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**DONOR-NGO ACCOUNTABILITY MECHANISMS
AND THE IMPLICATIONS FOR HIV AND AIDS: A
PERSPECTIVE FROM NGOS ON
SERVICE EFFECTIVENESS IN SOUTH AFRICA**

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SOUTH AFRICA**

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DECLARATION

I, Limkile Mpofu (Student number: 215081981), the undersigned, hereby declare that this thesis is my work. It is being submitted for the fulfillment of Doctor of Philosophy (Psychology) Global Health at the University of KwaZulu Natal, School of Applied Human Sciences, Discipline of Psychology. None of the present work has been submitted previously for any degree or examination in any other university. All sources that I have used have been acknowledged to the best of my knowledge. I agree that the university can submit my work to the plagiarism detection service Turnitin for originality checks.



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ABSTRACT

The study investigates the nature and extent of HIV and AIDS donor accountability mechanisms to see whether they were diminishing NGOs' capacity to achieve positive outcomes for beneficiaries. In particular, it focuses on the Degree to which accountability mechanisms might inhibit NGOs from achieving the outcomes they *share* with the donors.

The study examines the operations of both national and international NGOs that work on HIV and AIDS, focusing on the mechanisms of accountability to their donors, both public and private because the advent of HIV pandemic globally and especially in sub-Saharan Africa brought with it the urgency for actions and responses beyond the public sector. The study analyzed how the power disequilibrium between donors and recipient NGOs limits development outcomes. The focus would often shift from addressing the beneficiaries' needs at the grassroots level to the donors' administrative requirements. An in-depth interpretive case study approach was adopted to study five HIV and AIDS NGOs in Gauteng, South Africa. The researcher chose South Africa because it has the largest and most high-profile HIV pandemic globally, with an estimated 7.2 million people living with HIV in 2017.

The study's findings were analyzed and interpreted through the lens of the basic accountability mechanism theory of Julia Steets.

The study findings revealed that accountability is not a 'one size fits all' concept and practice because of the socio-economic and cultural differences that exist in different contexts. The study revealed the dynamic and complex relations between the HIV /AIDS NGOs and donors in their efforts to serve the beneficiaries. Donor dependency and service distribution affected interactions between donors, NGOs and beneficiaries.

The study concluded that NGOs cannot be simultaneously concerned with accountability on the scale now often required of them without impacting their operations. They are experiencing severe difficulties mediating the tensions between balancing donor organizational interests and beneficiaries' interests as the NGOs' administrative burden of accountability mechanisms has detracted time and resources from their main work of providing services and from developing equitable accountability mechanisms between themselves and the beneficiaries of their projects. This limits NGOs' capacities to develop further community level interventions and

detracts from close relations with beneficiaries in ways that address what the beneficiaries say they need with regard to HIV/AIDS services.

Overall, the study is a contemporary attempt to contribute towards theory development in contextual accountability in the donor-NGO development structure.

Key Words:

Accountability Mechanisms, Accountability Practices, HIV & AIDS NGOs, Donors, Beneficiaries, Programs, service delivery, sanctions and rewards, Donor-NGO relations.

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I can do all things through Christ who strengthens me ~ Philippians 4:13

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LIST OF ACRONYMS AND ABBREVIATION

AIDS	Acquired Immune Deficiency Syndrome
ART	Antiretroviral Therapy
ARVs	Antiretroviral drugs
AusAID	Australian Agency for International Development
CDC	The Centres for Disease Control and Prevention
CIDA	The Canadian International Development Agency
CIFF	The Children's Investment Fund Foundation
DFID/UK	Department for International Development
DGMT	The DG Murray Trust
DoH	Department of Health
EGPAF	Elizabeth Glaser Paediatric AIDS Foundation
HEARD	Health Economics and AIDS Research Division
HIV	Human Immunodeficiency Virus
HWSETA	Health Welfare, Services Education and Training Authority
INGOs	International NGOs
LFA	Logical Framework Analysis
M & E	Monitoring and Evaluation
MOU	Memorandum of Understanding
MTEF	Medium Term Expenditure Framework
NGOs	Non-governmental Organisations
NLB	National Lottery Board
ODA	Official Development Assistance
PEPFAR	U.S. President's Emergency Plan for AIDS Relief
SIDA	Swedish International Development Agency
SLA	Service Level Agreement
STIs	Sexually transmitted infections
TB	Tuberculosis
UKZN	University of KwaZulu Natal
UNDP	United Nations Development Program
UNICEF	United Nations International Children's Emergency Fund
USAID	United States Agency for International Development
WHO	World Health Organization

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CHAPTER ONE

1. INTRODUCTION AND BACKGROUND

1.1 Introduction

This thesis investigated the nature and extent of HIV and AIDS donor accountability mechanisms to see whether they diminished NGOs' capacity to achieve positive outcomes for beneficiaries. In particular, it focused on the Degree to which accountability mechanisms might inhibit the NGOs from attaining the issues they *share* with the donors.

NGO concerns about accountability to donors arise from asymmetries in resources that can result in excessive conditionalities or onerous reporting requirements attached to funding. Until about fifteen years ago, not-for-profit health care actors (Non-Governmental Organisations (NGOs), Faith-Based Organisations (FBO), and Community Based Organisations (CBOs) attracted considerable funding from donors with minimal restrictions and conditionalities (OECD, 2011). In recent years, however, the issue of accountability has become topical and a central focal point “for assessing the credibility and operational effectiveness of non-state actors, including HIV/AIDS service delivery” (Banks, Hulme & Edwards 2015, p.707). The consequences for those deemed incompetent, inefficient, or unaccountable can include funding shortfalls that make them unviable (Awuah-Werekoh, 2014). However, new forms and levels of accountability have also had other consequences. The literature broadly indicates that NGOs have adopted unbalanced approaches to accountability, mainly conforming to the requirements of donors and governments to secure operational funding and authorization (upward accountability), to the cost of the needs of beneficiaries (downward accountability) (Agyemang et al., 2009; Ebrahim, 2003a; Edwards & Hulme, 2015; Hug & Jäger, 2014; Murtaza, 2012; Schmitz et al., 2011; Wellens & Jegers, 2014).

These researchers agree that NGOs are experiencing severe difficulties mediating the tensions between balancing organizational interests and beneficiaries' interests (Ebrahim, 2010; Harsh et al., 2010). In South Africa, NGOs are an integral part of society's fabric, and as such, accountability becomes a central point for them to continue receiving the donors' funding. The requirement for meeting donor accountability mechanisms and achieving positive outcomes for beneficiaries makes South African NGOs' situation extremely vulnerable, as they fear funding cuts in the future. The HIV and AIDS NGOs need to have long-term sustainability plans,

including relations with funders and comprehensive strategies for earning ongoing income (Cordery, Belal & Thomson 2019).

1.2 Background and outline of the research problem

The advent of the HIV pandemic, especially in sub-Saharan Africa, brought urgent actions and responses beyond the public sector. Over the last few decades, Non-Governmental Organizations (NGOs) have become an integral part of the organizational landscape playing an intermediary role between donors and beneficiaries of every kind. The boom in HIV/AIDS NGOs is part of this broader phenomenon (Banks, Hulme & Edwards, 2015). For the efficient utilization of resources, NGOs are to be accountable to their two main stakeholders: donors and beneficiaries (upward and downward accountability, respectively). At the same time, NGOs are inwardly accountable for their organizational mission, values, and staff. Those NGOs dealing in HIV and AIDS services, for example, are not only accountable to donors (i.e., upward accountability), the beneficiaries (i.e., downward accountability) but also, in some instances, to their peer NGOs/agents of comparable power (i.e., horizontal accountability).

These NGOs can operate in the community (Chu, 2015), national or international levels (Mercer & Green, 2013), with most NGOs serving a specific population in a particular geographic area. However, large community-based or local NGOs can be on either a local or national level, facilitating community development efforts. National NGOs operate in the country they have established, while International NGOs (INGOs) have their head office in one country and work in one or more other states (Mercer & Green, 2013).

This study examined the operations of national and international NGOs that work in the field of HIV and AIDS rather than community-based NGOs (CBOs). Some CBOs receive funding from national NGOs and also apply vertical accountability requirements or demands. In this research, the community-based NGOs' services were very localized and often not in receipt of formal, standardized donor support, so they could not provide insights into the kinds of accountability under investigation. International and national NGOs usually have well-defined structures and operations. They undertake a more extensive range of activities across more substantial and more varied geographic areas than community-based NGOs, and, frequently, they may support the latter's operations. Typically, International NGOs (INGO) are required to register with the relevant government authorities and adhere strictly to the legislation and

regulations relating to finance, internal controls, laws, and administration of the countries they operate. They also comply with the laws of their own country of origin or registration and related rules defined by their donors (Kearns, 2011). Likewise, national NGOs also have to adhere to the same legislation and regulations of their own countries and the related requirements of their donors or INGOs with whom they collaborate. INGOs often partner with or fund national NGOs due to local governments' restrictions on INGOs or national NGOs' expertise in delivering positive project outcomes in specific local, social, and economic conditions. However, in some cases, such as in South Africa, INGOs and national NGOs provide similar services, working to achieve similar outcomes, and at times, competing for funds to undertake HIV and AIDS-related projects (Chu, 2015).

NGOs focus on responding to donors' requirements (upward accountability) sometimes at the expense of the needs of beneficiaries (downward accountability) (Agyemang et al., 2009, Ebrahim, 2003a; Edwards & Hulme, 2015; Hug & Jäger, 2014; Murtaza, 2012; Schmitz et al., 2011; Wellens & Jegers, 2014). NGOs' focus on donors' requirements is visible when donors set goals that do not necessarily prioritize work for the best outcomes for on-the-ground beneficiaries. Such is when a donor organization's managers fail to understand primary stakeholders' expectations and work towards responding to and meeting these expectations (Costa et al., 2011; Herman & Renz, 2008). Rahmani (2012) likens the designing of projects without consulting with local partners and beneficiaries to tailoring a dress for someone without knowing their height, size, taste, and culture.

Contractual relations between NGOs and donors (i.e., the form and content of contracts, MoUs, and reporting requirements) specify the type of actions and information relayed between donors and NGOs to use funds for achieving their shared project/program aims and goals. When an NGO signs a contract for receiving donor funds, it has explicitly bound itself to a full set of conditions, including accountability mechanisms. Without close accountability mechanisms, there is a risk of misappropriation and wastage of funding and inefficiency in operations and NGOs expanding their remit, possibly at the expense of their contracted responsibilities.

A positive aspect of accountability mechanisms is that they can establish rights for beneficiaries and their involvement within NGOs' operations—and these can be crucial for effective NGO program outcomes (Benjamin, 2013; Kilby, 2006). However, NGOs' focus can be directed by donors to short-term quantitative targets, so there is a risk NGOs “might be

unduly burdened and diverted from programmatic ends by onerous accountability requirements” (Ebrahim, 2003, p. 822; Barbara S. Romzek, 2011, 2014).

The ideal position of NGOs in developing/resource-constrained countries is “such that they depend on resources from donors and other sources to provide the much-needed interventions for the benefit of deprived and vulnerable populations, here referred to as beneficiaries” (Awuah-Werekoh, 2014, p.5). The problem is that the extent of accountability measures creates tensions between NGOs and Donors—and diminishing agreed on forms and degrees of service delivery. Ebrahim (2010, p.824) argues that “mechanisms to date have prioritized ‘upward’ and ‘external’ accountability to donors while ‘downward’ and ‘internal’ mechanisms remain comparatively underdeveloped.” Ebrahim (2003, p. 813) also argues “that NGOs and funders have mainly focused on short-term functional accountability.” This concerns operational activities, for example, at the expense of the ‘strategic’ accountability with broader social and political changes, which are usually the longer-term intentions of both donors and NGOs., such as gender equality, entrenchment of democratic principles, and practices. Similarly, O’Dwyer and Unerman (2010), Burger and Owens (2010), Ali et al. (2014), and Van Alstine et al. (2014) have highlighted NGOs’ lack of accountability practices and mechanisms regarding their responsibilities to beneficiaries, such as the mismanagement of funds meant for the recipients.

