

# *Accountability is like light*

*A Dutch-Ethiopian case study about  
learning by accountability in development cooperation*



Universiteit Utrecht

***Master Thesis - Jiska Gietema***



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learning by accountability in development cooperation*

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# Preface

Looking back at a year of doing research, I can see myself sitting at many places: working hard at my dining table in Utrecht, at my desk in Wassenaar or reading my own work on my balcony; busy talking with my fellow students and teachers at USG or listening to the feedback of my supervisors Wieger Bakker and Albert Meijer; sitting in the train on my way to a possible research organization. And finally, presenting and interviewing at the BAC office.

Then, in the airplane to Ethiopia, nervously waiting for the times to come; at the ECF office or walking, thinking and observing in the streets of Addis Ababa; in a car with a driver on the way to an interview; at the desk of Daniel, or eating together with him and his girls. But also enjoying the monumental churches of Lalibela, the markets of Addis and the castles of Gondar. And after my return, with friends on a terrace, while I am telling about my experiences in Addis Ababa. Then once again, at the dining table, surrounded by papers and books. Sometimes, it seemed to be endless. Now a thesis of hundred pages is ready. My research is finished.

One evening in Ethiopia comes back in my mind time and time again. I see myself sitting in Tulu Bolo, a small village which is not to be found on any map. That day I conducted the first focus groups with farmers. I was impressed by the frank way of talking of the farmers. They were open and proud of their work. With the help of a bucket with water I had washed the dust of day away. At that moment, the electricity went off and I had to prepare the groups for the next day with the help of my flashlight. Suddenly I realized why I liked Tulu Bolo: because I knew I would be going back to Addis the next day and to Utrecht in a few weeks. I would be able to take a normal shower, to sleep in a normal bed every day and to go to university by bike. After that moment, I realized I would love to do more for Tadala, Teferi, Kidist and their children. I hope with my study I would be able to contribute in some small way to a change in their situation, without having the pretension of being able to make a big change. I realized once again that the most important thing was the personal attention I could pay to their situation and that this personal involvement is the most important part of development cooperation. I really believe that these personal relationships do make a difference.

Finally I would like to express a word of thanks to many people. To all those people who wanted to share their story, who helped me writing and reflecting or simply listened to my stories about their stories. Thanks primarily to my respondents in The Netherlands as well as in Ethiopia. In particular I would like to thank Marieke and Andre who introduced me in the world of BAC and Kidist and Getu who did the same in Addis Ababa for ECF. Thanks to my fellow students who helped in developing my ideas and proposals. Thanks to Wieger and Albert, for their feedback and support related to the contents of this thesis. Thanks to Maggie, for correcting all my English mistakes. Thanks to my friends, family and parents for providing me with support and times of relaxation. And last, but definitely not least, thanks to Jan Jaap, who most closely experienced this process and for all his patience during this time. Without your support it would have been impossible to finish this job.

Jiska Gietema  
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## Summary

How can accountability activities contribute to the learning of organizations in development cooperation? Most NGOs experience accountability as a form of control and this hinders the development of the organization. Added to this is the pressure on NGOs to show results and effectiveness and to be accountable and transparent about results. With a learning perspective on accountability, organizations are able to convert this increased pressure for accountability into something that also benefits their own organization. However, it has never been investigated empirically if and to what extent accountability activities can contribute to organizational learning. For that reason, the central question in this study is:

***How do accountability activities lead to organizational learning in development cooperation and which factors influence this process?***

Answering this question is done with the help of a case study. The relationship between BAC (a Dutch NGO), ECF (a NGO in Ethiopia) and ECFOs (local Ethiopian farmer organizations) is central. Based upon a literature study and this case, accountability activities lead to learning along two lines. Firstly, accountability activities provide knowledge, by externalization and combination. This may lead to internalization, where a change in behavior and cognition takes place in the direction of the mission of the organization. A model, based upon these three forms of learning and a division in three fold of the accountability process (information, debate and consequences) showed how accountability activities can lead to learning. This learning takes place to some extent, as shown with examples of concrete activities in the case study.

Secondly, accountability activities can have a learning or positive effect on the cognition and behavior of organizations. For the case study, this effect was mixed. For the ECFOs, a learning effect can be easily identified. For accountability from ECF to BAC the effect is positive, but accountability from ECF to other donors is experienced as a heavy burden and has a negative effect. Finally, for BAC, accountability does not lead to learning in this case study, and also has a negative effect.

Following, I found various factors influencing learning by accountability. These hindrances and stimuli are summarized in the table below. All factors can be found in literature, with an exception of *relational expertise* and *flexible attitude of the forum*.

Stimuli	Hindrances
1. Learning climate: safe atmosphere, openness and transparency, sharing of ideas and knowledge	1. Forces in the Ethiopian context as external factor (cultural as well as institutional)
2. Management with a positive attitude towards learning: providing incentives and freedom, stimulate learning	2. Lack of resources: financial, connections and time
3. Relation expertise: use of knowledge and experience in relation between actor and forum	3. Misunderstanding between multiple stakeholders
4. Flexible attitude of the forum: change of indicators, changing environment	

This study shows that accountability activities can influence organizational learning in a positive way, mainly because these activities use combination and externalization as ways of learning. With providing insight in factors influencing this process, I showed how organizations can better use the light of accountability activities to improve their own organization.

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# 1. Introduction

*"The more one focuses on accountability, the less employees will learn. When you approach accountability as way to develop yourself, to improve your program, and thereafter as control, you will have entrepreneurial attitudes and you will get development. When you approach it like 'we have to inform our donor about A B C D', it is like control. In that way, it is not possible to show any setbacks, bad results for example. Whereas setbacks can be a good indicator for something that is not totally going in the right direction and you have to think about reasons for this. When you approach accountability like improving instead of proving, you get more energy in comparison with seeing it only as a proving method" (Anja, BAC)*

## 1.1. Introduction

This quote, from one of the first interviews of this study, shows exactly what this study is about. Anja, working as relation manager for BAC, showed that accountability can be approached in various ways: as a way to develop an organization and as a control mechanism. An organization has to show to another organization what it has done and for which reason. At the same time, accountability provides an organization with data about its own progress. What is going right? Which aspects need improvement? What can the organization learn from these data? In this study I will focus on learning by accountability in development cooperation. Learning requires a sense of openness and reflexivity. Essentially, development cooperation is about this learning, seen from both a theoretical point of view as well as from practice, because learning means developing. Without any learning, development becomes stagnation. However, we know also that especially development cooperation is under pressure to show results quickly. Last months, newspapers and television programs paid attention to what happened after the earthquake in Haiti. The general tendency was that half a year after this disaster, not enough result has been achieved by aid organizations. The general public asks these organizations whether they are spending 'our' money in a suitable way and accountability processes play an important role in showing these results. Has everything been used in the way as promised beforehand? Have any mistakes been made? Accountability activities can contribute to providing answers to these questions, but this implies a focus on control and can hinder learning.

In this study learning and accountability are combined: how do accountability activities influence learning? This combination clearly causes problems, because learning requires an openness that is not self-evident in most accountability processes. However, accountability is more than just a way of having control, because it can create new insights into how an organization could learn from past activities. Both options can be formulated in a clear expectation for this study. Negatively formulated, it can be expected that accountability hinders organizational learning, because there is a strong focus on control. The threat of punishment, in the form of not receiving support anymore, blocks the openness which is crucial for learning.

The other way around, it can be expected that the data accountability activities provide for an organization, create insight and are used in a positive way to develop the organization further. In that way, accountability can be like light, enlightening the paths of the past to prepare the way for the future. This would seem to be an attractive idea: learning about experiences of the



past to achieve better results in the future. It is easy to forget that the practice is not that easy and that we don't even know exactly how these accountability processes work. This study contributes to enhancing this knowledge with the use of empirical data and shows which factors are important for how accountability processes contribute to organizational learning. Is it possible at all to use accountability as a light?

## **1.2. The broad debate**

As stated in the first paragraph, accountability can be associated with control of numbers, finances and particularly efficiency and effectiveness. But why is accountability important for NGOs and why do they need to learn more? In the general debate, particularly in The Netherlands, two movements can be found. One relates to accountability of NGOs, whereas the other focuses on effectiveness of NGOs.

In the field of development cooperation accountability is of special importance, because resources donated by the general public are at stake. People often question if this money is spent in a good way and if results are achieved at the end of the day, like the current discussions about assistance in Haiti show. NGOs are growing bigger and more and more money is being raised in this sector. Provision of insight to the general public in how this amount of money is spent is the first reason for NGOs to be accountable.

The second reason why accountability is important for NGOs is because there is a shift in power. NGOs perform more and more tasks that originally belonged to the domain of the government (Jordan 2005). This means that the influence of NGOs on policy and society is getting stronger. This demands accountability of resources and some authors (see Peruzzotti 2006, Jordan and Van Tuijl 2006 and Bendell 2006) question who these NGOs are representing and who controls them.

Thirdly, several scandals have taken place in the past and this shows how important it is to know where public money and donations are spent on (Bendell 2006). Publicizing results, outcomes and financial resources contributes to a better insight in the spending of these resources. All these developments put pressure on NGOs to be accountable and be transparent regarding their performance. (Bakker 2008; Bendell 2006; Brown and More 2001; Ebrahim 2003; Jordan 2005; Jordan and Van Tuijl 2006; Peruzzotti 2006).

At the same time, the current debate also focuses on the effects of development cooperation. Is aid effective? What are the results? In the Netherlands, the Scientific Council for Government Policy (WRR) summarizes the challenges for the future in its recently published report *Less pretension, more ambition* (2010). The first lesson for the field is the necessity to be modest. Development is not always caused by development cooperation and no clear model for development exists in a changing world. In a globalizing world, the challenge is to find a balance between mutual interests and space for countries and peoples to find their own way (WRR 2010: 276) Secondly, the field needs to realize what its goal is. Is this concrete poverty alleviation, structural improvement by economic activities and trade, or contributing to global public goods? (WRR 2010: 279). A strong call is being made for more focus, the use of Dutch expertise in the field of water, agriculture, justice and HIV/Aids as well as focusing on fewer countries. Thirdly, a certain degree of professionalism is missing in this sector. The WRR calls for better learning and a more professional way of organizing support. The WRR gives several suggestions for doing this, and the proposal to establish an independent Dutch government agency for development cooperation, called NLaid, caught the attention of many journalists.

This report had the effect of revitalizing the debate on effectiveness of development cooperation, at least in the Netherlands, and shows that the sector needs to learn more.

The same pressure for more effective accountability regimes can be found in the public sector. Public organizations are overwhelmed with all different kinds of accountability activities to be executed (Bovens and Schillemans 2010: 9). This was enhanced with the introduction of the accounting framework From Budget to Policy Accounting<sup>1</sup> (Bovens and Schillemans 2010: 275), which causes an increase of the production of numbers and reports of these organizations. Debates in the Dutch Parliament on Accountability Day are no longer about success and failures of governmental policy, but about technical and financial details (idem: 276). Professionals and civil servants complain about this accountability pressure, which keeps them busy and causes delay in their normal day-to-day activities (idem: 276). The main critique is that this multiple accountability is a time-consuming process without any meaning. All actors involved agree that accountability is important, but would like to see a more focused and effective form. Central to the preferred approach of accountability is the question of whether policy is really effective and how this effectiveness could be enhanced (idem: 285).

For the field of development cooperation I sketch three explanations for the increased accountability pressure. The same reasons can be found in the Dutch debate about accountability and performance in the public sector, as sketched above. Firstly, underlying this are developments of fragmentation and broadening of tasks of the public sector, which lead to the outsourcing of public sector tasks while at the same time governmental bodies retain an important degree of control or supervision on these privatized organizations (Bovens and 't Hart 2005: 246). After all, this leads to a growth of the public sector and all these growing bodies need to be accountable towards elected bodies.

Another underlying mechanism is the expectation of accountability: these activities should lead to democratic control, checks and balances of the executing bodies and at the same time improving governmental acting (Bovens and Schillemans 2010: 277). Accountability regimes need to show to electoral bodies what happens with the delegation they provided the public organizations and to steer their activities in the right direction (Bakker and Yesilkagit 2005: 16). Lastly, various scandals and crises have taken place in the broader public sector (Bovens and Schillemans 2010: 278), just as in development cooperation in particular.

The call for learning and effectiveness in combination with the increased pressure for accountability may motivate NGOs and other public organizations to let accountability contribute to organizational learning, because in this way organizations are able to convert this increased pressure for accountability into something that benefits also their own organization. Learning by accountability gives the general accountability pressure a positive turn, because the focus is no longer on the reasons something happened in the past, but rather what has been learned about this for the future. This study explores which factors influence whether learning by accountability is taking place. Insight in these factors shows how this learning by accountability can be enhanced.

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<sup>1</sup> Translation of '*Van Beleidsbegroting Tot Beleidsverantwoording*' (VBTB)

### **1.3. From the broad debate to a practical case**

To investigate learning by accountability, I chose to study a concrete case. Accountability processes have barely been investigated empirically, and lack of empirical research demands further exploration of the topic, in particular for development cooperation. A case study provides information at micro level, which makes it possible to collect details and investigate the perceptions of various respondents about a topic. At the same time, a case study is useful to give the exploration focus and to discover some first patterns in this field. The perceptions and experiences form a starting point to explore learning by accountability activities.

In literature, it became clear that learning by accountability creates tensions and in general learning is not taking place. For this reason, I looked for a case where learning by accountability takes place at least to a certain extent. BAC, a Dutch NGO, has contact with many partner organizations and this overview meant they were able to select a case with a good opportunity for investigating this learning. BAC proposed studying the relation with their partner Ethiopian Change Facilitators (ECF) in Ethiopia, because they expected that ECF, as one of their most successful partners, had learned something by accountability. ECF works together with five other NGOs in a Consortium with the same goal: to enable farmers to have an independent life and a better income. The NGOs do this by providing a program with training and support and by establishing Farmers Cooperations (ECFOs). In this way, farmers learn how to improve their trading positions and how to deal with their resources in a more sustainable way. The purpose of the program is to increase their yearly income from around 11,000 birr (290 euro) in 2008 to 8,000 birr (446 euro) at the end of the project in 2010. BAC is supporting this program with around 1 million euro (A consortium of NGOs in 2009). In this study I focus on how learning by accountability takes place in the relations between BAC, ECF/ Consortium and the ECFOs.

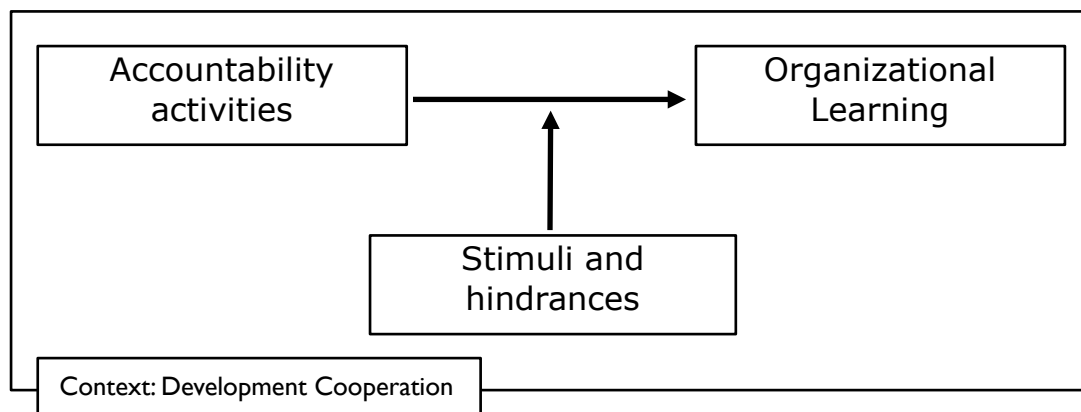
### **1.4. Research model, central and sub-questions**

As explained, the central concepts in this study are accountability and organizational learning. To be accountable, organizations conduct accountability activities. The main pre-assumption is that accountability activities can lead to organizational learning and that organizations can benefit from accountability in this way. In this study, I will explain how this process works and investigate what factors influence this learning by accountability in the context of development cooperation. These factors can stimulate or hinder this process. All variables are shown in a research model in figure 1.1. below.

This research model leads to the following central question:

***How do accountability activities lead to organizational learning in development cooperation and which factors influence this process?***

To come to an answer, the central question is divided into various sub-questions. Below I explain for which reason each sub question is important and what kind of information answering this question must lead to. Each question consists of a theoretical answer, followed by an answer based upon the case study.



**Figure 1.1. Research model**

The process of organizational learning by accountability is approached in two ways, as can be seen in the sub-questions. The first way is by constructing a model based on learning by an accountability activity (sub-question 2), whereas the second way is asking respondents about the effect of the complete accountability process (sub-question 3). This process consists of more than just one accountability activity.

**1. What are accountability activities and why is accountability important for development cooperation?**

The presumption in this thesis is that accountability activities can lead to learning and for that reason accountability activities are the first variable in the research model. To investigate this topic, firstly, it is crucial to define accountability activities. What do organizations do to be accountable and how can one recognize accountability activities in practice? Secondly, it is necessary to know why accountability activities are important. Why do organizations conduct these kinds of activities and how can accountability activities be recognized in practice? These answers provide the theoretical base for this thesis.

The answer of this sub-question is given based upon a literature study and based upon empirical research, the most important accountability activities for the case study are described.

The answers to this question are given based upon three questions:

- How can accountability be defined?
- What are accountability activities and how can they be organized?
- Why is accountability important, in particular for development cooperation?

**2. How can accountability activities lead to organizational learning?**

The answers to this sub-question define the second variable and show why learning is important for the existence of development cooperation organizations. This provides the second theoretical foundation of this thesis, and is in turn divided into four questions:

- How is organizational learning in development cooperation defined?
- Why is learning essential in development cooperation? What is the motivation to learn?
- How and by which activities does learning take place?
- How could accountability activities lead to organizational learning?

Theoretically, this leads to a model for learning by accountability activities. For the empirical part, I will focus on how the accountability activities lead to learning and show how the model works.

### **3. What is the learning effect of accountability activities on development cooperation organizations?**

Using a basis in literature, I will explain what the effect of accountability activities is, with the help of the following questions:

- Which effects of accountability activities can be distinguished?
- Which effects of accountability were observed in development cooperation?

I will show that the effect of accountability activities on the behavior and cognition of development cooperation organizations is not always positive. Following this, I will explain what the effect is of accountability activities on the organizations in the case study.

### **4. Which factors influence organizational learning by accountability activities in development cooperation?**

After defining both accountability activities, organizational learning and the effect of accountability on organizational learning, the answer on this sub-question clearly shows what influences learning by accountability. I will distinguish both stimulating and hindering factors for learning by accountability. This leads to two questions:

- Which factors stimulate organizational learning by accountability activities?
- Which factors hinder organizational learning by accountability activities?

In literature, hardly anything has been written explicitly about organizational learning by accountability in development cooperation. However, some authors have written about factors influencing organizational learning in development cooperation, or about factors influencing organizational learning in another context. Based upon this literature, such factors are described in a theoretical chapter. The testing of these factors and the exploring of new factors was carried out in the empirical research.

#### **1.5. Aim and relevance of this study**

As stated above, not much has been written about precisely this topic in the field of development cooperation and hardly any research is being carried out about the real accountability activities at work. Bovens and 't Hart (2005:261) state:

*"There is an enormous gap in our empirical knowledge about the way accountability arrangements actually work and what their effects are" (Bovens and 't Hart 2005: 261)*

For this reason, the first aim of this study is to explore this field and search for mechanisms and factors in practice. Some factors are already described in literature for other contexts, but

have never been tested. Testing these factors is the second aim of this study and is done by reviewing literature and talking about the factors found here with the respondents.

### *Scientific relevance*

By testing and exploring factors that influence learning by accountability, my study contributes to scientific knowledge about this topic and is unique in investigating this in an empirical way for development cooperation. This contributes to proving and improving the theoretical body of knowledge about accountability, learning and development cooperation. The study will combine three streams of literature, which are scarcely connected until now.

Firstly, literature about accountability in general is used. Many authors (see for examples the books edited by Bakker and Yesilkagit (2005) and Bovens and Schillemans (2010)) wrote about accountability arrangements in the public sector. Various examples and mechanisms are shown for many different sectors, but for development cooperation empirical research is hardly found. Especially this part of the public sector is very interesting, because of the long and intercultural chain of delegation (Bakker and Yesilkagit 2005: 16) from the Dutch Ministry of Foreign Affairs to grassroots organizations like the ECFOs. Here, the Directorate-General for International Cooperation (in Dutch: DGIS) as part of this Ministry subsidizes, among others, Dutch development organizations like BAC. BAC finances her partner organizations like ECF and ECF supports its grassroots organizations of which the ECFOs are one. All the stakeholders in this chain are accountable to each other, but these relations have not yet been investigated thoroughly. For practical reasons, in this study, the focus is only on the chain from BAC to the ECFOs. DGIS and, for example, the Dutch Parliament or the general public are not part of this study.

Secondly, I used literature about accountability in development cooperation. Most literature in this stream is only about one of the actors in the chain (see for examples the book edited by Jordan and Van Tuijl (2006)) and mainly not investigated empirically (idem, see also Ebrahim (2005), Edwards (1997 & 2009), Brown (2001), Bendell (2006)). One of the few empirical exceptions is the study by Bakker (2008) about the effect of increased accountability demands on local Southern NGOs.

In this study, accountability in development cooperation is studied with a focus on learning. This combination requests also literature about learning, in general (see for examples, Tsang (1997) and Easterby-Smith, Burgoyne and Araujo (1999), Weggemans (2000)) and in development cooperation (see for examples, Berg (2000), Britton (1998) and Hovland (2003)). The combination of learning and accountability is previously made by Van Twist (2000) and Bovens and 't Hart (2005), but not yet investigated empirically or with a focus on development cooperation.

### *Societal relevance*

Next to being relevant for the scientific field by empirically investigating this topic, this study is also relevant for society. For NGOs and other organizations in development cooperation, this study provides insight in how accountability mechanisms work and in which way accountability activities can be used to improve one's own organizational development. This study is relevant for three types of organizations in this field, as well as for public organizations in general. For each of these organizations, general recommendations are given at the end of this study. For the organizations of the case study, these are formulated in a more concrete way.

Firstly, for grass-roots organizations with a commercial objective like the ECFOs, this study will provide insight in how the data they have to provide for the supporting parties can help them in improving their own performance. In the end, this will lead to better serving their clients and more development.

Secondly, the study provides input for local NGOs, like ECF and the Consortium. These organizations are in the middle of the 'accountability web' and have many accountability relations. This study shows that it is possible to learn from these relations instead of only focusing on the burdens this brings for the organization.

Finally, this study will provide insights for NGOs like BAC, who are mainly donor for local NGOs and based in the Northern part of the world. For them, this study shows how they can learn by themselves from the various accountability obligations they have as well as how they can stimulate the learning by their partners.

With this understanding, public organizations in general can deal in a better way with the pressure of accountability that is imposed upon them by the general public opinion. Using accountability activities for organizational learning could finally improve their results, outcomes and impact and this is precisely what the general public wants to know. In this way, my study contributes to this societal debate by providing a more positive way of thinking about this issue. The insights provided can be used primarily by organizations in the field of development cooperation, but can also be useful for public organization in general.

## **1.6. Terminology**

In the field of development cooperation, development aid or international cooperation, many terms and concepts are used that are not easy to understand for outsiders. As many concepts as possible have been explained in the theoretical parts of this thesis to clarify what is meant in this particular case. The concepts 'development cooperation' and 'NGO' are used frequently, as can already be seen in the previous part of this introduction. For this reason, these terms deserve some attention beforehand.

I have chosen to use the concept of 'development cooperation' instead of the concept of 'development aid', as used by the WRR (2010), or the concept of international cooperation, which is also commonly used in this field. In my opinion the term 'development cooperation' fits best in this case, because BAC, ECF and the ECFOs work together to achieve these results. There is a mutual dependence which causes cooperation and not only a one-way dependency as seen by the WRR in its decision to use the concept of development aid. The concept 'development cooperation' is in this case more neutral, it fits the mutual relations displayed in the case study and is more familiar in the sector as well as with the general academic public this thesis is aimed at.

