus an opportunity to obtain vital performance details and information from beneficiaries and their caregivers:

“The views of the beneficiaries about the service we offer them are gathered” (CC04).

“The truth is we give these concerns [about our performance] to the Global Office as what the beneficiaries and care-givers needs are” (CC08).

The above insights seem to suggest that it is important for officers to involve the caregivers of beneficiaries when assessing project outcomes. This is to ensure accurate and precise client feedback report to the funders. Chapter 7 further reminds us that when the OMEGA budget report is received from the Global Office, management relates with the church partners in communities. According to officers, they relate with the church partners in order to seek support from churches that are closer to the beneficiaries and ensure complete project delivery. This seems shows the use of the social capital of the church partners to undertake projects, because:

“[..] they work in closer proximity with the children in the communities” (CC013).

Churches thus relate with the parents of the children. As part of OMEGA’s downward accountability, there is a physical closeness with beneficiaries through series of meetings. The outcome report from these meetings thus ignites the relationship – upwards, to the Global Office of ALPHA. The information gathered is sent to the Global Office in order to achieve the accountability report that the global office requires from the local NGO. But to the beneficiaries, officers suggest that the interactive meetings take place because officers do so to ensure that accurate reports are gathered
in order to send same to the global office. Thus, views and comments of beneficiaries about community level projects get to the global office and on time.

Similarly to ALPHA, Chapter 8 suggests interactive meetings between NGO officers and the beneficiaries to seek the views of farmers and the communities especially during the end of a project. However, in ALPHA’s case, contracted project funders seem to prevent officers to share projects reports with beneficiaries. This seems to suggest a sense of ulterior motive on the part of the contracted funders. An officer declared that:

“We do not have any right to share our reports and we do not share such documents with the beneficiaries and we have to respect that” (FD01).

The officer seems to suggest that ALPHA has a responsibility to respect these directives from the donors. This is part of the contractual accountability requirements, which is agreed at the beginning of each project initiation (the agreement and its content) including the limitation clauses and “the extent to which they can engage with the beneficiaries” (FD02). In other words, the officer’s notion is that to give an updated report on their project or to go over the agreed reporting limit of taking on board beneficiaries’ views on a project outcome may be a breach of contract. This may thus come with ‘cost’ – including a project funding cut and contract termination. An officer noted:

“We agreed about the reporting requirements in our contract” (FD05).

The empirical data further suggests that, in ALPHA’s case, accountability on the project undertaken should prioritised funders. This requires that officers have to be obtuse towards the views of the local farmers and the communities in which they operate. In other words, officers have to manage the tensions and do what the funders want in order to sustain the contractual project agreements. ALPHA thus sees officers’ interactions with farmers as ways of gathering information from farmers in order to sustain the upward accountability requirements from funders.

In the two organizations, the extent of officers’ closeness to the beneficiaries and ability to seek their views on project outcomes – i.e. the levels of sensitivity to their needs – may be influenced by the sources of economic capital for the project. In this way, OMEGA and ALPHA can be contrasted in the table 22.
Table 22: Sensitivity to beneficiaries: differences in projects/mission

<table>
<thead>
<tr>
<th>Funding Source</th>
<th>OMEGA</th>
<th>ALPHA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Source</td>
<td>Individual voluntary contribution</td>
<td>Donor funded</td>
</tr>
<tr>
<td>Frequency</td>
<td>Fixed term – throughout the project life</td>
<td>Temporary – subject to successful project completion &amp; renewal</td>
</tr>
</tbody>
</table>

In OMEGA’s case, the source of economic capital is voluntary contributions from individual donors to the Global Office. Although the funding source is guaranteed on a regular basis, officers are interested to know how far the donated monies are impacting on the beneficiaries using their *social capital*. Officers suggest that getting a personalised feedback report from the beneficiaries is a sure way to evaluate the project impact on communities. This allows officers to have personal interactive sessions with beneficiaries and to access the level of development according to the needs of the beneficiaries and public. At OMEGA, the Global Office encourages continued interactions with the beneficiaries, seeking the views of beneficiaries and also ways of improving service delivery. Therefore, there seems to be a closer relationship with officers having a higher degree of sensitivity to understand the needs of the beneficiary. According to the data, this thus enables the Global Office to report to the external sponsors about the use of the economic capital contributed into the development field.

However, in the case of ALPHA, the empirical findings show a limited downward accountability relationship between the local NGO and its beneficiaries. Unlike OMEGA’s setting, donors (on contracted projects) resist officers’ efforts to relate and to give formal accountability reports to beneficiaries. Thus showing that funding sources of NGOs may drive the extent of downward accountability relationship to beneficiaries. The economic capital reason may also show the degree of information that may be needed in order to satisfy the hierarchical upward accountability relationship.

9.2.5.2 Working in partnership with the government

In Chapter 8, the study found that in ALPHA NGO, government officials from agricultural sector in communities exercised a power, which demands accountability. The government officials at the community level including (MOFA, district assemblies, and community volunteers) provide advice in terms of project planning and initiations and attend to strategic meetings of ALPHA. The Director in charge of agriculture describes ALPHA’s relation with government this way:
“As we decide to enter a particular district with a project, we discuss with MoFA or the district agriculture officer. Through them, we find out which areas need more support and intervention” (FD02).

The Deputy Director in charge of food security also clarified that they relate with government units because of this situation:

“At the start of every project, we have stakeholders meeting and they [MoFA and District Assemblies from the government] are called upon to give their inputs” (FD05).

Officers further suggest that the District Assembly is the local authority with statistics on areas within the community that need interventions in terms of agriculture development. Also, MoFA: the government agency has the technical expertise and the mandate to decide on food intervention programmes in communities. Essentially, the ALPHA NGO collaborates with the two agencies with the aim of supporting locally the government food and sustainable development policy.

9.2.6 Summary of the Downward Accountability Relationships

The nature of downward accountability relationships in the two CFBOs is different because of the different sources of funding. However, in both NGOs, the funding sources seem to drive the extent of downward accountability relationship to beneficiaries. In OMEGA, downward accountability is achieved through the social interactions of local churches. This relationship through the church is important because it is the churches’ cultural capital (through the Churches’ values) that the NGO relied upon and seemingly aid officers to achieve organizational mission in communities (offering of life-changing gospel of Christ and offering of education, healthcare, and skills development) for the children. This is thereon report hierarchically to the Global Office and to secure the provision of economic capital in to the development field. Thus, the Church seems to be a ‘powerful’ actor in the development field and helps OMEGA to achieve its upward accountability demands from funders. This is different in the ALPHA CFBO. In the ALPHA NGO, the downward accountability relationship to beneficiaries is important because it is through this relationship that officers gather project impacts and report to the fund donors. However, the ‘faith’ mission of the church is considered as background in the information gathering. Officers focus on the ‘development’ mission of the NGO in communities. Thus, the ALPHA officers are able to operationalize these accountability relationships in order to achieve the organisational mission of development.
9.3 Analysis of accountability influences on the achievement of faith mission

Both Laughlin (1988; 1990) and Booth (1993) sparked a debate as to whether accounting assist church institutions in fulfilling a spiritual mission of gospel delivery (the sacred) while achieving also other secular activities. Both Laughlin (1990) and Booth (1993) argue that the sacred mission of faith institutions is separate from the secular aspects of accounting and accountability. Both postulate that the practice of accounting and accountability within the social context of the church is irrelevant to its faith aspects and only tolerated to the extent that it supports the sacred mission.

In Chapter 3, O’Dwyer and Unerman (2008) also remind us about the need for NGOs to achieve the core mission through a sense of commitment, stating:

“[holistic] accountability [is] motivated more by a sense of obligation to mission attainment, rather than the sense of anxiety regarding the power of external others to deny this possible mission accomplishment” (O’Dwyer and Unerman, 2008, p. 804).

This suggests that it is the core mission of a Church based NGO that motivate accountability relationships in both the upward or downward relationship. However, the way the two NGOs (OMEGA and ALPHA) manage accountability relationships relative to the core mission of fulfilling the spiritual mission of gospel delivery and faith values of beneficiaries differs. Thus, there are obvious differences of the way accountability impacts on the achievement of the organizational missions.

This section analyses the two CFBOs (OMEGA and ALPHA) accountability influence on the achievement of the local churches faith mission. These are discussed in the subsections.

9.3.1 Accountability relationships with the Church – OMEGA’s context

At OMEGA, the spiritual mission that aims at supporting the development of children to become a fulfilled person is seen to facilitate closer working partnerships between local NGO officers and beneficiaries in the development field. The NGOs approach to child development is undertaken from two generic dimensions: the spiritual mission to provide Christian faith values and the development mission of poverty alleviation were observed during interviews as the focus of OMEGA programme and activities. The two roles seem to underline the faith mission, which is a requirement from funders were highlighted in Chapter 7.
In Chapter 7, the empirical insights of OMEGA suggest churches’ role of gospel delivery enabling children to become responsible adults defines the importance of the churches’ social capital, which help to achieve the faith mission of the NGO. The partner or the affiliated church thus plays an active role in the delivery of the NGO’s services, indicating that they are God’s chosen instruments for meeting the needs of the local community (Woolnough, 2013). The church’s involvement in OMEGA’s project is important because according to officers, the needs and aspirations of the community and the beneficiaries are realised because the church relates with them directly and almost on daily basis. This officer seems to suggest so:

“They [churches] have ties with the communities which help shape the moral upbringing of the children” (CC05).

The above illustrates that, attending to the needs and aspirations of the beneficiaries through the delivery of the gospel and the interaction with children; the church is able to identify the needs of the children and the community. Reports from these interactions inform the mission and strategy of the global organisation. NGO officers are required to communicate back into the global office. The principal actor, who is a superior in the relationship set goals and employs agents as ‘subordinates’ to prove or make use of resource in relation to the agreed purposes (O’Dwyer and Unerman, 2008). The sense of OMEGA’s role and the reporting relation to the global NGO about the mission of gospel delivery in communities is thus what seems to bring about the ‘accountor’ and ‘accountee’ relationship. For example, OMEGA as the local NGO is required to follow specific rules while in communities and for their activities and initiatives, which provides a form of habitus. The aim of these rules is to provide life-changing support for the children, enabling them to grow up to become a ‘Christian adult’, because the church acts as a ‘forum’ for religious duties and provides a position of reverence, moral legitimacy and influence that is needed to provide social development in local communities (Dicklitch and Rice, 2004). This shows that the sacred nature of the church’s activities provides the motivation to have “close partnerships at the community level” (Bradley, 2009, p. 103). The relationship with the church and for this role was observed to have been stipulated in the Field Operational Manual of OMEGA:

“The aim of local NGO is to provide ‘detailed attention to each child’, ensuring that children attend church on Sundays for worship” (Section 5 of Internal Document).