Effective accountability requires clear goals, transparency in decision-making, and reporting through concrete mechanisms to hold NGOs accountable and enhance their practices (Ebrahim, 2009; Jordan, 2011; Romzek, 2011). The providers of the resources have every right to demand accountability on their efficient utilization for the stated goals. Accountability mechanisms, such as annual project reports and financial records (discussed in more detail below), are used by donors to keep track of NGO spending and NGOs to leverage funds by publicizing their projects and programs. Thus, there is a resource interdependence (albeit often asymmetric). NGOs rely on donors for money, and donors rely on NGOs for their reputations in development (Banks, Hulme & Edwards, 2015; Ebrahim, 2003a and Harsh et al., 2010).

However, even in instances where donor/NGO remits are a good match, there is a further problem—some accountability mechanisms’ onerousness. Quarterly progress reports, log frames, for example, are often very time-consuming work. Different auditing protocols in cases where an NGO has funds from several donors can be cumbersome, especially when NGOs have small administrative staff (often due to limits imposed by donors on staff posts and

remuneration). When the actual burden of compiling and completing falls on senior operational personnel, this administrative work detaches the senior staff from their core activities.

1.3 The emergence of the study

This dissertation emerged from the researcher's experience as a consultant for public and non-governmental organizations, dating back to 2010. The concept of accountability and the costs involved in tendering have always fascinated and puzzled the researcher. South Africa's public-sector procurement facility¹ is envisaged as one of the critical tools to remedy past injustices in that country in which blacks² were disadvantaged. Section 217 of the country's Constitution makes express provision for procurement policy. It provides for the preferential allocation of government contracts. Broadly, South Africa's "Black Economic Empowerment" policy encourages contract tenders from companies and organizations owned or constituted mainly of oppressed and disadvantaged people in the past. Having tendered for such contracts, I have experienced the administrative challenges, including time and cost, that is onerous for a small organization.

The following are the procedural modalities involved: First, applicants have to download all documentation as some Government departments do not supply printed tender documents. They are also cutting on printing costs. The administrative requirements and the different modalities involved in submitting a full tender bid were burdensome. For example, the tender system considers the tendering company's financial stability, which means that they must present audited accounts for the preceding three years. For small NGOs, this means employing a qualified chartered accountant to prepare the financial statements. Some Government departments require formal accreditation as a service provider, which is a new administrative process. For an organization to be accredited, there are so many regulatory processes that an organization needs to go through. The organization needs to have a quality management system, and this comprises policies like Human Resource policy, administration policy, moderation and assessment policy, Health and Safety Policy, and training strategy. All these are burdensome to

¹ South Africa's Procurement Facility is preferential buying that supports Broad-Based Black Economic Empowerment. The facility supports five principles associated with procurement. i.e value for money, open and effective communication, ethical and fair dealing, accountability and reporting, and equity (Burger & Jafta, 2008).

² Blacks here refers to 'Black Africans', 'Coloured's' and 'Indians' as those who were disadvantaged in relation to 'Whites'. In South Africa, the former were considered as oppressed and disadvantaged in terms of the government's formal terminology of the country's different "population groups" (Burger & Jafta, 2008).

prepare. NGOs used to approach the researcher's consultancy company for assistance with the bidding procedures. The researcher's overall assessment was that the tender writing was wastefully time-consuming.

The other challenges from an administrative perspective arose from the competitive bidding practice. A purchase file containing all the documents of each transaction was to be opened, i.e., the purchase requisition, quotations, contact information of suppliers purchase contracts or orders, invoices, delivery slips, and any other pertinent documents. This was a challenge, especially for not so established NGOs, as there was a need for them to employ a person specifically to administer such tenders. While with experience, companies and NGOs can master procurement mechanisms that are a preliminary accountability mechanism. Post-procurement mechanisms are considerably harder to master, and the researcher came to question whether the mechanisms pre-and post-securing of a contract were serving their intended purpose. The researcher's questioning was similar to those outlined in the criticisms cited earlier; in short, the researcher asked: accountability for and whom?

1.4 The burden of HIV and AIDS in South Africa

This thesis focuses on the accountability of NGOs working in HIV and AIDS in South Africa. Many donors, INGOs, and NGOs have been involved in numerous interventions to curb the HIV pandemic. There is now a long history (over 25 years) of development and refinement of procedures and tools for defining INGOs and national NGOs' accountability. In principle, towards ensuring effective interventions to benefit those at risk of HIV infection and vulnerable to its many effects on families, communities, and society. There has been an emphasis on accountability as NGOs are funded mainly with public funds and public donors are accountable to their citizens, so there is an emphasis on accountability and transparency.

South Africa has the largest and most high-profile HIV pandemic globally, with an estimated 7.2 million people living with HIV in 2017. In the same year, there were 270,000 new infections, while 110,000 South Africans died from AIDS-related illnesses (UNAIDS 2018). The South African government has played a crucial role in designing, financing, implementing, and monitoring HIV and T.B. responses in the country. This role has included the world's most extensive public anti-retroviral therapy (ART) program, provided free to persons living with HIV (Ndlovu et al., 2014). Parallel with the growth of HIV/AIDS, NGOs in South Africa, and

the scale-up in funding they have received is a growth in the number and kinds of accountability measures to which NGOs must conform. An outline of the challenges follows in the next paragraphs.

A fundamental challenge for all health systems is how to allocate finite resources across the unlimited demand for health services (Glassman & Bump, 2012). This requires choices on what and how services are provided, at what quantity, to whom, at what time, and at whose expense. Inevitably, some demand goes unmet, one source of intense pressure to provide more services within any given resource envelope. The response to such stress can include efforts to reduce waste, increase quality, and improve efficiency. A report by OECD (2011) found that the growth in health spending had exceeded economic growth in almost all OECD countries over the past 15 years. With such worsening fiscal positions and rising demand due to aging populations and advances in technology, the pressure on OECD health systems to deliver more care with greater efficiency is unprecedented. South Africa's HIV and AIDS donor allocations have grown from R966 million in 2004/5 to R13, 6 billion in 2014/15, representing a 1300 percent growth in public distributions over the decade. The budget has performed an annual average growth rate of 15 percent between 2003/4 and 2013/4 (Ndlovu et al., 2014). These figures show the scale-up in funding for HIV and AIDS programs in South Africa as follows:

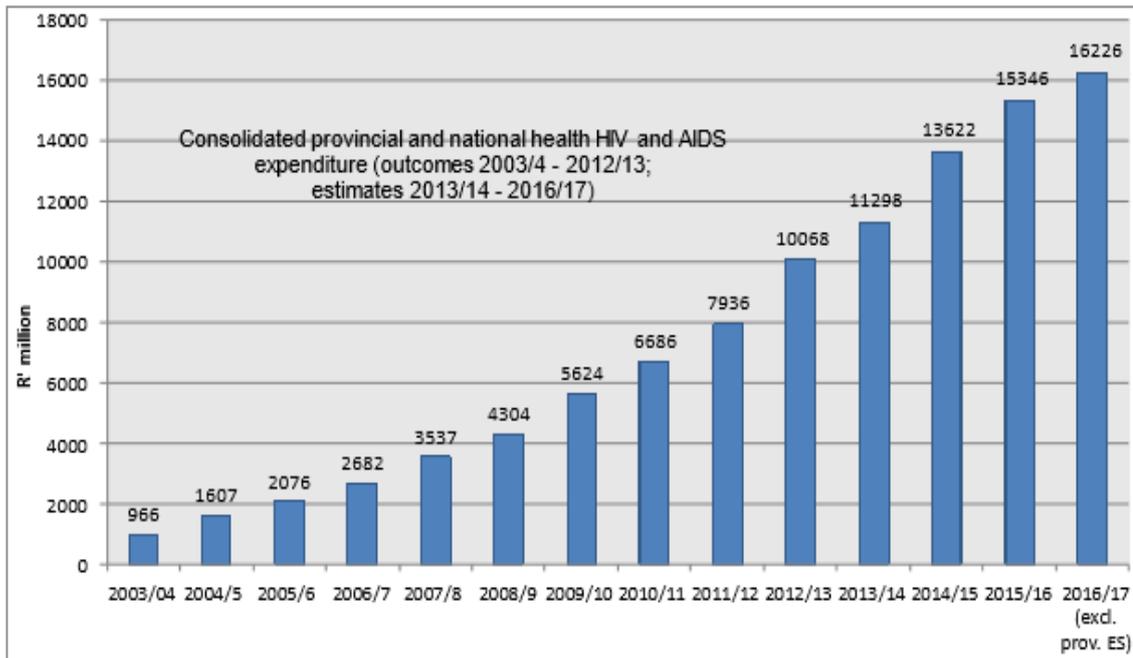


Figure 1. 1: Historical record of increasing HIV and AIDS funding in South Africa. Nominal figures, R'million. 2003/4 to 2012/13 budget outcomes and 2013/14 – 2016/17 budget estimates.

Sources: Ndlovu et al., 2013; National Treasury (2004/5 – 2014/15 documents). Estimates of Provincial Expenditure; Estimates of National Expenditure; Medium Term Budget Policy Statements; Budget Reviews; Division of Revenue Bills/Acts.

Furthermore, the Department of Health's (DoH)'s expansion of the anti-retroviral treatment program was projected at 4.8 million to enable patients to be on the medication by the end of 2017/18. The DoH is testing 10 million adults for HIV every year, among other HIV prevention interventions. The HIV and AIDS treatment and prevention programs supported by a Cabinet approved an additional allocation of R1.2 billion in 2017/18, hence the projected average annual growth of 13 percent over the Medium-Term Expenditure Framework (MTEF) period in the comprehensive HIV and AIDS conditional donor allocation in the HIV and AIDS, T.B., Maternal and Child Health Programme. The number of deaths during the first year of life per 1 000 live births has been significantly reduced, mainly due to the Department's program's success to prevent mother-to-child transmission of HIV. Mother-to child-transmission of HIV declined to below 1 percent by 2017/18 (UNAIDS, 2017).

The following diagram, **Figure 1.2** below, shows the calculations by Ndlovu et al. (2013), which excluded the HIV allocations for the Departments of Education and Social

Development and workplace spending in other departments. Their research showed that the national health allocations grow slightly from year to year in nominal and real terms. The total consolidated government spending: that is, national, provincial, and local government growth from year to year, marking a real growth rate of 3.5 percent in 2013/14 and a further 3.4 percent in 2014/15. Such growth encourages the advancement of human rights by providing essential public services for South Africans (Ndlovu et al., 2013).

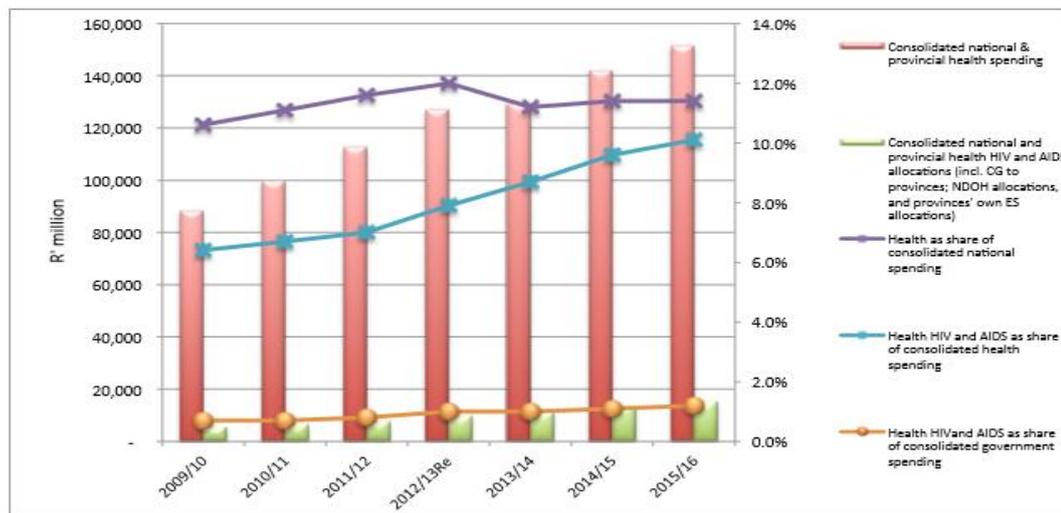


Figure 1. 2: Consolidated national and Provincial and national health and HIV and AIDS expenditure and percent shares of health and HIV and AIDS in consolidated government allocations (R' million and %), 2009/10-2015/16.