The second term is 'NGO', an abbreviation of Non-Governmental Organizations. In this study, an NGO is an organization working in the sector development cooperation. Characteristics of a NGO are "self-governing, private, not-for-profit and with an explicit social mission" (Jordan and Van Tuijl 2006: 8). Besides this, an NGO has its roots in civil society (idem). Jordan and Van Tuijl add to this that an NGO is normally "an intermediary organization with a defined legal body and organizational shape", receiving support of a donor (idem: 9). The terms 'development cooperation organization' and 'NGO' are used interchangeably.

In this study both BAC and ECF are NGOs, whereas the ECFOs are not. BAC and ECF receive money from a donor, are officially organized and grounded in civil society, so in this context they fit the requirements. Finally, the ECFOs are aiming at making profit and unlike the NGOs

they do have membership. In this thesis, the concept of NGOs refers to NGOs in general, to BAC or to ECF. The context will show which of these three is meant.

### 1.7. Overview of the thesis

In the next chapters, I will present my research and provide answers to the research questions. Each sub-question is connected with a theoretical and empirical chapter, as is shown in table 1.1. For this reason the first part of this thesis is theoretical, whereas the second part is mainly based upon the empirical research. In between both parts, I will present my research methods (chapter 6), including an elaboration of the case study. Finally, in the last chapter I will present concrete answers to the central question in the conclusion and come up with recommendations.

<b>Sub-question</b>	<b>Theoretical chapter</b>	<b>Empirical chapter</b>
1. What are accountability activities and why is accountability important for development cooperation?	Chapter 2	Chapter 7
2. How can accountability activities lead to organizational learning?	Chapter 3	Chapter 8
3. What is the learning effect of accountability activities on development cooperation organizations?	Chapter 4	Chapter 9
4. Which factors influence organizational learning by accountability activities in development cooperation?	Chapter 5	Chapter 10

**Table 1.1. Overview of the sub-questions linked with chapters.**



## 2. What do NGOs do to be accountable?

The necessity for NGOs to be accountable has been demonstrated in the introduction: there is a strong pressure from the general public to be accountable. But what do organizations do to be accountable? Roughly speaking, they conduct accountability activities. In this chapter I will present a demarcation of accountability as well as a definition of accountability activities. The chapter is divided in three parts, based upon the following questions:

1. How can accountability be defined?
2. What are accountability activities and how can they be organized?
3. Why is accountability important, in particular for development cooperation?

### 2.1. What is accountability: in search of a definition

The concept accountability has been described as “an ever expanding concept” (Mulgan 2000: 8) or as a “complex and somewhat ambiguous construct” (Ebrahim 2005: 60). Some authors define it broadly, others use a more narrow description. In some cases the concept is purely theoretical, in other cases authors try to make it more practical. All in all, this means that some confusion exists about the exact meaning of accountability (Bakker and Yesilkagit 2005: 15; Eyben 2008: 12; Bovens and Schillemans 2009: 3). Mulgan (2000) states for this reason that accountability became a general term standing for “any mechanism that makes powerful institutions responsive to their particular publics” (Mulgan 2000: 8).

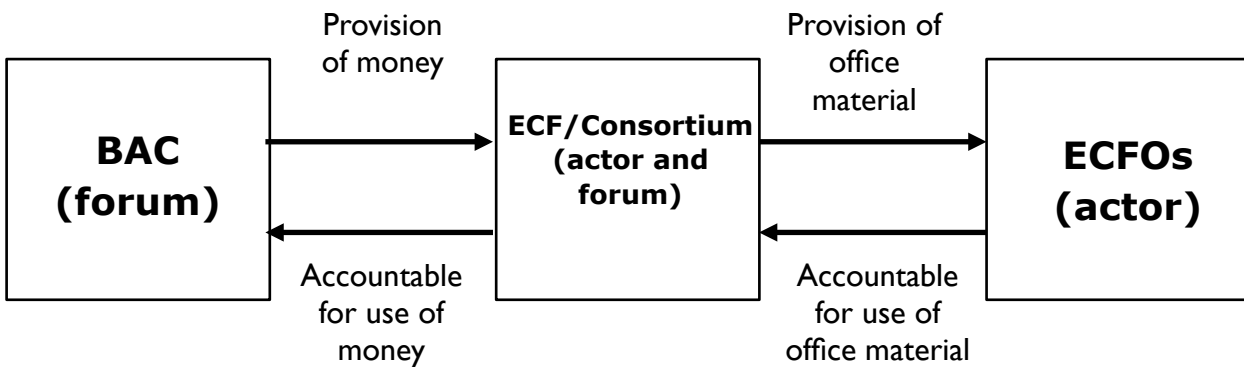
This confusion and complexity means that no clear-cut definition is present about which authors have reached common agreement. For this reason, I have chosen to use a working definition based upon the definition of Bovens and Schillemans (2010). This definition shows the most important elements of accountability and is helpful in defining accountability activities later on. Bovens and Schillemans (2010) describe accountability as follows:

*“A relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgment, and the actor may face consequences”* (Bovens and Schillemans 2010: 5)

Accountability requires an *actor* unfolding certain activities. In this study, the actors are ECF, BAC and the ECFOs. The activities are made possible by another organization paying money (the donor) or providing other resources for this. The party to which the actor is accountable, is the *forum* (Bovens en Schillemans 2009: 20). The forum expects of course that the actor will use the donated money wisely. For example, BAC provides money for ECF to conduct activities for the ECFOs. In this case, BAC is a forum, whereas ECF is the actor. ECF has to explain to BAC how they used the BAC money. Next, ECF decides to buy office material for the ECFOs with the BAC money, so that the ECFOs can improve their administration. In this second example, ECF is the forum for accountability and it is up to the ECFOs as actor to show what they did with the office materials. Figure 2.1. shows this fictional example in scheme. BAC, ECF and the ECFOs are each also a forum for accountability, as will be explained later in this paragraph.

Besides the donor, other fora for accountability may be, for example, other NGOs, media, the government, the general public or the collective conscience of the organization being

accountable (Jordan 2005; Bakker and Yesilkagit 2005: 16; Bovens 2005: 28). For practical reasons, these other fora have not been considered in this study.



**Figure 2.1: Example of forum and actor for the case study.**

*Aspects of accountability to define accountability further*

In the working definition as well as in literature, some elements emerge that need to be more strongly highlighted. These elements further mark the concept of accountability and, as I will show in the last paragraph of this chapter, they are necessary for defining accountability activities. The motivation for being accountable, which is the last aspect, is addressed in the next chapter.

*A normative and social construction*

First of all, accountability is a normative and social construction, because the process is being used to review a certain activity. Before a judgment is given, norms are composed, whereby it is questioned whether the actor performed according to these norms. These norms do not come from nowhere, but are compiled or constructed by the forum. Norms require interpretation, application and consultation between the parties involved. In this way, accountability can be seen as a social construction, because various persons compile and discuss these norms together. Jordan and Van Tuijl (2006) summarize this as follows:

*"Accountability is a normative and socially constructed concept and it always requires interpretation of particular facts, circumstances, action or inaction."* (Jordan and Van Tuijl 2006: 9)

*Unequal relation between actor and forum: upward & downward accountability*

A second aspect in the working definition is the relation between actor and forum. Without this relation there is only a presentation of facts and it is not possible to have interaction about these facts. This possibility for interaction is crucial for accountability: the forum must have the opportunity to ask the actor questions and to get to know more about the information presented. The more opportunities for discussion, debate and judgment of this information, the more heavily the accountability process can be characterized (Bovens 2005: 30-31).

Van Montfort (2009) states that this relation between actor and forum is neither neutral nor equal. An actor sees a request for information of a possible forum in most cases directly as an accountability question, although this could also be a question to obtain information for, for example, a new strategy. This could play a role in this study in the relation between the various parties involved: an asymmetrical power relation is at stake, caused by (financial)

obligations to carry out activities (Ebrahim 2005: 60). This authority or dependency relationship is a characteristic of accountability (Van Montfort 2009; Boyne, Gold-Williams, Law and Walker 2002: 694; Ebrahim 2003: 814).

The form of accountability that is most frequently mentioned expresses the same: these forms are normally about *upward accountability*, because in these relations the dependency and power is most strongly experienced (Wallace and Chapman 2003: 9). The relations sketched in figure 2.1. are an example of upward accountability. In the case of upward accountability, an actor is accountable towards the forum which has a formal power over the actor, mostly because the parties entered into financial obligations or have a contract (Ebrahim 2003: 814). The priority to give attention to *downward accountability* is lower for this reason, because this form of accountability is less characterized by formal contract (Wallace and Chapman 2003: 9). The main characteristic of a downward accountability relationship is that one is accountable towards "groups to whom NGOs provide services" (Ebrahim 2003: 814). In this case, the forum for accountability is compiled of clients, target groups or beneficiaries. An example of downward accountability is when ECF asks their ECFOs their opinion about ECF's service. In this example, the ECFOs are the forum, because they have the opportunity to ask questions and to judge the performance of ECF as an actor.

#### *Externally or internally motivated*

The third element at stake is the motivation to be accountable. This motivation could come from outside, whereby accountability mechanisms are part of legislation or statutes of an association. This form of accountability with an extrinsic motivation is also defined as external or formal accountability. The obligation to write annual reports is in this case written down in a contract between an actor and a forum (Ebrahim 2003: 814). On the other hand, internal or informal accountability provides a more intrinsic motivation to be accountable. (Ebrahim 2003: 814) The actor has obliged *himself* to explain why he acted in a certain way (Bovens 2005: 28).

In the definition of accountability provided by Bovens and Schillemans, they write about a *perceived* obligation to be accountable. This shows that the obligation to be accountable does not necessarily have to be formal. Of course the border between both forms of accountability is a thin one. Informal accountability can be written down and be turned into formal accountability. The obligation and the difference between formal and informal accountability play a role in this study because learning by accountability in organizations is concerned. Does a more intrinsic motivation to be accountable lead to better learning? Does an actor see his own interest more clearly in this case? In chapter 3 I use these forms of motivation to show the effects of accountability.

## **2.2. What are accountability activities?**

Following the conceptual approach of accountability in the previous paragraph, a more practical demarcation of the accountability activities is necessary for the case study: What activities are executed and how do we know which activities are *accountability* activities? In literature, no clear demarcation of this term is found. For this reason I will use parts of the existing literature to define this term. This is done with the help of three characteristics, which I will explain in this paragraph:

1. *Accountability activities are about acts or events in the past.*
2. *For accountability activities, a form of interaction between actor and forum is required.*
3. *Regarding content, accountability activities can be organized as being about information, debate or consequences.*

#### *Characteristic 1: Acts or events in the past*

The definition of Bovens and Schillemans (2010) forms the starting point for defining accountability activities. The first characteristic of an accountability activity can be found in the term *conduct* in the definition of accountability. An accountability activity relates to an event or act which happened in the past. This distinguishes accountability activities from, for example, strategic planning or policy making, which both have a focus on activities to be conducted in the future. For this reason, accountability activities focus on input, through-put, results, output, outcome and impact based upon the initial input. How do these relate to each other? What has an organization done in the past to reach appointments made beforehand?

#### *Characteristic 2: Interaction*

The second characteristic of an accountability activity is the involvement of both actor and forum in an opportunity to interact (Bovens 2005: 31). The word 'relationship' in the definition of accountability expresses this characteristic and at the same time, implies interaction between these parties. Without interaction in this relationship, accountability is impossible (Eyben 2008: 45). Interaction can take place in various ways, but involves some way of communication or meeting each other. Actor and forum can communicate for example by mail, e-mail, fax or telephone or they can visit each other. All means of communication can of course also be used for other purposes.

#### *Characteristic 3: Information, debate or consequences.*

Regarding content, accountability activities can be divided in phases, which together form an accountability process. Insight in this process helps to mark various types of accountability activities. Elzinga splits the process into the following three phases (Elzinga 1989): information, debate and consequence.

According to Elzinga, accountability starts with the provision of information in the information phase. Here information is exchanged, for example writing and sending a report about achieved results in a certain period by the actor to the forum. In this phase, accountability activities can be typified by the centrality of the exchange of information. This provision and presentation of information about past activities is the first part of the accountability process. Without provision of information, accountability is hardly possible.

In the debating phase, the forum asks questions about the information provided. The construction of events as presented by the actor is compared with the norms of the forum. The normative element of accountability is clearly put forward in this phase. The actor can answer questions from the forum and defend himself regarding possible imputations. This phase concludes with the judgment of the forum about the acts of the actor. A clear example of an accountability activity in the debating phase is the questioning of a report by the forum in a meeting.

The last phase of the process is the consequence phase. In this phase, the forum puts possible sanctions to the actor to prevent the same action happening again in the future or to reward the actor for his behavior. (Elzinga 1989: 70-71; Bovens 2005: 28-29) So, a sanction or

consequence can be both positive as well as negative. For example, continuation of subsidies after a certain period can be seen as a positive sanction.

Dividing the accountability process in these three steps suggests that this process is a linear one. However, questions in the debating phase can also lead to the presentation of new information. A sanction of a former process may influence the questions being asked in the debating phase or lead to presentation of another type of information in the information phase. So in practice, the demarcation line between the phases is not always this rigid, but a division in these three phases is helpful in analyzing and arranging the elements of the accountability process.

### **2.3. Why is accountability important, in particular for development cooperation?**

After clarifying accountability as a concept, it is necessary to explain why this concept is important for organizations in development cooperation. Finally the notion of *legitimacy* is at the basis of this concept: accountability makes organizations explain why they undertook certain activities and following this, citizens, clients, other organizations or other forums are able to judge if they want to give this actor their trust or money in the future (Bovens 2005: 44-48). Following this, three more specific theoretical reasons can be given. Each shows a different theoretical perspective on accountability. After explaining these general perspectives I will show why accountability is important for development cooperation in particular.

#### *Three perspectives on accountability*

First of all it is about democratic control, whereby information is provided for citizens to judge policy. In this way, power can be controlled by democratic systems, for example by a parliament. The second perspective shows that accountability prevents concentration of power and corruption, because governors need to explain about their actions to an institutional contra-power, which has the ability to impose sanctions. This perspective is also called the constitutional perspective.

The third and final perspective has learning by organizations as a central theme. Accountability processes show how mistakes of the past can be prevented in the future. This learning or cybernetic perspective on accountability is central in this study. Seen from this perspective, the accountability process is not about control or honesty of the actor, but about keeping the actor sharp concerning his own acts and about creating insight in his own acting. The central idea of accountability is in this case "to provide public office-holders and agencies with feedback-based inducements to increase their effectiveness and efficiency". (Bovens, Schillemans and 't Hart 2008: 232). Accountability is in this case about dialogue, openness and reflexivity. Safety is an important criterium in the relation between actor and forum to accomplish good learning (idem: 233).

#### *Importance for development cooperation*

The general reasons given above hold also for development cooperation organizations as these organizations are also public organizations. Most NGOs receive money from individual citizens and government institutions. Both want to know how this money is spent and if it is spent effectively. The same holds for NGOs in the Western part of the world supporting NGOs in the south. What do these partners do with the provided (financial) support? In the introductory chapter of this thesis I already sketched three reasons for NGOs to be accountable. In this

paragraph I will elaborate upon these reasons for NGOs to be accountable, both to the general public as well as to each other.

First and foremost, NGOs have grown in the last years. More and more public money is being donated and this increases the quest for accountability towards these donors. Edwards estimates that the budget of NGOs worldwide is more than 25 billion dollars, that this amount will increase in the future and that it will surpass bilateral aid (Edwards 2009: 239). At the same time, the number of NGOs is growing (Jordan and Van Tuijl 2006: 4). The reason for this is that the donor community sees NGOs as a more reliable recipient of financial resources than Southern governments (Armstrong 2006: 63).

As a consequence of this growth, the influence of NGOs in shaping and executing public policy is growing:

*"Working in greater numbers and benefiting from a larger resource base, NGOs have sought to shape public policy [...] NGOs are widely perceived to have set many of the global public policy agendas over the past ten years" (Jordan and Van Tuijl 2006: 4)*

This is the second reason for NGOs to be accountable: explaining how one as an organization has influenced policy and related to that, who an NGO represents in setting the political agenda. According to Peruzzotti (2006: 50), NGOs are 'self-appointed and self-constituted associational forms' and this means that formally they are not obliged to give frequent account of their activities. Conducting accountability activities is a way to gain and hold support for organizations that formally do not need to give account, but for whom this support is essential for surviving as organization. NGOs are typically such organizations for which public support is essential for their existence.

Lastly, some scandals have taken place. NGOs have spent money on activities that did not relate to their final goals or they were not transparent about their ways of spending money. An example of this last type of scandal was of course the rumors during the time of the Tsunami in 2004. Sky-high salaries of the executives of charity organizations, expenses for offices and protest about corrupt aid distribution were frequently present in the newspapers after this disaster (Bendell 2006: 9). The media, which are increasingly focused on incidents and scandals, play an important role here. This shows once again the need for accountability, by showing income and expense of these organizations in, for example, public reports. (Bakker 2008; Bendell 2006; Brown and More 2001; Ebrahim 2003; Jordan 2005; Jordan and Van Tuijl 2006; Peruzzotti 2006).

#### **2.4. What are accountability activities and why is accountability important for development cooperation?**

At the end of this chapter, I will answer the first sub-question of this thesis as written in the title of this paragraph. Firstly, I explained that accountability is a complex and somewhat ambiguous concept, for there are many definitions. I chose to work with the definition by Bovens and Schillemans (2010). Following this, I emphasized three important aspects of accountability: the normative and social construction, the unequal relation between actor and forum and the different motivations to be accountable. This elaboration forms the basis for my definition of accountability activities. I defined this with three characteristics: activities are

about acts or events in the past, imply a form of interaction and can be divided in three parts regarding content. These parts are about information, debate or consequences.

In the previous paragraph I explained that accountability is important for development cooperation for various reasons. Firstly, three perspectives show why public organizations need to be accountable. NGOs are public organizations and accountability activities provide democratic control, prevent concentration of power and enable organizations to learn from their activities. The last general reason for being accountable is the most important one for this study. More specifically, NGOs need to be accountable because their expenses and their number have grown considerably in recent years. NGOs have been conducting more tasks that belonged originally to the government and have received public money for this, which means they need to be accountable to the government and the general public. This growth leads also to a stronger influence of NGOs on policy and agenda setting for policy making. In this process, accountability activities show who these NGOs represent and in what way they conduct their activities. The last reason why accountability is important can be found in the scandals that happened recently.

The focus for being accountable in this thesis is on accountability by learning, as has already been stated various times. Learning is one of the most positively focused reasons for being accountable and contributes the most for the development of organizations. In the next chapter, I will explain how this learning can be defined and how learning by accountability activities can take place.

### 3. The what, why and how of organizational learning

The central topic of this study is learning by accountability. In this chapter the concept 'organizational learning' will be further explained. This is related to the call of the WRR for finding better ways for learning as well as the learning perspective on accountability as explained in the previous chapter. This chapter is built around four subsequent questions. These questions were used by Prange (1999: 26) in a review to arrange various definitions of organizational learning and these questions describe the most useful aspects of learning for this study. Applied to the context of development cooperation, these questions are as follows:

1. How is organizational learning in development cooperation defined?
2. Why is learning essential in development cooperation? What is the motivation to learn?
3. How and by which activities does learning take place?
4. How could accountability activities lead to organizational learning?

#### **3.1. Defining organizational learning for development cooperation**

The notion of 'learning' is tied up with developing: learning creates new insights and prevents past mistakes happening again. *Organizational learning* makes organizations achieve more and develop further. In this study, the word learning always refers to organizational learning, in which the organization as a whole goes through a certain development.

In literature, the notion of *the learning organization*, which closely relates to organizational learning, has also been used. The concept of the learning organization implies a certain state of being, while organizational learning refers to learning as being a continuous process without an end (Tsang 1997: 75). In this study, the process approach is chosen, because learning never has an end: an organization can and must always learn more and improvement is always possible (Weggeman 2000: 52), especially in the complex context of development cooperation (WRR 2010: 67).

Many authors (for an overview, see Tsang 1997 or Prange 1999) have written about organizational learning and for that reason a certain demarcation needs to be made to make the concept useful for this study. Argyris and Schon, who originally developed theory about organizations and learning, define learning as "a process of detecting and correcting error, where error is defined as any feature, knowledge or knowing that inhibits learning" (Argyris and Schon 1974 in Buckmaster 1999: 191). This definition is about obtaining meaningful information about the past, from which insight in these mistakes is obtained. These mistakes need to be embraced, seen as a possibility for the future and not hidden (Ebrahim 2005: 75). This shows that learning requires the ability to reflect and the capability to discover patterns.

Tsang (1997) concludes, in a thorough review of multiple studies about learning by organizations, that a complex and multidimensional concept is at stake, but that in spite of this, two important core elements can be found to demarcate the concept. Finally, it is about cognitive *and* behavioral change. Cognitive change refers to gaining knowledge, insight and understanding of situations. Behavioral change is, according to the author, related to *potential* or *actual* change of behavior. The problem in this latter case is that actual change only becomes clear after a longer period and that the link between the lessons learned and the behavioral change is therefore difficult to determine. At the end of the day my study is a snapshot of the situation at a certain moment and for that reason a definition containing actual



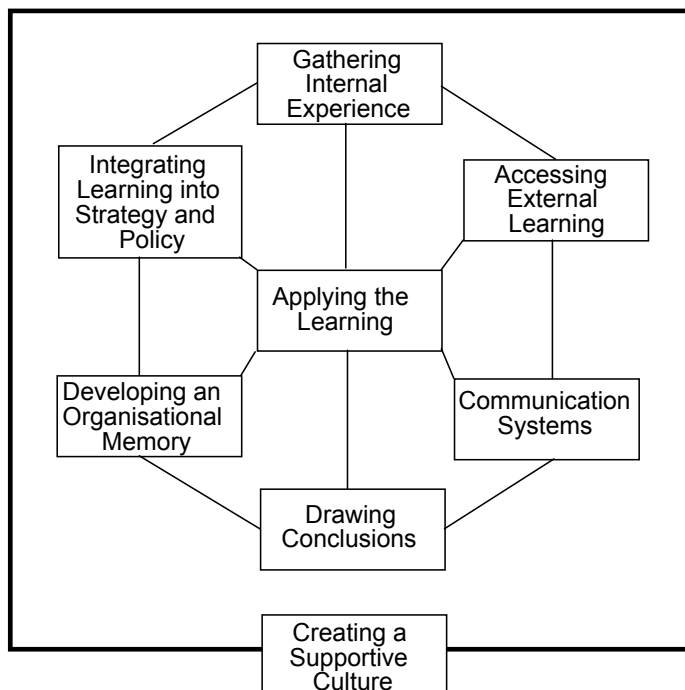
behavioral change is less useful. Nevertheless, a definition with potential behavioral change combined with cognitive change is necessary to define organizational learning.

Following this, Britton (1998) shows that not all definitions of organizational learning or a learning organization are directly applicable from the private sector to NGOs. Most definitions have making profit as the aim of learning and the complexity of the environment of NGOs and their more specific goals are not sufficiently incorporated. For this reason, Aiken and Britton (1997) came up with the following definition of a learning organization in which several aspects of a learning NGO have a place and that does justice to the complex environment NGOs work in. According to them, a learning NGO is<sup>2</sup>:

*"An organization which actively incorporates the experience and knowledge of its members and partners through the development of practices, policies, procedures and systems in ways which continuously improve its ability to set and achieve goals, satisfy stakeholders, develop its practice, value and develop its people and achieve its mission with its constituency". (Aiken and Britton 1997 in Britton 1998: 3)*

We can distill from this that for organizational learning in a NGO the active embracement of experience and knowledge is important to achieve the mission of the organization and to fulfill the requirements of stakeholders. This connects with the above statements by Argyris and Schon about embracement of mistakes and willingness to reflect. Potential change of behavior

comes back in the word 'ability' in the definition, and cognitive change is visible in the development of necessary 'knowledge'. Accountability activities can be seen as a means for learning, just like the 'practices, procedures and systems' in the definition.