This empirical evidence that a child attends and worships in a partner church shows that the local NGO’s relationship with local partner churches seems to have been shaped by the ‘bureaucratic’
arrangement of the Global Office. Thus evidenced by a formal and “vital mechanism of control” (Mulgan, 2000, p. 563). For example, the church leadership is mandated to keep records on each child who attends church. This is mandated on specific days and times ensuring that a child read Bible, can recite biblical quotations and can recite the ‘Lord’s prayer’. In Chapter 7, the empirical evidence shows that these requirements are stated within the key reporting document: the ‘Partnership Agreement’. The local NGO officers – who represent the global office in communities - ensure that they achieve the global mission whilst providing feedback of the needs of beneficiaries on the matters that impacts them:

“Our role is to provide churches with the strategic direction and capacity building for their activities” (CC013).

Chapter 7 further highlights OMEGA’s role prescribed by the global office ensuring that they focus attention and effort on the dual mission of the global NGO. Thus, the assumption that the local NGO emphasizes the importance of releasing children from their spiritual, economic, social and physical poverty is the ‘holistic mission’ that has to be achieved (Woolnough, 2011). The implication is however that the church has an active role in the delivery of the spiritual mission – the sacred duty.

9.3.2 The ‘presence’ of faith mission in performance assessment – OMEGA context

The requirement from the global office is to ensure that officers of OMEGA provide quantitative reports about the number of children who have expressed interest in becoming Christians, which is a performance indicator (Laughlin, 2008). Laughlin (2008, p. 250) argues that accountability is discharged when the “actual result mirrors the expected”. An officer notes that by ensuring that a child makes a declaration of accepting Christian faith as required by the global office, there are chances that he/she become responsible Christian adult, which is a target for the spiritual mission. This includes the number of Bibles distributed to children and a child’s regular church attendance thereby acquiring a church’s Christian values:

“We provide spiritual development which is key to us. We have given every child the opportunity to know Christ, which is very key to our sponsors. So the aim is a child coming up to be a responsible citizen. Where we see a change in attitude in the children” (CC05).

The above shows that attending to the spiritual needs of the children (beneficiaries) is the aspiration of programme sponsors and hence the means to secure economic capital. This is evidence that the
combination of the faith mission with the Christian values of church partners is what encourages OMEGA to pursue development thereby impacting on performance (Woolnough, 2013). The sacred mission of providing the life-changing gospel of Christianity through the local churches, while responding also to the poverty alleviation and the physical development needs of children, is what seems to be the core responsibility of OMEGA which is the habitus from the global NGO. Therefore, OMEGA follows the global office in practice in order to provide the two missions. The local NGO finance officer made this statement:

“Accepting Christ and now becoming a Christian and not just following parents to church is our spiritual target. When the child becomes a committed Christian, even playing an active role in the church, this is an outcome. We also ensure that they’re happy and their social life. So we report on those things to the Global Office and onwards to the sponsors” (CC02).

The Finance Officer seems to include the faith values when carrying out the mission of poverty alleviation. Thus, the levels of attention given to the two missions of OMEGA – faith and poverty eradication - are not different from each other. This is also evidenced that, while officers use the social capital to support the work of the children, the church uses the local micro values (cultural capital) because of their closeness and the understanding of the local needs of beneficiaries. These are all seemed to be the requirements from the global organisation. As argued by Woolnough (2013), the holistic mission of the church organization:

“tackles the needs of the whole person, indeed the whole community, and recognises that the needs of the world are not [only] purely materialistic, dealing with poverty, disease and injustice, not even mental and emotional, but [also] involve the underlying spiritual causes” (Woolnough, 2011, p. 196).

This is further noted in the Bible, which seems to be the source of the core values of OMEGA:

“All the believers were one in heart and mind. No one claimed that any of their possessions was their own, but they shared everything they had [...] that there were no needy persons among them. For from time to time those who owned land or houses sold them, brought the money from the sales [...] , and it was distributed to anyone who had need” (Act 4:32-35).

In the empirical evidences in Chapter 7, the OMEGA officers tended to drift into accountability when discussing local programmes performance of the holistic mission of faith and poverty alleviation. While discussing how to assess the performance of the two missions, officers highlighted the
assessment indicators to include the number of Bibles distributed to children and community of caregivers, a child’s ability to attend church regularly and ensuring that a child is a beneficiary of life-changing gospel. The child’s declaration of faith is thus a target for the spiritual mission. In addition, there are socio-economic growth indicators to assess the social development of each of the children e.g., the number of children exhibiting self-confidence and showing a healthy living style. The socio-economic performance thus concerns the social development of children. These are all reported to the global office with the subsequent report to sponsors. The overall aim of the NGO was to retain the commitment and to gain further economic capital donation from sponsor in the broadest sense.

“Accepting Christ and now becoming a Christian and not just following parents to church is our spiritual target. When the child becomes a committed Christian, even playing an active role in the church, this is an outcome. So we report on those things to the Global Office and onwards to the sponsors” (CC02).

As O’Dwyer and Unerman (2008, p. 803) argued, organizational managers strive to demonstrate ‘performance’ in order to meet the predetermined targets. The indication by the officer as “our spiritual target” was aimed at increased accountability by the local NGO for achieving the targets set by the global office. Tactically the underpinning of achieving spiritual targets is the means to focus on the required accountability on both spiritual and socio-economic development of poverty alleviation of children. However, logically, the Christian values of the church are also an internal motivating element that provides enthusiasm for officers to operate.

However, a different story unfolds in the empirical case of ALPHA’s relationship with the affiliated local church and its spiritual mission as discussed in the subsequent sections.

9.3.3 Accountability ‘without’ faith mission – ALPHA’s context

In Chapter 8, the empirical evidences suggested how officers report to the local church’s executives about the NGO’s programmes and activities. The church also plays a monitoring role on ALPHA’s programmes, which gives directions on key strategic decisions. For example, the NGO attempt to actively involve the church at the management level this way:

“The church set up the board for us […] and steers the affairs of ALPHA. At the end of the year, we report to the entire church’s executive committee” (FD01).
The core purpose of the local church’s involvement from the above quotation was to demonstrate performance accountability by showing that the NGO was meeting the prescribed performance targets and indicators which is a means to meet quantitative targets (Laughlin, 2008). Laughlin (2008, p. 250) argues that performance accountability involves making transparent expectation and actual performance related to entity objectives in terms of outcome forthcoming. During interviews with officers, there were evidences that the local board is mandated to define organizational policy and rules governing the operations of ALPHA locally with specific outcome and achievement, thereby demonstrating supervision and control which evidences a hierarchical accountability (O’Dwyer and Unerman, 2008). However, in Chapter 8, the mission of the church in communities does not seem so important in ALPHA’s case. For example, the comment below shows the concern of ALPHA to meet the performance targets associated with donors:

“What these funds are coming from non-religious organizations. So the money is for the purpose of ensuring poverty alleviation and the general purpose. You know that who provides the funds dictates what should be done and not what the church wants” (FD01).

This description shows that the purpose of ALPHA’s role is to show how donors’ strategy of food security is achieved and for poverty alleviation policy which is the reason for the economic capital provision. The food security mission is thus the focus of performance management of ALPHA and thus what dictate the needs of the communities. It means that the importance of accountability relationships in ALPHA’s case is for the purpose of material and individual welfare needs of beneficiaries which are the access to basic needs of food (Ahmed et al. 2011). The Country Director described the organizational role in communities in the following manner:

“The Church sees ALPHA as a humanitarian arm. As the Church has to go into the community to help the needy and the poor, this is what ALPHA does” (Country Director).

This comment from the Country Director is an indication that ALPHA is on a mission to support sustainable development. To this purpose, ALPHA has to report its performance achievements to donors of economic capital on every quarter during the project period so that the donors will certify and allocate financial resources accordingly. But without the achievement of faith mission although the NGO officers note that they operate from the basis of a sacred duty to serve communities and beneficiaries through faith values, which is the organisational habitus. In other words, NGOs’ values and beliefs are translated into actions by the formulation of a mission statement (Lawry, 1995). In ALPHA’s case, this is applicable when performing duties. Moreover, officers suggested that the
NGO’s role in communities was required because it is target set by the international church to reach out to the communities thereby carrying out projects as faithful followers with primary accountability to God.

“The church wants to reach out to the world, sharing the word that God love them. But the church may not be able to do what we are doing, for lack of expertise. So then the church sets up an agency as the wing of the church with expertise in it” (FD02).

The ALPHA officer seems to appreciate that their role of poverty alleviation is motivated by the Christian notion of God's mandate to relieve beneficiaries out of poverty. The acknowledgement that, the divine nature of God demands that they deliver services to the poor and the impoverished (the beneficiaries), hoping that “there are intangible rewards awaiting the faithful servants in the new world to come” (Scot, 2010).

ALPHA’s role is thus necessary and unique because the operations and work ethics in communities are guided by the concept of divine and sacred nature but also in fulfilment of a spiritual mission in “working for ‘God’” (Irvine, 2005). However, the faith nature of ALPHA thus implies that officers have a duty to respond to the needs of the poor and the marginalized, which is at the core of Christian belief.

“Sure, we have certain things that we do and that make us different from other organization. We follow the biblical principles of being truthful, honest […], and the love for one another and mankind […]; all these values influence us when reporting on our programmes and projects to donors” (CC01).

The underlying notion of the above is that, “the service to others is based […] on Christian values of charity and mercy but is also rooted in the belief and in absolute value of the human person” (Ferris, 2005, p. 313). Officers suggest that they thoroughly believe that the biblical mandate of ‘working for God’ is self-fulfilling and that motivate the roles and responsibilities in the development field and as a sacred duty to serve humankind through faith. Moreover, officers suggest that the NGO’s role in communities was required because the global NGOs/churches provide development of poverty alleviation as the key specific goal that has to be achieved in communities. Thus, the biblical concept of helping someone with economic poverty influences the working behaviour of officers in the local communities (Scot, 2010). Scot contends:
“God desires His people to minimise the impact of economic disparity by wealth redistribution [...] to ensure food security for the vulnerable [Deuteronomy 26:12], through practicing of generosity [Deuteronomy 23:12]” (Scot, 2010, p. 27).

However, the development objectives as well as strategic field decisions of ALPHA are supported and bureaucratically influenced by donors following the economic capital provision into the development field. Thus in ALPHA’s case, local community activities are carried out solely for the purpose of empowering the project beneficiaries to achieve the sustainable development mission.

The accountability to the donor is eagerly carried out to satisfy the sustainable development mission, which is seen as a bureaucratic requirement by the donor as a result of the economic influence (Woolnough, 2011). According to Woolnough (2011), the main drivers of CFBOs are Christian values based on biblical principles, because organizational officers see divine instructions from God to his faithful servants and to help community in return for divine blessings:

“there need be no poor people among you, for in the land the LORD your God is giving you to possess as your inheritance, he will richly bless you” (Deuteronomy 15:4).

Thus, the fulfilment of the biblical mandate is the divine nature of God who demands good deeds towards the poor and the impoverished; the reminder that God orders one to work for good of others and towards “God’s will be done on earth”.