Sources: Ndlovu et al., 2013, p.3. *Trends in the national and provincial health and HIV/AIDS budgeting and spending in South Africa: A document prepared for the Center for Economic Governance and AIDS in Africa.*

In nominal terms, the consolidated government budget allocations grew from R890 billion in 2011/12 to a revised estimate of R966 billion in 2012/13 and R1.05 trillion allocated for 2013/14. The budget is expected to grow to R1.23 trillion in 2015/16. The 2012/13 consolidated national and provincial health budget was revised from an estimate of R122 billion to R126 billion, nominally growing further nominally by 6 percent in 2013/14 to R133.3 billion. Notably, as the total government spending increases by 3.5 percent in 2013/1 in real terms, the actual health budget only increased by 0.5 percent in the same year. The consolidated health budget was estimated to grow further in real terms by 3 percent in 2014/15 (Ndlovu et al. 2013). Year-on-year, for the 2013/14-2015/16 medium term, the consolidated

health budget receives as a share of the total consolidated government health budget an annual average of 11.3 percent. The unified and provincial health HIV and AIDS allocations grow from year to year as part of the consolidated health expenditure, from 7.9 percent in 2012/13 to 8.8 percent in 2013/14 and 10 percent in 2015/16, despite the low growth of the overall health share in the total national expenditure. The health HIV and AIDS spending (consolidated) also grew as a share in the consolidated government budget, from 0.95 percent in 2012/13 to 1.15 percent in 2015/16. These figures indicate that health, HIV, and AIDS allocations are increasing in the budget, and this is also accompanied by increasing health budget resources overall (Ndlovu et al. 2014). Figure 1.2 above depicts that.

Below are the Expenditure trends and estimates for HIV /AIDS spending in South Africa as per the highlighted rows. These trends illuminate the Department of Health's mandate derived from the National Health Act (2003). The National Health Act requires the department to provide a framework for a structured uniform health system within South Africa. The act sets out the functions of the three levels of government as they relate to health services. The department of Health contributes directly to achieving the government outcome that calls for a long and healthy life for all South Africans.

Table 1. 1: HIV and AIDS, Tuberculosis, and Maternal and Child Health expenditure trends and estimates by sub-program and economic classification (2015 Estimates of National Expenditure)

Subprogramme	Audited outcome				Adjusted appropriation	Average growth rate (%)	Expenditure/ Total: Average (%)	Medium-term expenditure estimate			Average growth rate (%)	Expenditure/ Total: Average (%)
	2011/12	2012/13	2013/14	2014/15				2015/16	2016/17	2017/18		
R million												
Programme Management	1.1	3.5	3.9	3.6	50.9%	-	3.7	3.9	4.0	3.9%	-	
HIV and AIDS	7 672.3	8 938.3	10 705.1	12 575.2	17.9%	98.9%	14 170.8	15 930.9	17 897.0	12.5%	98.9%	
Tuberculosis	16.6	13.4	23.8	26.4	16.8%	0.2%	27.8	27.7	28.9	3.0%	0.2%	
Women's Maternal and Reproductive Health	15.5	10.7	14.1	17.1	3.2%	0.1%	18.8	18.8	20.5	6.4%	0.1%	
Child, Youth and School Health	29.9	13.4	16.6	218.4	94.0%	0.7%	221.2	21.5	22.5	-53.1%	0.8%	
Total	7 735.4	8 979.3	10 763.5	12 840.7	18.4%	100.0%	14 442.1	16 002.7	17 972.9	11.9%	100.0%	
Change to 2014							(286.4)	(296.9)	(342.5)			
Budget estimate												
Economic classification												
Current payments	258.2	219.5	213.8	522.6	26.5%	3.0%	539.9	375.4	357.2	-11.9%	2.9%	
Compensation of employees	53.0	59.4	62.5	64.4	6.7%	0.6%	68.9	72.7	76.4	5.8%	0.5%	
Goods and services	205.2	160.0	151.3	458.2	30.7%	2.4%	471.0	302.7	280.8	-15.1%	2.5%	
of which:												
Advertising	19.8	6.0	5.8	46.3	32.6%	0.2%	14.7	13.3	3.9	-56.2%	0.1%	
Consultants and professional services:	2.8	9.5	12.9	16.5	80.7%	0.1%	18.4	28.5	13.5	-6.4%	0.1%	
Business and advisory services												
Inventory: Medical supplies	124.1	112.4	70.1	152.4	7.1%	1.1%	187.5	208.6	191.1	7.8%	1.2%	
Inventory: Medicine	20.0	-	-	141.9	92.1%	0.4%	195.0	-	-	-100.0%	0.5%	
Travel and subsistence	16.3	18.9	15.5	8.4	-19.8%	0.1%	12.0	23.7	18.4	29.8%	0.1%	
Operating payments	4.0	5.4	25.9	13.4	49.1%	0.1%	8.2	10.4	21.3	16.6%	0.1%	
Transfers and subsidies	7 474.8	8 758.8	10 548.5	12 305.9	18.1%	96.9%	13 900.4	15 625.5	17 614.0	12.7%	97.0%	
Provinces and municipalities	7 312.4	8 573.2	10 334.7	12 102.1	18.3%	95.0%	13 737.3	15 466.6	17 440.3	13.0%	95.9%	
Departmental agencies and accounts	-	7.0	26.0	15.0	-	0.1%	15.8	16.7	17.5	5.4%	0.1%	
Higher education institutions	5.6	-	-	3.0	-18.6%	-	3.1	3.3	3.5	5.0%	-	
Non-profit institutions	156.9	178.5	187.6	185.8	5.8%	1.8%	144.1	138.8	152.6	-6.3%	1.0%	
Households	-	-	0.3	-	-100.0%	-	-	-	-	-	-	
Payments for capital assets	0.8	1.0	1.2	12.2	149.1%	-	1.8	1.8	1.8	-47.5%	-	
Machinery and equipment	0.8	1.0	1.2	12.2	150.7%	-	1.8	1.8	1.8	-47.5%	-	
Payments for financial assets	1.5	0.1	-	-	-100.0%	-	-	-	-	-	-	
Total	7 735.4	8 979.3	10 763.5	12 840.7	18.4%	100.0%	14 442.1	16 002.7	17 972.9	11.9%	100.0%	
Proportion of total programme expenditure to vote expenditure	29.5%	31.7%	35.6%	37.4%	-	-	39.6%	41.1%	42.5%	-	-	

Source: National Treasury 2015 documents. The Estimates of National Expenditure e-publications for individual votes. www.treasury.gov.za: Programme 3: HIV and AIDS, Tuberculosis, and Maternal and Child Health-Expenditure trends and estimates Vote 16. Health Budget summary, Page 275.

Another table showing funding that is disbursed to NGOs by the South African Government is highlighted below.

Table 1. 2: HIV and AIDS, Tuberculosis, and Maternal and Child Health expenditure trends and estimates by sub-program and economic classification (2015 Estimates of National Expenditure)

Details of selected transfers and subsidies			Adjusted appropriation	Average growth rate (%)	Expenditure/ Total: Average (%)	Medium-term expenditure estimate			Average growth rate (%)	Expenditure/ Total: Average (%)	
Audited outcome						2015/16	2016/17	2017/18			
R million	2011/12	2012/13	2013/14	2014/15	2011/12 - 2014/15	2015/16	2016/17	2017/18	2014/15 - 2017/18		
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	-	7.0	26.0	15.0	-	0.1%	15.8	16.7	17.5	5.4%	0.1%
Human Sciences Research Council	-	7.0	-	-	-	-	-	-	-	-	-
South African National AIDS Council	-	-	26.0	15.0	-	0.1%	15.8	16.7	17.5	5.4%	0.1%
Non-profit institutions											
Current	156.9	178.5	187.6	185.8	5.8%	1.8%	144.1	138.8	152.6	-6.3%	1.0%
Lifeline	16.5	17.6	18.3	19.0	4.9%	0.2%	19.9	21.0	22.0	5.0%	0.1%
loveLife	62.0	66.1	70.4	69.8	4.0%	0.7%	54.4	57.8	61.2	-4.3%	0.4%
Soul City	13.0	13.9	22.8	15.6	6.2%	0.2%	16.3	17.1	18.0	5.0%	0.1%
HIV and AIDS non-governmental organisations	65.0	67.9	76.1	79.9	7.1%	0.7%	53.5	42.9	51.5	-13.7%	0.4%
South African AIDS Vaccine Institute	-	13.0	-	-	-	-	-	-	-	-	-
Maternal, child and women's health	0.4	-	-	1.4	51.4%	-	-	-	-	-100.0%	-
Provinces and municipalities											
Provinces											
Provincial Revenue Funds											
Current	7 312.4	8 573.2	10 334.7	12 102.1	18.3%	95.0%	13 737.3	15 466.6	17 440.3	13.0%	95.9%
Comprehensive HIV and AIDS grant	7 312.4	8 573.2	10 334.7	12 102.1	18.3%	95.0%	13 737.3	15 466.6	17 440.3	13.0%	95.9%
Higher education institutions											
Current	5.6	-	-	3.0	-18.6%	-	3.1	3.3	3.5	5.0%	-
University of Limpopo: Pharmacovigilance	0.6	-	-	2.0	52.7%	-	2.1	2.2	2.3	5.0%	-
University of Cape Town: Pharmacovigilance	-	-	-	1.0	-	-	1.0	1.1	1.2	5.0%	-
University of the Witwatersrand	5.0	-	-	-	-100.0%	-	-	-	-	-	-

Source: National Treasury 2015 documents. The Estimates of National Expenditure e-publications for individual votes. www.treasury.gov.za: Programme 3: HIV and AIDS, Tuberculosis, and Maternal and Child Health-Expenditure trends and estimates Vote 16. Health Budget summary, Page 276.

1.5 Donor funding by type

Prominent donor groups include United Nations Agencies, Official Development Assistance (ODA) Agencies, International Foundations, Multilateral Development Banks, International Church-Based or Religious Organizations, Global Corporations, Host Country Sources, and International Nongovernmental Organizations (Smillie et al., 2013; World Bank, 2003) [see

Appendix 4: Funding sources for NGOs under this study]. The National Treasury (2015) states that the bulk of NGO finances come from donors, with some of the funding from public and private grants and donations. For South Africa, the U.S. President's Emergency Plan for AIDS Relief (PEPFAR) is the largest HIV/AIDS donor. For 2017/2018, US\$483 million was approved to support South Africa's HIV/AIDS and tuberculosis (T.B.) programs through September 2018. PEPFAR has invested over US\$5.6 billion in South Africa's response to prevent and treat HIV/AIDS and T.B. since 2004. The Global Fund had a long history with South Africa, with over US\$ 300 million flowing to the country each year, two-thirds of which is being spent on the ART program. Other large funders, including the Netherlands and Nordic countries, the European Union, the U.K.'s Department for International Development (DFID), and the Bill and Melinda Gates Foundation, continue to fund aspects of South Africa's HIV response and have been significant supporters of NGOs.

Funding options available to NGOs also include international foundations such as the Ford Foundation (Edwards, 2011; Meyer & Seims, 2010). These foundations are autonomous bodies that mobilize funds from wealthy benefactors, an endowment, or from corporations for NGOs to undertake activities. United Nations Agencies such as the United Nations Development Program (UNDP) closely work with NGOs by providing funding and other resources (Edwards & Gaventa, 2014). Furthermore, multilateral development banks such as the African Development Bank, although their main objective is to provide loans and policy advice to governments, also provide NGOs' funding to enhance their activities (Edwards & Gaventa, 2014).

Countries such as Canada, Australia, Japan, and most European countries provide NGOs funding through departments established explicitly in their respective embassies (Randel & German, 2013). Their embassies oversee and manage grants and funds channeled to recipient countries and ensure their efficient utilization. For example, the Canadian International Development Agency (CIDA) oversees aid disbursements from Canada's government to developing countries (Fowler, 2013; Smillie, 2013).

Global Corporations include companies like Coca-Cola, Microsoft, and Shell. They often support NGOs' activities as part of their social responsibilities, particularly those NGOs that operate within the fields of their operation. Religious organizations such as Christian Aid, World Vision, Catholic Relief, and Adventist Development and Relief Agency are another funding source (Awuah-Werekoh, 2014; Smillie et al., 2013). Awuah-Werekoh (2014) says that

these church-based organizations undertake humanitarian projects on their own as well as provide funding, and they collaborate with other NGOs to do projects. He added that NGOs generally obtain funding from host country government sources and other local businesses and foundations instead of the origins of funding mentioned above (Awuah-Werekoh, 2014). For this study, all the various sources of NGO funding are collectively referred to as donor sources.