With this demarcation in mind, Britton (1998) draws a model that shows eight functions of a learning NGO (Figure 3.1). These functions, or aspects of learning, give a more concrete picture of his definition. Central in this model is the application of the lessons learned, and the total is embraced by a supportive culture. Without this culture, learning is impossible and this culture or attitude with respect to learning is seen in this study as an important stimulus for learning. The collection of

**Figure 3.1. Eight functions of a learning NGO**

<sup>2</sup> In this case I use 'the learning organization' instead of 'organizational learning', because Britton is one of the few authors giving any definition related to NGOs. For organizational learning no definition is found that fitted into this context.

internal experience and external learning (for example learning from other organizations or by use of formal education) provide knowledge and information. This is anchored in a communication system. To learn from this, thereafter, an organization needs to have mechanisms to draw conclusions and lessons out of this information. Subsequently, the lessons learned and the data connected to this need to be stored in the memory of the organization. This could be done with the help of ICT systems, but the organizational or institutional memory also consists in the minds and experience of the organization's employees. The last step is of course integration of the lessons into strategy and policy, to make application possible. These functions show how a learning organization could possibly work. In part, these functions play a role in learning by accountability and come back in the second part of this thesis (chapter 7 onwards) about factors that influence learning by accountability.

### **3.2. Why is this organizational learning important?**

Now we know what organizational learning is; the next question is: Why it is important? The aim of learning in the private sector is increasing efficiency and finally gaining more profit. (Hovland 2003: 4). As stated before, not all definitions from the private sector can be directly applied to the field of NGOs. The definition of NGOs in paragraph 1.6 showed for example that NGOs do not aim at making profit. Increasing efficiency is equally important for NGOs, but not the sole goal of learning. Hovland (2003: 5) states for this reason that:

*"Many development agencies today work towards the Millennium Development Goals (MDG's) and measure their degree of success in terms of their impact on poverty reduction and policy change [...]. Learning needs of the development sector are therefore different in certain respects from those of the mainstream corporate sector."*

The aim of learning is in this case more than just about increasing efficiency. It is also about contributing to the alleviation of poverty and to changes in policy. It is about development in the broadest sense of the word, defined by the WRR as:

*"A conscious speeding up of modernization, understood as a quadruple transition of economy, government, the political system and society" (WRR 2010: 61)*

Of course the WRR criticizes this definition because of its modernistic approach. The Council admits at the same time that there are not many other definitions of development that are not based on this modernistic model. So the final aim of learning in NGOs is to effectuate this development, focused on poverty reduction and policy change.

In the definition by Britton and Aiken (1997), it is stated that organizational learning is finally about achieving the *"mission with its constituency"* of the organization. This can be seen as the direction for learning. The missions of the three organizations in the case study are stated in the case description in the sixth chapter.

In this sense, learning is about the organization as a whole, about both the working processes and the content of the work to stimulate or support development. According to Buckmaster (1999: 192), the organization needs to build capacity to attempt productive action by learning. For this reason, the aim of learning is to realize change in performance in a specific direction (Tsang 1997: 78), which is related to effectuating development.

### 3.3. The process of learning: from individual to collective

To achieve its mission an organization has to perform activities. However, "the organization" seems unable to learn, because learning is only done by individuals in the organization. Nevertheless, this study is about *organizational learning*, because an organization is made up of many individuals creating knowledge in the context of an organization. This knowledge needs to be shared to create learning at an organizational level. Ideally, everybody in the organization should be learning, or at least as many people as possible. Weggeman (2000: 58) states:

*"Collective learning is the description of a situation wherein various people belonging to the same collective, in the same period individually or in interaction being actively developing and sharing knowledge in the same domain".*

According to Weggeman (idem), organizational learning exists when in an organization *collective learning* is part of the daily structures and when this learning aims at achieving the aims or ideals of the organization in a better way.

How this learning process between individuals takes place and makes learning a collective process is explained by Nonaka and Takeuchi (1995) using the concepts of knowledge creation and transfer. Both are required for learning, because learning is seen by these Japanese authors as active use of this knowledge to solve problems and to achieve goals as an organization. (Nonaka and Takeuchi 1995: 60). A form of knowledge is necessary, whereby the authors distinguish between explicit knowledge (formal, on paper or in language) and personal knowledge (mental models, experiences, skills). Transfer of both forms of knowledge requires interaction between individuals. This process is divided into four phases:

1. **Socialisation:** In this case a person creates new personal knowledge out of his own knowledge. This happens without the use of formal language, but interaction between persons is still central. Forms of this knowledge are, for example, copying and imitating and this is also called empirical learning. A concrete context and embedding of the learning is important for this way of learning, because it is about the learning of specific skills and gaining experience.  
*Example:* A junior and senior carpenter working together in a workroom.
2. **Externalisation:** In this case personal knowledge is made explicit, for example by writing it on paper or giving it another tangible form. It is about constructing models, designs or the writing down of hypotheses. By doing this, knowledge and experience is accessible for other persons at a later moment.  
*Example:* Expert writing an instruction for a new colleague.
3. **Combination:** Here different forms of explicit knowledge are combined and put together in new explicit knowledge. It is about formal manners of knowledge transfer, for example by e-mail, in research or in meetings. This way of learning is mainly rational and is often used in official education.  
*Example:* Writing an official report based upon already existing data.

4. **Internalization:** A person makes himself familiar with explicit knowledge and so creates personal knowledge. In this process the first three ways of knowledge creation are combined and knowledge becomes an internal part of an individual. Empirical and rational learning are combined also. In this study, internalization is seen as the final stage of learning, because internalization provides opportunities to apply knowledge in later situations.

*Example:* Reading of instructions from the expert and applying them in a new situation.

This way of looking at learning emphasizes the individual and the transfer of knowledge and experience between individuals. The individual needs to be able to learn, but must convert the lessons learned into words and transfer them to others (Britton 2005: 24). According to Nonaka and Takeuchi (1995: 84) it is necessary that after internalization, all the phases are gone through again to convert the knowledge to all other people in the organization. This all happens within the context of an organization, whereby, to make this a collective whole again, communication and interaction between individuals is one of the factors named by Britton in paragraph 3.1.

### **3.4. How does learning by accountability activities work?**

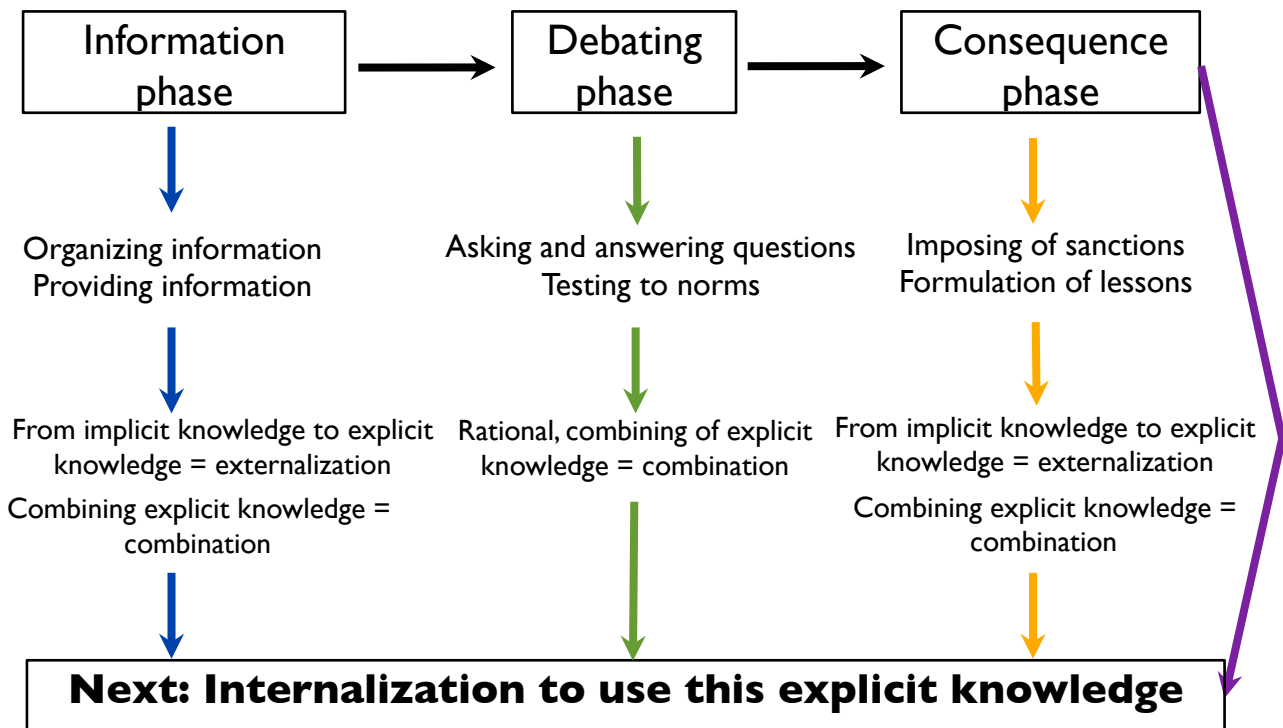
In theory, learning could take place through accountability activities. In this paragraph I will demonstrate how this could work with the aid of three learning routes. In subsequent chapters I will refer back to the routes and I will explain why a learning effect does or does not emerge.

*Starting points for learning: three learning routes as a basis.*

Every phase of an accountability process, including every activity related to this process, provides starting points for learning. Figure 3.2 shows which phases could lead to a certain way of learning. Different forms of attaining personal as well as explicit knowledge, as explained in paragraph 3.3, are linked in this way to the accountability process. The most important assumption is that this knowledge finally leads to learning, by internalizing this knowledge, and this will lead to a change in behavior and/or cognition to better achieve the mission of the organization. This behavior and cognition are different from the past and prevent organizations making the same mistakes again.

This model leads to three ways for learning by accountability. I call these ways 'learning routes'. Eventually every learning route ends in internalization, because it is assumed that internalization leads to cognitive and behavioral change. Previously I stated that the phases of the accountability process do not always run linear in time. To make analysis of the process possible, activities are classified mainly in this linear and three-fold process. This simplifies the analysis, but also creates more insight in the process and factors influencing this process.

The model also shows that it is not necessary to go through all three phases of the accountability process to learn by accountability. It is possible that no official sanctions are formulated, but that learning takes place by collection of information. The same holds true for the distinction between the various forms of learning. How this works in practice, will be shown in chapter 8, where learning by accountability is explained for the case study.



**Figure 3.2: Starting points for learning in an accountability process**

*1. Learning by information (blue)*

In the information phase, facts are organized and a story about what happened in the past is (re)constructed. It may be that these facts were not ordered before and for this reason this is called externalization. An example is the writing of narrative reports. Here all the knowledge is in the heads of the participants, they know what happened for which reason. However, this knowledge is implicit and not stored anywhere. Writing the report leads to externalization, because the stories about their work and the narratives about change and impact are written down. It is also possible to combine information from different sources. Not surprisingly this is called combination. Combination takes place when a field worker goes into the field, collects various data (externalization) and compiles a report by putting these data together and analyzing them.

*2. Learning by debate (green)*

In debating questions, the presented information is tested. In this way, new insights are created and clarification of the data from the information phase is provided. Explicit knowledge is combined in a formal session, such as a meeting. In this case this is called combination. An example of combination related to accountability activities in the debating phase is a reporting letter from the forum to the actor or other ways of giving reactions by the forum to the actor. In this case combination could lead to formulating lessons for the future and this critique keeps the actor sharp to come up with improvements in the future.

*3. Learning by consequence (orange)*

In the consequence phase, explicit knowledge is combined in formal settings, which is called combination. Besides this, the sanctions also show the norms of the forum. In this way, explicit knowledge is created by externalization. The best example to show the creation of explicit knowledge is probably when a relationship is continuing and a new contract is signed for this. In the contract, special points of attention are written down which can be seen as new points

for learning. These points are based upon previous reports, minutes of meetings and reports of field visits. These are all forms of explicit knowledge which return in the new contract.

### **3.5. How can accountability activities lead to organizational learning?**

To answer the sub-question of this chapter, I have shown how organizational learning can be defined, mainly with the help of the definition of Britton and his model with eight functions for a learning organization. I defined organizational learning as a possible change in behavior and cognition, to finally achieve the mission and constituency of the organization. This is done with an active embracement of experience and knowledge. Culture or attitude, application of the lessons learned, the collection of both internal experience and external learning and the use of communication systems are important parts, just like mechanisms for drawing conclusions, the institutional memory and systems to integrate lessons into strategy and policy.

Organizational learning in development cooperation is important for the development of the organization, to finally contribute in a better way to the reduction of poverty or a change in policy. This learning needs to be incorporated in the whole organization, so all employees need to learn, both individually as well as collectively. This exchange of knowledge between individuals to make learning collective and organizational, is split in four forms of learning; socialization, externalization, combination and internalization. These forms of organizational learning and are important for recognizing types of learning in organizations.

With the help of these four forms of I showed how accountability activities can lead to learning. I constructed a model, with the help of the division in three-fold of accountability activities. In chapter 8, I will show how concrete accountability activities in the case study lead to organizational learning to further explain this model.

## 4. The effect of accountability on NGOs

Now we know what accountability activities are, how organizational learning can be defined and how these activities can lead to learning. The next question is to see whether these activities lead to learning in practice. With a basis in literature, in this chapter I will show that the effect of accountability activities on the behavior and cognition of development cooperation workers is not always positive. This means that learning by accountability activities does not always take place. I will explain what the effect of accountability activities is with the help of the following questions:

- What effects of accountability activities can be distinguished?
- Which effects of accountability were observed in development cooperation?

### 4.1. Possible effects of accountability

The central theme of this study is organizational learning by accountability. In other words, accountability needs to have a learning effect or similar consequence. In the previous chapter, I defined learning as a change in behavior and cognition to be better able to achieve the mission of the organization. For that reason, accountability activities need to cause a change in this direction to have this learning effect. What other effects on the cognition and behavior of employees are present and how can one recognize these effects in practice? Three effects are described in this paragraph and summarized in table 4.1.

Identification of these effects in the case study will be based upon how respondents talk about accountability activities. In this paragraph I give three possible ways to talk about this topic and I sketch various associations for each effect to make identification possible.

Effect	Motivation	Related association
Positive: accountability as a tool for learning	Strongly intrinsic	Provides opportunities, starting points for improvement, focus on the future, useful.
Neutral: accountability as an obligation	Intrinsic and extrinsic combined	Resignation, administrative, sufficient alternatives, focus on the obligation, big role for the donor.
Negative: accountability as a burden and hindrance for learning	Strongly extrinsic	Oppressive, dulling, risk avoidance, heavy accountability pressure, focus on the past

**Table 4.1. Accountability effects**

#### *Positive effect*

Looking at positive effects of accountability activities, accountability aims at further development of the organization and achieving its mission. This is reflected in the cognition of employees: they talk and think about the use of accountability activities in directions that will contribute to the mission of the organization. Of course this attitude is also reflected in their behavior: they will use accountability activities to improve their projects, programs and whole organizations.

My assumption is that accountability activities are executed because the actor and forum are motivated intrinsically. They see that accountability activities provide incentives and

opportunities for learning and development. When accountability has a positive effect, the focus of the organization is on the future and the organization would like to incorporate accountability activities in their organizational processes as a means to improve the organization.

#### *Negative effect*

The next effect is a negative one, when accountability is experienced by the organization as a heavy burden. The actor experiences a strong sense of control by the forum and for that reason learning is blocked. The employee thinks that accountability is of any use to his own work or for his own organization. He gets the idea that he needs to report about useless facts. He also experiences that the accountability activity needs to be executed, simply because the forum asks for it and without the forum no money or support will be received. In his daily practice, accountability activities do not get priority and employees need reminders to help them to pay attention this.

Here, the motivation is strongly extrinsic. Accountability is in this case perceived as an obligation and does not provide incentives for learning. The actor will only report because he is obliged to do so, and will avoid taking any risks in his daily activities that will not contribute to the indicators about which reporting is requested. When a negative effect of accountability is present, neither the actor nor the forum will change his behavior or cognition based upon these accountability activities.

#### *Neutral effect*

Finally, accountability can also be seen as neutral, whereby organizations are accountable simply because they are obliged to be, without any advantage nor disadvantage. Employees see accountability as an administrative task. Organizations can learn a small amount, but this learning effect is negligible. Maybe one or two people change their behavior or cognition based upon the accountability activities, but not the majority of the employees involved. There are other sources and incentives for learning instead of accountability. The concept of accountability is mainly associated with feelings of resignation, and administrative matters.

### **4.2. Effect of accountability for development cooperation**

After all, what do these effects mean in practice? It is hard to find empirical research about these effects, but some authors have investigated this topic. In this paragraph I will discuss their work, although not everything is based upon empirical work alone.

Based upon research in Kenya, Bakker (2008) shows that accountability processes in development cooperation organizations have a limited learning effect. His research shows that donor requirements for accountability request a high degree of professionalism from these organizations. Donors ask for indicators that are hard to determine. Not all the organizations studied by Bakker are able to satisfy these donor requirements. This leads to decreasing space for reflection, research, innovation and experiments<sup>3</sup> and this is seen as a negative consequence by the organizations (Bakker 2008: 7). The increasing donor requirements contain a strong hindrance for the opportunity to learn by accountability. The study by Bakker provides the first support for a negative effect of accountability activities: these activities do not lead to learning.

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<sup>3</sup> "afnemende ruimte voor reflectie, onderzoek, innovatie en uitproberen" (Bakker 2008: 7)



Scholte (2003 in Bendell 2006: 13) investigated accountability challenges in 600 NGOs. Most of them had given hardly any thought to the issue of their own accountability. Accountability activities were too expensive and the organizations questioned:

*"How accountability would really help them achieve their various missions. Thus, initiatives on accountability were viewed with suspicion"* (Bendell 2006: 14 about this study by Scholte)

Unfortunately, Bendell does not provide more information about the study by Scholte, but the website of this British professor announces a book about this study which will be published in the second half of 2010. In his article, Bendell also sets out various other complaints of NGOs about accountability. Pressure from funders or donors has always been:

*"Reductionistic, requiring complex situations to be reduced into specific isolated variables and indicators, and deterministic"* (Bendell 2006:16),

caused by among others by the use of log frames. Jordan (2005:9) adds to this that reporting is time-consuming and expensive and that the reporting preferences of the donor for that reason often prevail over the will of NGOs to evaluate about structural behavioral changes. Lee (2004: 10) warns against over-bureaucratization because of this negative effect, and according to him, this will slow down decision making and the distance between the NGOs and the beneficiaries will grow.

A strong statement in the same direction is posed by Ebrahim (2003: 826) in the conclusion of a review article about various accountability mechanisms used by NGOs. According to this author, most accountability activities are conducted because external parties require some measurement of performance, like a report or a success story. Extrinsic motivation is dominant and NGOs experience a negative effect of the accountability mechanisms. After this statement, Ebrahim writes:

*"The key observation here is that the most common mechanisms of accountability [...] mainly serve a functional purpose because they tend to focus on accounting for funds and measuring their short term impact. The complex nature of development suggests, however, that attention to more strategic processes of accountability [e.g. learning] are necessary for lasting social and political change. As a result [...], they undervalue long-term and qualitative assessments that are essential for understanding the real impacts of development activities."* (Ebrahim 2003: 286)

All in all, these authors point out negative effects of accountability in development cooperation.

For the public sector in general, these issues are broadly the same. Bovens and 't Hart (2005) investigated what the consequences of a deficit or overload of accountability requirements are for public organizations. Seen from the learning perspective, a deficit of accountability causes the organizations to stand still. Questioning is not professional, there are no incentives to reflect and the forum fails to formulate strong lessons in the debating phase. Conversely, from a learning perspective, an overload of accountability leads to hindrance of innovation, risk

avoidance and rigid following of rules. These kinds of mechanisms for accountability are mainly present and they are experienced as a burden (Bovens and Schillemans 2010: 276-8).

A perfect accountability arrangement that will cause learning is described as an U-curve, whereby the deficit and the overload are on both sides of the U and the perfect learning accountability arrangement is in between the two (Bovens and 't Hart 2005). Accountability is necessary to learn, but this accountability needs to be somewhere between a really rigid and a really relaxed arrangement.

Based upon these articles and studies, it can be expected that accountability activities in development cooperation have a negative effect on the behavior and cognition of employees. It is also to be expected that accountability activities do not lead to learning.

#### **4.3. What is the learning effect of accountability activities on development cooperation organizations?**

In this chapter, I distinguish three effects of accountability activities on the behavior and cognition of employees of NGOs. Firstly, a positive effect, whereby accountability activities lead to learning and a better way of achieving the mission the organization. Secondly, the effect could be negative and in this case accountability activities do not provide incentives for learning. These activities are executed because they are obligatory. Finally, the effect of accountability activities could be neutral, whereby some incentives for learning are present, but not for the organization as a whole and these incentives are not that strong.

Based upon various studies and statements, it can be concluded that accountability puts a strong pressure on NGOs and public sector organizations. A learning effect of accountability could not be found in this body of literature. Of course this does not mean that NGOs do never learn: other ways of learning, such as, for example, training or knowledge sharing meetings, can provide enough incentives for learning. However, for the central theme of this study, based upon literature, it can be expected that the effect of accountability activities on development cooperation organizations is negative.

## 5. Stimuli and hindrances: what do we know already?

This chapter focuses on factors influencing learning (1) by accountability (2) in development cooperation (3). Hardly any research has been done about this subject in particular, however, some research can be found on other combinations of the three concepts. The existing literature on this topic can be divided broadly in three fields:

A: Studies about learning (1) by accountability (2).

B: Studies about learning (1) in development cooperation (3).

C: Studies about accountability (2) in development cooperation (3)

Most studies about accountability in development cooperation (C) were discussed previously in chapter 2 and chapter 4 and do not particularly focus on influencing factors. In this chapter, I will be focusing on the findings on topic A and B and on which factors of influence were found previously. I will investigate this topic based upon two sub-questions, which I will answer for both topic A and B:

- Which factors stimulate organizational learning by accountability activities?
- Which factors hinder organizational learning by accountability activities?

### 5.1. Learning by accountability

In this paragraph, general studies about learning by accountability are discussed with the help of three articles. Every time, factors influencing learning by accountability will be pointed out and these stimuli and hindrances are shown in table 5.1<sup>4</sup>. The emphasis here is on referring directly to the literature, although some factors can also be inverted. A stimulus could be a hindrance in another situation and vice versa.

Torres and Presskill (2001) carried out a study about evaluation as a specific form of accountability. These authors saw evaluations pre-eminently as a tool for creating feedback, which serves as possible input for learning in an organization. In the end, Torres and Presskill formulated a series of challenges for organizations to use these evaluations in a better way. Because organizations need to deal with these challenges, they are formulated here as hindrances for organizational learning. For the most part Torres and Presskill wrote negatively about the role of the forum and about the influence of management. Both ought to give space in an organization for learning, but most of the time, this is not happening. Next, the authors state that cultural aspects are an important challenge. In most organizations, this culture is not focused on learning and tends to block this process. The final challenge lies in the internal facilitation of learning; employees need time for reflection and dialogue, and this is mostly not present.

Bovens and 't Hart (2005) show that too much accountability can lead to an overload, but that it is also possible to have a deficit of accountability. Both extremes block learning by accountability, as described before with the help of the U-curve. The authors indicate per

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<sup>4</sup> The names of the authors in this table have been abbreviated: Torres en Presskill is T&P, Bovens and 't Hart is B&'tH and Van Twist becomes vT.

accountability phase, what blocks the learning for the three different perspectives on accountability. Here I have restricted to the elements for the learning perspective, because this perspective is central in this study. A deficit of accountability blocks learning, because the forum has insufficient expertise to judge the information presented in a critical way. This information in the information phase may be too simple or the emphasis may be purely on quantitative data. In the debating phase, *administrative autism* could be at stake, whereby the actor receives no incentives to come to a reflexive conversation about its performance. For the consequence phase, the emphasis is more on the forum, which in the case of a deficit of accountability is not able to turn its judgment into powerful lessons (Bovens en 't Hart 2005: 6).

When looking at overload, a too strong accountability regime discourages innovation and taking risks. The duty to be accountable blocks learning. For the information phase, this means an overproduction of information and in the debating phase, the orientation is on incidents, caused by the excess of information which made it impossible to see the broad picture. For the consequence phase, Bovens and 't Hart focus on the attitude of the actor, who is defending himself and avoids any risk (idem: 10). Most of this overload is caused by the behavior of the forum, which imposes the duty on the actor to be accountable.