“God desires His people to minimise the impact of economic disparity by wealth redistribution [...] to ensure food security for the vulnerable [Deuteronomy 26:12], through practicing of generosity [Deuteronomy 23:12]” (Scot, 2010, p. 27).

This divine instruction is what inspires both OMEGA and ALPHA officers to do all they can in order to support the beneficiary services. This extends our understanding of the nature of the habitus of faith-based NGOs in the approach to service provision.

In summary, one would have expected that, the ‘faith’ nature of the global organisation should have impacted on the support given in the local field. Interestingly, in the case of ALPHA, that is not the case. The ALPHA NGO dependence of economic capital from external funders is what maintains and sustains the cultural capital and habitus of the officers on the field and hence dictate what should be done in the field in terms of development. The development nature of ALPHA activities thus seems to be the field habitus upon which they gain economic capital. That is, the financial dependency on the funders by the ALPHA NGO shows why less attention is given to the faith habitus in the field.
9.3.4 Summary of accountability influence on organizational *faith* mission

In this thesis, the way the two NGOs (OMEGA and ALPHA) managed accountability relationships differs. It shows that the faith values of the NGOs are important, thereby enforcing ethical behaviour within the field and in the discharge of accountability. However, in both NGOs, there are differences of how accountability impacts on the achievement of the organizational faith mission as well as the poverty alleviation mission.

In OMEGA, it is observed that the mission of the NGO drives officers to be more accountable. The study argues that in OMEGA, funding sources come from individual voluntary sources (sponsors), officers’ focus mainly on achieving the *faith* mission. The Christian *faith* habitus becomes an important element in the discharge of accountability on the work done in communities as an explicit part of the mission. The development mission of poverty alleviation is observed as a background activity whilst working to achieve the faith mission of the Church. While there are structures in place prescribed by the Global Office in terms of accountability, officers seem more driven by their *faith* values in the discharge of accountability requirements.

However, in the ALPHA NGO, the situation is different. The analysis observed that Christian values seem to be hidden in the development field. The development mission in communities seems more important and serves as an organisational ‘*habitus*’. Officers as less important in communities consider the faith mission of the Church, which ensures that beneficiaries are provided with the Christian gospel. However, the faith values of NGO officers act as *cultural capital* and as leverage, which put pressure on funders to supply economic capital – in both NGOs. Officers make sure this value is overtly visible when applying for funding for operations. This seems to extend Bourdieu’s logic of practice to include ‘*faith*’ as form of capital and habitus.

Therefore, this thesis provides empirically diverse opinions. In the case of OMEGA where funding sources are derived from individual voluntary contributions, officers perceive that they have the responsibility to give performance accountability on the *faith* mission of spiritual growth of beneficiaries as well as the sustainable development mission of offering schooling, education and healthcare to the children. However, in the ALPHA setting, where funding sources come from
contractual secular donors, the accountability on the faith mission of beneficiaries’ spiritual growth is seen as irrelevant in relation to the donors. Accountability to donors and the church leadership is nothing more than a quantitative report about the use and progress of economic capital in achieving the secular activity of sustainable development. The thesis thus perceives this as a threat to the faith/spiritual mission of the church. In regard to the field activities, this thesis argues that the nature of field habitus does have an impact on the way performance accountability is discharged.

9.4 Analysis of NGO faith mission for development

In Chapter 2, we note that NGOs play a significant role in global development and poverty alleviation. There is however debate in the literature as to what exactly development mean in NGOs context. Brinkerhoff et al. (2007) suggest that NGOs activities lead to transformational development: e.g. poverty reduction; provision of education; disease prevention, eradication and treatment. Thus, NGO’s activities are usually aligned with global development goals of sustainable development such as the MDGs (Brinkerhoff et al. 2007). Woolnough (2008; 2011; 2013) however suggest otherwise arguing that development is holistic. His argument concerning the notion of development is to ensure that the faith-based NGOs provide support for individual beneficiaries to develop spiritually e.g. being able to read the Bible, reciting biblical verse, able to pray etc.; and physical development which aims to eradicate poverty.

The two examples of development underlining the debate of faith-based NGOs concept of development were highlighted in both Chapter 7 and Chapter 8.

9.4.1 The holistic mission approach to development – OMEGA context

The empirical data in Chapter 7 observed that Christian faith motivates NGO officers of OMEGA to undertake the dual mission of spirituality and physical development. An officer explained the role of the NGO in this way:

“Basically we ensure that children get the basic needs like any other privileged child: getting to school and good medical care. Then we ensure also that they have their spiritual needs as well” (CC02).
The above shows that the manner in which officers engages with their services consider both the spiritual needs as well as the material needs of the children. Thus, the two objectives seem to be of concern to the local NGO officers of ALPHA and the actors involved in their activities. Woolnough (2011, p. 3) notes that the holistic mission of faith-based NGOs “tackles the needs of the whole person, indeed the whole community, and recognises that the needs of the world are not purely materialistic only”. In OMEGA’s context, NGO officers’ approach to work is to achieve the faith mission of sacred duties as well as development mission of ensuring poverty reduction of beneficiary children. Thus, officers show that the OMEGA dual role is to enable beneficiaries to become more developed in the body but also in the development of their mind and spirit, which sort to represent a broader conception of development.

Officers proceed to explain that they aim to achieve holistic development of a whole community rather than the development of the individual beneficiaries of projects, which seems to guide the way things are done and how they carry out the mandatory role of development, responsibilities and practices. As Bourdieu (1990) suggests, practices are shaped by habitus, and as a “routinized type of behaviour” (Reckwitz, 2002, p. 249). In Chapter 7, officers explain they undertake the fieldwork of two missions – the spiritual and the physical development missions – because the Global Office requires them to do so and it is what directs their movements and practices in the field:

“Our core values bring about our working culture and work ethics. They’re all drawn from our Global Office and are in our operating manual [showing to the researcher]” (Country Director).

In the language of O’Dwyer and Unerman’s (2008) holistic accountability framework, the two missions of OMEGA are legitimised through bureaucratic procedures provided by the Global Office. The Country Director gives a clear sense of the rules and hierarchical expectations of action from the Global Office “in order to facilitate a control and behaviour” (Joannides, 2012, p. 246). This seems apparent in this comment:

“Our Global Office uses our reports to monitor how we are doing” (Programmes Communications Office).

In Chapter 7, the empirical findings of OMEGA suggested that officers’ reports on the quantitative achievement of the two missions – the ‘spiritual’ mission of the number of children converted to Christianity, and the ‘physical’ development mission – are each reported separately to the Global
Office. The data further suggests that churches in communities are actively involved and take a lead role in OMEGA’s holistic mission, echoing the findings that churches are “God’s chosen instrument for meeting the needs of the local community” (Woolnough, 2013, p. 3). The quote below from the organizational website suggests so:

“We carry out our programmes by partnering with local Christian churches [...] who share our vision for the ministry and conduct Christian outreach to the local children. [...] The partnerships we enter into with the local churches are based upon a universal statement of faith” (OMEGA website, accessed: 29/01/2015).

These empirical insights show the importance of achieving development as part of the spiritual mission of the OMEGA NGO and as a broader concept of development which officers emphasized they work with and through the churches. The aim is to provide life-changing support for each child, enabling him or her to grow up to become a ‘Christian adult’ because according to officers, the church is a ‘forum’ for faith-oriented duties. It also provides a position of reverence, moral legitimacy and influence that is needed when providing social development in local communities (Dicklitch and Rice, 2004). Thus, the sacred nature of the church and the faith mission is what helps to provide the motivation to have “close partnerships at the community level” (Bradley, 2009, p. 103).

An OMEGA officer noted that the needs and aspirations of working more closely with the local churches as development partners is because churches are a more effective way to contribute to the broader concept of development because the Churches share the same philosophy of development. Thus, officers are of the view that OMEGA possesses the same habitus as local church partners. The Finance Director at OMEGA implied this in the following statement:

“We are solely driven by the church’s values as a Christian organization, because there is a mandate by God that the church should lead the development of the world. The Bible says the church is the foundation of development; that the church should rise up to this mandate; that the church is empowered to rise up to this mandate”.

The relation with the church and as a partner towards the development mission of the NGO is a way of drawing upon the social capital networking (i.e. OMEGA’s relationship with the local churches). This ensures that OMEGA’s missions of achieving Christian values as well as development for each child materialised:
"The partnerships we enter into with these local churches are based upon a universal statement of faith. Global Office wants to ensure that the child achieves Christian morals" (CC04).

“Our mission is to support beneficiary children to become fulfilled Christian adults and we work with the churches for this purpose” (CC01).

Obviously, the integration of faith mission and development mission ensure sustainable development is deemed important to OMEGA.

Woolnough (2011) notes that Christian organizations focus on achieving individual spirituality and personal salvation while leaving other things in the hands of God. However, in the case of OMEGA, officers seem to translate the macro rules set out by the Global Office which ensure that the dual aspiration of spiritual growth and physical development are worked together by the local NGO and the stakeholders in the field, thereby the need to work towards the sustainable development (e.g. the MDG) is important. This officer noted:

“…we are aware of the MDGs... at least we know our interventions are covering about six of them such as infant mortality rate through our child survival programme which covers vulnerable mothers who are pregnant, so yes, we aim to reduce infant mortality” (CC04).

The comment above seems to show that OMEGA officers rely also on their own aspirations, and may be interpret as habitus, which ensure that officers work indirectly towards the MDGs. However, there were evidences that officers do not report on performance concerning outcome of projects – e.g., the infant mortality rate, number of children enrolled in schools and water and sanitation – although these are similarly related to the objectives of the MDGs of the government. Moreover, to achieve the MDGs is not a performance target as required by the ‘dominant’ actors who regulate and control the field’s habitus (Bourdieu and Wacquant, 1992). Thus, officers note that OMEGA does not deal with government because it is global NGO policy not to engage with the government. The OMEGA officer made a comment showing this:

“Our working practices per the global NGO rules is such that we work with churches and focus on children...however, locally in the country, we are getting government involved and to know this and to know what we are doing” (CC04).
MDGs however according to officers are similar to OMEGA’s development mission that they ensure every child at a ‘school-going age’ is enrolled at school which is a direct outcome of an MDG target. Given that OMEGA cannot deal directly with the government, as they have to adhere to the global NGO’s habitus, officers seems to ‘hide’ behind local churches to support local development programmes and fulfil the aspirations towards a broader conception of development, which includes MDGs and national development. OMEGA thus empowers the churches to perform towards specific outcomes, which officers explain as a broader form of their roles, which are almost similar to MDG.