1.6 Accountability arrangements

Nonetheless, the ripple effect of the global economic crises since 2008 has worsened HIV & AIDS funding options and increased funding competition among NGOs (UNAIDS, 2012; Unerman & O’Dwyer, 2012). This trend has sharpened since 2011, when the major developed nations decided to concentrate on re-building their faltering economies (Unerman & O’Dwyer, 2012). Thus, securing the political and financial commitments to strengthen and expand the fight against HIV/AIDS for the next fifteen years (throughout the Sustainable Development Goals) is not assured. UNAIDS worried that as global solidarity and shared responsibility have driven the success achieved so far, this sustained. Still, for several years, resources for AIDS have remained stagnant, and fears that they are not on track to reach the US\$26 billion of investment that they need by 2020. More support from domestic sources in the form of investments and international assistance is necessary to push faster on the Fast-Track (UNAIDS, 2017). Any reductions in donor funding will have a significant impact on recipient organizations. In the worst cases, it will reduce the number and range of NGO programs directed against all aspects of the epidemic. Reduced funding affects these NGOs’ programming, while smaller NGOs are likely to feel the effects of these cuts the hardest (Banks, Hulme & Edwards, 2015). Cuts in funding are not just a future problem –it happened from 2012 – NGOs curtailing their work and closing down (OECD, 2011). At the beginning of 2011, there was a turn by donors toward ‘efficiency’ –to funding ‘what works.’ Shrinking donor resources funds has put greater emphasis on the efficient use of donor funds disbursed to NGOs—and one obvious way of ensuring this is an enlargement and strengthening of accountability measures. This development marked a shift in the event of accountability mechanisms. i.e., going for efficiency and what works inferred demand for more accountability.

At the time and subsequently, several researchers voiced concerns about how the move to ‘efficiency’ could distort the principles and practice of accountability. For example, Christopher Pollit (2011, p. 81) acknowledged that the “advanced performance-measurement

regimes (effectiveness), being the core features of accountability –are supposed to increase the quality and degree of accountability to the community and its representatives.” The researchers noted that more information, especially information about outputs and outcomes, rather than inputs and internal organizational processes, would sharpen the sense of responsibility of those service providers who are measured. At the same time, it empowers those who hold them to account (Costa et al., 2011; Pollit, 2011, p. 81). According to these authors, the drive for efficiency and the need to produce tangible results quickly, mixed with the sheer number of stakeholders and resources involved, created a focus on upward accountability at the expense of effectiveness – what works (i.e., focus on outcomes and outputs). Pollit (2011) then suggested that managers would focus on performance expectations and efficiency because managers tended to assume the responsibility of a top-down environment in which decisions were centralized. Pollit (2011, p.83) also says that sometimes tension may exist between accountability and performance improvement through “measurement from too much emphasis on measurement.” He observed that the more help lay decision-makers need to make sense of the data, and the more the measurement subjects may tempt to subvert the system.

Moreover, a focus on performance measurement shifts focuses on outputs (less on the often more intangible and difficult to measure outcomes). Thus, diverting NGOs from their broader intentions and leading, ironically, to a lowering of actual effectiveness by self-protective behaviours that emphasize measurable outputs that are not indicative of effectiveness. (Edwards & Hulme, 2015; Makuwira, 2014; O’Dwyer & Unerman, 2010; Schmitz et al., 2011; Wellens & Jegers, 2014).

Donor shifts to demand more efficiency (and effectiveness) but through measurable performance. That swings NGO focus toward upward accountability (to show donors they were performing, thereby ensuring they got further funding.) A notable example is Tanzania's occurrence in 2005 when some NGOs in Tanzania changed their local auditors in favour of multinational ones even at higher operational costs. The shift's essence was to satisfy donors’ upward accountability criteria and build accountability credibility for purposes of survival and growth (Assad & Goddard, 2010; Goddard & Assad, 2006). Changing local auditors was against public outcry and management resistance. NGO management needs support from other stakeholders (particularly donors), while NGO staff need help from NGO management (Jacobs & Wilford, 2010). NGO managers need to be open and supportive, encouraging their staff to engage and spend time with beneficiaries, not only in project activities but also in project design and implementation based on beneficiaries’ needs. At the same time, staff needs to treat

beneficiaries with respect, invest time to understand beneficiaries' points of view, and respond to their needs (Hammer & Lloyd, 2011; Haq et al., 2008; Mango, 2010). Facilitating effective accountability to beneficiaries is a process that needs to be ongoing and embedded in an organization's culture. Yet, this process requires time and support from various stakeholders, including relief from donors to managers, managers to staff, and team to beneficiaries (Hammer & Lloyd, 2011; Keystone, 2006). Managers have priorities for their operations, such as project plans, budgets, efficiency, and effectiveness of projects and activities (Jacobs & Wilford, 2010). While at least some reporting requirements encourage organizations to be more accountable to those for whom they work and to recognize and learn from their failures, for some, this has been viewed with skepticism (O'Dwyer & Unerman, 2012). The power of donors means that their agendas have priority, even when they might not align with an NGO's values or service delivery interests. Few organizations have institutionalized means for beneficiaries to make their opinions felt, and as a result, the accountability relationship with them is often weak (Commonwealth Foundation 2013). Similarly, governments create the legal and regulatory environment within which NGOs function, so they too have significant leverage to guarantee upward accountability (Commonwealth Foundation 2013).

The preceding indicates that fear and anxiety amongst NGO management are created as the NGOs are faced with the challenge to demonstrate performance capabilities to donors. This means that upward accountability to donors breeds tensions between associated parties, with NGOs criticizing donors as unfair (Awuah-Werekoh, 2014). This view is supported by Helen Tilley (2016), who added that upward accountability could hinder the effectiveness of implemented projects.

1.7 Aims and objectives

This research project aims to investigate, through the experiences of those operating on HIV and AIDS NGO projects in Gauteng Province, the impact of different accountability mechanisms on HIV and AIDS programs/services in South Africa. By investigating this issue, this study seeks to contribute towards the formulation of NGO accountability policies that will effectively improve the efficiency and effectiveness of HIV and AIDS service delivery. To fulfill its aims, this thesis addresses the following four specific objectives. The research questions are also stated with the study objectives:

Main Research Question: What are the costs, benefits, trade-offs, and impacts of HIV and AIDS donor accountability mechanisms currently in place?

Objectives and Research questions

1. To explore how existing accountability mechanisms in the NGO sector impact NGO-Donor relations in a representative sample of donor-funded NGOs in Gauteng, South Africa.

Research Question: What is the impact of accountability mechanisms on NGO-Donor relations in a representative sample of donor-funded NGOs in Gauteng, South Africa?

2. To investigate how the structure and interplay of different accountability mechanisms of HIV & AIDS NGOs to donors influence the efficient use of donor funds by NGOs

Research Question: How does the structure and interplay of NGOs' accountability mechanisms to donors' influence the efficient use of donor funds by the NGOs?

3. To explore how different accountability mechanisms by NGOs influence the efficiency and quality of delivery of HIV/AIDS services.

Research Question: How do different accountability mechanism regimes influence the efficiency and quality of delivered HIV/AIDS services by NGOs?

4. To discuss the intended purpose of accountability practices and mechanisms in a representative sample of donor-funded NGOs in Gauteng, South Africa.

Research Question: How do the intended purpose of accountability practices and mechanisms affect outcomes among Donors, HIV, and AIDS NGOs, and their program activities?

1.8 The theoretical framework of the study

The study draws on Steets' basic Accountability model for analytical purposes to investigate the NGO accountability mechanisms and practices, examine the effectiveness of NGOs' accountability mechanisms, their impacts—positive and negative, shared or imposed, and outcomes deliberated inadvertent (Steets, 2011). Chapter three details the theoretical framework of the study. This study also integrated ideas from Ebrahim's (2010) integrated analysis of

accountability mechanisms to understand accountability mechanisms' characteristics. Details of the combined analysis are in Chapter 3.

1.9 Methodology

This study adopts an interpretive philosophical stance on Donor-NGO accountability mechanisms and the implications for HIV and AIDS services' effectiveness in South Africa. The interpretive approach's adoption is based on the researcher's philosophical stance that knowledge is socially constructed and must be interpreted and explained from social actors' perspective (Cassell et al., 2006; Flick, 2014; Marshall and Rossman, 2010; Smith, 2007). As a result, knowledge about NGO accountability mechanism systems is deemed socially constructed from the experiences and expectations the actors have, in an interpretive manner. The researcher believed that HIV & AIDS NGO accountability mechanism systems could not be unraveled from the positivist perspective without understanding the importance of social expectations (Edwards, 2014; Modell, 2010; Parker, 2012; Ryan et al., 2002; Smith, 2011). Punch (2013, p.123) says that, in such regard, the researcher "considers herself as part of the wider social world to build relationships with respondents" and be able to understand the accountability mechanism systems in practice, as the researcher was required to see the subjective viewpoints of respondents based on analysis of the empirical evidence obtained through the interview process.

The study draws on the case study approach as the design. The empirical data on which this study is based included interviews with NGO senior officials who had been involved with the chosen NGO programs, financial reports of relevant participating NGOs, minutes of Donor-NGO/ NGO-beneficiary meetings of those NGOs, observations, official government documents, commissioned and research reports, academic empirical literature and some commentaries in the media.

The UKZN Higher degrees committee advised the researcher to consider the participants' safety and well-being and various legal, regulatory, and professional frameworks to which they are subject. Thus, the researcher then came up with the pseudonyms JB1, JC2, SD3, TS4, and WR5 for the NGOs under study. Chapter 4 looks at the case context, explaining how the researcher came up with these pseudonyms. The names were essential because donors also needed to be considered stakeholders interested in this research. Therefore, the Higher

degrees committee for UKZN advised the researcher to remove the opportunities for others (donors) to infer identities from the data. Thus, the data in this research is grouped in such a way as to disguise identities as it employed a variety of available measures that seek to impede the detection of identities without inflicting severe damage to the aggregate dataset.

Finally, the study combined the literature findings and the case studies to address the research questions. As a result, the research offers rich insight and implications for both research and practice.

1.10 Outline of the thesis

This study is organized into seven further chapters. **Chapter two** explores NGO accountability mechanisms. The purpose of the chapter was to review and examine what other researchers had done in the area of NGO accountability systems and mechanisms. The main focus areas are on the concepts of NGO Accountability, its nature, and scope; upward, downward and holistic accountability, NGO accountability mechanisms, and the Accountability Framework for these mechanisms.

Chapter Three examines the theoretical framework underpinning the research. The study draws mainly on the basic conceptual framework by Steets; however, the researcher integrated it with Ebrahim's (2010) ideas of accountability mechanisms' characteristics. The theory was adopted to provide a lens through which the findings of the study could be explained. It also focused on the factors that could lead to NGO effectiveness in their implementations of accountability mechanisms by looking at the fundamental questions like accountability, how? Accountability to who? And Accountability for what?

Chapter Four provides a brief background to South African HIV and AIDS, the state of HIV and AIDS in Gauteng, South Africa, where the study is conducted regarding the behavioral, biological, and structural interventions for HIV/AIDS in South Africa. The chapter also discusses the country's NGO environment and a discussion of the case study NGOs in Gauteng. The essence of the chapter was to help contextualize the study within the environment undertaken.

Chapter five discusses the three main philosophical perspectives: positivist, interpretivism, and critical, and briefly explains the interpretive aspect. The interpretive

philosophy was chosen as the appropriate perspective for studying NGO accountability mechanisms practices. It then examines qualitative research methodologies and the case study research approach as suitable for this study. It is in this chapter that the research questions are discussed about the method. Data collection methods, such as interviews and publicly available data and data analysis methods, are also discussed.

Chapter six presents the results of the empirical study concerning the research questions.

Chapter Seven provides a discussion of the results by integrating the empirical findings, the theory, and the literature. This chapter was necessary to understand how costs shape NGO accountability mechanisms and how NGOs, in turn, respond to these costs and establish if there are any trade-offs. It also reflects on the accountability relations and the common mechanisms employed.