As stated before, the optimal learning by accountability is in the middle of the U-curve: in between an overload and a deficit of accountability. Both actor and forum need to deal in a good way with the factors described to obtain this balance.

The third and final article about learning by accountability is the article *Organizing Accountability: from best practices to dilemmas in design* by Van Twist (2000). He presents five dilemmas showing the friction between accountability as control and accountability as a tool for learning.

In the first dilemma he discusses the prime aim for which accountability is developed. Is this designed for 'command and control' or for the motivation of the manager to develop the organization further? Here Van Twist particularly mentions openness and non-punishment of mistakes as factors influencing learning positively. For an accountability arrangement designed for motivation, there is a risk of non-commitment, because most of the time, no consequences are imposed if poor performance is entailed. The design for 'command and control' provides clear inputs for appraisal of good performance, but 'promotes hostility' (Van Twist 2000: 224). According to Van Twist, the second dilemma can be found in the formats used for accountability. To stimulate learning, the author advises using more open formats: an actor needs to know what is the expectation of reporting to a certain extent, but the supply of information does not need to be routine. For learning to take place, the actor needs some space for his own creativity and his story in the accountability process. When accountability processes take place in such an open atmosphere, the actor and the forum facilitate the learning of the process by others as well as internalization of the lessons learned.

Thirdly, Van Twist promotes public accountability talks:

*"Openness about results serves as a stimulus for good performance. It also encourages people in the organization to learn from each other"* (Van Twist 2000: 226)

However, this publicity can also lead to competition, loss of face or the construction of 'shame lists' and this tension is the third dilemma. Van Twist opts here for 'a degree' of publicity that is necessary for learning, but he does not give any description of what he means by 'a degree'.

In the fourth dilemma, Van Twist emphasizes the necessity for both hard numbers and soft information. Hard numbers are necessary to know what exactly you are talking about, whereas soft information shows the story behind the numbers, the quality and meaning of these data. For learning, a rich and complete picture is necessary, expressed in both extremes.

In the fifth and final dilemma, Van Twist discusses explicitly the role of the forum. To stimulate learning, the attitude of the forum needs to be that of a coach, not only of a judge. This coach needs to be involved, but at the same time he must maintain the objectivity of a judge.

In the table as shown below (table 5.1.), all the stimuli and hindrances mentioned in this paragraph are arranged in five main groups. Each group contains various characteristics as found in literature.

Hindrance	Stimulus
<b>Forum</b>	
Strong quest by the forum for outcomes in a short time span (T&P)	Transferring consequences into powerful lessons (B&tH)
Focus on incidents, not able to get the broad picture (B&tH)	Providing incentives for a reflexive conversation (B&tH)
Insufficient expertise to interpret information (B&t H)	Attitude: coaching (vT)
<b>Internal facilitation of accountability</b>	
Employees without time for dialogue and reflection about outcomes of reports and/or evaluation (no priority given)(T&P)	Sufficient financial means to execute evaluations (T&P)
Functions not designed for reflection and dialogue (T&P)	
<b>Management</b>	
Lack of experience with incorporation of evaluation data in new policy (T&P)	No punishment of mistakes, but approach of mistakes as a possibility to learn (vT)
Lack of support for the middle management to execute evaluations (T&P)	
<b>Culture/attitude in the actor-organization</b>	
Evaluation approached as non-essential (T&P)	Accountability approached as motivating and directed at development (vT)
Evaluation approached as a threat (T&P)	Openness about outcomes, certain degree of publicness (vT)
<b>Design of the accountability framework</b>	
A too strict regime discouraged innovation and risks (B&tH)	Open format with space for additional information to add for the actor (vT)
Producing too much information (B&tH)	A good balance between soft and hard data (vT)

**Table 5.1. Factors influencing learning by accountability**

## 5.2. Learning in development cooperation

In this paragraph, I will take a look at learning in development cooperation. I will do this by integrating articles of Berg (2000), Edwards (1997), Britton (1998) and Ebrahim (2005). Some other authors will be added in case where specific factors are discussed. Factors leading to learning in development cooperation are split up in two main groups: internal and external factors. Internal factors can be defined as opportunities in the direct influenced of the NGO, while external factors are largely outside the sphere of influence of the NGO. These factors are summarized in table 5.2<sup>5</sup>.

### *External hindrances*

A first external factor is the complex environment in which NGOs operate (Edwards 1997: 236; Berg 2000: 6). NGOs work in various countries and every country has its own specific characteristics. Institutional, political, social, cultural: every situation is unique, just like every NGO. This double diversity makes comparisons laborious, but this argument is also used by NGOs as an excuse for not having to learn. Lessons can be learned from other parties or programs, but this requires an in-depth analysis of the situation at stake and the lessons learned. For this reason, this complex environment is often seen as a hindrance for learning.

Hovland (2003:6) adds geographical distance as a complicating factor. Here it is about geographical distance between the offices of the actor and the forum, mainly in the Southern and the Northern parts of the world, but it is also about the head office and the field offices of the Southern NGO. This, combined with cultural differences, can easily lead to miscommunication and could possibly create a conflict between both organizations.

Ebrahim (2005: 75) states that another hindrance is that donors mainly focus on short term results. By contrast, organizational learning requires a focus on the longer term. Ebrahim compares this with a fruit tree: the fruits come after several years. When you focus too much on the short term, you will dig up the seeds before fruits have been able to grow (Ebrahim 2005: 75). Seen from the donor's perspective, the focus on the short term is understandable, because they face a huge accountability pressure, caused by among others DGIS and the general public. This hindrance relates to the statement of Torres and Preskill (2001) who saw the nature of questions by the forum as a general hindrance for learning by accountability.

Another external hindrance, related to the previous one, is the general framework of donor priorities in which NGOs need to work: projects can be financed, but there is no financing possible for the organizations as a whole. Seen from this point of view, learning could be seen as overhead costs and this makes financing learning hard or even impossible. Moreover, there is strong competition to get funds. Success stories are necessary to get these funds and this stands in the way of making time for learning and reflection or having a critical attitude towards one's own results (Britton 1998: 20; Edwards 1997: 240).

As can be seen in all these external factors, these only contribute negatively to learning in development cooperation. In literature, no stimuli for learning can be found that have a relation with the external environment.

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<sup>5</sup> Just like table 5.1, in table 5.2 I use abbreviations for the names of the authors. Berg will be BE, Edwards turns into ED, Britton becomes BR and Ebrahim EB.

### *Internal factors*

The first internal factor is the culture of NGOs, mostly described as activist, whereby learning is seen as luxury and is for that reason subordinate to daily activities. This is also called an 'action orientation or adrenalin culture', whereby gaining output is the main measuring point for success (Britton 2005: 6). Also, a difference in language and learning styles in a multicultural team contributes to a culture that makes learning difficult. At the same time, it is stated that the culture of an organization or a learning attitude is essential for learning in organizations. Britton (1998) sees this attitude as a first prerequisite for learning; his model is framed by *creating a supportive culture*. Aucoin and Heintzman (2000: 52) add to this that both parties need to agree that mistakes can be tolerated and that making mistakes is a normal part of the learning process. This requires openness for critique and continuous communication, also at the highest levels of the organization (Ebrahim 2005: 75, 77). Contrary to this prescriptive literature, Ebrahim (idem) and Britton (2005) state that most NGOs have a hierarchical and centralized structure. Combined with working in projects or programs and concurrence between different departments, this hinders learning.

A second main factor described in all articles is the role played by executives and managers. Most authors state that managers do not reward or encourage learning in NGOs. This relates to what Argyris and Schon (1996) have called *defensive routines*:

*"Organizations as well as individuals can evolve defensive routines through the development of unwritten and unspoken rules which not only make certain subjects non-discussable but also make their non-discussability itself non-discussable"* (Argyris and Schon (1996) in Britton 2005: 22).

Ebrahim (2005: 68) states that rewarding of success and punishment of failures will hinder organizational learning. When the emphasis is only on success, this will definitely not lead to learning, because failures and mistakes will be hidden (Ebrahim 2005: 75). On the contrary, managers could also stimulate learning (Britton 2005:15). The basic attitude of managers needs to be one that will ensure employees that their opinion and experience will be valued (Edwards 1997: 239), but it is unknown how this is executed in practice.

As a third main factor, information systems can be called. These systems are mostly hard to access, underdeveloped and inefficient. According to Britton (2005:24), information systems function badly and in most cases there is an information overload. This makes it impossible for employees to send the right lessons to the right colleagues. However, as Aarnoudse (2009: 12) states, knowledge sharing and transmission are essential for learning. Information systems can be helpful for this sharing and transmission. For this reason, knowledge sharing by means of these information or communication systems is one of the starting points for learning, as shown by Britton (1997) in his model.

A final factor is personal mastery. In chapter 3 it is stated that organizational learning is impossible without individuals. Individuals need to be able to learn by themselves and for this reason Senge calls this personal mastery (Senge in Aarnoudse 2009: 4). This requires commitment of all individuals towards learning, not only from theory but also from each other's practice. This means taking each colleague seriously and learning by each individual

employee, independently of the working level or job description. In the relationship between a donor and a partner, this means that the signals of each employee, also for example of a volunteer working at grassroots level, need to be heard and taken seriously. It also means that the volunteer needs to be open for learning by his actions and by the organization. Edwards (1997: 239) summarizes this personal attitude of each employee as follows:

*"Learning requires self-criticism, humility, honesty and openness, the ability to welcome error as an opportunity to move forward rather than as a mistake to be concealed."*

Hindrance	Stimulus
<b>External factors</b>	
Complex environment NGOs operate in (ED, BE): Institutional, political, social, cultural	
Geographical distance (Hovland)	
General framework of donor priorities (BR, ED) Example: forum focusing on short term (EB)	
<b>Internal factors</b>	
Activistic culture in a multicultural team (BR)	Openness for critique, continuous communication (EB)
Hierarchical and centralized structure (EB)	
Defensive routines and non-rewarding of learning by managers and executives (BR, EB)	Management ensures that opinions and experience of employees will be valued (ED)
Bad functioning of information systems (BR)	Personal Mastership (Senge in Aarnoudse, ED)

**Table 5.2. Factors influencing learning in development cooperation**

### **5.3. Which factors influence organizational learning by accountability activities in development cooperation?**

After studying various articles about learning by accountability and about learning in development cooperation, seven main factors can be distinguished. All factors are shown in table 5.3, where I combined the factors of table 5.1. and 5.2. In this paragraph I describe each factor and I formulate an expectation about each factor: will this factor be stimulating or hindering learning in the case study?

#### *1. Attitude of the forum*

*Description:* the attitude of the forum is an important factor for learning by accountability, because finally the forum is the part of the relationship with the ability to impose sanctions. According to various authors, the attitude of the forum is mostly hindering learning. The forum poses a strong quest for outcomes in a short time, the forum focuses on incidents instead of on the broad picture and the forum has insufficient expertise to interpret information correctly. Authors writing about the other side of the coin, state mainly how the attitude of the forum



*should* be: formulating powerful lessons, providing incentives for a reflexive conversation and behave like a coach.

*Expectation:* All in all, the attitude of the forum should be a stimulating factor for learning, but in practice it will mainly block the learning of the actor.

## *2. Internal facilitation of accountability activities*

*Description:* Facilitation of accountability activities has for the most part to do with the structure and design of an organization. In general, a hierarchical and centralized structure makes it difficult for parties to reach each other. Employees don't have time or priority for extensive dialogue and reflection nor are functions designed for these kinds of processes. Sufficient financial means for executing evaluations are seen as an important stimulus for learning, but the hindrances for learning caused by a bad internal facilitation seem to be blocking this.

*Expectation:* internal facilitation of accountability activities will hinder learning by accountability, because employees don't have the time or financial resources to give priority to learning.

## *3. Management*

*Description:* For learning by accountability, managers need to see mistakes as possibilities for learning and to ensure that opinions and experiences of employees are valued. On the other hand, most managers use defensive routines and do not reward learning. Managers also have less experience with incorporating evaluation outcomes in new policy and don't support new evaluations to be executed.

*Expectation:* the behavior of managers could be an important stimulus for learning by accountability, but in practice managers hardly support their employees and don't always value learning. For that reasons, the expectation is that managers mainly hinder learning.

## *4. Organizational culture*

*Description:* Organizational culture is finally the decisive factor in learning or not learning by accountability, as can be seen in the functions of a learning organization by Britton (1997). In his model, a supportive culture embraces all other functions. Most NGOs have an activist culture, with a focus on the future. In this culture, evaluations are seen as a threat and are approached as non-essential. On the other hand, accountability activities can be approached as well as motivating and creating directions for development. Openness about outcomes, for critiques, continuous communication about this and personal mastery are other stimulating characteristics of an organizational culture that contributes to learning by accountability.

*Expectation:* the culture of organizations will be a decisive factor in learning by accountability, but based upon descriptions of this culture, it can be expected that this culture mainly hinders learning.

## *5. Design of the accountability framework*

*Description:* the design of the accountability framework is partly constructed by the actor and forum, but outside parties, such as the DGIS or the general public in the Netherlands, have also an important role. A strict accountability framework discourages innovation and taking risks or could request the production of too much information. In most accountability frameworks, the emphasis is mainly on donor priorities, also due to the accountability pressure

they experience. On the other side, a good balance between soft and hard data in this framework could stimulate learning, just like an open format with space for additional information to be added by the actor.

*Expectation:* the design of the accountability framework will hinder learning by accountability, because it is mainly driven by donor priorities.

### 6. Information systems

*Description:* information systems to store reports and data and to use these data at another moment are crucial for learning by accountability, for information is at the basis of learning. In literature, the description of the status of information systems is negative: they are not functioning. Most systems are too slow and/or hard to access.

*Expectation:* the bad functioning of information systems will hinder learning by accountability.

### 7. External factors

*Description:* NGOs operate in a complex environment, with many stakeholders with sometimes conflicting interests. Institutional, political, social and cultural differences can hinder learning. Also the big geographical distances between the various offices can cause problems in communication.

*Expectation:* These external factors will hinder learning by accountability.

Hindrance	Stimulus
<b>1. Attitude of the forum</b>	
Strong quest by the forum for outcomes in a short time span (T&P, EB)	Transferring consequences into powerful lessons (B&tH)
Focus on incidents, not able to get the broad picture (B&tH)	Providing incentives for a reflexive conversation (B&tH)
Insufficient expertise to interpret information (B&t H)	Attitude: coaching (vT)
<b>2. Internal facilitation of accountability activities</b>	
Employees without time for dialogue and reflection about outcomes of reports and/or evaluation (no priority given)(T&P)	Sufficient financial means to execute evaluations (T&P)
Functions not designed for reflection and dialogue (T&P)	
Hierarchical and centralized structure (EB)	
<b>3. Management</b>	
Lack of experience with incorporation of evaluation data in new policy (T&P)	No punishment of mistakes, but approach of mistakes as a possibility to learn (vT)
Lack of support for the middle management to execute evaluations (T&P)	Management ensures that opinions and experience of employees will be valued (ED)

Defensive routines and non-rewarding of learning by managers and executives (Agyris and Schon, EB)	
<b>4. Organizational culture</b>	
Evaluation approached as non-essential (T&P)	Openness about outcomes (vT)
Evaluation approached as a threat (T&P)	Accountability approached as motivating and directed at development (vT)
Activistic culture in a multicultural team (BR)	Openness for critique, continuous communication (EB)
	Personal Mastership (Senge in Aarnoudse, ED)
<b>5. Design of the accountability framework</b>	
A too strict regime discouraged innovation and risks (B&tH)	A good balance between soft and hard data (vT)
Producing too much information (B&tH)	Open format with space for additional information to add for the actor (vT)
General framework of donor priorities (BR, ED)	
<b>6. Information system</b>	
Bad functioning of information systems (BR)	
<b>7. External factors</b>	
Complex environment NGOs operate in (ED, BE): Institutional, political, social, cultural	
Geographical distance (Hovland)	

**Table 5.3. Seven factors influencing organizational learning by accountability in development cooperation**

## 6. Research methods

### 6.1. Research design

The theoretical chapters provided a clear expectation for this study: the effect of accountability on learning is negative. Subsequently, I defined seven factors of influence which may cause this negative effect. In literature, most factors were described as hindrances, although I did not find a single study precisely about the topic of learning by accountability in development cooperation. The empirical study conducted for this thesis is the first study about this theme, and for this reason, the main goal of this thesis is to test the factors found and to explore new factors. In this chapter I present my research design for this empirical work. I used a qualitative case study, based upon a most-likely case design. Interviews and focus groups are used as concrete research techniques. Interviews were conducted in The Netherlands and during my six weeks stay in Ethiopia. All the focus groups were also conducted during my Ethiopian stay. I also explain in the next paragraphs why and in what way I used each method. A list of all activities carried out for this research can be found in Annex 1.

#### *Qualitative methods*

The questions in this study were answered with the help of qualitative methods. This is in line with the assumption that qualitative research starts with individuals, having an active role in the construction of social reality (Boeije 2010: 6). Research needs to be about this construction and searching for meaning given by individuals of this social reality. In search for this construction, or reconstruction, the researcher needs to be flexible and needs to have several opportunities to come in contact with the persons involved (Boeije 2010: 14).

Compared with quantitative methods, qualitative methods provide the researcher with the possibility of exploring a relatively new research topic (Cresswel 1998: 17). Besides this, using qualitative methods creates the possibility to ask further questions and to go into depth concerning details (idem). This can be important for the explanation and understanding of cultural differences that may come to the fore in the Ethiopian part of this research. The choice for qualitative methods is therefore grounded in reasons related to practice as well as to the philosophy of science.

#### *A case study*

In the beginning of this thesis I stated that I would be using a case study to answer the research question. A case study fits the goals of this study, because it is possible to test expectations in a concrete situation and provides enough opportunities to investigate the learning processes at a micro level. What is going on there? Can I explore factors not yet known? A case study gives a concrete context for this exploration. Ideally, it would have been interesting to study more cases, but due a lack of time and financial resources this was not possible.

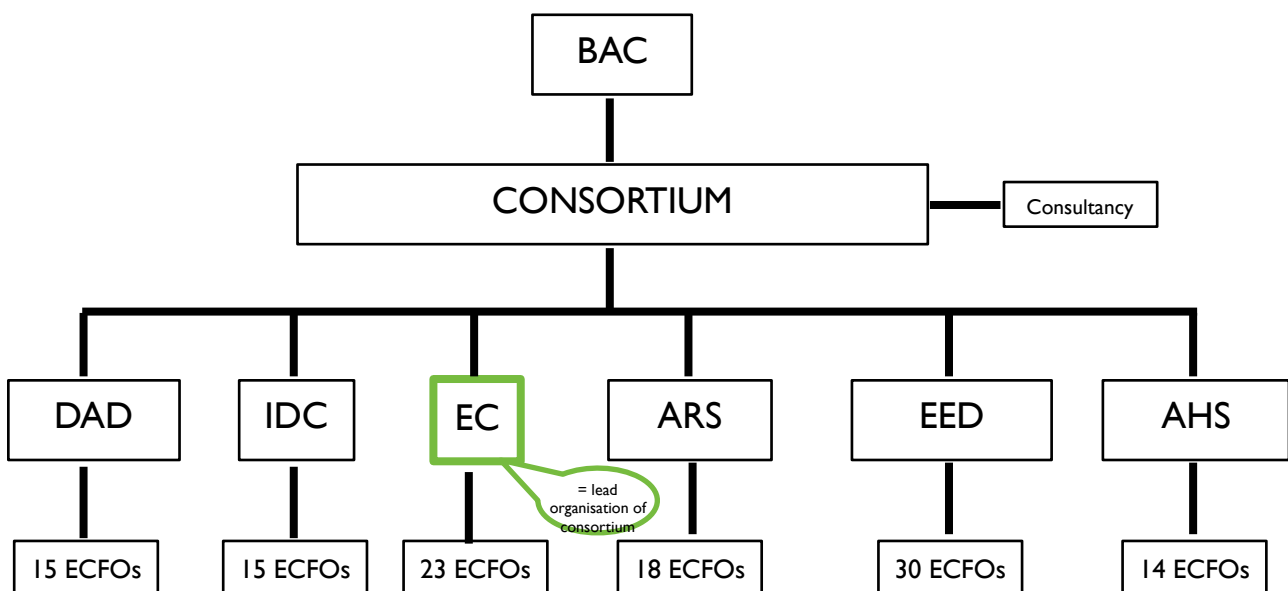
Based upon the expected negative effects of learning by accountability, I searched for a most-likely case, where learning could possibly take place. The case was submitted by BAC, a Dutch NGO with many partner organizations. This overview meant they were able to select a case with a good opportunity for investigating this learning. BAC proposed to work with ECF, because its employees are able to reflect on their processes and because they have already learned a lot about organizational development and accountability. There was a high chance

that a learning effect could be found with this partner organization. Because of the expectations of BAC beforehand, this can be called a most likely case selection.

## 6.2. Actors in the case study

In this case study, BAC, ECF/Consortium and the ECFOs are the most important actors. In the introductory chapter, I briefly introduced the actors of the case study, but to fully understand the situation more information is necessary. This paragraph provides this information.

The organizations have their own history, their own structure and their own ways of working. In this paragraph, I will provide an overview of their structure, size and main goals. Most of the information in this paragraph comes from the websites or documents of the organizations. In the case of the ECFOs, the information was gathered during field visits and interviews with persons involved. Figure 6.1. shows a brief overview of the relations between the organizations.



**Figure 6.1: Organizations of the case study**

[For reasons of anonymity, this part of this study is not public accessible. Please contact the author for more information]

## 6.3. Operationalization

As stated before, I used interviews and focus groups as methods to answer my research questions. Before I explain why I used these two methods, I will present my operationalization. The operationalization is necessary to make the concepts of the theoretical part measurable in the empirical part. In this paragraph I show this for accountability and accountability activities, the learning effect of these activities and various factors for learning by accountability activities.

### *Accountability and accountability activities*

The starting point of the operationalization consists of concrete accountability activities and the need to be accountable. I started with these points because the activities are close to the daily practice of the respondents. I defined accountability activities as 'contact with the other

(forum) organization about events in the past'. I chose 'contact' instead of 'interaction', because this is easier to understand. Next, the following aspects were important to get to know more about these activities:

- Frequency of the contact with the various fora
- Means of communication
- Motivation or reason for the activity
- Regarding content: type of information asked for, type of questions asked for (debating phase) and basis for obtaining funding another year.

#### *Effect of accountability activities*

After defining the accountability activities, I simply asked how the respondents experienced conducting these activities. In concrete topics, this meant I paid attention to the following aspects:

- Difficulty of conducting accountability activity
- Time consuming or easy to conduct
- Re-use of the product of the activity (for example: reading a report again)
- Choice: experiencing accountability as control by forum, feature for having control by yourself, tool for learning or administrative obligation.

#### *Factors influencing learning by accountability*

To state something about factors influencing learning by accountability, first, respondents need to know that learning by accountability is possible. I explained this idea in the interviews and focus groups and asked respondents to give examples of their own learning by accountability. The focus was on change in new plans or another approach of current issues. Other aspects of factors influencing learning by accountability were:

- Stimulating factors for learning
- Hindrances for learning
- Testing factors found in literature (chapter 5): attitude of the forum, internal facilitation of accountability activities, management, organizational culture, design of the accountability framework, information systems and external factors.

The concrete elaboration of this operationalization in questions can be found in the interview guide and the focus group guide in Annex 3. In the next paragraph, I describe how I dealt with the various methods, because with the help of these methods it is possible to construct an answer to the research questions in the following chapters.

## **6.4. Method I: Interviews**

### *Why are interviews suitable?*

An interview enables the researcher to discover how a situation is constructed by asking a respondent about his experiences and perception. To get a picture of the perceptions of the respondent, a certain understanding is necessary between the world of the researcher and the world of the respondent (Boeije 2010: 62-63). I accomplished this by doing a thorough preparation of the interviews. I read documents about the programs and spoke informally with employees of the organizations involved. Another way of checking my understanding was to give summaries and reformulations of the answers during the interviews. By checking these with the respondents I made sure that my understanding was correct.