“One key thing is that we do not measure outcomes against the MDGs. We measure our successes in the child because we are focused on the child who is poor. We ask ourselves: ‘where was the child before we took him/her and where are they now’- spiritually and physically...” (CC01)

OMEGA programmes of activities to support social sectors development include provisions of clean drinking water and sanitation; educational support to children and facilities. Others include health and nutrition and construction of clinics in village centres. OMEGA offers these services by drawing upon social capital through the NGO’s relationship with the local churches and across local communities as part of churches’ mandatory role of development. Evidently, development support towards government sustainable development goals as a concept is thus operated at the background of the OMEGA programme of activities although as voluntary and not as a performance assessment requirement.

9.4.2 The development oriented mission approach – ALPHA context

Chapter 8 explained the organizational mission of ALPHA. ALPHA’s main reason for existence is to accomplish the development mission for which NGO officers seek funds to accomplish.

In Chapter 8, officers provide background of how fund provision is obtained from programme donors and the expectations and targets in all areas of performance management. Projects are advertised in newspapers and other media cables seeking for NGOs with expertise in food security and poverty alleviation. The perception of officers is that the reason for donors to advertise projects is to seek to achieve the transformational development agenda. The local NGO is encouraged to work alongside the government for example, to work towards the MDGs. Officers indicate the resemblance of their programmes and contributions to the MDGs mission:
“In fact MDGs are similar to our aims. ... We were doing all these way before and its over 30 years now even before the MDGs became government strategy. So we started it even before the MDG came into being ...” (FD03).

Thus NGO officers saw government involvement of project activities as important and also as a powerful stakeholder in accountability relationship because engaging with the national government seems to ensure that donors become part and influence of national policy formation. Doing this, ALPHA fulfils the aspirations and follows the rules from funders. This habitus is what seems to direct the micro-level activities of ALPHA. The local NGO thus get support and endorsement from government at the country level enabling donors’ to contribute to the achievement of the MDGs and the overall development of Ghana.

Throughout the interviews at ALPHA, it was established that the partnership and accountability relationship with donors and government is crucial if the NGO is to implement programmes of food security in deprived communities and on donors’ behalf. These reports thus focus on project and achievement of food security, water and sanitation and training of farmers on planting but exclude the life-changing gospel of the church. Comments made by officers projected this view clearly:

“Principally, our performance report is due to the donors because they provided the funding and to avoid the breach of contract between us. ...we may even have to pay back the money when we refuse to report on how many farmers have benefited from our training programmes and other interventions and programmes” (FD01).

According to Jayasinghe and Wickramasinghe (2011), stakeholders interrelate within the field in order to achieve the agreed objectives. While relating to each other, the stakeholders express multiple and complex interests and perspectives although with different logics (Bourdieu, 1990). The empirical work at ALPHA shows that access to economic capital from donors is because of the NGOs cultural capital possession. In order to engage with donors and to seek funding, the local NGO justify the personal experiences, knowledge, skills and strong expertise of officers on projects and evidence achievement of similar accomplishments in the past. Thus through possession of cultural capital logic, the ALPHA NGO is offered the opportunity to carry out projects on donors’ behalf. A project proposal document is used by the NGO to demonstrate the cultural capital possession in order to trade-in for donors’ economic capital consideration.
From the officers’ perspective, ALPHA serves as ‘agents’ who accomplish programme missions. Thus, partnership with project donors follows specific requirements, which are crucial for programme success. The following quote shows the approach of how donors’ habitus governs ALPHA operations.

“The international church wants to reach out to the world by sharing the word and love of God with them. But the church may not be able to do what we are doing, for lack of expertise. So then the church sets up an agency as the wing of the church with expertise in it. The expertise cannot be paid for by the church, but by the donors. So the donors who are capable [of funding projects], employ us as expertise in food security to implement the programmes and strategies” (Director, Food Security).

Thus the officers see the strategies of donors as a constraint to the church’s gospel mission and spiritual growth of beneficiaries (including farmers). The impression is that ALPHA is not allowed to preach gospel while supporting farmers. Thus, the NGO’s projects of sustainable development mission are to support government development framework (Bawole and Langnel, 2016). The gospel mission of the church appears symbolic in ALPHA’s context:

“Our church missionary works do not come in here. We are informing that donor fund should not be used for church activities and think this is going too far of even affecting projecting the name of the church. [...]the community know of ADG, but they are not able to give any information about the church” (FD03).

Chapter 8 echoed a finding of ALPHA’s role, which legitimizes the project donors’ reputation at both local country and international level. This is in return for economic capital provision, thereby achieving projects that lead to the achievement of MDGs in communities. According to Bradley (2009), donors hold significant power and influence because of financial support to NGO programmes. By this contribution, donors influence the organizational mission (Bradley, 2009). In ALPHA’s case, the Programmes Director emphasized this point:

“We want to make sure that we to what the donor want. All what they say is that the funds are not for our faith mission purposes” (FD03).

Thus the local community activities of the NGO are dictated from donors. The church’s mission appears to be a background of NGO activities. According to Woolnough, (2011), faith-based NGOs place greater emphasis on individual spirituality, and focus on personal salvation and the relationship with local churches. The church as part of field activities thus plays the active role in the delivery of the gospel programme to beneficiaries and the community. The concept is that the faith-
based NGO in relation with the church is a “God’s chosen instrument for meeting the needs of local communities (Woolnough, 2013). The empirical work at ALPHA shows that although the church is considered as a powerful stakeholder in ALPHA operations, it only plays a monitoring role in ALPHA programmes. However, ‘faith’ as a habit makes officers feel more accountable to the NGO’s roles thereby serving as a moral principle:

“We are guided by our faith and values while doing our work. So we are driven by our beliefs to do for the needy people what they cannot do for themselves. Some of the beneficiaries also say that we are different. Unlike the secular NGOs, we do not only work by the rules, we go extra mile. We are fair and faithful to all our beneficiaries” (Director, Food Security)

Thus, the faith values of the church turn out to be relevant to officers in relation to their field roles.

In Chapter 8, the internal performance assessment framework on projects mainly reflects the achievement of MDG targets, which is the donors’ development strategy. Donor meetings and discussion on project outcome mainly focus on the impacts of the NGO’s work on the MDG achievements although these are not communicated to the MDG secretariat. However, the officers’ perception is that ALPHA focuses more attention on food security projects at the expense of faith mission thereby by rendering the faith mission as ‘symbolic’ in the field:

“...the donors when they meet with the secretariat, they will have to outline what activities (as donor) they are doing; and whether their projects have contributed to its course. The truth is how much souls we have won are not the issue...” (Deputy Director, Food Security).

Bourdieu argues that a dominant agent in a field may exhort excessive submission in order to alter and control agents who are with less capital based on “collective expectations or socially inculcated beliefs” (Bourdieu, 1998, p. 103). Clearly, this appears to be the case in the ALPHA context. Evidently, the local NGO have a faith mission as micro-level values, which seems to guide officers’ in what they do. However, the faith mission is overtly submissive for the demands of project donors who have economic capital. ALPHA provides a sense of the strong feelings of being controlled by the donors through financial donations they make into the field. The faith mission is thus hidden when applying for funding for field operations.

The internal documents emphasize on the importance of economic, social and physical poverty enabling farmers becoming self-reliant and food sustenance. The empirical work showed several initiatives and promotions including tree planting exercises (mangoes, cashew, citrus industry, teak,
etc.) in communities, which have become industrial and commercial tree crops (observed evidence on records and pictures: 10/09/2013). Officers explained how farmers are supported to grow and sell fruits to processing companies in local markets and abroad generating a lot of livelihood support for farmers. Thus, ALPHA is in operation to support the government achieve poverty alleviation.

“In 2010 some of the participating MiDA farmers stocked 240 metric tons of maize and accessed credit of GH¢ 25,000.00 from the bank for farming activities. In 2011 farmers, by July, had stocked 575.77 metric tons of maize from major season cropping and had accessed GH¢42,320.00 from [...] Bank to enable them finance their minor season farming operations”.

The comment above seems to show that OMEGA officers rely also on their own aspirations and may be interpreted as a local-level habitus, which ensure that officers work indirectly towards the MDGs. The Christian values and faith habitus are dominant, but refer explicitly to the development mission of the global church. Thus, development seems more important than the spiritual mission at both local NGO level and global level. However, it is both economic capital from donors and cultural capital of NGO officers’, which sustain ALPHA’s ability to achieve the development mission of the NGO. The development mission of ALPHA is thus seen as “the means to carry out a nation’s development goals and promoting economic growth” (Ade, 2013, p. 92).

9.4.3 Summary of the analysis of faith mission towards development

The study observes two main types of missions in the context of CFBOs: the ‘faith’ mission and the ‘development’ mission. The two missions play out differently and draw on different capitals and in different ways. In a situation where funding sources for operations emanate from individual volunteers, officers focus mainly on achieving the ‘faith’ mission of the church. The relationship with the local community churches becomes more important and it is considered as a ‘powerful’ stakeholder in the holistic accountability relationship. The relationship with government becomes less important and hence acknowledged as one of the ‘less powerful’ stakeholders in the context of accountability relationships. The development mission of poverty alleviation is considered as background activity to the ‘faith’ mission of the organisation.

On the other hand, in a situation where funding sources for field activities comes from contractual and multiple donor sources, officers concentrate mainly on the development mission of poverty alleviation in the local communities. The relationship with government becomes important and it is
considered to be a powerful stakeholder in relation to holistic accountability because of its role in development. The church is also considered to be a powerful stakeholder as a result of the monitoring role of CFBO activities. However, the faith mission of the church turns out to be irrelevant to officers in relation to the accountability relationship with the donors and the church.

Projects are undertaken due to the cultural capital of NGO officers in the form of knowledge and experience in the food security industry as well as a well-earned reputation and the impact made in the training of farmers in communities. Thus, a large stock of cultural capital is what NGO officers use in competing for donor projects. With these experiences, ALPHA NGO officers at all levels are able to meet the quarterly financial performance targets of donors and report accordingly. However, the duty to give account on the use of economic capital is motivated by officers’ moral values as Christians (i.e. habitus) as required by the global NGO. Thus, Christian values prevail and provide motivation for officers to undertake their hierarchical accountability reporting.

9.5 Conclusion

This Chapter has analysed accountability relationships in the two NGOs – OMEGA and ALPHA, and the impact of these relationships on the NGOs missions and how they help achieve development. The Chapter used the theoretical frameworks – holistic accountability and Bourdieu’s logic of practice theories as a language to discuss the accountability relationships and their impact on the NGOs missions’. At the community level where the two NGOs operate, the extent of accountability influence on the spiritual missions of the affiliated churches was analysed and explained. In the next chapter, the final chapter, the main arguments of the thesis are summarized and overall conclusions drawn.

In the next chapter, the final chapter, the main arguments of the thesis are summarized and overall conclusions drawn.
10.0 Introduction

The purpose of this final Chapter is to review the findings of the thesis and to provide a reflection on the theoretical framework as well as possible directions for further studies. The Chapter is divided into six sections. It starts by summarising and synthesising the arguments from each of the previous Chapters. The second section draws on the main conclusions, which are linked to the research objectives of the thesis, and considers their implications for policy. The third section discusses the contribution to the literature on NGO accountability and implications for the theoretical framework. Section 4 considers the limitations of the research and possible areas for future research. Section 5 reflects on the theoretical framework and, finally, section 6 offers closing comments.