Chapter eight provides the summary and the conclusion. It reviews and responds to the research questions, discussing how they have been addressed in the study. It also evaluates the outcomes of the study, including its limitations and its contributions to knowledge. The chapter offers recommendations for further research into NGO accountability mechanisms and their practices.

CHAPTER 2

2. NGO ACCOUNTABILITY: A REVIEW

2.1 Introduction

To position and study NGO accountability practices and mechanisms, it is essential to examine the literature on the subject matter, scope, and content of NGO accountability practices and mechanisms studies in general and HIV and AIDS NGOs. This chapter reviews the literature by looking at the concept of NGO accountability, the nature of accountability, and its scope. The idea was further expounded by looking at the various NGO accountability mechanisms, including upward, downward, and holistic accountabilities. At the end of this chapter, the researcher summarizes the main ideas addressed in the sections.

2.2 Accountability perspectives

The literature on accountability contains various perspectives, definitions, and views on the appropriate accountability scope. Accountability is a complex concept, with definitions being viewed and modified differently over time and within different contexts (Schillemans & Bovens 2011, p.4). The definition of accountability is context-dependent, as seen from the following example, where Schillemans & Bovens (2011, p.4) argue that the academic literature on accountability is disconnected, “as many authors set out to produce their specific definition of accountability” and “every newly edited volume on accountability—and even worse, each of the individual chapters within these edited volumes—uses its concepts, conceptualizations, and frames for studying the subject” (Schillemans & Bovens, 2011, p.4).

Not only do definitions vary, but also, they evolve across time and space. For example, although the concept of accountability dates back in history, it has taken on a new dimension and meaning over the last few decades and has taken the form of standard parameters and procedures recognized worldwide (Agyenim-Boateng, 2012; Gray, 2014; Kearns, 2011). In fact, in today’s dynamic business world, accountability is critical in assessing many organizations’ performance because it ensures the efficient utilization of resources (Awuah-Werekoh, 2014; Zadek et al., 2013). Cletus Agyenim-Boateng (2012, p. 97) further suggests that, over the years,

accountability in the U.K. public sector, for example, had evolved from compliance to rules and civil service ethics-based to finance-based considerations.

Drake, Halle, and Wolfe (2012, p.8), in their work, agree with the above assertion when they say that: “Without a common understanding of what accountability means and entails, there is a risk of undetected retreat from obligations.” They say that the risk emanates in all situations of coordinated rather than collaborative action, and it is acute in cases where meeting an international obligation requires states to take domestic actions that are not easy for donors and NGOs as partners to observe (Drake et al. 2012). “In such instances, mutual accountability becomes essential if new obligations are to be accepted” (Drake et al. 2012, p.8). Therefore, it is necessary to first understand how accountability is related to and sometimes conflated with other values. Accountability in this research is defined in relation to Koppell’s six categories/associated concepts such as ‘responsibility,’ ‘transparency,’ ‘legitimacy,’ ‘answerability,’ ‘decision making’ and ‘governance’).

2.2.1 Accountability and responsibility

Definitions of accountability are frequently made by way of contrast with the term responsibility. For example, Cavill and Sohail (2007) assert that the difference between accountability and responsibility is that the former refers to explaining and amending actions as necessary while the latter is about apportioning blame. Responsibility is about agreeing to do a job and taking the blame when things go wrong or if the job is not done. In contrast, accountability explains why a job was not done or went wrong and makes amends without necessarily accepting blame. In other words, accountability is a concept which accommodates reasons why the outcomes of actions were or were not performed as projected, in addition to the simple fact of either success or failure.

However, while accountability is often juxtaposed with responsibility, they are not distinct. Accountability implies responsibility. For example, failure by an NGO to achieve aims with the use of designated funds inevitably invokes consideration of responsibility. Repeated failure is likely to blame the NGO irrespective of the reasons (not least for the NGO not changing its approach or actions in the face of initial failure) (Cavail & Sohail, 2007; Kaldor, 2013; Leen 2006; Lloyd et al., 2007).

Ebrahim says that “accountability [is] the means through which individuals and organizations are held externally to account for their actions (e.g., through legal obligations and

explicit reporting and disclosure requirements) and how they take internal responsibility for continuously shaping and scrutinizing organizational mission, goals, and performance” (Ebrahim 2003, p. 194). Similarly, Romzek (2014, p.35) provides a broader definition of accountability when she says that “accountability involves how public agencies and their workers manage the drivers’ expectations generated within and outside the organization.” This suggests that accountability involves both being held responsible by others and taking responsibility for oneself. As such, organizations or individuals engage in balancing external (institutional and stakeholders’ requirements) demands and internal obligations. These actions continuously shape an organization’s mission, goals, and performance (Ebrahim, 2003b; Hammer & Lloyd, 2011).

Researchers like Cavill and Sohail assert that accountability is “the right to require an account” and “the right to impose sanctions if the account or the actions accounted for are inadequate” (Cavill & Sohail, 2007, p. 232). This means that the accountability mechanisms exist to ensure that NGOs and Donors keep their promises to one another. NGOs and donors keep their pledges to outsiders like the beneficiaries. Obligations differ in Degree; NGOs may have fixed, legally enforceable contractual obligations to donors and recipients. In such instances, “responsibility would have taken the form of formal and informal professional standards or behavioral norms” (Koppell, 2011, p. 60). When people or organizations fail to meet their responsibilities, the “only real recourse that donors may attempt to employ will be reputational responsibility, in the hopes that pressuring or shaming may ensure compliance” (Drake et al. 2012, p. 14). These reputational mechanisms ensure an NGO’s accountability. Klijn & Koppenjan (2014) give an example of actors in networks who are accountable to the public for their actions and face reputational costs or reap reputational benefits. In such form, responsibility pertains to internal standards of behavior and performance not set by legislators, as stated by Koppell when he outlines the duties to making laws work as intended or to initiate changes in policies and programs and to enhance citizen confidence in the administrative institutions of government, making all variations of responsibility boil down to a core question of whether the organization followed the rules (Koppell, 2011. Pp. 60-61).

2.2.2 Accountability and transparency

Society has checks and balances so that the blunders, oversights, and missteps of individuals and organizations can be identified and rectified. Transparency can be viewed as a precondition for the effective functioning of such checks and balances. Without timely and accurate

information, stakeholders are unable to hold decision-makers accountable. Therefore, the rapid availability of reliable data is essential for the effective regulation and monitoring of NGOs by beneficiaries, donors, and Governments (Burger & Owens, 2013). Drake et al. (2012) warn about the “conceptual slippage” between accountability and transparency, and that “transparency is a necessary component of accountability, and those accountability problems cannot be solved merely through increased transparency measures” (Halle, & Wolfe, 2012, p. 13). Koppell also sees transparency as “a key aspect of accountability” (Koppell, 2011, p. 59). An accountable organization cannot obfuscate its mistakes to avoid scrutiny. Transparency is vital for its instrumental value in assessing organizational performance. Still, additional requirements of access and engagement must exist for an organization to be held accountable—rather than just transparent and that “what people do, and what they can do, once activities and information become transparent is key to accountability” (Drake et al. 2012, p. 13). Transparency requires that NGOs be subject to regular review and questioning. Alleged wrongdoing or perceived failure must be investigated and explained. In Drake, Halle, and Wolfe's words, for an organization to be transparent, people must be able to observe its processes and actions, which means information can be manageable and relevant.

Grimmelikhuijsen (2010, p. 10) says that “Transparency is the active disclosure of information by an organization in such a way as to allow the internal workings or performance of that organization to be monitored by external actors.” From this definition, there is an indication that transparency can either be internal or external. This idea is supported by Drake et al. (2012, p. 13), who describe internal openness as “the participation of all people in the organization, particularly as it relates to decision-making processes.” They say that the indicators for transparency evaluate levels at which stakeholders can access information on organizational procedures, structures, and assessment processes on a timely basis (Drake et al., 2012). Given the situation under study, the employees of an NGO, for example, can observe what is happening in their organization, why it is happening that way, and also note who has (more or less) influence in that organization.

On the other hand, external transparency deals with how people outside of the organization are aware of what happens in an organization and how it impacts the outside world (Drake et al., 2012, p.13). Leopold Ringel (2013, p. 3) says that “organizations are overwhelmed with relentless demands of opening up their (material and immaterial) gates and disclosing their internal structures, processes, and information to a specific few (like NGOs or experts in certain fields) or the public at large (through websites, newspapers, or general reports

and public forums).” This information is necessary for people outside the group (like the donors and the general public) to evaluate an organization’s performance. Steets (2005, p. 12) says that “accountability depends upon having reliable information about an organization’s (or individuals’) conduct,” which means that without the ability to observe what goes on in an organization, holding agents to account would be difficult. Ringel (2013) calls for the bridging of the structural gap between the expectations for transparency and the ability for organizations to be transparent as the negligence of transparency may put an organization in the spotlight because “donors hold transparency as a precondition for accountability and also for maintaining the balance of power” (Drake et al. 2012, p.13).

2.2.3 Accountability and legitimacy

Legitimacy provides a sense that an organization is lawful, professional, and justified in its chosen action course (Koppell, 2011). NGOs can gain legitimacy by accruing a reputation for effectiveness and reliability and by being law-abiding. They operate legally, nationally, and internationally per government legislation, thus contributing to their legitimacy (Steets, 2011). Therefore, “the hallmarks of a legitimate process include transparency, predictability according to a set of well-known rules, professionalism, objectivity, and responsibility” (Koppell, 2011, p. 61). According to Koppell (2011, p. 61), “an irresponsible NGO, one that fails to meet these expectations, is not legitimate.”

Further still, Drake et al. (2012, p.13) say that “a conceptual slippage would occur in donor-NGOs relations when the focus moves away from the mandate as the appropriate locus of accountability and instead becomes about the legitimacy of the NGO itself.” The legitimacy of an NGO in the business of HIV Counselling and Testing, for example, depends in no small measure on demonstrable consistency with norms regarding the confidential disclosure of results. Failure to observe acceptable practices such as informed consent, counseling, and confidentiality will impugn the organization as illegitimate. This view is supported by Drake et al. (2012, P. 12) when they say that “the goals of an organization are the premise for an organization’s existence, a failure to uphold—or to act in ways that, in good faith, aim to uphold—these promises would be a violation of the organization’s foundation and therefore illegitimate.” Legitimacy requires that the process be open and per legal requirements, following any procedural standard agreed upon.

Researchers like Bäckstrand (2008), Borowiak (2007); Curtin and Senden (2011); Kaufmann & Weber (2010) agree that accountability is a necessary component of legitimacy.

Organizations are established to achieve a particular set of tasks, enshrined in their mandate. As a result, organizations are monitored and held to account for the promises they make (Drake et al., 2012). Drake et al. (2012, p. 13) further say that this “connection between accountability and legitimacy becomes problematic when people lose sight of the appropriate role of accountability (i.e., what an organization ought to be held accountable for).”

2.2.4 Accountability and answerability

International IDEA (2016) defines answerability as the duty to explain and justify decisions. The Oxford Dictionary, on the other hand, defines answerability as the quality of being accountable; liability for giving an account of, and answer for, discharge of duties or conduct; responsibility, amenableness. Dubnick deploys the term “Accountableness”— “the quality or the fact of being accountable or liable to give account and answer for conduct; responsibility, amenableness (to a person, for a thing)” (Dubnick, 2011, p. 5). This assertion is supported by Schedler (2013, p. 43) when he adds that accounting agencies may ask accountable actors for two kinds of things: “to inform about their decisions or they may ask them to explain their decisions.” The duty to disclose information—to be answerable for decisions and actions—can play an essential role in the pursuit of accountability. Accountability thus involves the right to receive news and the corresponding obligation to release all necessary details. But it also implies the right to receive an explanation and the relevant duty to justify one’s conduct.

Answerability is not, however, the same as accountability. Answerability and the quest for information and justification, it implies, is not the whole story of accountability. Answerability also contains enforcement elements (rewarding good and punishing bad behavior) (Schedler, 2013, p. 30). To illustrate this, Schedler (2013, p. 265) says that “inconsequential accountability is no accountability” when he gives an example of a police officer who kills someone in custody without due cause and still walks free. He says that will not satisfy the principle of accountability if a journalist will just document the abuse of authority or if the human rights ombudsman recommends that the officer be arrested and stand trial. And that “unless there is some punishment for demonstrated abuses of authority, there is no rule of law and no accountability” (Schedler, 2013, p. 30). The police officer ought to be answerable and (if found guilty) punished. The same scenario could apply to donor-NGO relations, where NGOs are accountable to donors, and individual employees are liable to beneficiaries. In complex organizations, however, and mainly when dealing with complex or sensitive issues, “a system of divided powers makes it virtually impossible to hold individuals personally

accountable, except in the narrow sense of prosecuting personal misconduct” (Drake et al. 2012, p. 13). Moving beyond a narrow conception of accountability involves paying attention to the institutional background against which the accountability relationship occurs.

