



Comprehensive INGO accountability improves perceived effectiveness

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International non-governmental organisations (INGOs) have been under increased scrutiny from the public and academia. Critics argue that INGOs should be more accountable to various stakeholders, particularly to beneficiaries.

Evidence shows that a more comprehensive approach to accountability can improve INGO performance. This paper analyses survey data of over 200 INGO leaders in 21 countries to develop a framework for comprehensive accountability. The framework identifies three accountability approaches, or logics: resource logic, outcome assessment logic, and discursive logic.

The findings suggest that comprehensive accountability can strengthen perceived programme effectiveness. It is not only the "right thing to do," but it can also improve INGO performance, with positive upsides including more resources available to support the organisation, increased trust from and legitimacy with a range of stakeholders, and improved mission alignment between the organization and its mission.

[#INGOs](#) [#Accountability](#) [#INGOEffectiveness](#) [#Philanthropy](#) [#NonprofitManagement](#)

Background

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Context



- **INGOs have been criticised for prioritising the accountability demands of donors and regulatory bodies, focusing mainly on financial performance and legal compliance.** As they play increasingly essential roles in society by providing public goods and services where government agencies cannot do so, they must implement accountability practices that maintain their legitimacy as private organisations representing the public's interests.
- **Comprehensive accountability is an approach that involves a broader range of stakeholders, particularly those who have traditionally had less influence** in INGO power dynamics, such as beneficiaries. It also includes holding the INGO accountable for fulfilment of its mission. **Emerging evidence shows a link between comprehensive accountability and improved organisational performance.**
- **Institutional logics help us understand how organisations behave and make decisions.** They define the interactions between INGOs and the stakeholders with whom they work. **Three logics underpin the comprehensive accountability approach: resource logic** (focused on securing resources from donors), **outcome assessment logic** (used by INGOs to measure and report the effectiveness of their programmes), and **discursive logic** (which refers to the accountability that INGOs practice to engage in dialogue with their stakeholders).
- The three logics of the comprehensive accountability approach are mutually reinforcing. **By practising all three logics, INGOs can increase their perceived programme effectiveness and build trust with the maximum number of stakeholders.**

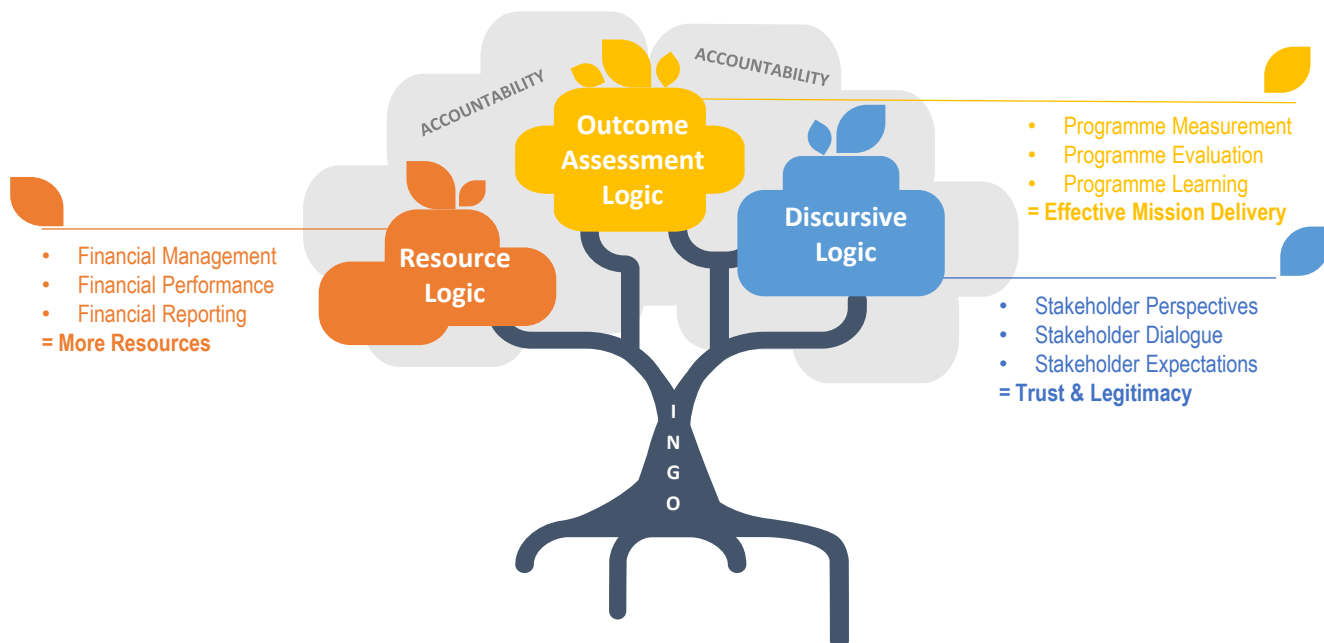
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Take aways & Learnings



- **Comprehensive accountability is a strategic decision that can improve perceived organisational performance** as it allows INGOs to respond to the demands of all their stakeholders, including donors, beneficiaries, and the general public. **By meeting the expectations of all their stakeholders, INGOs can build trust and legitimacy, leading to increased support and funding.**
- **Comprehensive accountability also positively affects the perceived programme effectiveness of INGOs**, contributing to organisational performance by addressing the concerns about adverse effects and conflicts arising from accountability practices that overly focus on short-term behaviours and/or on a limited group of stakeholders, e.g. funders.
- This study **identified three distinct logics that jointly could help strengthen perceived programme effectiveness** and therefore align with the delivery of the INGO's core mission (also, see the figure below):
 - The **resource logic** focuses on robust financial management, performance, and reporting since donors are more likely to provide funding to INGOs accountable for their resource use.
 - The **outcome assessment logic** fosters continuous improvement in programmes through the means of monitoring, evaluation and learning practice, making them effective and mission-aligned.
 - The **discursive logic** supports the integration of varied and sometimes conflicting expectations, helping INGOs to find consensus, to build trust and legitimacy with all their stakeholders.



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