10.1 Summary of arguments within the Chapters

The introductory Chapter explained that the purpose of the thesis was to consider how accountability relationships and account-giving practices help achieve the dual mission of Christian faith-based organisations: the development mission of poverty alleviation and the church’s spiritual mission. Based on this general objective, three research objectives were identified: first, to examine the nature of accountability relationships and account-giving practices of Christian faith-based NGOs; second, to explore how accountability and account-giving are influenced by organizational mission and values; and finally, to analyse whether the faith mission and values of faith-based NGOs contribute towards achieving development.

Chapter 2 reviewed the NGO literature and discussed the role of faith-based NGOs in development. The Chapter revealed that, apart from the mainstream development-oriented NGOs, there are also faith-based organizations and, within them, Christian faith-based NGOs. This Chapter discussed the role of faith-based NGOs in development in two parts. The first part provided discussions on general understanding and NGO classifications as well as the differences between secular and faith-based organizations. The second section discussed the philosophies and the distinctive characteristics of CFBOs. The Chapter further showed that CFBOs play a significant role in the context of global aims
for development, especially in developing countries. This was followed by the review of the literature about CFBOs’ relationships with various stakeholders, including donors, partner and affiliated churches, local communities and government. The CFBOs are found in the middle of multiple key stakeholders and relate to them through accountability. In relation to accountability demands, the last decade has seen concerns for NGO accountability. This has assumed urgency at global level forums, including increasing international calls for improved accountability with respect to the effectiveness of aid deployment (CIDA 2011; KPMG 2010; OECD 2011). The issue, however, tends to be how CFBOs’ accountability relationships with various stakeholders do achieve organizational missions, especially at the local, national and community levels. This Chapter thus set the scene for the empirical work to explore the nature of CFBOs’ accountability relationships and how they influenced the achievement of missions: the eradication of material poverty, i.e. poverty alleviation and the achievement of faith mission of spiritual growth.

In Chapter 3, the theoretical literature as well as the empirical literature on accountability was thoroughly reviewed, with particular attention to holistic (accountability to multiple stakeholders), hierarchical upward and downward accountability relationships (O’Dwyer and Unerman, 2008). The concept of holistic, and the concept of socialising accountability (informal set of accountability relationships beyond the functional and economic) were widely researched across the non-governmental organizations (Robert and Scapens, 1985; Laughlin, 1990; Robert, 1991; Sinclair, 1995; Mulgan, 2000; 2003; O’Dwyer and Unerman, 2008; Unerman and O’Dwyer, 2007; Agyemang et al. 2009). The literature reviewed generally suggested a direct upward accountability relationship with funders for economic reasons and a downward accountability relationship with beneficiaries, to whom NGO services are provided, to emphasize the social mission purposes of meeting the needs of beneficiaries (Chenhall et al. 2010; Kilby, 2006; O’Dwyer and Unerman, 2008; Agyemang et al. 2009). Accountability relationships also exist in relation to NGOs’ missions (Ebrahim, 2009) and values (Kilby, 2006). There is, however, a lack of research on how accountability impact on missions and values at organizational levels within NGOs; and the extent to which the faith mission and values influence the work of Christian faith-based NGOs as they work towards poverty alleviation. However, studies including (Laughlin, 1988; 1990; Booth, 1993; Lightbody, 2000a; Irvine 2005 and Berry, 2005) have looked into the sacred-secular divide of Christian faith-based organizations. Hence, there is the potential that faith-based NGOs are accountable to their mission and values as much as they are hierarchically accountable to the powerful stakeholders (the funders). Accountability to mission and values is conceptualised through socialising accountability relationship practices by the NGO officers (Kilby, 2006).
Chapter 4 explained the research methodology of Middle Range Thinking (Laughlin 1995, 2004). MRT takes a mid-point on each of the three continuums of theory, methodology and change to guide empirical study (Laughlin, 2004, p. 78). MRT emphasises the use of a skeletal theory as a guide for a researcher into the empirical site. The skeletal framework of theory is a key element of positivism. However, the empirical investigation is conducted within the precept of interpretivism. This means that the prior theorising concept is “fleshed” out by the empirical work of a researcher during the study field investigations. This suggests that a ‘skeletal’ theory only aims to guide a researcher during empirical data collection. Laughlin (2004) clearly stated this:

“The[se] ‘skeletal’ theories need the richness of the empirical detail to make them meaningful in particular situations” (Laughlin, 2004, p. 268).

However, unlike in positivism, the empirical work is not tested against the ‘skeletal’ theory to confirm the empirical data or a hypothesis. The Chapter further described the data collection methods. The thesis adopted semi-structured interviews, observations and document analysis. Due to anonymity agreements with the two NGOs, the case organizations were introduced as ALPHA and OMEGA. A total of 29 interviews were conducted in both NGOs’ settings. Together, interviews were conducted with 8 participants and 21 participants for ALPHA and OMEGA respectively. The aim of the interviews was to draw out the officers’ perceptions on how accountability is experienced and enacted, and the extent of their influence on the NGO’s missions. The interviews were conducted in English and were transcribed by the researcher. The data was analysed using NVivo. In addition to interviews, there were documentary evidences. Both forms of evidences had elements of the three concepts of Bourdieu’s capital as well as habitus. There was a sense that, as a Christian NGO, OMEGA uses faith value as capital in obtaining funding from sponsors for field activities. With ALPHA, officers’ developmental role and evidence of supporting government poverty alleviation programmes in communities are essentially seen as an organizational habitus in the field. However, officers heavily rely on cultural capital in the form of their experience and expertise in the areas of food security and hunger reduction so as to obtain economic capital from programme funders. The study thus extended Bourdieu’s forms of capital to include faith in the context of faith-based organizations because in the case of OMEGA, this is relied upon as capital for securing funding for operations. However, this requires further investigations. In the case of ALPHA, the concept of cultural capital drives the securing of economic capital for the development field.

Chapter 5 introduced the theoretical framework that underpins the thesis. This Chapter argued for Unerman and O’Dwyer’s (2008) holistic accountability theory as a theoretical framework and aspects
of Bourdieu’s (1990) logic of practice theory to provide analysis of the accountability relationships of CFBOs. Among other things, the Chapter argued that CFBOs operate within a development field, with many actors including donors, funders, churches, beneficiaries and national governments. There are also global institutions such as the UN, IMF and World Bank (Chenhall, Hall and Smith, 2010) and the actual officers and managers of the NGOs. Thus, the CFBOs sector potentially encompasses two levels of field: ‘development’ as a field where physical development of poverty alleviation objectives occurs; and ‘faith’ as a field where the spiritual mission of the NGOs is practiced. There was a sense that NGO’s officers would have to manage complex networks of relationships with diverse stakeholders, or actors within the development field where they operate (e.g. government, the affiliated churches and the media). This prompted the need to examine, from the perspective of faith-based NGO officers, the nature of accountability relationships that exist and what prompts these demands for accountability relationships. It was argued that CFBOs have their own habitus (values and beliefs), potential forms of fields (development and faith) and capital concepts (economic, cultural, social and faith) according to which organizational activities are undertaken. The thesis used the frameworks discussed in this Chapter to examine how, why and to whom CFBOs are accountable and to ascertain how these relationships help contribute to the dual mission of the Christian faith-based organizations: the spiritual and physical development.

Chapter 6 was devoted to the contextual issues of Ghana, the country in which the empirical study was conducted. This Chapter expounded on the demographic profiles of Ghana, including its diverse ethnicity, religious denominations, the rural-urban drift and the fact that a large population of Ghanaians are found in rural communities as per the Ghana Statistical Services’ definition of ‘rural’ community. NGOs’ activities are mainly concentrated in the rural communities of Ghana (Ghana Statistical Services, 2010). The Chapter also examined Ghana’s economic disparity and governance structure. It also explored the social issues and, more importantly, the poverty levels. In spite of aid support from developed economies for Ghana’s developmental efforts, economic and social issues, as well as poverty levels, are in the ascendency and Ghana remains deficit in development, especially in rural communities (Ghana Statistical Services, 2013). The Chapter also explored the religious perspective of Ghana, with particular emphasis on Christianity and its contributions to social development in areas such as education, health and agriculture. The Chapter shows the growing significance of Christianity and its values in relation to development, and emphasized the importance of the present study.

Chapters 7 and 8 presented the OMEGA and ALPHA case studies. Both are local branches of internationally recognised Christian faith-based NGOs. These Chapters explained the organizational
values, historical information, management information, field participants and relationships of the two NGOs. OMEGA has a history of the physical and spiritual development of children: what officers refer to as ‘holistic child development’. Somewhat new in Ghana, OMEGA started operation in 2004.

OMEGA projects itself and operates in communities with the same habitus of Christian faith as that of the global organization. One significant attribute of OMEGA is the demand from the global NGO for evidence of the spiritual growth and development of the beneficiary children. OMEGA officers suggested that the NGO wholly depends on the Global Office for economic capital for field activities. The economic capital flows from the social capital that officers attribute to their close relationship with the local community churches. OMEGA officers suggest that the NGO depends a great deal on the local churches for social capital at the community level as officers engage with local churches for field operations. OMEGA is highly influenced by the requirements of the Global Office and how officers should operate within the development field. For example, officers suggested that there is a global policy not to engage with government at the local level in Ghana, a situation that creates tension between officers and the Global Office. This requirement, according to officers, is the reason for not including MDGs (as a poverty alleviation target) in OMEGA’s local performance management system or to assess the progress of work. There is thus on-going tension in the field in pursuing the national development agenda on the one hand, and the spiritual faith mission agenda on the other, resulting in the multiple logics.

On the other hand, ALPHA has traditionally been involved in food security and hunger reduction projects in rural communities. ALPHA started operating in 1983, long before the UN MDGs became a global agenda for development. ALPHA operates in multiple departments, including the Food Security and Agriculture Department. Officers suggest that the global organization demanded evidence of local organizational achievement in the sustainable development objective of food security at the national level. The Food Security Department was thus launched with a Mission Statement aligned with poverty reduction. This is evidenced in the Mission Statement of ALPHA, which officers kept referring to during interview discussions:

“...to work with people in poverty and distress and to create just and positive change”.

Officers argued that the Mission Statement is what drives operations in communities. The organizational habitus underlying the field operations of ALPHA is poverty alleviation and food security, which are also the key goals of government in achieving social development.

ALPHA has multiple funding relationships in the field, including the Global Office linking officers to global funding sources and governments. One significant feature of ALPHA is its aim of working
towards development, which is seen as essential for gaining economic capital from donors. Unlike OMEGA, officers were categorical about their accountability relationship with and requirements to funders in relation to the physical development mission. However, they are not accountable for the spiritual mission as occurs in the case of OMEGA. Thus officers presented ALPHA’s economic capital flows as a result of their cultural capital in the form of expertise and experience in food security projects.