2.2.5 Accountability and decision-making

Fisher (2010) says that decision-makers are mindful that achieving desired outcomes or implementing outcome-generating activities requires the commitment of other stakeholders. Sanderson and Gruen (2011) noted that leaving room for further decision-making at the implementation level might cause accountability problems. According to Sanderson and Gruen (2011), accountability may extend beyond the actions of the organization. When general policies are put into practice outside the organization—in environments that may contain a host of unanticipated factors—implementation may require more specific decisions. Schedler (2013) says that, without the capacity to make decisions and the corresponding capacity to attribute choices, it does not make any sense to talk about accountability. The relationship between decision-making and implementation is not always predictable, and it affects the donor's ability to hold NGOs to account for general mechanisms (Drake et al., 2012). Drake et al. (2012, p. 14) further elaborate that “NGOs may make decisions that meet all of [a] donor’s accountability requirements, and which take their external accountability obligations seriously. However, NGOs under accountability obligations will often need to make decisions, and decision-making processes are a key component in the pursuit of accountability insofar as they allow people to identify and evaluate substantive and procedural elements of accountability relationships”. If organizations are to stay within the confines of their mandate, they are limited in the kinds of decisions they can make (Drake et al., 2012).

When trying to balance an organization’s accountability to larger, networked accountability relations that involve states, corporations, and NGOs, “it is important to remember that these NGOs cannot be held accountable for any problems in implementation over which they lack control and cannot reasonably foresee” (Najam & Halle, 2010, p. 4). Schedler likens that to government officials who carry out decrees. He says that NGOs are supposed to do their work well to be held accountable for it; however, they are not responsible for the rules they apply because accountability concerns agents, not subjects. “It concerns those who exercise power, not those who are subordinate to it. Or, more precisely, it concerns subjects only as far as we ascribe some degree of freedom to them.” (Schedler, 2013, p. 31). This means that agents of accountability want to reach (partial) control over decision-makers because their

mission would not make any sense if they already were in (full) control. As the total control over somebody would mean that there is no point in making that person accountable. This would raise the question of “Accountability for what?” as the person would have been induced to perform those things.

2.2.6 Accountability and inclusion

The inclusion of a target population in policy implementation is embracing or allowing people into a group on special terms (Gaventa, 2009), welcomes and values people for who they are and the contributions they can bring. The scope of policy implementation can be enhanced by looking at policy from the target population's perspective and service deliverers. Sybert Mutereko (2013) describes this as a micro-implementation level by local organizations and individuals. According to Mutereko, at this level, “contextual factors within an implementing environment completely dominate rules created at the top implementing pyramid, and policy designers will be unable to control the process” (Mutereko, 2013, p. 24). The inclusion of the target population in policy implementation makes citizens more aware of accountability as an essential principle. Therefore, the beneficiaries are able to establish who ought to be accountable for the exclusion or inclusion of affected citizens or beneficiaries.

Questions of inclusion and NGO-Donor accountability should be identified as such and not conflated with an analysis of an NGO's ability to remain accountable for its mandate (Drake et al., 2012). “It is important to distinguish an analysis of an organization's current accountability (whether it is accountable to its mandate and whether the processes it employs to achieve these substantive goals are ones that are done well) from the kind of accountability that is desirable in these NGOs” (Drake et al. 2012, p. 15). These researchers say that the mistake may rest in evaluating an existing organization's accountability structures according to the wrong standards.

2.2.7 Accountability and governance

Governance extends beyond government to include authority, power, and decision-making, both formal and informal, in civil society's arenas (USAID, 2008). Governance is about the rules that distribute roles and responsibilities among societal actors shaping the interactions among them. These rules can be both formal, “embodied in institutions (e.g., democratic elections, parliaments, courts, sectoral ministries) and informal, reflected in behavioral patterns (e.g., trust, reciprocity, civic-mindedness)” (Dubnick & O'Brien, 2011, p. 285). In each of these areas,

governance processes create incentives that condition the extent to which the various actors involved fulfill their roles and responsibilities, and interact with each other, to achieve shared purposes (Dubnick & O'Brien, 2011). Within the field under consideration here, good governance results when these incentives encourage or pressure both donors and NGO actors to be efficient, effective, open, transparent, accountable, responsive, and inclusive. Dubnick and O'Brien (2011, p. 286) posit that being accountable means being subject to those mechanisms that are designed to impose some form of control or guidance through governance. As can be seen from this discussion, accountability is intended to encourage adherence to conduct, professional behavior, and values, contributing to broader governance goals. In this sense, accountability is based on mechanisms that translate to quantitative features (reports, performance measures, etc.) and qualitative characteristics (relationships, the trust built around formal specifications of the 'partnership via MOUs, contracts, etc.). The extensive literature places more emphasis on quantitative mechanisms than on qualitative aspects. Power relations between NGOs and donors dictate the type of actions and information required and conveyed between donor and NGO and can negatively affect the deployment and use of funds and achieve intended project/program aims and goals.

Having offered the above typologies of accountability to help in articulating the value emphasis for different accountability approaches, it can be said that the more challenging problem in understanding accountability is the lack of specificity in terms of "what, exactly, accountability ought to achieve in a particular setting" (Schillemans & Bovens, 2011, p.4) and that it will depend on the particular context in which one views accountability—for example, for NGOs, accountability may reflect ideals for the relationship between NGO leaders, donors, and the community. The six categories of accountability offered by Koppell—legitimacy, transparency, answerability, responsibility, decision making, and inclusion— "are broad and not mutually exclusive" (Koppell, 2011, p. 58). Sometimes, these are "used synonymously, while others complement each other" (p. 61). For example, transparency and answerability can be thought of as foundations, supporting notions that underpin all other manifestations of accountability. Similarly, accountability requires transparency and is valued for its contribution to an organization's legitimacy. These and other relational forms mean that organizations can be accountable in more than one sense. Mindful of these concepts' complex nature, rather than provide specific definitions, the next section attempts to discuss the scope and composition of widely deployed forms of accountability.

2.3 The scope of accountability

NGOs have played an essential role in poverty alleviation for decades and expanded in terms of their number and the amount of funds they receive (Jordan & Tuijl, 2006a; Kearns, 2011). Nevertheless, NGOs' project outcomes are not always considered precise or useful for their beneficiaries – the poor (Ebrahim, 2003a; O'Dwyer, 2007), even though these donors seem to be putting more demand on outcomes. That is shifting to Results-Based Development and Theory of Change, which emphasizes outcomes and less on outputs (although they are necessary to achieve outcomes). This raises issues about NGO accountability, particularly to key stakeholders such as beneficiaries. This subsection seeks to identify a broader scope and composition of accountability that could help draw boundaries within the 'of, by and for whom' of accountability. This is depicted in the following model by Schedler.



Figure 2. 1: Model of accountability

Adopted from Schedler (1999), p. 14

Schedler calls this model a Two-Dimensional Concept because it emphasizes two components of the process:

- i. 'Performing' meaning an obligation by the agent to inform the principal (i.e., report and explain their actions). Schedler describes this component as 'performing.' This component invokes transparency in terms of requiring the agent providing the principal with information that enables the latter to monitor the agent's activities and provide oversight;

- ii. ‘Enforcing,’ meaning the capacity of and, as necessary, actions by the principal to ensure the agent stays within the remit of the delegated authority (e.g., via sanctions or disciplinary action)

In the world of relationships between donors and NGOs, this conception emphasizes the latter's responsibility to adhere to the donors' conditions for receiving and using funds. In practice, it involves NGOs accounting precisely for how funds are spent. This is supported by Lloyd (2008, p. 274), who describes accountability “as a process whereby a principal delegates authority to an agent to act in the interest of the former according to the definition, terms, and specifications of that authority via economic and legal incentives and sanctions.” These dimensions are replicated within any group or organization, in terms of individual staff being responsible for their actions to their line managers as well as to themselves and commonly via defined structures and mechanisms in forms such as job descriptions, professional duties, and management authority and performance assessments (Cavil & Sohail, 2007; Fowler, 2013; Kaldor, 2013).

2.3.1 Accountability as a virtue

Accountability has further been considered in different forms: virtue-based on a normative concept or as a set of standards for the valuation of the behaviour of the public actors. When being accountable is seen as a virtue or positive feature of organizations or officials, the type of discourse, the adjective “accountable” is used as “NGOs have to behave in an accountable manner.” “In such discourse, accountability is used to positively qualify the performance of an actor, reflecting responsiveness, and a sense of responsibility and a willingness to act in a transparent, fair, and equitable way” (Thomas Schillemans & Mark Bovens, 2011, p. 4).

Besides, the World Bank sees accountability as a good relationship between defined actors that provides an opportunity to demonstrate transparency, credibility, and trustworthiness (World Bank, 2003). Just as in Schedler's model, the World Bank argues that accountability should have five cardinal features: delegation, financing, performance, evaluation, and enforcing (World Bank, 2003). The virtue view focuses on the normative issues or the assessment of public agents' actual and active behavior (Koppell, 2005 and Schillemans & Bovens, 2011).

The following table shows a conception of accountability as a virtue. It can be used to determine whether any of the table's attributes are present in the behavior of social actors in the context of this study.

Table 2. 1: Conception of accountability as a virtue

Virtues	Key determination
Transparency	Transparency has an instrumental value in assessing organizational performance.
Liability	Individuals and organizations face the consequences attached to performance—(punishment for wrongdoing & rewards for success to be accountable in this sense)
Controllability	The organization must do as the principal commanded—the dominant conception of accountability revolves around control.
Responsibility	Bureaucrats and organizations can be constrained by-laws, rules, or norms rather than commands.
Responsiveness	Responsiveness differentiates an organization's attention to direct expressions of its constituents or client's needs and desires from the orders of elected officials.

Adapted from Koppell, 2011, pp. 59-61

The virtue component portrays desirable qualities expected of social actors like NGO accountants, NGO managers, and NGO directors in their day-to-day conduct and decision making. Therefore, a lack of accountability would be the absence of these behaviours and any ability or condition capable of concealing decisions and making actions invisible (Agyenim-Boateng, 2012; Koppell, 2011).

2.3.2 Accountability as a social relation

Another set of scholars focus on the social dimension of accountability (Pollitt, 2011, p. 83; Bovens, 2007, p. 108; Romzek, 2011, p. 29; Dubnick & O'Brien, 2011, p. 286; Schillemans & Bovens 2011, p. 5). They define accountability as a specific social relation that seeks to reflect symbolically upon the practical interdependence of action; an interdependence that always has

both moral and strategic dimensions or mechanism that involves an obligation to explain and justify conduct (Pollitt, 2011; Bovens, 2007; Romzek, 2011; Dubnick & O'Brien, 2011; Schillemans & Bovens, 2011).). They posit that explanations and justifications of accountability are not made in a void, but vis-à-vis a significant other. This implies a relationship between an actor (the accounter and a forum – the account holder or accountee (Schillemans & Bovens 2011, p. 5). The accounting process usually involves not just the provision of information about conduct and performance, but also the possibility of debate, of questions by the donor and answers by the actor, and eventually of a judgment of the actor in case of poor performance, or for that matter, of rewards in case of adequate or exemplary performance.

Further, other researchers (Vien Thi Thanh Chu, 2015; Costa et al., 2011; Dixon et al., 2006; Beryl A. Radin, 2011; Dubnick & O'Kelly, 2005) suggest that accountability is not only a legal requirement but also a moral order. There is a growing recognition by Non-Governmental, private, and public-sector managers that productive, high performing units can add value to their organizations' performance by adhering to practices and behavior that promote ethics and integrity in their organizations (Radin, 2011, p. 100; Dubnick & O'Kelly, 2006, p. 154; Donald C. Menzel, 2006, p. 25). Development and humanitarian NGOs, in particular, have moral obligations for their operations, recognizing that all humans have certain fundamental rights such as access to clean water, shelter, and food. Therefore, aid provided to poor people for poverty alleviation is considered a privilege rather than a gift (Chu, 2015; Unerman & O'Dwyer, 2010). Consistent with this normative point of view, beneficiaries' rights require NGO accountability. Directors, Managers, and senior-level managers are “devoting greater time and energy to understanding and building ethical workplaces” (Menzel, 2006, p. 25). The moral dimension of accountability arises from personal moral standards. In contrast, the moral order involves “either an obligation to meet prescribed standards of behavior or an obligation to disclose information about one's actions even in the absence of a prescribed standard of behavior” (Chu, 2015, p. 57; Menzel, 2006, p. 26).