Out of the theoretical parts of this thesis, a certain direction is given to the study and this enabled me to work with semi-structured interviews. This means giving enough scope for ideas and perceptions of the respondent, while enabling the interviewer to give a certain direction to the sequence and questions of the interviews. The complexity of the subject also required this direction and steering, because sometimes respondents tended to digress or prefer talking about a completely different topic. The steering of the interviews was achieved using a topic list that was developed based on the theoretical part of the research. This topic list and some helpful questions for the researcher during the interviews are added as an interview guide in Annex 3.1.

### *Selection of respondents*

The selection of respondents was made based upon the case study. At BAC level, different people involved with the ECFO program and learning were interviewed. Selection was carried out based on a snowball method: the first contact person provided the second and the third respondent and in every following interview I asked for new respondents who could tell something about this topic. After six interviews, no new names came up and no completely new information was being given anymore. I decided that this number of interviews was enough to state something about learning at the BAC level.

For the Consortium level, the same way of selection was used, although the focus here was mainly on employees with a specialization in PME who were also involved in the technical team leading the Consortium. One or two respondents were selected from each organization, as can be seen in Annex 1. In the case of ECF, I also spoke with the director to get a better understanding of accountability and learning for the whole organization and the other programs. I carried out eight interviews at this level, bringing the total number of interviews to fourteen.

### *Process of interviewing*

All interview appointments at BAC level were made on the basis of e-mail contact and made in a period of two months before the trip to Ethiopia. Each interview lasted around an hour and was recorded with a voice recorder to make analysis at a later moment easier. I also took notes during the interviews.

The interviews at consortium level were organized by an employee of ECF. She also arranged transportation to the head offices of the NGOs, because it was easier to interview everybody in their normal working environment. These interviews lasted from half an hour to one hour and were also recorded with a voice recorder.

The interviews started with some questions about the work of the respondents to gain understanding of their daily practice. After this, the direction of the interviews was steered in the direction of the research. Most of the time, this process went smoothly as the respondents understood the concepts. Sometimes, more explanation of the concepts was necessary and even then, for one respondent (EED) a good understanding was not reached. Another striking element was that respondents mainly wanted to talk about desirable situations and found it hard to talk about the situation in practice. For the interviewer, the job was in all the interviews to go back to this daily reality by interrupting or asking questions in this direction.

## **6.5. Method II: Focus groups**

### *Why are focus groups suitable?*

Before describing why focus groups are suitable, it is necessary to know what this method entails. The quote below illustrates perfectly what focus groups are:

*"A focus group is a group interview - centered on a specific topic ('focus') and facilitated and co-ordinated by a moderator or facilitator - which seeks to generate primarily qualitative data, by capitalizing on the interaction that occurs within the group setting"* (Slim 1998:346 in Boeije 2010:54).

By having a high degree of interaction and discussion, focus groups are a good method for reaching mutual understanding between the researcher and the respondents. Besides this, group discussions are a suitable way to collect data on group norms and to find out what is and what is not expressed in groups (Boeije 2010: 64). Focus groups can provide rich and explorative data when managed well. At the same time, when respondents don't feel taken seriously it is easy for them to stay silent or, in the other extreme, to disturb the discussion. However, the main reason for conducting focus groups is precisely this group process. The group will encourage each individual to interact and this will improve the quality of the output (Greenbaum 2000: 3). According to Boeije, this stems from the assumption that people in general do not develop their opinions and views in a vacuum, but operate in groups most of the time (Boeije 2010: 65). Moderating is essential to obtain this quality of output. (Greenbaum 2000: 12). I moderated my focus groups with the help of a focus group guide, see Annex 3.2. Just like the interview guide, this guide distinguishes main topics and helpful questions. Besides this, I took extensive notes during the focus groups about levels of energy and about whether all the participants were actively involved in the conversation. The main goal of the focus groups was to collect the opinions of the ECFOs about the research topics. I assumed in this case that the respondents needed some incentives to generate new ideas. Focus groups are more suitable for this purpose compared with interviews, because participants can stimulate each other with their ideas (Breen 2006: 466). For the ECFOs this was the main reason to choose focus groups, because the abstract topic of accountability could be totally new for the normal members of the ECFO.

### *Selection of respondents*

The selection of ECFOs was done by ECF based on geographical accessibility. For this reason six ECFOs were selected in the area 60 km to the South from Addis Ababa. The performance of these ECFOs compared with other ECFOs was not significantly different. Apart from the geographical selection, this selection was performed randomly. After these six focus groups, more groups could have been examined, but a high level of saturation had already been reached with these first six focus groups. Practical reasons, such as organizing a driver and a translator, combined with the saturation, led to my choice not to conduct more focus groups.

### *Process of conducting focus groups*

Each focus group was conducted at the office of the ECFO. This was done in order not to make the conversations a heavy burden for the farmers. This is their normal location for meetings, so in principle they could feel more comfortable and feel more able to speak freely. The group sessions lasted from half an hour to one and a half hours. In each group four to seven male



respondents were present. All the focus groups were recorded in the same way as the interviews. The differences between the groups, such as the number of respondents or the time of existence of the ECFO, were not causing significant differences in the answers of the respondents.

One group was different compared with the other ones. When we arrived here, only the chair of the ECFO was present. He told us that a relative of one of the members of the executive committee of the ECFO had just passed away. The other people of the village in question were traditionally obliged pay respect to this family by visiting them. For this reason, only he, and later on the chairman of the control committee, were able to participate in this group.

### *Language differences*

While conducting the focus groups, I worked together with a translator. This translator is a coordinator at a field office of ECF and is familiar with the ECFO program. I needed him to translate my questions from English into the local language Oromifa and vice versa for the farmers' answers. He was also helpful in increasing my understanding of the local situation and he explained many habits and traditions of the farmers. At the same time, it was also difficult for us to really understand each other. This was due to some inability on the part of the translator, whose English was only at high school level. I had the impression that this caused some misunderstandings, although these misunderstandings were generally minimal. I checked this in a retranslation that was made by a student. Her command of the English language was far better, although her writing was not always correct. She translated the recordings of the answers of the farmers again and pointed out some differences. This showed me that the thorough and long translations of the translator were not always exactly the same as the answers of the farmers, but he also explained many things while translating. The student's help made it easier to understand these discrepancies.

Another disadvantage of the language difference is that translating during the focus group discussions took a long time. It was difficult for me to interrupt because I didn't know what was being said at the time of speaking. For this reason, not all answers were completely clear and probing was only used when the answers were about the central questions of this study.

## **6.6. Data analysis**

All the interviews and focus groups were recorded and transcribed. These texts were imported in MaxQDA, a software application for qualitative text analysis. This program "assists the researcher in coding texts and retrieval along thematic lines as well as in memoing" (Boeije 2010: 143). With the help of open, axial and selective coding (Boeije 2010: 93-121) a structure for coding came to the fore, which was also steered by the operationalization. This code tree is attached in Annex 3.3. The empirical chapters were written with the aid of these codes.

Following this, each group of codes was used to formulate answers to the various sub-questions. Table 6.1<sup>6</sup> shows an overview of each sub-question and the various groups of codes used for each question.

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<sup>6</sup> The groups in this table are translated from the code tree in Annex 3.3.

Sub-question	Code group
1. What are accountability activities and why is accountability important for development cooperation?	<ul style="list-style-type: none"> <li>• Accountability downward ECF - ECFO</li> <li>• Accountability downward BAC - ECF</li> <li>• Accountability upward ECFO - ECF</li> <li>• Accountability upward ECF - BAC</li> <li>• General statement about accountability</li> </ul>
2. What is organizational learning in development cooperation?	<ul style="list-style-type: none"> <li>• Learning in general</li> <li>• Learning in the ECFO</li> <li>• Learning in BAC</li> <li>• Learning in ECF/Consortium</li> </ul>
3. What is the effect of accountability activities on development cooperation organizations?	<ul style="list-style-type: none"> <li>• Effects of accountability</li> <li>• General statement about accountability</li> <li>• General statement about learning and accountability</li> </ul>
4. Which factors influence organizational learning by accountability activities in development cooperation?	<ul style="list-style-type: none"> <li>• Factors influencing learning</li> <li>• General statement about learning and accountability</li> <li>• Information systems</li> </ul>

**Table 6.1. Sub-questions and code groups**

## 6.7. Discussion

In this chapter I provided insight in my research methods, although of course these methods also have their limitations. Some aspects influenced the reliability and the validity of this study. What are these limitations? What is important to keep in mind while reading the empirical section? In this paragraph, I will discuss the three most important aspects: the use of a most-likely case selection, language differences in the focus groups and the bias of the learning effect.

- The first aspect to discuss is the use of most-likely selection. This is done for practical reasons, but it means that it is not easy to compare the organizations of the case study with other organizations which perform differently. For this reason, it is hard to generalize. Still, the lessons and conclusions of this thesis may be useful for other organizations, although the emphasis may be on other aspects in other cases. Although not completely applicable, general patterns may emerge when these organizations compare the factors of this study with their own situation.
- Secondly, language differences influenced the process of the study, especially at the ECFO level. Also the inability of respondents at Consortium level to speak fluent English caused some serious misunderstandings, for example when I asked about 'challenges' and they understood 'changes'. Most of the time it was possible to correct these misunderstandings, but I realized that they may also have misunderstood my questions at moments when I did not notice it. These misunderstandings are hard to prevent, but it is important to consider this when reading the empirical chapters.
- The last discussion point is the bias of the learning effect, because I wonder whether it is possible to state that accountability has a learning effect with these methods. This doubt comes from the use of the perceptions of respondents, combined with the relatively short period I spent in Ethiopia. Ideally, a longer term study would be interesting to measure changes in behavior and cognition, which is finally learning, and to discover to what extent

accountability activities influenced these changes. For practical reasons, this was not possible in this thesis. Regarding perceptions, for respondents in my study it may have had positive consequences to sketch a highly positive or a highly negative picture of their learning. The first way could be beneficial for their own self-esteem and relates in the Ethiopian part of the study to the proud attitude of the people. Sketching a negative picture could be seen as an implicit quest for more money to improve learning. So, as known beforehand, these perceptions could influence the results, in my opinion respondents did this mainly by coloring results positively.

With these remarks in mind, the findings of this study can be read in the following chapters. The building blocks of the empirical part are the same as the theoretical part. First, I will describe the accountability activities in the case study and I will explain how these activities could lead to learning. Following this, I will describe the effect of the activities and lastly I will explain which factors influence whether learning by these activities is possible in this case.

## 7. Accountability activities conducted by BAC, ECF and the ECFOs

To understand learning by accountability, it is necessary to clarify the concept of accountability even further. What happens in the relationships between BAC, ECF/Consortium and the ECFOs? What activities are at stake when talking about accountability? Who is accountable to whom? In the first paragraph of this chapter I will describe four accountability relations plus activities which are developed for accountability in these relations. Then, reasons why accountability is important for the organizations in the case study are explained. The aim of this chapter is to answer the first sub-question empirically: What are accountability activities and why is accountability important for development cooperation?

### 7.1. Accountability activities in four relations

In the case description I introduced three organizations: BAC, the Consortium led by ECF and the ECFOs. Put together, the case consists of four relations, as shown in figure 7.1. For each relation, I will describe the accountability activities based upon the division in three fold as presented previously. In a matrix which is presented at the end of this chapter, these activities are combined with the phases.

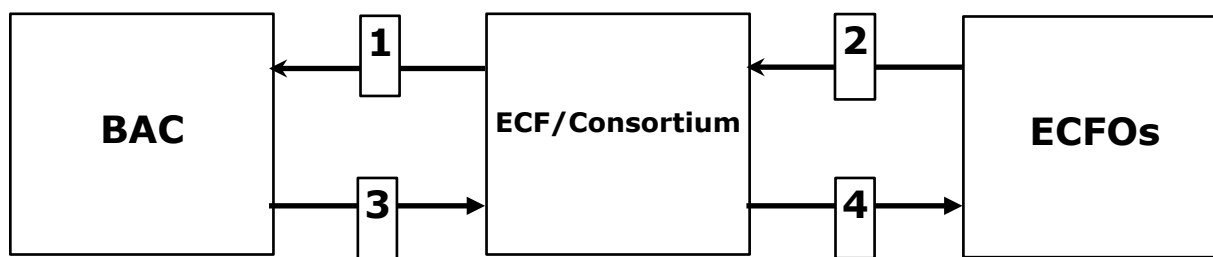


Figure 7.1: Relations in the case study

### 7.2. Relation 1: Accountability of ECF/Consortium towards BAC (upward)

*The information phase: Reports and e-mail*

As explained before, accountability activities start with the collection of information. This information is put together in a report and this is the most important accountability activity in this first phase for relation 1. The Consortium is obliged to send a report to BAC annually. This report consists of a narrative and a financial part. ECF compiles this report in the name of the Consortium at scheduled moments, based upon agreed issues from the contract:

*"So in the agreement is what they [BAC] expect from us as well as some indicators" (Kidist, ECF).*

Anja (BAC) states that ECF generates "really nice data", for example about profits made, female membership and possible impact. However, at the same time he has some concerns about the quality of these data. This concern is shared by other respondents. Babette (Consultancy) states for example that

*"The reports we saw until now were weak regarding content. That has to do with this low level of analysis" (Ben, Consultancy)*

At the Consortium level it is acknowledged that it is hard to collect data in a reliable way. This is caused by differences in quality of skills of the field workers, who are responsible for this collection of data. At BAC level, respondents state that, compared with other partners, ECF is doing a good job regarding this data collection. However, improvement is still possible. A second activity whereby the Consortium can inform BAC is by e-mail whenever something is changed:

*"We also have some information exchange with BAC whenever there is a new finding or when there is a change. We inform them if we couldn't meet the current objectives or if there are other contextual factors"* (Kidist, ECF).

This means that during project implementation there is contact regarding accountability issues by e-mail between BAC's relation-manager Anja and the Consortium's coordinator Kidist (ECF). This e-mail correspondence takes place 3 or 4 times a year.

#### *Debating phase: informal e-mailing, reporting letter and visits*

For the debating phase, informal e-mail contact, the reporting letter and visits are the main activities. When Anja receives a report, he reacts informally by e-mail. He asks for points of clarification or points of underachievement (Getu, ECF) and ECF has the opportunity to react or to correct the report based upon the most relevant feedback. This informal reaction is highly appreciated by the Consortium (Kidist, ECF and Evert-Jan, Consultancy). Finally, this leads to the official reporting letter, signed by the head of the department of BAC. Normally, ECF receives this letter after a year. The content of this letter is already known because of the e-mail contact that took place beforehand. After receiving the letter, it is still possible for ECF to react or to clarify points although this is because of the late receiving of the reporting letter not of any further use.

Visits from BAC to Ethiopia are also important. Anja, as BAC's previous relation manager for Ethiopia, visited this country once or twice a year:

*"I think I go twice a year, more or less, it is not possible every year. When I am there, I meet them (ECF) two times. I meet them as a separate committee, with the employees coordinating the project, to talk about specific project-related issues. And I meet them all together, the whole consortium, to talk about issues of relevance for the whole consortium"* (Anja, BAC).

*"The first reason (for these visits) is to verify those reports, whether they are really true or not. The other is, we also give some input on the field for that. When he saw something, when he find some point, he commented on that. That's an input for the field as well as for us. For example, he give us also some input based on his experience in other countries"* (Getu, ECF).

As these quotes show, one of the reasons of the visits is to verify the reports and discuss the progress of the program. Other goals are to provide technical support. Personal contact, a feeling of trust and more opportunities for questioning and answering are important aspects of the visits to enhance accountability.

### *Consequence phase*

Few people can mention activities that relate to consequences. Anja (BAC) mentions that there are clear contracts and that BAC does have measurements for performance. Normally it is not necessary to use these measures, because the relationship is good enough. Evert-Jan (Consultancy) adds to this:

*"BAC will not suddenly stop financing. That is not possible [...] And they [BAC] are not really focused on control. Every evaluation is discussed beforehand"* (Evert-Jan, Consultancy).

ECF is aware of the fact that the contract with BAC will not last forever. Evaluation is the only instrument mentioned related to sanctioning and consequences, because for other donors this is a strong instrument to end a contract.

*"We always bother when their [of other donors] evaluations come. Not for BAC, because we always evaluate the program. We don't bother about their midterm or about the final evaluation. But for others, if we miss some indicators..."* (Kidist, ECF).

On the other hand, this non-awareness of negative consequences could also be seen as a positive way to sanction the partners. Continuation of contracts is also a consequence, but respondents did not identify this as part of the accountability process.

### **7.3. Relation 2: Accountability of the ECFOs towards ECF (upward)**

#### *Information phase*

In this second relation, gathering information is done by the same field workers as in the first relation. This is logical, because finally the work of the ECFO program needs to be reported to BAC and this happens via the Consortium<sup>7</sup>. For this reason, the same concerns are raised at the Consortium level about the quality of the data collection. The ECFOs define three reasons for the information collection by ECF:

*"One, they check whether we are working properly or not, plus, what about our trade activity (2)? How much we buy, how much we sell [...], and our finance (3)."*  
(ECFO 1).

Generally, the ECFOs are required to report about their number and gender of members, their working capital, transactions (income and expense), savings, new plans and minutes of meetings. This means that all the records and books are used to provide these data. The frequency of reporting is not clear to all the ECFOs. Some members talk about annual reporting, others state it is done monthly or quarterly. During the visits of the field worker, he or she collects the relevant data, so these visits can be seen as the activity to collect and present this information. The ECFOs do not prepare a report or a document by themselves.

#### *Debating phase*

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<sup>7</sup> The ECFOs are aware of the fact that information is collected for organizations like BAC as well: "There are some supporters behind ECF. These supporters want to know whether what they send in cash is put practically on ground level or not" (ECFO 6).

Some parts of the debating phase take place during this data collection. Babette (Consultancy) wonders if this questioning is really happening, but the members of the ECFOs tell that the field workers do ask for clarification. This is done when data are inconsistent compared with the previous period or in the event of a technical problem:

*"When they are not clear with our answers and our ideas sent from here, they ask us for clarity: "what do you mean by this?", [...] "is this what happened here now?", they ask for things like this" (ECFO 1)*



At the same time, the field worker gives advice and technical support regarding these issues. Another moment for debating results and outcomes is during the quarterly meeting. In this meeting, farmers present their progress and members of the Consortium can ask questions about this. This is also a way of validating the report for the donor.

#### *Consequence phase*

For the consequence phase, ECF uses a graduation strategy. Every year all ECFOs are assessed on 11 indicators to check their development. Examples of these indicators are 'appropriate storage and handling of products', 'Level of transparency and accountability of leaders to their constituents' or 'sufficient working capital'. Combined with their performance, this assessment leads to an exit strategy for the ECFOs. In this way ECFOs who have a good performance leave the program. 2010 is the first year in which this will happen: for 16 of the 23 ECFOs supported by ECF, their exit of the program was scheduled in December 2010.

#### **7.4. Relation 3: BAC being accountable towards ECF/Consortium (downward)**

Regarding accountability, the relation of BAC towards the Consortium is underexposed. When respondents talk about this, most of their answers are about BAC responding to reports of the Consortium. Of course this is about accountability, but this is part of the debating phase of relation 1 as described above. When this was clarified, most respondents did not know if downward accountability from BAC to the Consortium takes place, and if it does, in what way. Anja (BAC) tells about this issue:

*"I think it is mainly implicit. You know, we have a kind of a unspoken gentlemen's agreement to respond to e-mails, to take each other seriously". (Anja, BAC)*

Another respondent talks about the reorganization of BAC and states that most partners<sup>8</sup> don't know what exactly is happening. This may indicate that BAC is not sufficiently communicating its policy and decisions.

#### *Information phase*

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<sup>8</sup> The NGOs working together in the Consortium are not meant here, they all know about the reorganization and the meaning of this process for their own work.

Ways of informing the Consortium may be by e-mail and during visits. Respondents did mention examples of these kind of activities, but did not link these with downward accountability. During field visits it is, for example, easy to ask questions for clarification, so this could also be marked as an activity in the debating phase. Getu (ECF) explains:

*"If there is some new issue, they ask: can you see this issue? Then we discuss with all the farmers and with all the staff, and we will respond to them". (Getu, ECF)*

At the end of the period in Ethiopia, I asked some respondents again about other ways BAC that assessed the satisfaction of partners. It then became clear that once a year every partner receives a questionnaire to check whether BAC is providing good support. In the case of the Consortium, this survey is filled in by Kidist (ECF) as the coordinator of the Consortium without discussing it with other people involved.

#### *Debating and consequence phase*

Kidist (ECF) as a coordinator never received a summary of the questionnaire or anything else to comment on, so she feels this part of downward accountability is only about gathering information and not about debating issues. There is no official opportunity to impose consequences upon BAC, because the other accountability activities in this relation are implicit and informal at this moment.

### **7.5. Relation 4: ECF being accountable towards the ECFOs (downward)**

Compared with relation 3, activities for downward accountability are better embedded in this relation. At the same time, respondents from the Consortium argue that downward accountability is not that easy. Only EED works with a community scorecard as an instrument for downward accountability. Kidist (IDC) explains why other organizations don't work with downward accountability that much:

*"We are always implementing the upward thing. The upward will be control for the person there. The downward thing that we are implementing is a late thing, I think".*

#### *Information phase*

ECF gives information to the ECFOs during meetings, in training sessions and as part of the quarterly meeting. At the moment of carrying out the research in Ethiopia, a satisfaction survey to assess the service of the Consortium for the ECFO leaders was in development. It is not possible to say more about this, because this was not yet finished.

#### *Debating and consequence phase*

Members of the ECFOs state that they are also able to give comments during the meetings mentioned in the information phase and that ECF never gives orders:

*"There are no compulsory things. They bring their decision with many ideas, like suggestions. We have our own ideas as well, so we bring that together. It is open, everybody can bring his own ideas. [...] There is no force to do something" (ECFO 3).*



*"The way ECF passes orders is not like dictatorial communication way. It is like they tell us the way and we discuss on it and implement" (ECFO 4).*

The dependency relations make it very difficult for the farmers to impose sanctions upon ECF. At the moment, most ECFOs would be unable to exist without the support of ECF. The consequence of this is that sanctioning is not taking place for this downward accountability.

### **7.6. Why is accountability important for actors in the case study?**

The accountability activities are executed to be accountable to each other. In chapter 2, I described why this is important in general, but why is this accountability important according to the actors in the case study?

*BAC*

For BAC, Anja and Regina state:

*"Accountability is taking each other seriously [...] Finally, it is about results [...] and after result comes impact, these are questions we ask since the last years" (Anja, BAC)*

*"Actually, 90 percent of our works is taking care of reporting about the money we spend. That is accountability, that is the core of our organization" (Regina, BAC)*

Marieke (BAC) adds to this that all programs need to contribute to the BACs business plan and that Planning, Monitoring and Evaluation (PME) need to show this contribution. Taken a step further, accountability activities are important for BAC to show their achievements to DGIS, other fora they are accountable to and the general Dutch public. All in all, accountability activities are important for showing effectiveness and results.

*ECF/Consortium*

For ECF/Consortium, reasons for being accountable relate less to the direct goals of the organization. Responsibility is emphasized far more at this level. Kidist (IDC) and Negote (DAD) state about this:

*"Accountability is being responsible for something that we signed for. Responsible for something that we are able to work on." (Kidist, IDC)*

*"Finally, it is about transparency of the reports for all the areas. And of the role play of all the things together [...] Everybody is accountable for his actions. First you have responsibility to do, then to act according to that responsibility, and finally we are accountable for what we are doing." (Negote, DAD)*

Gelaye, director of ECF, tells that his organization is accountable to the community in the first place:

*"Regarding ECF accountability, as an organization we are accountable for the communities we are working with. So from project implementation till follow up we involve them. Because we believe that if the community is involved in the process, in the whole process, it will be a better project. So we are accountable for the community."* (Gelaye, ECF)

Later on he tells that his organization is also accountable to the government and to his donors. He experiences this last forum for accountability as the most heavy one and acknowledged also that the downward accountability to the community is hard, because the upward relation takes more energy.

The relationship between actor and forum comes to the fore in these quotes, as well as contracts for upward accountability. Accountability seems to be more about a moral responsibility, not directly about measuring results. The focus is more on the control of the input: can you show that you have done what you promised beforehand?