At ALPHA, it is clear that the research objective 3 which aimed to investigate the impact of faith mission of NGOs’ on development mission of poverty alleviation is achieved. The study observed that, in ALPHA NGO, officers emphasised that, the aspiration of the global NGO is about the need to ensure massive improvement of poverty reduction in local communities. Hence, the need for ALPHA to work with government because officers accept that, the organizational role is to contribute to government’s aims and objectives of ensuring poverty alleviation and food security. Therefore, officers were emphatic about organizational mission being oriented towards the target of the sustainable goal of the MDGs. Some of these assertions were clearly articulated in ALPHA’s documents, including project proposals. The focus on the development mission is thus based on the organizational aim, which directly mentions the MDGs in applications for grants and contract funding. However, not all information is reported to government:

“in our NGO work, time is of an essence and hence we cannot wait on the government in most of our projects” (FD03).

10.2 The findings and contributions to literature

The research objectives of the study are represented below:

1) To examine the nature of accountability relationships of Christian faith-based NGOs.

2) To explore how accountability is influenced by organizational missions and values.

3) To analyse whether the faith mission and values of faith-based NGOs contribute towards achieving development.

The study achieves the above objectives by making a significant contribution to knowledge, particularly in respect of practice and theory. In both practice and in theory, the thesis contributes to
the literature on holistic accountability and the logic of practice in relation to NGO accountability and in particular in the faith-based context of Ghana as discussed below.

10.2.1 Contribution to practice

The importance of the study on NGO accountability relationships towards achieving organisational missions in the specific context of Ghana and CFBOs cannot be overemphasized. Ghana is overtly religious, but also saddled with several socio-economic challenges and poverty which needs the support of many including the CFBOs to help reverse the current situation (Agyemang, *et al.* 2009; Rahaman *et al.* 2010; Armah *et al.*, 2010). Often, the objective of CFBOs is to help resolve persistent socio-economic challenges which complement governments’ socio-economic agenda thereby assisting the fight against poverty in local communities (Woolnough, 2013; Boehle, 2010; Bradley, 2009; Brinkerhoff *et al.* 2007). Thus, with the help of CFBOs, Ghana has the potential to see improvement of poverty reduction and to ensure growth in the social sectors of the economy including health, education, food security, sanitation and water quality (Agyemang *et al.* 2016; Bawole and Langnel, 2016; Agyemang *et al.* 2009; Rahaman *et al.* 2010). Alongside the development mission of CFBOs is the provision of Christian values and the delivery of gospel through the biblical concepts, which ensure the spiritual growth of beneficiaries and the community (Woolnough, 2011; Ferris, 2005).

In order to achieve their missions, the study found that the CFBOs operating in Ghana relate with multiple actors including donors, national government, and local churches, as well as the international NGOs for accountability purposes. These actors have positions in the development field where the CFBOs operate and are evidenced by the diverse forms of capitals they possess in the development field. The study argues that the capital provisions by these actors enable the CFBOs to play their roles effectively in Ghana’s socio-economic development agenda as well as ensuring that they contribute to the spiritual growth mission of the affiliated churches in local communities. The relationships with the actors thus ensure upward accountability to those who entrust resources for CFBOs operations. Also, to a larger extent, there is downward accountability relationship towards the beneficiaries and the communities who depend on the CFBOs for survival. There is, therefore, the need to encourage holistic and cohesive accountability relationships between the CFBOs and all other stakeholders who relate and provide all forms of capital to the interest of the organisations. This will effectively engage and strengthen actors’ commitment to the activities of the CFBOs.
thereby ensuring proper achievement of missions – both development and faith missions. This finding is similarly documented in the literature (Agyemang et al., 2016; Bawole and Langnel, 2016; Chenhall et al. 2010; Agyemang et al. 2009).

Previous accounting studies have shown no indication of accountability relationships existing between the NGO’s funders and the beneficiaries. However, this study found that there is an accountability relationship between CFBO project funders and beneficiaries purposefully to monitor ongoing projects and to ensure that the organisations achieve the intended missions in communities. The study thus argues that, in a CFBO context, accountability relationships between funders and beneficiaries are leveraged by the effective use of economic capital for the purpose of achieving the ‘faith’ mission of the affiliated churches, but also the sustainable development mission of the funders. This finding of the study based on interviews and documentary evidences and the understanding of the CFBOs accountability emphasised the importance of accountability relationships between the funders of the NGO and the beneficiaries. This will help to sustain donors’ economic capital contribution into the development field thereby securing the commitment of donors and to ensure the survival of the NGO operations in the local communities. For example, the study found a situation of minimal interactions with beneficiaries, which shows minimal downward accountability relationships. Thus, a major flaw to the delivery of effective holistic accountability process is a threat to the sustaining of the NGO operations at the community level.

The study further argues for an accountability relationship between the CFBOs and the government. The study found that, in order to achieve the development missions at the community level, the relation with government officials in the local communities is important. This is because the officials of government at local communities (e.g. MOFA; district assemblies; community opinion leaders; doctors; social workers and police) who possess the needed cultural capital in a form of knowledge are associated with operational support of the CFBOs. Thus, these help officers to initiate and implement appropriate strategies in communities in order to fulfil development missions. The cultural capital of these officials seems to assure donors of the value for money and to ensure effective project delivery in local communities thereby sustaining donor interest in the communities’ activities. This agrees with the suggestion made by Bawole and Langnel (2016).

The study provides empirical evidence to support a theoretical argument in Laughlin (1988; 1990); and Booth (1993). These studies argued that the sacred mission of faith institutions is separate from the secular aspects of accounting and accountability, and only tolerated to the extent that they support the sacred. That is, the practices of accounting and accountability relationships within the
social context of the church are irrelevant to its spiritual aspects. However, this study argues otherwise. This study argues that the importance of accountability to the faith/sacred mission of the organisation depends on the funding source, the focus, and the context of the organisational mission. For example, the study discovered that, in order to sustain individual voluntary sponsors who support NGOs operations through economic capital, officers are obliged to give account and prioritise accountability on the spiritual mission of the NGO. Also, the study further found that, where funding sources are from contractual secular donors, officers are obliged to give account on the development mission, which prioritises the quantitative performance reports. The sacred mission then becomes less of an importance to the secular donors and hence the NGO is not obliged to ensure that beneficiaries receive spiritual growth support. Accountability to the donor and the affiliated church thus consists of nothing more than quantitative reports about the use of economic capital in achieving the secular activity of government strategy of sustainable development. This supports the findings of studies conducted by other researchers (Laughlin, 1988; 1990 and Booth, 1993). Thus, the study therefore sees this as a major flaw to the faith/spiritual mission of the CFBOs, which is a threat to the growth of the affiliated churches.

Since these findings contribute to practice, the researcher has discussed these findings with the management of the NGOs (OMEGA and ALPHA) who have agreed to improve their own accountability practices and relationships relating to the multiple stakeholders: donors, government, churches, and beneficiaries. The management of the two case organisations have also been updated about the need to improve accountability relationship to all stakeholders at the country level, and at the communities. This will ensure effective project delivery. Nonetheless, while the key findings in this thesis are context-specific, it is possible to draw some lessons that may apply to other NGOs in development and in Ghana given the similarity in structure and focus on poverty alleviation of many of these organizations.

Consequently, given the social and economic significance of CFBOs in Ghana and the understanding relating to the concept of the CFBO’s missions of poverty alleviation and spiritual growth, these organisations in the developing economies will equally benefit from the study findings and the need for accountability relationships.
10.2.2 Contribution to Theory

This thesis contributes to the theoretical literature by expanding the holistic accountability framework to include the relationship between NGO funders and the beneficiaries. Although both holistic accountability theory and the logic of practice theory have been used individually and in separate occasions to explain findings of studies in NGO accountability relationships (Chenhall et al. 2010; O’Dwyer and Unerman, 2008; Agyemang et al. 2009). However, this thesis is among the few studies that have so far used the two theories together in the study of NGO’s accountability. In this study, the two theories have helped explain the essence of CFBO’s relationships to the multiple stakeholders in the hierarchical upward to those who contribute various forms of capital into the NGO operations and significantly influence operations; and to the downwards relationships to those who may not substantially influence the NGO operations. Thus, using the two theories together there is a potential to explain the dynamics of NGO accountability successfully in similar studies in the future.

From the interview discussions and documentary analysis, it is apparent that in CFBO’s settings where working practices of officers at local level and in communities are influenced by the Christian faith mission and values, officers use the Christian faith value of the local church as capital in obtaining funding from the funders of the project. This provides support for O’Dwyer and Unerman’s (2008) holistic accountability theory in the argument regarding the achievement of NGO’s missions. O’Dwyer and Unerman (2008) argue that “[holistic] forms of accountability are motivated more by a sense of obligation to mission attainment” (2008, p. 804). Thus, this study argues that holistic accountability is more complex than originally envisaged by O’Dwyer and Unerman’s (2008), and depends on the mission, context and contingency of the organisation before accountability mechanisms follow thereon.

Consequently, this helps to explain the influence of Bourdieu’s concept of capitals in the NGO accountability relationships with the stakeholders thereby extending Bourdieu’s forms of capital to include also faith in the context of Christian faith-based organizations. In the context of CFBOs, officers relied upon Christian faith as ‘capital’ to secure and attract economic capital into the development field. This, however, demands further investigation in future study. Furthermore, CFBO’s developmental role in communities is essentially seen as habitus in the field. In that sense, officers rely on and the use of cultural capital in the form of personal experiences and expertise in areas such as hunger reduction. Thus, these skills are used as cultural capital in an effort to obtain economic capital from the project funders.
The relationship between OMEGA and the global NGO is subjected to the bureaucratic principles of the global NGO’s requirements, which are the global strategy in practice, i.e. *habitus* at the local communities. The aim is to ensure that *economic capital* provision to the field achieves the organisational goals of education provision, healthcare, and skills development along with ‘life-changing gospel of Christ’ to the children’s growth of spirituality. To the global office, the research further found that, the NGOs have a *faith value*. This is overtly visible when applying for funding for operations. The faith values thus act as an influence and/or a leverage, which puts pressure on funders to supply economic capital. This seems to extend Bourdieu’s logic of practice to include ‘faith’ as a form of capital and habitus (however, this requires future investigation).

Again, the holistic accountability theory argues for stakeholders such as the board of directors, governments/regulators and donors as those who command hierarchical upward accountability relationships because of their influence. These stakeholders use the mechanism of languages such as bureaucracy, legal and economic influence to construct the meaning of accountability goals (O’Dwyer and Unerman, 2008). However, this study argues otherwise. In fact, this study found that the international office of the CFBOs and the local affiliated churches (although may not possess mechanisms of accountability languages such as bureaucracy, legal and economic in the context of holistic accountability). However, they seem to exert influences on the hierarchical upward accountability relationship of CFBO because of the power they command through *social* and *economic* capital respectively. These realisations extend the holistic accountability theory, particularly to include the affiliated churches and the international office of the CFBOs. Thus, the definition of what constitutes the nature of hierarchical upward accountability relationships therefore depends upon the mission, context and contingency of the organisation.