In support of the above assertion, Leen (2006, p. 6) says that “international aid is fundamentally about relationships.” Furthermore, donor agencies now emphasize the point by requiring that they be described as “development partners” or “Donor partners.” Donor funding distributed to NGOs to improve beneficiaries' welfare is simply the material around which relationships between donors, NGOs, and recipients are constructed, defined, cemented, renegotiated as required, and on occasion, dissolved.

Relationships are multi-dimensional, and yet although relationships between donors, NGOs, and beneficiaries are increasingly described as ‘partnerships,’ accountability mechanisms do not necessitate equality in the relationships (Burger & Owens, 2013; Steets, 2005). Aspects of power and dependency have resulted in some NGOs shifting their focus from essential areas for their beneficiaries towards areas of donor interest that will attract a large amount of funding (Rauh, 2010).

Donor funding can distort and divert NGO priorities as exemplified by the following scenarios: In Malawi, donor prioritization of HIV/AIDS has led to the decline or disappearance of other health and developmental priorities—much to the frustration of many NGOs there (Simon Morfit, 2011). Likewise, AbouAssi (2012) explores how environmental NGOs in Lebanon shifted their programmatic focus to changing donor priorities. In Tanzania, too, Levine (2002) found strategic shifts among national conservation NGOs in line with international development agencies' preferences. Tensions between donors' different priorities and the Zapatista movement in Mexico also illustrate how donor requirements prevent NGOs from prioritizing the grassroots (Andrews, 2014). NGOs that were unable to meet these demands (because they lacked alternative funding sources) were forced to change or adjust their operational priorities due to donor pressures to keep programs aligned with their preferences (Andrews, 2014). These examples highlight that donors' power means that their agendas have priority, even when they might not be in line with an NGO's values or service delivery interests, hence forcing the donor-dependent NGOs to rethink their core values, fundamental relations, and modes of operation to survive. Inescapable power asymmetries between donors and NGOs mean that there is a danger that NGOs will sometimes, for a variety of reasons, either divert or compromise their vital interests, which can quickly impact ‘downward accountability.’ What is missing from much of the debate on accountability is an integrated look at how accountability mechanisms might be inhibiting the NGOs from achieving the outcomes that they *share* with the donors (Edwards & Hulme, 2015).

NGOs and donor agencies often speak of partnerships between organizations, two-way accountability and transparency, and local empowerment and participation. This partnership discourse and the direct ties Donors have with NGOs, and their beneficiaries provide them with an essential legitimacy source (Agyemang et al., 2009; Keystone, 2006). However, there is often a gap between rhetoric and practice (World Economic Forum, 2013). For example, Lister (2000, 2003) studied power relations between seven British NGOs that channel funding to their partner organizations in Guatemala. She found that organizations higher up the aid chain were

more likely to view their Guatemalan counterparts as partners than the other way around. Additionally, funders who were higher up the aid chain were more likely to believe that new policies resulted from consultation rather than imposition. Lister concluded that rather than Northern and Southern organizations sharing the genuine qualities of partnership, power inequalities still exist behind this equality discourse.

Rauh (2010) argues that Organizations further down the aid chain from their funding sources will be subject to formal pressure to adopt donor-driven goals, policies, and standardized procedures. Informal pressures to embrace the values, norms, and legitimating practices have a powerful effect on dependent organizations. Together, these direct and indirect pressures have resulted in NGOs adopting donor agendas and practices. On the other hand, NGOs have the power to determine the plan and the ground rules for their relationship with beneficiaries. For example, NGO development professionals use the power to define where to go, what to do, whom to target, to define the needs of their clients, allocate resources, and determine how, when, and in what form services are delivered. NGOs deal primarily with the powerless masses, who would often receive anything given to them without question, be it appropriate or not, because they are not in a position to say they don't need it. This power can be abused as it puts NGOs in an extraordinary situation. The issue of accountability is based on building trust, which is a chain that begins with shared values, vision, and goals among stakeholders. In other cases, the connections between organizations are based on personal friendships built over time between donors and NGOs, in relationships characterized by trust and mutual respect (Rauh, 2010).

In summary, accountability is broadly characterized as both a virtue and a social relation. As a virtue, five notions were outlined in table 2.1: transparency, liability, controllability, responsibility, and responsiveness. As a social relation, five components of accountability were also described: (1) actor(s), (2) obligation to give, debate, explain and justify (3) a right of a significant other to demand reasons for conducts (forum), and it involves (4) judgment and has (5) consequences including sanctions.

In HIV & AIDS NGOs, accountability as a social relation focuses on the relationship between agents/NGOs (NGO managers, Field managers, NGO accountants, and NGO directors) and Donors. In these contexts, accountability as a virtue focuses on the actual performance of these NGOs/agents, such as the NGOs' accountability practices, their accountability mechanisms such as preparing financial reports and financial systems, Evaluations and impact

assessments, Site visits, Quarterly meetings (participation), External audits (Reports), Dissemination of information, Sharing of mistakes or failure (adaptive learning), Negotiation capacity and training (self-regulation) among others. In all these, the focus in this work is on the degree to which accountability mechanisms might be inhibiting the NGOs from achieving the outcomes that they *share* with the donors. The next section examines the other key accountability concepts underpinning the focus of this study. These are upward and downward accountability, as well as hierarchical and holistic accountability.

2.4 Upward, downward and holistic accountability

2.4.1 Upward accountability

Upward accountability to donors is regarded as a form of hierarchical accountability (Agyemang et al., 2009; Awuah-Werekoh, 2014; Fowler, 1996; Dillon, 2004; Kilby, 2006; O'Dwyer, and Unerman 2007; O'Dwyer and Unerman 2008), characterized by reasonably rigid accounting and accountability procedures. It cannot be doubted that NGOs are playing an increasingly important role in the delivery of healthcare, education, and other welfare services in many developing countries, like South Africa (Dixon et al. 2006; Ebrahim 2003a; Edwards & Fowler 2002; Goddard & Assad 2006; Gray et al. 2006; O'Dwyer & Unerman 2007; Unerman & O'Dwyer 2006a). As recipients of funds, NGOs are accountable to funders for the use of funds as per agreements. As distributors of funds directly and indirectly to benefit beneficiaries, NGOs are also accountable to beneficiaries concerning achieving the benefits they say they will deliver (Steets, 2011, p.15). Although such requirements can help to ensure that funding is not being misappropriated or spent on undesignated projects, they have also been shown to have problematic consequences. For example, there is some evidence that the accountability mechanisms employed (or required) by INGOs to address this need for upward accountability to donors can prove counterproductive by damaging the effectiveness of service delivery to the NGOs' beneficiaries (Dixon et al. 2006; Goddard & Assad 2006). To ensure that the funding provided by donor governments and NGOs gives the most significant benefit to its intended beneficiaries, governments and other donors must be aware of the potentially damaging and counterproductive impact of some of the upward-accountability mechanisms they may be insisting that NGOs implement.

Related to the above is the argument that upward accountability is functional or short-term oriented with an emphasis on resource utilization and immediate accomplishments using impersonal rules and predetermined technical, quantitative financial categories (Agyemang et al., 2009; Chu, 2015) and creates top-down governance (Awuah-Werekoh, 2014). The nature of most NGO interventions cannot be fully realized within a short time, and the use of predetermined, imposed performance measures may be inappropriate. This explains why there is the need to develop a more holistic accountability system that integrates all stakeholders, particularly beneficiaries (Awuah-Werekoh, 2014; Blagescu et al., 2005; Ebrahim & Rangan, 2014; O'Dwyer & Unerman, 2007). Upward accountability can be considered in terms of the relationship between unequal, such as the less powerful demand accountability from the more powerful (donors) (Tilley, 2016, p. 20). Tilley says that this accountability can flow upwards or downwards, meaning that upward accountability includes both the demand for and the supply of accountability.

Further, the exercise of power can also flow in both directions: it flows downwards when higher-ranking principals or donors seek to control their lower-ranking subordinates (the agents/NGOs); or upwards, implying that agents/NGOs in society may hold some power (Tilley, 2016). The accountability discourse is associated with representation, the mechanisms through which agents/NGOs can control the actions of those to whom power has been delegated (Goetz & Jenkins, 2005). This depicts accountability as a form of external oversight and control over actions via demonstration of conduct results (Agyemang et al., 2009; Andrews, 2014; Awio et al., 2011; Ebrahim, 2010).

The literature widely criticizes the concept of upward accountability for being oversimplified and for not capturing the complexities of reality. For instance, for those with more than one donor, conflicting mandates from the different donors may reduce the NGO's ability to be accountable. In addition to being responsive to the various stakeholders, they have to respond to the different donors' demands (Mejia Acosta, 2013). Different fund providers have additional upward accountability requirements, meaning that NGOs with multiple donors may have other upward accountabilities to deal with (Agyemang et al., 2009).

Structural matters such as information asymmetry and power relations are crucial to presenting a fuller upward accountability model. Donors and NGOs make decisions and policy choices independently, and as a result, information asymmetry can skew their relationship (Dubnick & Frederickson, 2011). As a result, upward accountability neither encourages

accountability dialogue and feedback nor supports supplementary narrative information (Agyemang et al., 2009; Awuah-Werekoh, 2014). Upward accountability can concentrate on very rigid and formalized procedures dictated, restrictive, and biased towards donors that favor efficiency over efficacy and effectiveness (Awuah-Werekoh, 2014; Messner, 2009; Unerman & O'Dwyer, 2010). For example, in most cases, donors would be happy for NGOs to conform to set rigid rules in purchasing items (efficiency), with little feedback due to the formats used' firm nature. However, it is anticipated that at least in some cases, this drive for efficiency might compromise effectiveness, see, Ebrahim, (2004); David Osborne and Ted Gaebler, (1995, p. 35), for instance, whether the items bought can serve the right purpose (effectiveness). Effectiveness is about producing a desired effect or result and is measured through impact assessments, evaluations, and outcome measures. Both efficiency and effectiveness are essential. To illustrate the difference between measuring efficiency and measuring effectiveness, the researcher used Osborne and Gaebler's "Department of Defence Construction Criteria" as follows: Example— "the Department of Defence, might measure how much it costs to house and feed its troops— and constantly strive to drive that number down. The goal in this would not be to minimize the facilities' life cycle cost but to maximize the performance of the people who use the facilities. The people might desire to have an efficient government but would want an effective government even more" (Osborne & Gaebler, 1995, p. 35). On the other hand, Awuah-Werekoh (2014) argues that upward accountability has a risk of hindering the effectiveness of implemented projects. It creates fear and anxiety amongst NGO management with the challenge to demonstrate performance capabilities to donors. Ebrahim (2010) then suggests that effectiveness should not be limited by NGO focus on tangible results to demonstrate the efficacy, at the expense of identifying ways of improving what NGOs do.

It can also be said that upward accountability has no room for learning and sharing in a partnership and an open environment (Awuah-Werekoh, 2014). This can have a damaging effect on the ability of NGOs to act as active catalysts for social change, Agyemang et al. (2012); Baur and Schmitz (2012) because it concentrates too much on control functions at the expense of knowledge sharing. On this premise, the research seeks to investigate, through the experiences of those operating on NGO projects at the NGO fieldwork level, the degree to which accountability mechanisms might inhibit the NGOs from achieving the outcomes that they *share* with the donors.

2.4.2 Downward accountability

Many NGOs and some donors now recognize that, in addition to ensuring that upward-accountability mechanisms are not counterproductive, they can enhance the effectiveness of NGO service delivery by ensuring that local NGOs, and the local operations of INGOs, are downwardly accountable to their beneficiaries (O'Dwyer & Unerman 2012).