#### *ECFOs*

At the level of ECFOs, accountability is a way of building trust between members. As stated before, organizing ECFOs was difficult for historical reasons. Accountability activities provide transparency and show 'where your money is'. Any corruption will destroy the ECFO, because the members remember the previous cooperation system and will terminate their membership. In ECFO 4 and 5, members tell:

*"Everything has its own goal. To pass data to ECFE, to be accountable to them, is a step for our success. Accountability is like a light for our life"* (ECFO 4).

*"It increases the commitment of the members [...]. We have to show this. Otherwise they thought there is corruption in the ECFO. It is to increase reliability and lead the team in a safe way"* (ECFO 5).

### **7.7. What are accountability activities and why is accountability important for development cooperation?**

Table 7.1 summarizes the most important accountability activities for the case study. Regarding downward accountability, most activities are informal or are taking place implicitly. This contrasts sharply with upward accountability, where accountability activities are part of contracts and agreements between actor and forum. Another striking aspect here is the partial absence of activities in the consequence phase.

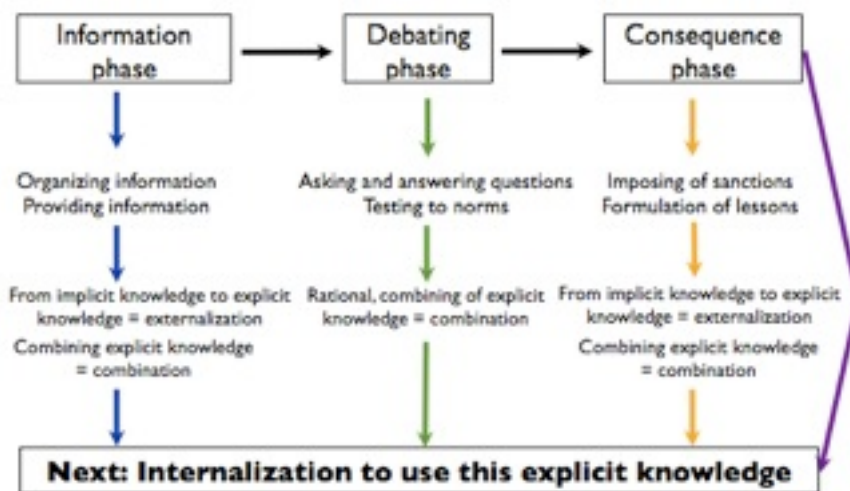
In chapter 2, I already described the importance of accountability for development cooperation. In the previous paragraph of this chapter, I described why accountability is important for the actors in the case study. For BAC, accountability activities are important to show results and effectiveness to their other donors and for achieving the goals of their business plan. For ECF/Consortium, accountability activities are a means to show that you practice what you preach. For that reason, the emphasis is mainly on taking your responsibility. At the ECFO level, accountability activities are important to be transparent and to prevent corruption, because the consequence of corruption will be the end of the existence of the ECFO.

<b>Relation</b>	<b>Information phase</b>	<b>Debating phase</b>	<b>Consequence phase</b>
1. Upward accountability ECF - BAC	1. Reports 2. E-mail contact	1. Informal reactions by e-mail 2. Reporting letter 3. Visits	1. Evaluations 2. Continuation of the contract
2. Upward accountability ECFO - ECF	1. Collection of data during visit of field worker.	1. Visit of the field workers 2. Quarterly meeting	1. Graduation system
3. Downward accountability BAC - ECF	1. In e-mails 2. During field visits 3. In yearly survey	1. During field visits	-
4. Downward accountability ECF - ECFO	1. Client satisfaction survey 2. During field workers visits 3. In training & quarterly meeting	1. During field workers visits 2. In training & quarterly meeting	-

**Table 7.1. Accountability activities per relation**

**Figure 5.3. Report presentation by ECF's coordinator during the quarterly meeting.**

## 8. Organizational learning by accountability in practice



**Figure 8.1: Starting points for learning in an accountability process**

In chapter 3, I introduced organizational learning with the help of the definition of Britton. Subsequently, I explained how learning by accountability can work using a model based upon four forms of learning and the three phases in the accountability process. In this chapter I will apply this model (see figure 8.1 and 3.2) to the case study. How does learning take place here? This explanation is based upon the previous described accountability

activities. For each phase and each relation, I chose one activity with a learning effect and I will explain how this learning takes place. For the majority of the other activities, no concrete examples of learning were given by the respondents. This does not necessarily mean that learning is not taking place, but based upon the collected data, this learning cannot be showed.

### 8.1. Learning by information (blue)

As explained before, in the information phase, facts are ordered and a story about what happened in the past is (re)constructed. As the model shows, in this phase learning takes place mainly by externalization and combination.

#### *Relation 1: Upward accountability ECF - BAC - writing of reports*

Every year, the Consortium is obliged to write a report for BAC about their activities and impact. The participants of the Consortium know what has happened for which reason, but most knowledge is implicit and not stored anywhere. Talking about this knowledge, constructing the situation and writing down this information is called externalization. It is also possible that data have already been collected, for example about the buying and selling activities of the ECFOs. This information is put together in one file and leads to combination.

The general idea of learning by the writing of reports is that organizations could discover patterns in their performance, because these reports contain many data. These patterns provide incentives to change cognition and behavior. Gelaye (AHS) told that a report showed clearly that the training of executive committees did not always work out well. In evaluation meetings, farmers told that the knowledge provided in the training to one of the members of an executive committee was not communicated to the other members. According to Gelaye, in all evaluation meetings with various ECFOs this problem came to the fore. The meetings were held to collect information for a report; this information was previously only implicit. The report taught Gelaye immediately that this part of the program needed improvement. One

could state that this is a possible change in cognition which can lead to a change in behavior. It is unknown to what extent this last change took place.

*Relation 2: Upward accountability ECFO - ECF - collection of data during visit of field worker*

The collection of information about the performance of the ECFO is executed by a field worker working for ECF. These data are mainly used by the ECFOs to improve their own working, as one of the members tells:

*"Just to plan for the future. To improve our achievement and to see what we did last year. What do we have to improve? What do we have as best experiences? So without the data, how do we know this?" (ECFO 5)*

In the same focus group, the farmers gave another example of their learning by the collection of data. Right now, this ECFO has a storage place for their grain, but before this storage was built, they stored their grain in the house of one of the members. When preparing the data for the field worker, they saw that they lost a large amount of grain. Less grain was sold compared with the amount bought from the members. When searching for an explanation, they found various rats and other vermin in the barn of the member where the grain was stored. Without the data, they would not have discovered this loss. Now they learned that another storage place was necessary. Externalization of implicit information and combination of the various types of data (comparison of buying and selling data) taught the farmers this lesson and caused a change in behavior: they stored their grain in another way right now.

*Relation 3: Downward accountability BAC - ECF - in yearly survey*

As stated before, downward accountability activities in this relation were mainly executed implicitly. For this reason, it is hard to explain learning by these activities. In theory, the collection of information about the service provided by BAC could lead to learning by combining the data of various partners and improving plans based upon the patterns discovered in these data. Based on this study, it is not possible to state whether this change in cognition and behavior is happening.

BAC respondents acknowledged that collective learning is not always easy, particularly not when it comes to the performance of the own organization. Regina (BAC) is the only one who tells something about the collection of data about the performance of BAC itself and he emphasizes this complexity:

*"From there (the project level) onwards, it is really complicated whether learning processes are present. It depends highly on the teams [...] You have conversations about these topics. But if you really from that as a team..." (Regina, BAC)*

*Relation 4: Downward accountability ECF - ECFO - in quarterly meeting*

The Consortium uses the quarterly meeting mainly to check whether their program is contributing positively to the farmers' situation. This is done by presentations and discussions during this meeting. In the quarterly meeting I attended during my stay in Ethiopia, farmers participated actively in these presentations. They were able to formulate their opinions and also criticized the work of the Consortium in various ways. Mainly, externalization mechanisms

were at work here, because farmers expressed issues that were previously only implicit. Kidist (ECF) says of this meeting and the learning effect:

*"They (the farmers) will present what the progresses and challenges are. And in that presentation they also try to present what the contribution of the Consortium was. After your intervention, we have such and such and such, and they give the contribution of the NGO. [...] That is one way as well to assess if they are satisfied. And if we are using the right strategy and if we are giving the right support"* (Kidist, ECF).

When asked for a concrete change in the program based upon the information collection in a quarterly meeting, Kidist tells about an evaluation of changes in the work of the farmers presented by the farmers in the previous quarterly meeting. The farmers say they were satisfied with the majority of the program, but they would like to have more emphasis put on better ways to intervene in the market. This provided the Consortium with new information about which parts of the program were important for the farmers. Based on this, the Consortium was able to improve its program. This way of externalization provided inputs for a concrete change of plans, and is also followed by a change in the behavior the Consortium.

## **8.2. Learning by debate (green)**

In debating questions, the presented information is tested. In this way new insights are created and clarification of the data from the information phase is provided. Explicit knowledge is combined in a formal session, such as a meeting.

### *Relation 1: Upward accountability ECF - BAC - informal reactions by e-mail*

A clear example of combination is given by Anja (BAC). After receiving the report of the Consortium, Anja reads it and compares the various scores. This means he combines the already existing data, which are explicit:

*"I sit down with the data for two or three days. To compare something. I try to make it attractive for them (the Consortium) with the help of colors, and you get a nice picture in that way. Each of the members has more or less 15 ECFOs and I take the five best performing on turn-over or profit of each NGO and I compare these. [...] I wonder if we do the right things. Do we translate our indicators in a good way?"* (Anja, BAC)

With this comparison in his mind, Anja sends an e-mail to ECF to ask for clarification or explanation. He combines various forms of explicit knowledge to come to his questions. He has learned to discover these patterns and to ask himself whether he and his organizations are doing the right things. Possibly, he shares this knowledge also with his BAC colleagues and this knowledge becomes also collective knowledge.

For ECF, the informal reaction by e-mail helps to see where their shortcomings are. Getu (ECF) tells that with the technical team these comments are discussed and a reaction is formulated. Here, other forms of knowledge are combined to give a reaction. Kidist (ECF) gives a concrete example of change in plans and behavior based upon the received feedback, which can be seen as learning:

*"Before, we had around 63 ECFO's in the BAC program, for ECF only. The ECFO's had different objectives. Some of the ECFOs had more a focus on food security, others were for market promotion and production. The BAC budget is limited. We tried to spread the budget to all the 53 ECFOs and at the end of the day, we had a really bad performance. So they recommended us: make the objective of the project only market promotion, and production enhancement. So now we have only 23 ECFO's, we have erased the rest. So that was based on their questioning about why we did it in that way." (Kidist, ECF)*

*Relation 2: Upward accountability ECFO - ECF - during field visits*

The visit of ECF field workers to the ECFOs contributes to learning because the field workers compare the status of the various ECFOs and bring this information back to the ECFOs. This provision of information about other ECFOs needs to be an incentive for ECFOs to conduct new activities:

*"They use [our reports] for two kinds of things. One that is to support us by showing our shortage. So they come back and say you have to improve this one by referring to that report. [...] Practically, we get some reports back. They are saying: compared to another ECFO, you are at this status. You have to improve yourself. Some ECFOs are using this best practice. You have to use this in your ECFO also. Such and such way, so the report comes back to us." (ECFO 6)*

The field workers do not provide complete plans for action; they give feedback and ask questions. It is up to the ECFOs to make the real combination of various sources of knowledge provided by the fieldworkers by themselves. I did not find any concrete changes in behavior or cognition at this level, but is not hard to imagine that provision of best practices, which were given by the field workers and come back in that way to the ECFOs, provides new ideas and practices which will change their behavior and attitude.

*Relation 3: Downward accountability BAC - ECF - during field visits*

During Anja's (BAC) visits to the Consortium and to ECF, he obtains information about what he is doing. The Consortium members also give their opinion about what BAC has done. This was found in minutes of a meeting of the Consortium with Anja (Consortium of six NGOs, 2009). Here it is recorded that Anja asked the participants what they thought about the activities of the Learning Alliance which was organized by BAC and other NGOs. The members of the Consortium reacted enthusiastically, but during the discussion they also gave some comments and ideas for improvement. These comments were already made explicit in another meeting of the Consortium and put together in this meeting with the information Anja already knew (combination). This may have taught Anja and BAC in general how to improve the Learning Alliance, but in the interview he did not mention this. This may confirm the lack of attention for downward accountability from BAC to the Consortium.

*Relation 4: Downward accountability ECF - ECFO - in quarterly meetings*

Besides obtaining information, the Consortium and the ECFOs have also all kinds of discussions about the service the Consortium provides. Here, combination takes place when the farmers react to each other about the service provided. Kidist (ECF) tells that the initial idea to

measure the effect of the project was to ask the farmers the growth of their income. In a quarterly meeting this was extensively discussed, based upon the discussion farmers had had before in their own local meetings. In these local meetings, knowledge was explicated and this explicit knowledge came back in the quarterly meeting. This led to the formulation of proxy indicators, to estimate the change in incomes instead of asking directly about the growth of the income:

*"Those proxy indicators have been made by the farmers themselves. So, you see, when we have more income, we will send our children to school. When we have more income, we will try to build an iron type roof [...]. So these new indicators have been checked with them and they are more satisfied with the measurements right now"* (Kidist, ECF).

The discussion about this aspect of accountability learned the Consortium that the income as an indicator was not appropriate. The change in this plan, and following in the behavior of the Consortium, became clear with the introduction of the proxy indicators.

### **8.3. Learning by consequences (orange)**

In the consequence phase, explicit knowledge is combined in formal settings. Besides this, the sanctions also show the norms of the forum. In this way explicit knowledge is created. The problem with activities in the consequence phase is that there are not that many. However, in this paragraph I will show how the scarce activities found for this case can lead to learning.

#### *Relation 1: Upward accountability ECF - BAC - continuation of the contract*

Anton (BAC) tells about the composition of the previous contract between ECF/Consortium and BAC. This was the first contract between the members of the Consortium as a consortium. Firstly, Anton tells, the attitude of the Consortium members was a bit laconic. They did not expect that BAC would like to have a contract with concrete measurements, because the attitude of BAC was always really flexible. At the moment of the composition of this new contract, BAC made clear that cooperation and learning in a consortium was really important. This did not mean that strict measurements were necessary, but that appointments about learning as a consortium needed to be part of the contract. Anton about this process of externalization:

*"Let's make an appointment for a contract with a learning perspective, we as BAC said. We want to have some conditions in there, but we did not want to define the exact meaning in terms of concrete outputs. We wanted to stimulate that you together learn from each other and that your approach will be improved"* (Anton, BAC).

BAC made clear during the composition of the new contract that learning and developing the Consortium was important for them. The Consortium learned about these norms and needed to take this into account when making new plans. By BAC's externalization of norms the Consortium needed to change their behavior to learn more. Based upon this study, it is not possible to state exactly how these changes took place.



#### *Relation 2: Upward accountability ECFO - ECF - graduation system*

Regarding upward accountability from the ECFOs to ECF, imposing consequence is done with the help of a graduation system, as described in the previous chapter. In this system, various data about the performance of the ECFOs are combined. This system is used to make clear to the ECFOs that they have to become independent and to improve their own lives. Kidist (IDC) tells how this system works:

*"Sometimes they are willing to graduate, but we have to decide on something as well. We have to make them graduate. Because if they are always depending on the organization or they are losing the objective of the ECFO, that is, to organize and to improve their lives, if they are not willing to do those objectives [...], we have to graduate them as well. We have to disconnect our service" (Kidist, IDC).*

The system could be an incentive for the ECFOs to change their behavior and to learn, but no concrete examples were found of this behavioral or cognitive change. The graduation system learned the members of the Consortium that they could not always continue the support of the ECFO. At the beginning of the project, they were not aware of this, so this can be seen as a concrete change in cognition.

#### *Relation 3 and 4: Downward accountability BAC - ECF and ECF - ECFO*

As stated previously, for these two relations regarding downward accountability, no activities were found for the consequence phase. Unfortunately, without these activities, it is also impossible to explain how learning takes place for these relations.

### **8.4. How can accountability activities lead to organizational learning?**

In this chapter I showed what organizational learning means for the case study and I focused in particular on how accountability activities can lead to learning. I did this with application of the model as constructed in chapter 3. Table 8.1. shows a summary of this chapter.

In most examples for upward accountability, combination and externalization lead to a perceived concrete change in behavior or cognition, as showed with the examples in these relations. This change in cognition and behavior is internalization, and I described this previously the final aim of organizational learning. This means that learning does take place for activities in upward accountability relations.

As can be seen in the table, for downward accountability, learning leads only to concrete changes in cognition and behavior in case of the downward accountability relation between ECF and the ECFOs. For the downward accountability relation between BAC and ECF, no concrete changes were found, but possible learning takes place.

The difference between these two types of relations can be explained by the unequal relation between actor and forum and the natural tendency to focus on upward mechanisms, as explained in chapter 2. Another explanation can be found in the stage of development of the downward accountability activities. In the previous chapter, I stated that this type of activities is not yet fully developed by all parties, in particular not in the relation between BAC and ECF.

Relation	Activity	Form of learning	Concrete change?
Information phase			
1. Upward ECF - BAC	Writing of reports	Externalization	Change in cognition
2. Upward ECFO - ECF	Collection of data during field workers' visit	Externalization, combination	Change in behavior
3. Downward BAC - ECF	Yearly survey	Combination	Possible change in cognition and behavior
4. Downward ECF - ECFO	Quarterly meeting	Externalization	Change in cognition and behavior
Debating phase			
1. Upward ECF - BAC	Informal reactions by e-mail	Combination	Change in cognition and behavior
2. Upward ECFO - ECF	During field visits	Combination	Possible change in cognition and behavior
3. Downward BAC - ECF	During field visits	Combination	Possible change in cognition and behavior
4. Downward ECF - ECFO	Quarterly meeting	Combination	Change in cognition and behavior
Consequence phase			
1. Upward ECF - BAC	Continuation of the contract	Externalization	Possible change in cognition and behavior
2. Upward ECFO - ECF	Graduation system	Combination	Change in cognition
3 & 4. Downward accountability BAC - ECF and ECF - ECFO	No activities	No learning	No concrete change

**Table 8.1. Summary activities, forms of learning and change based upon this forms.**

It was not always possible to give clear examples of this change as a form of internalization, which is supposed to take place after combination and externalization. This could mean that respondents are not always aware of their own learning and that they experience accountability activities possibly in another way. The effect of which the respondents are aware of, is the central theme in the next chapter.

## 9. The mixed effect of accountability in practice

The various accountability activities, as already described, need to be carried out by employees of the organizations. Each activity in itself can lead to learning, but how do respondents experience the complete accountability process? Accountability could be a burden for them and have a negative influence on the development of the organizations. By contrast, accountability could also contribute to their learning and the development of the organization. In this chapter I will demonstrate what the effect is of the above mentioned accountability activities on BAC, the NGOs of the Consortium and on the ECFOs.

Here I will focus on the effect of accountability on the behavior and cognition of the employees, whereas the previous chapter mainly focused directly on change in behavior and cognition. The main difference is that the focus in this chapter is on perceptions, whereas in the previous chapter the focus was on the accountability activities in practice.

### 9.1. Effect of accountability activities for BAC

*"How is this possible? This is our core business. It is really exciting and nice with all these chat groups about themes, but we are mainly a donor. We have three other roles and we find these sexier than the donor role. And for that reason, it [reacting to reports] is done later and later. But that is our job!" (Evert-Jan, Consultancy about BAC).*

*"You know, sometimes I forget about it. I should say, it lingers with the practical implementation. I try to think about it all the time, but sometimes it is not going in the right direction" (Anja, BAC).*

These quotes show exactly what the effect of accountability activities is for BAC: each respondent states that it is really important, but the practical implementation is not always given priority. The general rhetoric about accountability at BAC level is sophisticated and everybody understands why it is useful and necessary. At the same time, other activities are more interesting and that is why the real accountability activities are not given that much attention and priority. The activities are experienced as an obligation, because everybody knows these activities need to be executed to finally get money from the various donors, but priority is given to other activities. This is a typical example of an extrinsic motivation to be accountable.

The effect of accountability activities on both behavior and cognition are negative. BAC employees experience these activities as an obligation. All the respondents acknowledge the importance of accountability, but in practice it is not that simple to commit to this priority.

### 9.2. Effect of accountability activities for the Consortium

The effect of accountability activities on ECF and the other Consortium members can be split into two sections. Firstly, accountability relates to BAC as a donor for the ECFO program.

*"A few years ago it was hard for us, we had no equipment or training, but after a time we got training about PME, [...] and based on that it is getting better" (Kidist, ECF).*

This quote shows that being accountable to BAC is not that difficult for the Consortium. BAC provides clear formats for their reports, there is enough time to report and the contact in between the reports helps ECF to get expectations clear. Besides this, BAC is really flexible compared with other donors, and provides training to understand the importance of accountability. Right now, being accountable to BAC for the Consortium is easy, because there is an agreed format and all the members can easily fill this in. After this, as a coordinator of the program, Kidist (ECF) compiles a complete report and sends it to BAC. Because of these positive features, the effect of accountability activities on the behavior and cognition of employees of ECF and the Consortium can be called positive. They approach these activities as useful and as a way to improve their program. This can be called an intrinsic motivation to be accountable.

Secondly, the members of the Consortium have accountability relationships with other donors. Here the situation becomes complicated, because each donor has its own reporting format and most of the donors are very strict and rigid in this.

*"It is difficult, [...], I mean, reporting formats. For the first phase as well, you make a different report, for the second phase there is another reporting, something like that, it is a little boring, no, not boring, but not motivating to do"* (Kidist, IDC).

*"So almost all the staff and the project officers are occupied in getting the reports. There are donors who require some reports. So you just have to write that report [...], a lot of paper work. At the same time there is evaluation. The donor evaluates you, at the same time the government evaluates you. So a lot of work has to be done here. But we believe that you have to report what you have done [...] So it is a burden, but as an organization you have to report"* (Gelaye, ECF).

Gelaye, summarizes this accountability pressure, and the negative effect of this pressure on his own organization, whereas Kidist shows the difficulty in dealing with the various reports donors ask for. They experience accountability as a burden on their organization, because each donor wants his own report in his own format and it takes a lot of time to produce all these reports. Many employees are busy with these reporting activities and talk in a negative way about their work, which shows that the influence of these activities on their behavior and cognition is not always that positive. For the other donors, as a whole, accountability activities are experienced by the actors as an obligation and the motivation to do this is particularly extrinsic.

### **9.3. Effect of accountability activities for ECFOs**

The answer in the focus groups to the question "How do you experience all these activities?" was always really straightforward: it is easy to collect data for accountability, because it is essential for the continuation of the ECFO:

*"Simple, because it is in our own hands [...]. So all the data are present in our administration and we can show everything at this moment if necessary"* (ECFO 3).

Members want to have a transparent organization and without these members the ECFO could not exist. So accountability is mainly carried out because of internal requirements. For that reason the most important data are shown on sheets on the walls of the office of the ECFO. This creates transparency and trust among the members and the executive committee, as one of the members of an executive committee tells:

*"This is good because the members get trust if they know what they have in this ECFO. [...] If there may be corruption in the ECFO, the people remember the last time cooperative system<sup>9</sup>, and it may result in the end of the ECFO. So, things should be controlled properly" (ECFO 2).*

This could be called an intrinsic motivation and this motivation could enhance learning. In this case study, the level of the ECFOs is the only level where accountability is something easy, part of daily practice and does not cause any burden. This is a positive effect.

#### **9.4. What is the effect of accountability activities on development cooperation organizations?**

Based upon literature, I showed in chapter 4 that the effect of accountability activities on the behavior and cognition of employees of NGO is mostly negative. The scare studies found about this topic showed that for most organizations, accountability is a burden and does not provide incentives for learning.

In this chapter, I showed the various effects of accountability for the organizations in the case study. For BAC, conducting accountability activities is a burden and the effect of these activities is negative. There is no priority for executing these activities, although everybody acknowledges that accountability is really important in theory. For ECF, upward accountability activities towards BAC are easy to execute, because there is an agreed format and they have enough tools to work out this process smoothly. For other donors, accountability activities are not that easy, because there are different formats and requirements are really strict. This can be called a negative effect. Finally, for the ECFOs, accountability activities are easy to conduct, because all data are already present in their organization and necessary for daily activities. The effect of these activities is positive at ECFO level.