Therefore, the study makes a major contribution to knowledge in terms of theory. For instance, while the holistic accountability theory framework was used to explain accountability relationships within the CFBO’s operations in Ghana, the augmenting of the logic of practice theory helped show how various forms of capital possession of stakeholders could help influence NGO accountability. For example, the study argues that other stakeholders who do not necessarily possess the ‘powers’ such as ‘legal’ or ‘economic’ can also influence accountability (such as the local affiliated churches) thereby ensuring delivery of an much more robust and effective holistic accountability process and to ensure that resources are put to good use in the local communities. Thus, the study contributes to knowledge by arguing that there is the need to extend holistic accountability to include also the capital concepts of Bourdieu’s logic of practice theory so as to ensure a fairer assessment of the
nature of accountability relationships and how they effectively contribute to the achievement of missions.

10.3 Concluding discussions and policy implications

There are several policy implications identified from the findings of the study, which may contribute towards future policy-making in sustainable development programmes in Ghana specifically, and developing economies in general, as well as the management of faith-based NGOs. These implications are discussed, although not all evidence was provided in the thesis.

First, the research has shown that there is a need for government and its agencies, particularly in developing countries, to form a good working relationship and partnership with faith-based NGOs. The study has shown that faith-based NGOs in particular are effective implementers of poverty alleviation programmes in ‘hard to reach’ rural communities of Ghana. Thus, enabling environment needed to be created for faith-based NGOs in their quest to provide development. For example, in addition to donor sponsorship of programmes and activities, there is a need for government provision of financial and other resources; logistics support in such areas as tax rebates, exemptions on imports of charity goods and donations and other related expenses in their work towards achieving sustainable development and poverty alleviation are needed. This would help bring about more effective NGO engagement with the future sustainable development agenda, and would also strengthen partnership between faith-based organizations and the government.

Second, the thesis has suggested that faith-based NGOs have the potential to play an important role in the socio-economic development of developing economies and in achieving global sustainable development and poverty alleviation. However, the findings from the thesis have also suggested that activities and work of faith-based NGOs are being constrained in terms of sufficient resources and funding support from government agencies because they are perceived to serve their own agenda of the faith mission. As described by the Country Director of OMEGA,

“[…] our NGOs (faith-based organisations) are frequently ignored by government in terms of support that is needed because we are perceived as working to achieve our God given goals of spiritual mission” (CC01).
The study thus reaffirms that faith-based NGOs should be given the needed support and legal framework within the field of development to ensure that they effectively contribute to the alleviation of poverty goals while encouraging long-term sustainable development policies at the global level. To help with this, the government should thus exercise this symbolic influence within the field of development to ensure that NGOs’ work and the related responsibility of social development are placed under one ministry.

Third, from the analysis of interviews and document evidence, it was obvious that the first objective of the thesis was achieved as the accountability relationships of the faith-based NGOs and the unique habitus within the field where they operate as development ‘agents’ in communities and rural areas were identified. However, in terms of accountability to clients, the study identifies limitations due in part to the contestation in the development field as a result of economic capital dependence on project funders and donors. In other words, there are constraints on faith-based NGOs and their movement towards supporting the poor and the needy in society (Brown and Kalegaonker, 2002; Tandon, 2000, p. 319). There should be an officer at the district level representing NGOs as practiced by OMEGA. This should perhaps be considered and replicated in all local NGOs operating in Ghana and, for that matter, in developing countries. As demonstrated in OMEGA, the NGO officers in communities have close working relationship with the public as well as the local community as a result of carrying out their existing and legitimate formal roles and responsibilities of supporting their clients. This will allow the NGOs to learn as well as identifying the needs of the beneficiaries in communities.

Furthermore, the study affirms that the external project funders should not unilaterally propose local NGO project policies and initiatives. This is seen in the case of ALPHA contract projects. Getting local ownership of development projects is important. In other words, the process of generating an idea for a poverty alleviation project through a thorough discussion and consultation about the project in communities would be better if not decided by the project funders alone. This process would serve as a check and balance mechanism so that one group stakeholder within the field of development could not become too powerful as the situation stands in the case of ALPHA. In ALPHA, funders seem to exert their influence and power as they dictate the project decisions within the development field.

Fourth, NGO officers and managers need to develop strategies to manage the potential tensions between rigid forms of hierarchical accountability and mission achievement. For example, officers need to formally discuss the perceived impacts of accountability mechanisms with donors and other powerful stakeholders. There is also the need for flexibility to operate outside the bounds of strict
hierarchical accountability requirements. The thesis has suggests that some managers easily comprehend the ‘push’ towards greater hierarchical accountability demands. Organizations therefore need to ensure that any shifts in accountability such as those revealed in this study are discussed and assessed in depth and not introduced on an ad-hoc basis without clear justification in terms of their potential impact on a broad range of stakeholders. This means that internal communication regarding both the reasons for and the development of new accountability mechanisms is crucial.

In summary, this research study suggests the need for further evaluation of NGOs’ roles in sustainable development and poverty alleviation, which should be undertaken in a broader consultation with all stakeholders of development. As good as the faith-based initiatives may be, government would have to look at more aggressive ways to support the poor. As Fukuda Parr et al. (2014) suggest, the post-2015 poverty alleviation agenda of MDGs which is the in-coming Sustainable Development Goals need to go beyond “finishing the agenda of the MDGs” and beyond setting goals and targets.

In looking, therefore, into the future, the study sees the need for a continuing working relationship between government agencies and NGOs, including the faith-based organizations. Continuing interventions by government and other stakeholders such as faith-based NGOs are thus needed to ensure that poverty alleviation achievements are not reversed. Although there is a Ministry of Social Welfare and Social Protection, the ministry that supervises and regulates NGO activities in Ghana, it does not seem to be fully engaged with the NGOs, as noted during my empirical studies. There is thus so much more that needs to be done in terms of achieving social development and poverty alleviation and the involvement of the faith-based NGOs in this objective needs would be a step in a right direction.

10.4 Limitations of the thesis and areas for future research

The first limitation of the study –having only a selection of two faith-based NGOs – is clear. For example, conclusions can hardly claim to be representative for the whole group of faith-based NGOs operating in Ghana, and can only serve to show some examples of the types of activities. However, in the two cases selected the thesis has sought to mobilise the richness of details that the case study seeks to present, and has also sought to make analytical generalisations (Ryan et al., 2002), as well as a theoretical contribution to the literature. That is, in this thesis, I have sought to generalise the study conclusions to theories, context and to faith-based NGOs operating in similar circumstances.
across Ghana and developing countries where faith and religion appear to be so embedded in the daily activities, operations and practices of such organizations.

Secondly, the research design placed the research focus on the higher levels of management at the local head office of the two selected case organizations. The studied data was mainly gathered at the senior management level at both study sites, even though it may have been useful to interview other people further down the organizational hierarchy. In this respect my work may have shortcomings because it did not cover the whole range of views across the organization.

In addition, the data gathered from the two case organizations differs in terms of the number of interviewees and access to documents. In the case of OMEGA, access for interview and document evidence was widely open. However, this was not the same in ALPHA. In the case of ALPHA, access to key document information on contract projects was limited. Officers attribute this to funders’ demands and requirements; and their agreed conditions of keeping project reports away from third parties (including researchers). For this reason, there was limited access to some of the project documentation that affected data and document analysis.

Furthermore, the nature of the research objectives necessitated that I interview some of the stakeholders involved in the NGOs’ activities, such as the funders and their representatives, the local affiliated churches and governmental agencies. For example, the views of the local churches and the beneficiaries of the two NGOs services would have been additionally useful considering the nature of the research objectives, especially the accountability relationships that have been explored. However, related to this limitation was lack of access. During the pilot study, I attempted interviews with some of these stakeholders to seek their thoughts on the study objectives in general, but gaining access to some of these establishments and stakeholders was challenging. Nevertheless, the deductions drawn from this study represent subjective views and interpretations on the management of the two NGOs as with the case of a qualitative research paradigm.

10.5 Suggestion for future research

An area of future research could be to consider whether grassroots level officers within NGOs understand accountability relationships as described by the senior officers. This would allow the further explanation of officers’ roles in achieving the needed accountability at the organizational level.
In addition to the existing accountability relationship between NGOs and their funders, the study found that in the case of OMEGA there is also an upward accountability relationship between NGO funders and beneficiaries, although the NGO officers mediate this relationship. This accountability relationship is a relatively new phenomenon within the NGO sector. There is therefore the need for a detailed study into the specific impact of NGO accountability relationships between funders and beneficiaries of NGO services.

The study found that one of the NGOs (OMEGA) depends on the Global Office for funding. The Global Office solicits funding from external donors through their fundraising offices in developed economies. Future research could therefore examine the accountability relationships at the global level between the global NGO and its external funders.

Future research into poverty alleviation, developments in the faith-based NGOs and emerging initiatives in other developing countries could also usefully extend our understanding of modes of accountability and account-giving practices that are both practical and effective for local NGOs, because they have such an important role to play in meeting the development needs of the society.

Another area worth further investigation is the NGOs’ relationship with the government, which aims to influence development in communities and in grassroots areas. The level of government involvement in all aspects of NGO activities is seen to be evolving in the context of faith-based organizations as studied in this thesis. For example, government agencies are seen to play an active role in faith-based NGO activities. It would therefore be interesting to investigate the extent of their influence on NGO community projects.

10.6 Reflection on the theoretical framework

Drawing from O’Dwyer and Unerman (2008), this thesis has been arguing in the context of the theoretical framework of holistic accountability the need to examine the ways in which accountability impact upon the mission and values of faith-based NGOs and how they help towards achieving development. In Chapter 5, this theoretical framework was adjusted to include elements of Bourdieu’s (1990) logic of practice theory, through which we can conceive of development as a ‘field’ with unique habitus or values that influence or govern the actions of the organizational stakeholders. Although the two frameworks together are rarely used in NGO accountability literature, nonetheless, they were useful in this study. In the empirical study, the two theoretical
frameworks provided a sufficient skeletal understanding in the context of Middle Range Thinking (1995, 2004), where they served to inform and be informed by the empirical effort.

The theoretical framework has been beneficial in several ways. First, I found it useful to use the individual components of holistic accountability, including holistic, hierarchical, upward and downward. These were used in relation to the concept of Bourdieu’s logic of practice with the individual concepts of field, capital (economic, social, cultural and symbolic) and habitus. These were derived from theoretical understanding of the literature surrounding the logic of practice. This understanding guides the structure of the study and how the thesis is organised.