As can be concluded based on the previous chapter as well as based upon the current one, most learning is actor centered, and the focus is on upward accountability relations. For upward accountability, it was already concluded that learning in this way is the most logical part, for the most accountability activities are conducted in this type of relationships. The actor centeredness can be explained in the same way: learning takes place by being accountable, according to the perspectives of Bovens and Schillemans (2009 and 2010) as sketched in chapter 2. Learning does not take place by holding to account, as is done in the role of the forum. Based upon this, it can be explained why learning for the ECFOs is easy; they are actor for their own members and accountable to ECF. Learning for ECF as an actor gives mixed effect for various donors, whereas accountability for BAC has mainly a negative effect and not that much learning takes place. BAC has not developed that many activities as an actor for downward accountability towards the Consortium and this can be the reason why a negative learning effect is found in this study. It is possible that for BAC, a learning effect is present

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<sup>9</sup> The respondent refers to the communist government in the seventies, see chapter 4

when they are actor in an upward accountability relation, for example being accountable to DGIS. This is not investigated in this study.

All in all, the effect of accountability activities in the case study is mixed and depends on various factors. In the next chapter I will explain which factors influence these effects. I will show also where difference with literature can be found and which differences in factors could possibly explain the differences in effects found in this chapter.

## 10. The case: what hinders and stimulates learning by accountability?

Generally speaking, the effect of accountability activities on the other activities of the organizations is mixed. Some respondents describe it as a burden, which means learning is difficult and accountability activities do not stimulate learning. Other respondents experience accountability activities as positive, for example the FCOs, where accountability is relatively easy and closely linked with their day-to-day activities. This creates opportunities for learning. What causes this burden or makes organizations experience accountability as something positive? In this chapter, I will explain factors which hinder or stimulate learning by accountability activities the most. At the end of this chapter, I will compare these factors with the ones found in literature and described in chapter 5.

### 10.1. Hindrance 1: Forces in the Ethiopian context

As described in the case study, it is not easy to start up FCOs in Ethiopia. This is of course related to the history of the country as well as to more general cultural phenomena. In this paragraph I describe cultural and institutional factors as a hindrance for learning. Taken together, I call this factor 'forces in the Ethiopian context'.

#### *Cultural context*

Dutch respondents describe Ethiopia as having an hierarchical and authoritarian organized society, where strong national feelings and pride hinder learning. These cultural aspects hinder learning by accountability because, for example, local NGOs are unwilling to accept feedback in the debating phase. Anton (BAC), who worked previously for another NGO in Ethiopia, told for example about an idea to organize a meeting for a local NGO with Kenyan and Tanzanian people. The employees of the local NGO she supported reacted 'highly indignantly', because these 'African' people could not help them as 'Ethiopians'. This shows clearly the Ethiopian feelings of pride and superiority over other African countries. This factor is mainly a hindrance for learning in the relation between BAC and ECF, because of the big difference in cultures. Of course there is also a cultural difference between ECF and the FCOs, but this difference is not that big because most employees of ECF have had close contact with the FCOs in their previous jobs or come from the same region in Ethiopia.

#### *Institutional context*

At the institutional level, the Ethiopian government as well as local government bodies control NGOs and FCOs, by asking various kinds of reports and influencing the programs through control mechanisms. During the research period in Ethiopia, elections were coming up and the control was even stricter compared with 'normal' circumstances. Gelaye (ECF) and Getu (ECF) tell about this institutional influence:

*"The government wants something which is not available, wants us to prepare something [a report or a proposal] which is not in our program, that clashes" (Gelaye, ECF).*

*"Usually they suspect the NGOs to work on political issues, they are always thinking that we have something regarding the government, that we are discussing some political issues" (Getu, ECF).*

*"They [the government] organize different meetings during this election time [...] They call village people so that they do not go anywhere. The other thing is, they call our staff to the meetings [...] to make them busy" (Getu, ECF).*

These quotes show the pressure of the Ethiopian government on NGOs. Respondents describe this pressure by telling about the requests to report and to attend various meetings. This pressure was even stronger during election times and keeps the employees of the NGOs away from their normal job.

The influence of the government on NGOs can also be seen in legislation. In January 2010, a new charity law was introduced, whereby for example a rights-based approach for NGOs was no longer allowed:

*"So right now we are eliminating our thematic areas, like advocacy issues, issues related to the government [...] They, as a government, say: it is our own responsibility to do that" (Yadetha, AHS).*

This affects the framework for accountability, because it is no longer allowed to report on certain aspects, and new obligations to report to the government were added. For some organizations in the Consortium this caused a reorganization, at least on paper. Others are not yet sure about the effect of the new law, but state:

*"I don't think it is stimulating a new learning in any way" (Getu, ARS).*

Another institutional matter is related to the cooperative law. This law obliges FCOs, for example, to change their executive committee at least every four years. The NGOs see this as a hindrance, because it requires a transfer of skills every period. If this is not done in an effective way, new members need to be trained every four years. At present this training is provided by the NGOs and they are not sure whether the FCOs themselves will be able to organize this training. Of course this also affects the institutional memory of the organization and it may also affect the learning capacity based upon accountability data.

For BAC, the institutional context does not directly hinder learning by accountability, because in Ethiopia, they don't work on issues related to the change in legislation. It is mainly ECF, the other NGOs in the Consortium and the FCOs who have to deal with this institutional context.

## **10.2. Hindrance 2: Lack of resources for learning**

This second hindrance for learning is a combination of various factors. All factors are resources which are necessary for learning by accountability and have in common that they are a prerequisite for learning. Having them does not guarantee learning by accountability, but without these resources learning will not take place at all. The lack of only one resource may not directly block learning, but it will make it more difficult. This combination of factors is not a hindrance for all organizations, but it is for most of them, and even those unaffected



recognize that it is a hindrance for others. For each organization I will explain the extent to which they experience the specific resource as a hindrance.

What are these resources? I will focus on the lack of financial resources to pay for, for example, training, at an internet or telephone connection to share knowledge and at time as a resource for learning.

### *Financial Resources*

*"When you look at the capacity of the organization, we cannot afford to do what we want to do for our targets [...] The resources, particularly I mean the capacity of the organization, particularly in terms of financial resources are limited and this obviously affects the organization" (Getu, ARS).*

Firstly, a lack of resources hinders learning, especially at the Consortium level. In the Consortium, ECF is an exception as they have a budget for organizational development and learning (Evert-Jan, Consultancy) and BAC also supports ECF in this regard. Most other donors have no budget for this kind of capacity building for the whole organization and for that reason, training and organizational development activities do not take place:

*"So they [BAC] are concerned with the human capacity too, unlike other donors [...] They don't have extra budget allocated for these kind of activities" (Getu, ECF).*

At FCO level, financial resources could be a problem if the NGOs were to ask financial compensation for their training and service. At the moment, training and service are given for free and in most cases even transportation to the training is organized by the NGOs. The FCOs did not mention this as a direct hindrance. However, this may become a significant hindrance if NGOs change their attitude to a more commercial one and decide to no longer provide this training for free.

At BAC level this is not that much of a problem. Learning facilitators are paid and there is enough budget for formal education. BAC is also active in various networks, has an elaborate information system with various tools and different meetings about learning are organized. This shows that enough financial resources are available to conduct these activities and to stimulate learning.

### *Internet or telephone connections*

The second resource is an internet or telephone connection, and access to this connection to share information. As stated before, sharing information between people creates knowledge and this leads to learning. Nowadays, this sharing is easy and fast when one has a good internet or telephone connection. Kidist (ECF), Negote (DAD) and Rob (BAC) tell about this:

*"We have internet. [...] So they [other NGOs] don't have internet or it is only the secretary who has the password for the e-mail. So for us, it is good. It helps you with communication. And it makes communication with BAC easier as well." (Kidist, ECF)*

*"But sometimes we have some trouble. If we try, even if there is some internet connection, it is impossible. Because there is not always a good connection".*  
(Negote, DAD)

*"In my opinion, it [tools for knowledge sharing] is used too less. One of the reasons, as you can see, it is just too slow" (Regina, BAC).*

For ECF, the sharing of their e-mailbox with all employees can exist because every computer at their office has an Internet connection. This makes communication with BAC easier, but communication with the other Consortium members is still done by telephone. Exchange of documents is not possible by Internet, because not all the Consortium members have e-mail or the Internet connection is too slow to receive any documents.

In the quote as stated above, Regina (BAC) mentions in the Internet connections at the BAC office. Systems for knowledge sharing are too heavy for this connection. When one wants to use these systems, it takes a lot of time, so most employees don't use it that often. According to Regina and Anton (BAC), faster connections and faster computers can enhance learning, because it is easier to access all these databases.

At FCO level, when asked about improvements for learning by accountability, the availability of a telephone line, just for calling, was mentioned often. This relates to the same need for fast communication as a way to deliver information for accountability as well as to receiving questions and feedback about this information. So the communication connection, the quality of the connection and the access to a possible connection affect learning.

#### *Time for learning*

The final resource for learning that is insufficient at all levels is time for learning. As stated before, learning by accountability requires reflexivity and discussion. Especially in NGOs, described by Britton as 'action orientation or adrenalin culture', whereby gaining output is the main measure point for success (Britton 2005: 6), time for reflexivity is a scarcity. Negote (AHS) and Regina (BAC) state the following about the necessity of time for learning:

*"So we need to learn by peer review. So you need to combine experiences, you need to put it together. That would be a way to learn [...] You need time to meet" (Negote, AHS).*

*"It [a learning trajectory] had little priority in terms of hours available. So you get people doing it besides their other work [...] This is always the big conflict with these kind of sessions". (Regina, BAC)*

For the Consortium, all the respondents mentioned that time is necessary, but that one cannot always make time for learning and reflection. For BAC, learning activities are part of the organization, but when not made obligatory or when employees don't 'get' time from their manager, other activities get priority. Regina showed why this is a problem for learning, as can be read above here.

The FCOs also experience that training, as a formal way of learning, takes time. Of all levels, the FCOs are the exception. They take time to learn from their data and reports, because the performance of the FCO relates directly to the survival of the FCO. They repeatedly

acknowledge that learning from their own performance with the help of accountability data improves their plans and their chances of survival and they take time for this.

### **10.3. Hindrance 3: Misunderstanding between multiple stakeholders**

The final important hindrance for learning by accountability is misunderstanding between the various stakeholders. Babette (BACconsult) and Gelaye (ECF) explain that in this case the Dutch and Ethiopian sides have the same problem:

*"A general phenomenon, they [local NGOs] struggle a lot with reading and understanding of donors. With the signals the donor sends. And they have all good intentions and even people with a lot of knowledge, these signals are often contradicting and are read badly, understood badly"* (Babette, BACconsult).

*"By the way, for donors, it is difficult to comprehend the reality of local NGOs [...] You have to correspond a lot of times [...] that the reality is different. So you have to explain a lot so that they can understand"* (Gelaye, ECF).

The understanding in this example refers to the relation between BAC and the Consortium. In other relations, understanding each other and having the same priorities is also difficult. This comes to the fore in the cooperation between the organizations in the Consortium, where each organization has its own priorities.

*"The leadership (of the Consortium) is at the head of the NGOs [...] They do not have regular meetings, their priority is at their own business. That is a difficulty"*. (Negote, AHS)

*"There are so many organizations (in the Consortium). They need to figure out things on their own"*. (Misrak, IDC)

Sometimes, other stakeholders may also block learning. NGOs and FCOs need to work together with local governments, but also with financial institutions and buyers in the market. In most of these relations, accountability plays a role, but the concrete completion is different every time. These multiple accountability relations, all with stakeholders having their own understanding of the situation, make it difficult for the parties involved to work together and to finally be accountable to each other.

### **10.4. Stimulus 1: A learning climate**

All actors involved state that a good learning climate is necessary for learning by accountability. Some call this "openness" (Babette, BACconsult), others call it an "organizational philosophy" (Evert-Jan, Consultancy), "open space" (Yadetta, DAD) or simply "a good environment" (Misrak, IDC). Britton (1998) calls this factor "creating a supportive culture" and shows that it is a factor embracing all other factors (see chapter 3). To what extent is this climate present in the organization? To answer this question, I have divided this stimulus into three parts, which will make this more concrete.

### *Atmosphere*

The first characteristic is the atmosphere in the organization. This atmosphere needs to be safe, employees shouldn't need to be afraid of being punished if they make a mistake and they need appreciation for their work. Respect and awareness are essential values for this atmosphere, and these values were mentioned as being present in the organization by most respondents when talking about learning. Two employees of DAD summarized this in an answer to the question of what stimulates learning at DAD, and other respondents of the Consortium said mainly the same.

*"In fact, it is difficult to describe exactly. The consciousness, to be open, to learn more"* (Negote, DAD).

*"Actually, respect, that is also very important"* (Mikesh, DAD).

For BAC respondents, this atmosphere is also important and mentioned by most respondents. For the FCOs, this atmosphere was a topic for the focus groups, but questions related to this atmosphere were not understandable for the respondents.

### *Openness*

Secondly, openness is important for a learning climate, as mentioned above by Negote (DAD). This openness relates to both openness towards new ideas as well as openness for critical reflection, feedback and transparency about what everybody is doing in the organization. Openness is present in all organizations participating in the Consortium:

*"They are eager to learn, they are open"* (Negote, AHS about meetings in the Consortium).

*"Transparency is the key, this is in fact one of the values of ARS, you know. We want every staff member to know whatever activity is going on in this office. If I go to the finance and request something, nobody should say no. Because there is nothing mysterious happening over there [...] So this kind of culture is really important I think"* (Getu, ARS).

At BAC, openness was not explicitly mentioned as something important. This may mean that that openness is already part of the organizational culture and employees don't notice it anymore. Another explanation could be a lack of openness, or placing higher value on other organizational values. As already shown in previous chapters, for the FCOs this openness and transparency is essential for their existence and for that reason it is an important aspect of their organizational culture.

### *Sharing ideas and information*

Thirdly, sharing ideas and information is a characteristic of a learning climate. All employees have an attitude which stimulates sharing ideas and supporting each other at all levels. One of the hindrances for learning, the lack of internet and telephone connections, influences this

attitude of course. The positive attitude towards sharing leads to a search for alternatives: field workers of ECF visit the FCOs by motorbike, the Consortium members visit each other and bring CDs and flash drives to the meetings to exchange documents and people traveling from The Netherlands to Ethiopia and vice versa bring documents. Anton (BAC), Rob (BAC) and Kidist (ECF) tell about this:

*"Let us talk about it, let us organize something about it, like the British say 'Can I pick your brains?', then you know what we are talking about"* (Anton, BAC).

*"A while ago, BAC chose for a culture of reckoning, in a way. I think that was a proper decision [...], but it is difficult to feel space for learning in such a culture. That atmosphere changed a bit, in the last period"* (Regina, BAC).

*"If I need help, I can call them and they will come, like what you have seen this afternoon. So there is a good support of the Consortium members and even of BAC"* (Kidist, ECF).

Regarding accountability, this learning culture comes into its own when feedback is given and received in the debating phase. Within a learning climate, this feedback is experienced as something positive, whereas in a non-learning climate this feedback is experienced as an attack on the organization which needs to be countered. For the actors in the case study, feedback is usually used to build up the organization. For ECF, the feedback is, as previously stated, sometimes also something to be afraid of, although this does not relate to feedback given by BAC.

For the FCO level, it is hard to describe their culture exactly, because each FCO was started for a different reason and the farmers are not familiar with the concept of organizational culture. In the focus groups, they mainly talked about formal instruments, like reports, training and meetings, to describe their atmosphere. Questions about atmosphere or culture were answered with stories about procedures in meetings and these answers said little about the cultural aspects meant here.

### **10.5. Stimulus 2: Management with a positive attitude towards learning**

That capable managers are essential for learning was a topic in almost every conversation about learning by accountability. The management takes the final decisions for the organization, provides freedom or opportunities for learning, controls the accountability reports and is a decisive factor in creating a learning environment. For this reason, this factor is called 'management with a positive attitude towards learning.

At BAC level, the management is aware of the importance of learning and creating opportunities for learning, although this does not always relate to accountability activities. Ideally, the team manager of each department needs to take care of discussion about reports and about the storing of lessons:

*"It depends on how capable the team leader is and how the team organizes learning together. That is difficult of course, but this could be more central"* (Regina, BAC).

The management does make certain learning meetings obligatory and this may improve learning for the team. However, this does not always happen. Regina and Anton (both BAC) experienced this in their role as learning facilitators. Anton explains that when meetings are not obligatory, attendance is somewhat lower compared with obligatory meetings, whereas Regina talked about the general attitude of the manager:

*"The biggest part (of learning meetings) is simply obligatory. You are allowed to come when you have the permission of your managers. That is okay, because in that way people show up"* (Anton, BAC).

*"At least the manager needs to take initiative and show that something is important. That happens, but sparsely"* (Regina, BAC).

At the Consortium level, all lines are short and directors are doing a good job. ECF and other consortium employees were enthusiastic about their managers, because they provide them with a lot of freedom:

*"We have freedom. Shall I help you, shall I support you, they (the managers) ask, but they give us freedom. We can have their knowledge as well. They follow us and they like our approach"* (Kidist, ECF).

*"The management is not that far away from the employees. Therefore, every time they meet, we know it [...] It is mutual decision making"* (Mikesh, DAD).

*"This is the office of the manager, but you can just come around. It is really easy in our organization and we listen to each other, we cooperate"* (Getu, ARS).

The director of ECF confirms this attitude, but states also that for him this the normal way of working. This was confirmed by Evert-Jan (Consultancy), who has longer experience with ECF and the previous director <sup>10</sup>:

*"When they need me for something, I will respond. Otherwise they will do it by themselves and I will manage. In fact they do it [...] We believe in such management systems"* (Gelaye, ECF).

*"The previous director was really good. He had the learning organization as a kind of main stream. He gave people so much space"* (Evert-Jan, BAC).

For the FCOs, it was quite hard to talk about their management freely, because the management was always present in the focus groups. For that reason, this factor was not tested in these groups.

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<sup>10</sup> The previous director passed away in November 2009.

### 10.6. Stimulus 3: Relational expertise

The third main stimulus for learning by accountability is “relational expertise”. This cluster of factors relates to the use of expertise in the relations between the actors of the case study. Anja (BAC) states that this expertise is really important, whereas others state that BAC employees working for Ethiopia have this expertise and use it in the relations they maintain:

*“It has to do with individual capacity and work pressure. Work pressure can cause people not taking or making time for learning. But it relates to individual capacity how you manage work pressure. Because if something is really important in your opinion, you will find some time to do it” (Anja, BAC).*

*“Anja was never behind schedule with his work [...]. I think also partners notice that” (Evert-Jan, Consultancy).*

*“They have good expertise from the BAC side. Anja, Babette, they are very good” (Kidist, ECF).*

At the same time, expertise is also good at the the Consortium level. In the relation between BAC and ECF as well as in the relation between ECF and the FCO, everybody notices this. Evert-Jan (Consultancy) tells about the previous director of ECF, whereas Anja has good expectations about the current director:

*“Capacity building, loyalty, learning, yes, it is a special club [...] I think it depended on him. And other directors.. they don’t have any management capacity at all” (Evert-Jan, Consultancy).*

*“I have not yet met the new director, but I had e-mail contact several times and until now, I am very positive [...] Initially, I was a bit afraid of a gap, but they took good care of everything” (Anja, BAC).*

Another aspect where the importance of expertise in the relation between the actors becomes clear, is the investment in training. Training and formal education are ways to teach learning by accountability and to share knowledge about this topic. Explanation about mechanisms and use of mechanisms are examples of education, but also training to realize a certain level of data collection and analysis of the collected data. BAC provides training for ECF which equipped them to be accountable, and this is also done by ECF/Consortium for the FCOs:

*“A few years ago, it was hard for us [to be accountable], we had no equipment or training, but after a time we got training about PME [...] and based upon that it is getting better” (Kidist, ECF).*

*“In the training, they [ECF] advise us a lot [...] Afterwards, we take this advice from them and we bring it to the population and the population takes it and works on it” (FCO 5).*

*"To develop this team and learn more about accountability I suggest that we need to have more training. Not only for the leaders, but also for members, for the buyers and sellers groups too" (FCO 2).*

All these ways of using formal education and expertise in these relations have a positive effect on the way the respondents describe these relations:

*"According to me, BAC is a real partnership. Of course you are never perfect, but with ECF it comes really close. There is really a high level of trust, although I don't know if that will stay the same [after the reorganization]" (Evert-Jan, Consultancy).*

*"BAC, they have big ears. They listen to you for example" (Getu, ECF).*

*"Our relationship with ECFE is very nice. They organize us and train us. Until today they are supporting us in any matter. We have a brotherly relationship with ECFE" (FCO 4).*

*"They also teach us how to manage our personal life, gender equality, the way we improve our income and the way we improve our marriage" (FCO 1).*

All these quotes contain aspects related to expertise and training or education as well as to relationships. This shows that these relationships provide a basis for learning, teaching and exchanging expertise, because the relationships create trust and make it easier to accept lessons and advices.

#### **10.7. Stimulus 4: A flexible forum**

The final stimulus for learning by accountability is definitely the attitude of the forum. Various respondents give examples of the flexible approach of fora and most of them identify BAC as a flexible forum. One of the reasons for this is the longer period of funding BAC provides for its partners. ECF tries to imitate this attitude in their role as a forum for the FCOs. The way the FCOs describe their relationship with ECF, as presented in the previous paragraph, confirms this attitude. Examples of BAC's flexible approach are given:

*"We had a questionnaire developed at the beginning of the project. After seeing the project experience, we improved the questionnaire [...] In the case of other donors, they don't allow you to change the questionnaire [...] It is based upon a relatively longer period of funding compared with some other donors. Some other donors started this year and stop next year. So you can't think further. You have to accomplish the given indicators and stop there. You are not thinking about what will happen next year. Once you have started, you have to accomplish it. But in the case of BAC it is a relatively longer period. So you have some time to do, to explore your environment [...] The situations are changing from time to time, there are new demands, new issues in the environment. For instance, if you sign an agreement today, for five years. Today and five years, that is completely different. So the other donors sign an agreement today and they ask about the same issues over five years" (Getu, ECF).*



*"BAC has always been really proud of its partner policy, but BAC is sometimes a bit too understanding [...] You can do a lot before BAC will end the relationship. So, BAC says sometimes: we want to do this or this, but it is scarcely a breaking point" (Anton, BAC).*

*"We try to use the logframe in a more flexible way. We try to see indicators, the objectives and also the context that is changing, the risks, the opportunities. So we always see the program in a flexible manner" (Kidist, ECF, about working with the FCOs).*

Getu (ECF) tells clearly about this flexible approach and explains that it is important because NGOs work in a changing and complex environment. Anton confirms this relationship and tells that BAC provides a lot of space for its partners. Finally, Kidist tells about the flexible approach the Consortium tries to use in dealing with the FCOs as a concrete example of the attitude of BAC as an example for the Consortium. All in all, this shows that a flexible forum can stimulate learning, by giving space in the use of indicators and exact appointments about the outcomes of the project.

#### **10.8. Other hindrances and stimuli**

Some hindrances and stimuli were not mentioned by the majority of the respondents, but may be worthy of consideration. The factors in this paragraph are really explorative and more research is necessary to state more about these factors.

##### *Leaving and shortage of consultants*

Regina (BAC) noticed for example that 'the best learning' is done by external consultants. These consultants undertake evaluations and they discuss their findings with the organization involved. The consultants leave after their work is finished and with this, their knowledge also disappears. According to Regina,

*"The biggest learning effect is with these consultants. Little with the partner organization and even less with BAC" (Regina, BAC).*

Regina sees no other way of dealing with these consultants, because the evaluation needs to be "objective, with respect to both donor and receiver". This hindrance is strengthened by a shortage of good consultants in Ethiopia (Eva, Consultancy and Anton, BAC). This shortage causes long delays before the work can start and this naturally leads to delay in learning by accountability in cases where that learning depends on the consultant. All in all, the concrete hindrance in this case is the leaving of the consultants after their work is finished combined with a shortage of consultants causing a delay in the work.

##### *Unpredictable behavior of donors*

Another hindrance is mentioned by Gelaye (ECF). He states that the unpredictable behavior of donors prevents partners from being critical towards the donor:

*"Donors could change, due to many reasons. If there is something in Haiti.. [...] There is this fluctuation, that will also affect our future". (Gelaye, ECF).*

ECF tries to create its own resources and to develop strategic plans to prevent donors from leaving their organization, but this unpredictability is still a problem for learning. This story told by Gelaye connects with the inequality in relations mentioned as an important characteristic of accountability in chapter 2. More research is necessary to discover to what extent these power relations influence learning by accountability.

#### *Reorganization of BAC*

The last hindrance for learning by accountability is the reorganization of BAC. At the moment it is not clear to what extent this factor will affect the learning by accountability at all levels of this study. Evert-Jan (Consultancy) expresses some fear that the relation between BAC and partners will focus again on control, instead of a relationship which is beneficial for learning. Also Anton (BAC) speaks about the uncertainty in this period:

*"So I did not yet make any plans for this year [...] Let me wait for clarity about where I will end up"* (Anton, BAC).

These kinds of uncertainty may seriously block learning in general at BAC level, because it is no longer clear who will be responsible for what after the reorganization. At the same time, at the Consortium level, it is unsure what this restructuring of BAC will bring:

*"Previously we had a good relation and communication. So we have to see. We try to identify our gaps in the program, and they helped us. So we expect such capacity from them. [...] I don't know, because we have not yet met them."* (Kidist, ECF).

The effect of the restructuring of BAC on ECF and the Consortium is still uncertain, and so is the trickling down to the FCOs. They have some idea of the support of external donors for their program, but they don't know names of these foundations, neither do they know anything about the restructuring of BAC.

#### *Experience sharing by the FCOs*

Some explorative factors also stimulate learning. For the FCOs, experience sharing is, for example, an important tool for learning. During this experience sharing, socialization takes place, which can be explained as learning by imitation. ECF provides experience sharing for the FCOs, and the selection of experiences is based upon successful activities executed by the FCOs. Accountability activities show which activities were the most successful, and in this way accountability contributes indirectly to this form of learning:

*"They (ECF) transport some of us from place to place, two times per year to connect to others and learn from others, to experience and to have a look on it"* (FCO 1).

*"ECF provides us an experience sharing. Long term, that means, they go from here to Wajang, in the north part, about 400 kilometers away from here to Shasmene."*

*They facilitate experience sharing. This helps us to build confidence to work in our FCO [...] Not only supporting in cash, but also they are showing us that FCOs are going better in other areas and that we have to look there. And to perform our FCO in the same way" (FCO 4).*

It is unknown to what extent this sharing of experiences affects the learning of each FCO individually, but it can be expected that this kind of activities provides incentives for learning by accountability.

#### *Attractiveness of learning*

A last factor, mainly mentioned by Dutch respondents, is the attractiveness of learning. Anja (BAC) tells for example:

*"You know what it is, when you make learning attractive, people will create time<sup>11</sup>[...] Learning always takes time, but when that has a pay back because you understand matters better and do things faster, when you see things in a different way, than it is getting interesting" (Anja, BAC).*

Making learning attractive can be done by ensuring a strong connection of the lessons to daily practice and by staying close to the daily practice of the people one talks with. At BAC level, the learning facilitators play an important role in the control of this connection with daily practice.

### **10.9. Which factors influence organizational learning by accountability activities?**

In this chapter I presented four main stimuli and three hindrances which influence learning by accountability the most. In this paragraph I will summarize these factors and compare the findings with the expectations of chapter 5.

#### *Hindrances for learning by accountability*

The first hindrance are forces in the context of Ethiopia, by which I mean cultural and institutional factors typical for Ethiopia. I mentioned the national attitude of pride, the various laws and the upcoming elections as important parts of this context. In the theoretical expectations, cultural and institutional differences were mentioned, but most external factors in literature referred to a complex environment and geographical distance between these stakeholders. It is striking that the institutional and cultural environment were not explicitly mentioned in literature, because it is not hard to imagine that this could easily block learning, as showed by this study in Ethiopia. To summarize, part of the theoretical expectation about external factors as a hindrance for learning were correct, but the focus of this factor needs to be more on cultural and institutional context instead of only on the general external context.

The second hindrance is a lack of resources. I mentioned financial resources, the unavailability of good telephone and internet connections and the lack of time for learning. In literature, aspects of this hindrance can be found in two hindrances. Firstly, resources play a strong role in the factor 'internal facilitation', where I expected that a lack of time and financial means block organizational learning. Second, telephone or internet connection returns in the factor 'information systems', which according to the authors studied, function badly. All in all, these

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<sup>11</sup> In Dutch: "Weet je wat het ook is, als je leren leuk maakt, maken mensen wel tijd"

aspects are all about a structure for learning by accountability. This structure is an important prerequisite for learning by accountability, as mentioned in chapter 5, and does hinder learning to various extents. This confirms the expectations made in chapter 5, but the factors 'internal facilitation' and 'information systems' can be combined to one factor named 'lack of resources'. The third main hindrance is the misunderstanding between multiple stakeholders. This leads to a strict accountability framework, which was also found in literature. I stated in chapter 5 that the design of this accountability is strict and rigid and that this blocks learning. This expectation is partly confirmed by what respondents tell about the misunderstandings between the stakeholders. This risk of misunderstanding results in this strict accountability framework, but is not directly mentioned in literature. All in all, the expectation made in chapter 5 about this accountability framework was correct, but in the case study the focus was more on the misunderstandings causing this framework.

#### *Stimuli for learning by accountability*

First, a learning climate stimulates learning. Based upon literature, my expectation was that the organizational culture of NGOs hinders learning. This case study shows the opposite: organizational culture positively influences organizational learning by accountability. The creation of a good atmosphere, openness and transparency and sharing of ideas and experience are the building blocks of this culture.

Second, managers with a positive attitude towards learning are a stimulus in the case. Especially at Consortium level, managers provide their employees with a lot of freedom to do whatever they want and it is easy to come in contact with these managers. For BAC and the FCOs, it is not that clear if managers are really stimulating learning, but at BAC level it is acknowledged that they have a role. From my examination of literature, I expected management to be a hindrance for learning. This study does not disapprove this expectation completely, but provides some evidence that management may stimulate learning, at least at the level of the Consortium.

The third stimulus for learning by accountability is relational expertise, where both actor and forum have expertise on the topic they deal with and use this expertise when working together. These factors cannot be found in literature, but turned out to be very important for learning by accountability in this case study.

The final stimulus is the attitude of the forum. Literature showed that the forum normally blocks learning. This case study shows that the attitude of the forum as a donor, and mainly its flexible approach, stimulated organizational learning. This attitude created space and opportunities for the actor to adapt to the situation and to change activities if necessary. A support for this is the relatively longer period of funding by BAC. The expectation as formulated in chapter 5 about the attitude of the forum was not correct.

Finally, I described some factors that were mentioned by a minority of the respondents. As hindrances, I mentioned the work of consultants, the uncertainty about the behavior of donors and the restructuring of BAC. Respondents mentioned two other stimuli for learning: experience sharing for the FCOs and attractiveness of learning at BAC level. These factors are not to be found in literature, but may add something new to the already existing body of literature when investigated further.

This chapter showed clearly which factors influence organizational learning by accountability. In chapter 5, most expectations were formulated as hindrances, but when investigated empirically in this case study, it turns out that organizational culture, the attitude of the forum and to a certain extent also management can stimulate learning. For other factors, the emphasis was placed on different aspects compared with literature. Finally, I added also some factor to the already existing body of knowledge: relational expertise was an important stimulus for learning, but none of the authors studied mentioned this factor.

For the organizations studied, these factors provide insight into their own use of accountability and explain the effects of accountability as described in the previous chapters. In the following chapter, these factors will be worked out into concrete recommendations. How can the light accountability activities shine be used? This is done for the organizations of the case study, but also for other organizations working in the same field.

## 11. Conclusion, discussion and recommendations

In closing, in this chapter I will provide concrete answers to my research questions. First, the central question will be answered. Following this, the results of this thesis are discussed and placed in a broader spectrum. How does this study contribute to the present debate about development cooperation? Of course some recommendations for follow-up studies will be given at the end of this chapter. Finally, I will provide general and specific recommendations for organizations based upon this study.

### 11.1. Conclusion

This study started with the following central question:

***How do accountability activities lead to organizational learning in development cooperation and which factors influence this process?***

When answering the sub-questions, in each chapter I provided various building blocks which show how accountability activities influence organizational learning in development cooperation. Accountability activities lead to learning along two lines. Firstly, accountability activities provide knowledge, by externalization and combination. This may lead to internalization, where as change in behavior and cognition takes place in the direction of the mission of the organization. This learning takes place to some extent, as showed with examples of concrete activities in the case study.

Secondly, accountability activities can have a learning or positive effect on the cognition and behavior of organizations. For the case study, this effect was mixed. For the ECFOs, a learning effect can be easily identified. For accountability from ECF to BAC the effect is positive, but accountability from ECF to other donors is experienced as a heavy burden and has a negative effect. Finally, for BAC, accountability does not lead to learning in this case study, and has also a negative effect.

What determines if this effect is present or not? To answer this question, I tested factors of influence already found in literature and I explored some new factors. Finally, seven groups of factors came to the fore as being the most important explanations whether learning by accountability takes place or not. The factors are shown in table 12.1.

Stimuli	Hindrances
1. Learning climate: safe atmosphere, openness and transparency, sharing of ideas and knowledge	1. Forces in the Ethiopian context as external factor (cultural as well as institutional)
2. Management with a positive attitude towards learning: providing incentives and freedom, stimulate learning	2. Lack of resources: financial, connections and time
3. Relation expertise: use of knowledge and experience in relation between actor and forum	3. Misunderstanding between multiple stakeholders
4. Flexible attitude of the forum: change of indicators, changing environment	

**Table 12.1. Final table of factors stimulating and hindering learning**

All in all, this study shows that learning by accountability is possible, but that employees do not automatically change their behavior and attitude based upon conduction accountability activities. When taking into account the hindrances and stimuli for learning by accountability, this learning effect can take place. One of the ECFO members (ECFO 1) described accountability as a light, because these processes can provide insight in their performance. The data for accountability enlighten the performance of the past and with the light of this lamp, activities in the future can be improved. It is also possible to turn the lamp off, and to approach accountability solely as a mechanism for control. In that way, the focus will be on the past and organizations will not benefit by themselves from the accountability activities they have to conduct.

### **11.2. Back to the broad debate**

This study shows that learning by accountability is possible, but that it does not automatically take place. Various factors influence this process and even more factors may be discovered or tested for other contexts. After all, what does this study add to the general debate about accountability and effectiveness of development cooperation?

For most donors, the main goal of accountability activities is still on control of their partner organizations. However, this study shows that learning can take place, especially when the donor as a forum has a flexible approach. Finally, this will lead to learning and more effective ways of working for development cooperation. This last step is crucial for the current debate in The Netherlands about effectiveness, because as this study shows, accountability activities can enhance this effectiveness by changing the cognition and behavior of organizations in the direction of their mission. Instead of focusing on what is not yet reached in, for example, in the Haiti-debate, organizations can show more clearly what they have learned until now and how this will improve their work in the narrow future.

Secondly, this study provides insights about how the general accountability pressure can be turned into something beneficial for one's own organization. By showing that NGOs learn and improve their effectiveness, the general public will support them even more. It is exactly this support that is necessary for the existence of NGOs. This support causes the growth of the number and influence of NGOs and with this, accountability pressure increases, as explained in the introductory chapter. I stated also that scandals in development cooperation caused a strong accountability pressure. By showing what is learned from these scandals, the reliability and credibility of NGOs can increase.

Accountability activities will still be conducted for reasons of control, and nothing is wrong with this, for control is also a legitimate reason for conducting these activities. However, the field of development cooperation is constantly changing and in this requests also constantly learning and developing of organizations. Standing still and conducting the same activities for years is not an opportunity anymore. As this study showed, accountability activities provide enough incentives to discover patterns and to change behavior of the organizations. This will help NGOs and also other types of public organizations to deal with all these changes in a positive way.

### **11.3. What do we need to learn more?**

What further information do we need about this topic to make the possible learning effect even stronger? How could the reliability of this explorative study be improved and what questions have not yet been answered? In this paragraph I will suggest four ideas for follow-up studies, all based on various aspects of this study. All ideas can also be extended to other parts of the public sector to investigate this topic even more intensive. This paragraph is also a discussion of this study, because it shows clearly what shortcomings the current research has.

#### *1. One case and most-likely case selection: extension needed*

One of the shortcomings of this study, as already mentioned, is the use of a most-likely case method and the use of only one case. To make the outcomes more interesting, more cases need to be studied to validate the results in this case. This can be done in various ways: by taking more Northern NGOs, with various sizes or by taking more partner organizations from the same Dutch donor.

First, BAC is one of the biggest NGOs in The Netherlands; what does this mean for the way they deal with partners? What is the approach of other, for example, smaller donor NGOs? It could be that the size of BAC provides them with more opportunities for supporting partners and that this is another important factor. Comparison with similar sized donors could be used to answer this question.

On the other hand, the local NGO stands in its own local context, working with ECFOs as a type of grass root organization. What does this context mean? I stated that the Ethiopian context is a hindrance for learning, but I don't know how decisive this is compared with situations in other countries or local contexts. Another question relates to the cooperation with ECFOs. Is learning the same when working with grass root organizations where accountability is not that much a part of daily practice? Does learning differ in contexts of, for example, health care or educational work? More cases in different contexts, both other national contexts as well as other types of grassroots organizations are necessary to come to a broader understanding of learning by accountability processes in development cooperation.

#### *2. Factors: Saturation and discovering new factors*

Secondly, it would be interesting to compare the various factors: which factor is the most decisive one? Is saturation reached with this study? A study about this topic could be conducted with the help of quantitative methods, in which respondents need to fill in a questionnaire with statements about each factor and which one they feel is the most important.

Another way to do this is with long term observations to really see if something is learned, how this is done, and to discover a wider pattern for this learning. Other factors could be identified with this explorative method and tested again with the help of a questionnaire.

#### *3. Means for learning: Accountability activities compared with other means*

It would be also interesting to see whether accountability activities are important for learning compared with other means of learning. Instead of focusing only on accountability activities, other organizational activities could be taken into account. Could accountability activities provide more incentives for organizational learning compared with, for example, training or sessions with knowledge sharing? Do employees experience a direct learning effect when conducting these other activities? In this type of study, the focus is on the value of



accountability activities for learning compared with other types of learning. What is the most effective way of learning and is investing in accountability activities as a way of learning worth it?

#### *4. Other perspectives on accountability*

Finally, it could be that the other perspectives on accountability, such as the constitutional perspective and democratic control, are actually more important. These perspectives were not taken into consideration in this study, but could be also interesting for the field of development cooperation. Why focus on learning when accountability activities are only used for proving what you have done as an organization?

### **11.4. General recommendations**

In the final paragraphs, I present recommendations for the three different organizations of the case study. In what ways could they improve their learning with the use of accountability activities? Before describing the advices for each organization separately, I would like to present some general points of attention for all organizations, also outside this specific context. In my opinion, more attention needs to be paid to these topics to improve learning by accountability.

#### *1. Focus on accessibility of lessons*

This study shows that a basic infrastructure for learning is necessary, in particular certain resources are needed to learn by accountability activities. In none of the organizations I researched, were lessons structurally stored or easily accessible with the use of information systems. To some extent, storing of lessons was done in the annual report of 2009 by BAC (2010), but at a fairly abstract level. In case of the Consortium and the ECFOs, storage of concrete lessons hardly exists, although in the minds of the employees many lessons exist at the moment.

That storage of lessons is done mainly implicit and only in the minds of the employees. This may strongly affect the future of the organization when employees leave. The storage and easy access of these lessons is also needed for learning forms based on explicit knowledge. These lessons can be exchanged in meetings, used in new plans, but for all these activities a good and accessible infrastructure is essential. Accessibility can be enhanced with a good search function for a digital archive or an up-to-date index of an analogue archive. Of course this needs to be part of the existing systems for archiving which are already in place.

#### *2. Framework of accountability: what is really important for your organization?*

One of the risks of learning by accountability is that each aspect of accountability could provide input for learning and would need to be incorporated in a new plan. The argumentation could also be posed the other way around: every change in a new plan could be linked with a previous report. To prevent this circle, there needs to be proper focus in both accountability and in new plans needs. Which parts are the most important for development of the organization? What data do we need to check our improvement? Which lessons are necessary to draw? Learning by accountability is not something artificial, but needs to be strongly grounded in reality and daily practice. The learning by accountability of the ECFOs is a brilliant example of this way of learning.

This can be enhanced by a good framework for accountability and clear expectations between the actor and forum. This study showed that the framework or design of accountability

arrangements is mainly a hindrance for learning by accountability. Another way of designing, with a focus on learning, can make accountability activities of more use for organizations.

### *3. Search for the best people and build capacity and trust in relations*

This last recommendation is linked with all stimuli for learning by accountability. To stimulate a learning effect of accountability, expertise and flexibility in relations is necessary, just like capable managers and a learning climate. Organizations need to search for the best people to ensure that a certain level of knowledge is already present when these people enter the organization. At the same time, all the people in the organization need to be capable and understand all concepts in the organization in the same way. The second step regarding this expertise is to build trust to be able to share knowledge and expertise. This prevents a culture of islands, where everybody is only focusing at his own expertise.

Thirdly, this sharing of expertise and use of expertise contributes strongly to the trust in relations that also turned out to be important. By building trust in relations, a safe environment emerges in which it is possible to admit mistakes without being punished. This environment is also one of the stimulating factors for learning by accountability.

### **11.5. Concrete recommendations for the organizations of the case study**

[For reasons of anonymity, this part of this study is not public accessible. Please contact the author for more information]

### **11.6. Final remarks**

In conclusion, this study showed some first ways of thinking about learning by accountability activities in development cooperation. The Ethiopian case showed many interesting points which showed important lessons for the field of development cooperation. Approaching accountability activities as a chance to learn and develop, adds to ways of professionalizing the field. The current debate about development cooperation shows that constant learning is more than necessary to deal with changes in a complex world. The challenge is up to the field right now to show flexibility and to enhance learning with the lessons provided in this study.

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## Annexes

### **Annex 1 - Research activities**

### **Annex 2 - Description of main activities of the ECFO program**

[For reasons of anonymity, this part of this study is not public accessible. Please contact the author for more information]

# Annex 3 - Methods

## 3.1. Interview Guide

### 1. Introduction

- Introduction of the researcher and the study
- anonymity guarantee, will handle your answers with care, so feel free to speak. Goals is to get information, hear your opinions to get a good study.
- permission for recording the interview
- check function in organization
- Starting question: could you tell me something about your daily activities? How does your normal working day look like?

### 2. Naming of real accountability activities

#### Helpful questions:

- When do you have contact with forum/actor organizations and for what reason?
- At which particular moments do you have to explain about your activities to the donor? What type of information is asked for?
- When and how are questions asked about the information you gave? Or about the results/output/outcome of your programme?
- On which basis does your organization get funded another year? Who decides based on what? Which norms are involved?
- Do you feel all these activities as an obligation? What is the reason to have those accountability activities?
- Name the three most important activities for accountability/reporting to the donor

### 3. Effect of the accountability activities

#### Helpful questions:

- What does happen with the accountability product? What happens after a report is red?
- Is it difficult to produce such a report?
- How is the report used in a new plan?
- Which new insight did the accountability activity bring?
- How do you look back at those activities? Do you read minutes or reports another time again?
- What would you like to do differently with knowing the result of the accountability activities?
- Word that fits the most: accountability as control, as a feature to help me having control, to get insight in my own performance, to learn about the past

### 4. Factors affecting the learning effect of accountability

#### Helpful questions:

- First checking: what is effect of current activities? [name activity!]
- Then: what does influence this effect?
- Introducing learning effect: would be nice to learn for your own organization as well, what would you like your organization to do to make that happen?
- What blocks learning?
- Try to identify factors, leave enough space for respondent to come up with new ones

### 5. Closure

- Short summary of activities, effect and factors
- E-mail or address data for results/report/summary
- Other persons to be important for my study?
- Thanks for cooperation in this interview; invitation for presentation at the end of my Ethiopia visit

### 3.2. Focus group guide

#### 1. Introduction

- Introduction of the researcher: my name is Jiska Gietema, I'm from The Netherlands and I do research in the field of development co-operation. My study is about accountability in the chain between BAC, ECF and the ECFO's. I am here on behalf of Utrecht University (probably emphasizing as well that I'm not working for BAC)
- Introduction of translator

First some formal questions to have a good session:

- Mention how long the session will take
- anonymity guarantee, will handle your answers with care, so feel free to speak. Goals is just to get information, hear your opinions to get a good study. My role will only be to guide the discussion and to give you all the facilities to tell your own story.
- permission for recording the interview
- List to have your functions all well
- Name tags or round to introduce each other [what kind of farm, something about your family]
- Some rules [depending on group size]: one person speaking at a time, raise your hand with one finger if you would like to add something related to this topic or your whole hand to introduce another topic. Please ask clarification if you don't understand my question or if you have any other doubt. Switch off cell phones. Speak loud enough [depending on size]
- How are we going to work today [briefly]: identifying contact moments with ECFE, have activities, see what the effect of the activities for you as ECFO is/
- Starting question: could you tell me something about your daily activities? How does your normal working day look like? [depending on first visit and on the size of the group]

Note: stay with activities and daily practice of farmers!! Don't use the word accountability to often, probably to abstract. Fill in with concrete activities and more 'real-life' terms (based on interviews beforehand to grasp those activities).

#### 2. Naming of real accountability activities:

##### **Helpful questions:**

- When do you have contact with ECFE and for what reason? [maybe written exercise; describe what this contact was]
- At which particular moments do you have to explain about your activities to ECFE? What type of information is asked for?
- When and how are questions asked about the information you gave? Or about the results/output/outcome of your program?
- On which basis does your organization get funded another year? Who decides based on what? Which norms are involved?
- Do you feel all those accountability activities as an obligation? What is the reason to have those accountability activities?
- Name the three most important activities for accountability towards ECFE
- What does ECFE tell you about their decisions that have an effect on your daily work? [downward ECFE --> ECFO]
- How can you hold ECFE to account? How can you give your opinion? Do you have the idea that ECF takes your suggestions serious?

#### 3. Effect of the accountability activities

##### **Helpful questions:**

- What does happen with the accountability product? What happens after a report is red?
- Is it difficult to produce such a report? How long does it take?
- How is the report used in a new plan?



- Which new insight did the accountability activity bring?
- How do you look back at those activities? Do you read minutes or reports another time again?
- What would you like to do differently with knowing the result of the accountability activities?
- Eventually, depending on understanding of the group: Word that fits the most: accountability as control, as a feature to help me having control, to get insight in my own performance, to learn about the past

#### **4. Factors affecting the learning effect of accountability**

Helpful questions:

- First checking: what is effect of current activities? [name activity!]
- Then: what does influence this effect?
- Introducing learning effect: would be nice to learn for your own organization as well, what would you like your organization to do to make that happen?
- What blocks learning?
- Try to identify factors, leave enough space for group to come up with new ones

Try to imagine: you want to learn as much as possible from those activities. This is your chance to give an advice to ECFE how they could make accountability procedures [use activity as mentioned problematic] more useful for you. How could they improve learning by accountability? Give advice in one sentence.

#### **5. Closure**

- Short summary of activities, effect and factors. Any additions? Complete in this way?
- E-mail or address data for results/report/summary
- Other persons to be important for my study?
- Thanks for co-operation in this interview; invitation for presentation at the end of my Ethiopia visit

#### **What else to take into account?**

- suggestion of Dominique: bring soft drinks
- group dynamics: were did we had a high or low level of energy? Make notes with the help of this guide and afterwards discussion with translator.
- Don't make it to complex! Preparation of starting questions beforehand is essential, to avoid a never ending focus group.

#### *3.3. Code tree of MaxQDA*

[For reasons of anonymity, this part of this study is not public accessible. Please contact the author for more information]