Secondly, the framework provides a sufficient skeletal understanding in the context of Middle Range Thinking (1995, 2004), which served to support the empirical effort. This theoretical framework was adjusted during the case analysis to include the influence of Christian faith values as the OMEGA context offers a possibility for faith-values to enter the field as a form of capital to attract economic capital from the head office of the NGO. In this case, it provides another concept of capital in the form of faith, derived from Christian values, although this claim of faith as additional capital in Bourdieu’s context in itself demands further investigation.

10.7 Closing remarks

The development focus in the case of Christian faith-based organization is understood to be the releasing of people from both material and spiritual poverty. Woolnough (2011) made this assertion about faith-based NGOs stating that, the holistic mission of CFBO is:

“[t]ackles the needs of the whole person, indeed the whole community, and recognises that the needs of the world are not purely materialistic, dealing with poverty, disease and injustice, not even mental and emotional, but involve [also] underlying spiritual causes” (Woolnough, 2011, p. 196).

In the case of Ghana, the way this can be meaningfully achieved is to ensure the cordial working relationship between the faith-based NGOs, the local affiliated Churches, the global office of NGOs and the government. This thesis has seen Christian faith-based NGOs as effective contributors to the alleviation of poverty through their faith, mission and values. Officers in both ALPHA and OMEGA made this point cogently in an interview:
“Our intervention is helping with the achievement of some of the MDGs, e.g. MDG 1: food security. We have contributed a lot” (AF03).

“...our core values, shapes us and what we do. It brings about our working culture and work ethics” (CC02).

The use of the underlying faith mission and development mission as habitus as exhibited by OMEGA and ALPHA respectively suggest that they may be useful stakeholders in any potential future sustainable development policy.

The unique funding sources of operations from individual sponsors and contracted donors with the associated complex holistic accountability relationships which involves the funders, the beneficiaries, the global offices, the Church and the government should be encouraged as long as they do not retard the achievement of the faith-based missions, because they serve as effective mechanism in ensuring that, there is effective monitoring and control of resources.

It is because of these characteristics that my thesis has argued that governments’ policy on poverty eradication development should aim to include the input of Christian faith-based NGOs and to work along with them in that direction.
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United Nations report on faith-based organizations 2014


APPENDICES

Appendix 1: Millennium Development Goals
Goal 1 Eradicate extreme poverty and hunger

Target 1: Halve (1990 to 2015) the proportion of people whose income is less than one dollar/day
Target 2: Halve (1990 to 2015) the proportion of people who suffer from hunger

Goal 2 Achieve universal primary education

Target 3: Ensure that, by 2015, children everywhere, boys and girls alike, will be able to complete a full course of primary schooling

Goal 3 Promote gender equality and empower women

Target 4: Eliminate gender disparity in primary and secondary education, preferably by 2005, and in all levels of education no later than 2015

Goal 4 Reduce child mortality

Target 5: Reduce by two thirds (1990 to 2015) the under-five mortality rate

Goal 5 Improve maternal health

Target 6: Reduce by three quarters (1990 to 2015) the maternal mortality ratio

Goal 6 Combat HIV/AIDS, malaria and other diseases

Target 7: Halt by 2015 and have begun to reverse the spread of HIV/AIDS
Target 8: Halt by 2015 and have begun to reverse the incidence of malaria, other major diseases

Goal 7 Ensure environmental sustainability

Target 9: Integrate the principles of sustainable development into country policies and programs and reverse the loss of environmental resources
Target 10: Halve, by 2015, the proportion of people without sustainable access to safe drinking water and basic sanitation.
Target 11: By 2020 achieve significant improvement in the lives of at least 100 mn slum dwellers.

Goal 8 Develop a global partnership for development

Target 12: open, rule-based, predictable, non-discriminatory trading and financial system.
Target 13: Address needs of least developed countries: tariff and quota-free access for exports; enhanced debt relief; more generous ODA for countries committed to poverty reduction
Target 14: ...needs of landlocked developing countries and small island states
Target 15: ...measures in order to make debt sustainable in the long term
Target 16: ...implement strategies for decent and productive work for youth
Target 17: ...provide access to affordable essential drugs...
Target 18: ...make available the benefits of new [information and communication] technologies.

Appendix 2: NGOs’ role towards achieving MDGs

<table>
<thead>
<tr>
<th>NGO Roles</th>
<th>Sector response</th>
<th>Comparative advantage</th>
<th>Effective contingencies</th>
<th>Examples of specific MDG target</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health</td>
<td></td>
<td></td>
<td></td>
<td>MDG 1, MDG 4, MDG 5, MDG 6</td>
</tr>
<tr>
<td>Specialized public goods using</td>
<td>Extend</td>
<td>Innovative</td>
<td>NGOs may</td>
<td>Deliver local health service</td>
</tr>
</tbody>
</table>

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specialized knowledge, filling gaps usually specific to and in addressing MDG such as:
- Immunization & Nutrition boosters;
- Maternal and Child health services;
- Family planning services;
- Safe-water provision
- AIDS services
- Health Services for the poor
- Capacity building of other service providers

activities when government is unable to reach remote areas
- Working with programme clients to develop new strategies for health delivery
- Flexibility
- Demonstration
- Knowing clients and local communities
- Reaching the hard to reach
- Community & social mobilization
- Community understanding and trust enabling buy-in and commitments
- exhibiting financial and institutional vulnerability
- Weak management capacity
- Small scale
- NGOs credibility and access to decision-making bodies
- Repository of expertise
- Local knowledge & experience

which targeting:
- Nutrition (goal 1);
- Reduce child mortality (goal 4);
- reduce death in child birth (Goals 5);
- Combat of HIV/AID; TB; Malaria (goal 6);
- train and support safe-water supplies (goal 7)

<table>
<thead>
<tr>
<th>Education</th>
<th>MDG 2 and MDG 3</th>
</tr>
</thead>
</table>
| - Delivery alternative primary education | - Construction of school buildings; offering vocational training; funding formal and informal education of clients, targeting:  
  - MDG 2 ensure that all boys and girls complete primary education.  
  - MDG3 Eliminating gender disparity in primary and secondary education. |
| - Public service delivery extension (decentralization / localization) | - Sustainable financing through mainstreaming into government financing  
  - Commitment to understanding and meeting specialized needs. |
| Capacity limitation: government unable to reach remote areas; meet specialized needs, expertise and resource constraints. | - Innovation  
  - Demonstration  
  - Flexibility |

<table>
<thead>
<tr>
<th>Environment</th>
<th>MDG 7</th>
</tr>
</thead>
</table>
| - Advocacy for regulatory and policy change | - Community right including slum dwellers;  
  - Water & sanitation access  
  - Communal access to lands and forestry  
  - Forest and water management  
  - Agricultural extension  
  - Hygiene education in support of clean water and sanitation |
| - Negotiating among stakeholders/community problem solving;  
  - Providing sector expertise.  
  - Capacity building, community mobilization and training and behavior change programme  
  - Water and Sanitation service delivery. | - Government political will  
  - Limited incentive to develop particular expertise to support public goods and addresses externalities.  
  - Knowledge, experience and potential legitimacy as a broker among various stakeholders  
  - Operational capacity to operate at national and international levels.  
  - Credibilitor with diverse actors  
  - Political mandate to negotiate internationally  
  - Knowledge and experience |

Appendix 3: Sample of interview guide
The idea of these interview questions is to identify the theoretical constructs of Bourdieu in the participating Christian faith-based NGO operations and activities. It is also aimed at conceptualizing the NGOs’ accountability relationships and to identify whether their activities are geared towards the achievement of the MDGs in Ghana.

Date:

Interviewer: Charles Owusu

Respondent Name & Position:

Christian Faith-based NGO Name:

Introductory statement: Exchange Business cards/identity cards. Inform them of the objective of research; anonymity; research ethics; protocol; permission to tape record proceedings etc.

1) Generally what services have you been providing in Ghanaian society?
   a) Why do you provide these services?
   b) How long has your NGO been involved in these activities/services in Ghana?

2) What is the target group/beneficiaries of your services/operations?
   a) Could you tell me the reasons for choosing these beneficiaries?
   b) Why do you think it is necessary to give this form of support/services?

3) Could you tell me the institutions/people/organizations that have been offering support for your operations/services?
   a) Could you mention the form of support they give for your operations?
   b) Why would they have to give such support?
   c) How has this support been helpful in your daily operations?

4) How do you involve Christian values/ethics in your operations/activities?
   a) If so, how do these values influence your operations?
   b) How does this support help in your missionary activities?
   c) How are religious bodies (e.g. churches, associations) involved in your operations?

5) Generally, as an organization, what are your views on MDGs in Ghana?
   a) Do you consider the goals in pursuing your operations? If so, why?
   b) How different are your targets from these goals?
   c) Could you explain examples of your performance achievements since the year 2000?

6) How is government/district assemblies involved in your operations/activities?
a) Looking at the services you provide, how do politicians see them?
b) Do you report to government/district assemblies in any way? If so, do you think it is necessary? Or why not?

7) Could you explain examples of support you receive from government, if any?
   a) How does this support influence your operational activities? (e.g. in terms of laws, political will, tax incentives etc.).
   b) Do you think government should monitor the performance of Christian faith-based NGOs? Why do you think so or why not?

8) Who is your target audience when reporting on your performance? Why do they matter?
   a) How often do you report on your performances to the target audience/stakeholders?
   b) Are there any specific requirements/rules that stakeholders require you to follow in reporting your performances?
   c) Are timing/deadlines an issue in reporting on your activities/performances?
   d) Individually, what happens should you fail to meet the deadlines given by any of the named stakeholders?

9) What accountability mechanisms are used in your reporting?
   a) Is there any reward or sanction offered after reporting on your performance?
   b) Is there any priority for reporting to these people/institutions?
   c) Do you report to your beneficiaries? Do you think that might be necessary?

10) I have seen your impressive accountability report. What informs its preparation?
   a) In your website, you state “we are stewards”. So who serves as “master” in your operations?
   b) Who are the target recipients of the accountability reports and why?
   c) On what basis do you select the target recipients of this report?
   d) Could it be part of the funding/supporting arrangements? If not why?

11) How do Christian values/ethics affect the reporting of your performance?
   a) Are there any requirements to follow on reporting your performance?

12) Do you require any form of support apart from funding for your operations/services?
   a) From where and if any, how do you report on that?
   b) Do you also follow any formal policies/procedure in such reporting?
c) Could you explain to me the reporting relationships you have with your stakeholders on such supports?

d) What are some of the issues you confront with when reporting to the stakeholders?

13) In order of importance, who do you give priority when reporting on your activities and why?

14) Are there any questions you would like to ask me? May I contact you again if I need further information?

Thank you for your time.
Appendix 4: Copies of Child letters & emails to sponsor (OMEGA)
Appendix 5: Reporting templates of OMEGA to the Global Office (OMEGA)
Appendix 6: External partners with whom ALPHA collaborates when carrying out field activities

Our Strategic Response and Approach

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