There has been an increase in the pressure to implement downward accountability mechanisms into NGOs' accountability systems. This movement emerged due to the counterproductive impacts of upward accountability (Agyemang et al., 2009; Ahmed et al., 2011; Ebrahim, 2005; Lloyd, 2005; Unerman & O'Dwyer, 2010, 2012). Steets argues that accountability mechanisms are the safeguards against the abuse of power, and so institutions that affect others' lives should be accountable to them. Above all, one can never assume that force will be deployed responsibly. O'Dwyer and Unerman (2010, 2012) purport that the beneficiaries would be scared and reluctant to question or criticize NGOs and donors for fear of losing out on future intervention opportunities.

Downward accountability mechanisms ensure the existence of productive dialogue between all parties and so ensure that "Accountability becomes a process of negotiation among stakeholders" (O'Dwyer & Unerman, 2006, p. 6; Ahmed et al., 2011; Messner, 2009), as it can also be informal, with constant dialogue between stakeholders (Awuah-Werekoh, 2014). Downward accountability has also been praised for its role in promoting two-way communication. It involves all stakeholder groups in project decision-making (Ebrahim, 2003b; Schillemans, 2015; O'Dwyer & Unerman, 2008; Unerman & Bennett, 2004). There is the participation of Donors, NGOs, and Beneficiaries, and this leads to better-informed decisions, which the affected groups are more likely to comply with (Steets, 2011; Schillemans, 2015) as they learn and gain local knowledge in the process (Agyemang et al., 2009). Participation provides a better realization of pressing issues that concern the beneficiaries to facilitate the effective delivery of services (Baur & Schmitz, 2012; Unerman & O'Dwyer, 2010). Besides, downward accountability is flexible. It also makes it possible to report mistakes and learn from them without fear of negative consequences, which provides learning opportunities to help improve aid effectiveness in future projects (Agyemang et al., 2009).

More still, Kilby (2006); Messner (2009); O'Dwyer et al. (2005); O'Dwyer and Unerman (2008) posit that downward accountability ensures the achievement of core objectives as it also considers socio-cultural, political, and ethical issues. Downward accountability has the

potential to increase the level of trust in a political system, for example. Once the level of trust is increased, transaction costs are reduced, thereby enabling institutions to work more efficiently (Steets, 2011, p.40).

Keohane (2002b, p.13) also sees downward accountability as a critical element of legitimacy. He says that legitimacy encourages compliance and co-operation, thereby making governance mechanisms more effective and more efficient.

There are no requisites for downward accountability (Kilby, 2006), causing NGOs to develop a range of downward accountability mechanisms, both formal and informal (Andrews, 2014; Banks & Hulme, 2012; Unerman & O'Dwyer, 2012). The deeper the relationship, the more likely open discussions could occur to determine societal needs collectively. Although there are also informal accountability mechanisms in downward accountability, there is a high level of formality. Formality brings about meetings and a possibility of incorporating beneficiary views on the plan and minute taking. Minutes from a meeting determined the degree to which NGOs related to their beneficiaries and showed the depth of accountability "as reflected in the frequency of meetings held between NGOs and their beneficiaries; the formulation of agendas; the selection of discussion topics; frequency and variation of topics; the level of voice variation at meetings; the level of feedback; and the level of beneficiaries' access to NGO management, among others" (Awuah-Werekoh, 2014, p. 51; Burger & Seabe, 2014). Awuah-Werekoh (2014, p. 51) concluded that "the higher the level of formality and depth of NGO accountability, the higher the level of beneficiary involvement and ownership of NGOs interventions." Emphasizing the positive effects of downward accountability may be a good tactic for convincing institutions to strengthen their accountability mechanisms. A good example would be that accountability is seen as a strategic idea to be formulated and acted upon by NGOs. "The goal in all this is to better articulate and achieve its strategic purposes" (Brown & Moore, 2001, p. 2). Steets (2011) agrees that NGO accountability to beneficiaries depends on individual NGOs' strategies rather than donors' requirements. These issues challenge the development of NGO accountability to recipients. They indicate a need to investigate NGO managers' perceptions regarding Donor-NGO accountability mechanisms and the implications for HIV and AIDS services effectiveness in South Africa.

2.4.2.1 Problems of downward accountability

Downward accountability has been developing at a slow pace. The reason for this slow growth has been blamed on the lack of donor commitment and on donor unwillingness to transfer

power to local NGOs and involve beneficiaries in decision making (Banks & Hulme, 2012; O'Dwyer & Unerman, 2010). Donor dominance makes the practicality and implementation of downward accountability difficult (Banks & Hulme, 2012; O'Dwyer & Unerman, 2010). This is because there is a lack of support from donors and other key stakeholders. Donor support for downward accountability is mostly theoretical and rhetorical, with a limited practical commitment to pressurize local partner NGOs to engage in downward accountability mechanisms (Andrews, 2014). Sometimes, the fear of being side-lined for future projects may scare the beneficiaries from criticizing or recommending solutions to the donors. This fear factor resulting from power inequalities between donors, NGOs, and recipients need to be resolved through systematic series of accountability dialogues that run through all NGO stakeholder groups such as donors, international NGOs, local NGOs, and beneficiaries for effective implementation of downward accountability (Andrews, 2014; Basu & Basu, 2003; Unerman & O'Dwyer, 2010).

Another reason for poor implementation of downward accountability is the reluctance by donors and NGOs to transfer power downwardly to locals (Banks & Hulme, 2012; Hulme & Edwards, 2013; O'Dwyer & Unerman, 2010). Robust accountability arrangements can have severe practical downsides. This is because establishing accountability processes can create high direct costs and strict accountability regimes. Taking, for instance, the processes of accounting, which requires three phases: the information phase (information has to be produced which must be discussed in accountability forums); the debating phase (discussion and evaluation of the conduct of the actors); and the consequences phase (the passing of judgment on the behavior of the agents by the board). These three phases require time, effort, and money from the senior level of agencies because the information has to be produced and reports drafted. Besides, accountability forums also require resources such as wages and staff to perform their duties. Downward accountability, therefore, can involve substantial transaction costs (Steets, 2011, p. 6).

Further, more downward accountability does not always create effectiveness. The literature's main arguments do not explain coherently which type and which levels of downward accountability are appropriate (Steets, 2011, p. 39). Julia Steets adds that improving accountability does not ensure the effectiveness of governance (Steets, 2011). Downward accountability can also hamper flexibility and reduce an NGO's willingness to accept risks as "donors' imposed reporting formats neither promote downward accountability relationship between NGOs and their beneficiaries nor encourage learning, sharing of knowledge for future

projects and improvement” (Ebrahim, 2003, p.818; Agyemang et al., 2012; Awuah-Werekoh, 2014; Baur & Schmitz, 2012; Jordan & van Tuijl, 2006). External pressure from the Government also favors accountability upward as the Government can impose legal sanctions, including complicated registration processes, elimination of tax exemptions, or grant cancellations to ensure compliance (Burger & Seabe, 2014; Ebrahim, 2010). Although donors profess to appreciate the importance of downward accountability, “they sometimes lack the practical knowledge for its implementation” (Awuah-Werekoh, 2014, p. 52).

2.4.3 Holistic accountability

Holistic accountability seeks to bridge the distance between the donors in more developed nations and localized aid projects. The differences exist in local conditions that affect the impact of different health service delivery processes. This means that to help maximize the effectiveness of health service delivery, local knowledge needs to be used to decide and specify the details of individual health service projects at the local level (Agyemang et al., 2009; Chu, 2015). These researchers posit that ascertaining this local knowledge and feeding it into decisions regarding the most effective shape of health service projects requires multilateral dialogue with various people (Agyemang et al., 2009; Chu, 2015). These include the local NGO fieldworkers/officers and beneficiaries, who are aware of the local conditions on the ground that can affect the effectiveness of specific detailed NGO project implementation (Agyemang et al. 2009).

From the above account, holistic accountability is the concept that encompasses this broader range of accountabilities – not just upward from the NGO to the donors, or downward from NGO to beneficiaries, but accountability in multiple directions between a range of stakeholders, including donors, the NGO, NGO officers in the field and recipients (Agyemang et., al 2009; Bebbington et al., 2014; Davison, 2007; Musallam, 2011; O’Dwyer & Unerman, 2008; Unerman & O’Dwyer, 2006b). Therefore, holistic accountability includes hierarchical/upward accountability and informs and augments this with information flows to and from other stakeholders. Holistic accountability promotes a learning environment and allows NGOs to report operational mistakes, learn from their mistakes, and gain transferrable experience for future project improvements. Holistic accountability encourages accountability dialogue amongst the various NGO stakeholder groups, promote beneficiaries’ empowerment and improve the effectiveness, transparency, and sustainability of NGO operations as it provides either the NGO or the donor with information about how adequate the funding has been (Burger

& Seabe, 2014; Cronin & O'Regan, 2002; O'Dwyer & Unerman, 2006; Smillie et al., 2013; Unerman & O'Dwyer, 2010; Agyemang et al., 2009; Leen 2006; Romzek, 2011). There is no presumption that in specifying details of the projects upon which their funding must be spent, donors know the most effective way to alleviate health problems at the local level. Holistic accountability considers the local variable conditions that may affect how health projects should be run to deliver the maximum benefit (Romzek, 2011).

As argued above, holistic forms of accountability are desirable both from a practical perspective, in that they help ensure that donors and NGOs are informed of the most effective ways to deploy finite NGO funding, and from a moral standpoint in that they help discharge moral duties of accountability derived from ethical responsibilities (Ahmed et al., 2012; Ryan and Irvine, 2012; Sinclair, 2010; Unerman and O'Dwyer, 2010).

Agyemang and others argue that if donors and NGOs engage in dialogue with local NGO fieldworkers and beneficiaries (among other stakeholders) and feed the information into health service delivery decisions (Jordan, 2011), then it can be summarized that donors and NGOs are accountable to beneficiaries (Agyemang et al. 2009). Again, donors can also be regarded as accountable to NGOs (O'Dwyer & Unerman 2008). Dennis P. Wittmer (2006, p. 49) argues that "the success of organizations and the well-being of society are affected by the ethical choices made by all in the organization," suggesting that ethical choices may be accepted as moral responsibilities even though they cannot be legally defined and enforceable. Chu (2015) also posits that some donors do not have any formal contractual or legislative responsibility to give aid but would have been motivated to provide this aid by recognizing a moral or human rights obligation to help those potential suffering beneficiaries.

2.5 The effect of accountability mechanisms and practices on the Donor-NGO-Beneficiary nexus

NGOs are accountable to a range of actors, including communities and beneficiaries, donors, governments, public opinion, private sector organizations, their membership, staff, volunteers and boards, and other NGOs (Murtaza, 2012). Amongst these stakeholders, Ebrahim (2003b) identifies three primary external NGO stakeholder groups: (1) donors are providing financing for NGOs' operations; (2) sector regulators including both government agencies and regulatory groups advocating codes of conduct for the NGO sector; and (3) beneficiaries. Beneficiaries

involve people who directly (clients) or indirectly (communities) participate in and benefit from NGOs' projects. Tilley (2016, p. 35), building on her procedural understanding of accountability, concluded that accountability is a relational concept that is "organized around the relationship between an accountability holder and an accountability holder" with different kinds of accountability mechanisms necessary for satisfying various stakeholders. As a result of these multiple accountabilities, organizations (donors and NGOs alike) need to order and prioritize their accountabilities.

In many cases, upward accountability mechanisms from NGOs to donors are well developed through reporting requirements and evaluations. However, tools for downward accountability — from NGOs to communities or donors to NGOs — are poorly designed (Ebrahim 2003a). Over nearly the last two decades, the literature broadly indicates that NGOs have unbalanced approaches to accountability, mainly conforming to the requirements of donors and governments to secure operational funding and authorization (upward accountability), sometimes at the expense of the needs of their beneficiaries. This leads to weak accountability to this stakeholder group (Agyemang et al., 2009; Ebrahim, 2003a; Hug & Jäger, 2014; Murtaza, 2012; Schmitz et al., 2011; Wellens & Jegers, 2014). Some key issues underlying this condition are considered below.

2.5.1 Moving away from the core mission, vision, and strategies for the benefit of the community

Internal accountability mechanisms that enable NGOs to remain focused on their missions and accountable to their staff and boards are often lacking in NGOs because they rely on donors for operational funding. Dubnick and Frederickson (2011) say that being accountable means being engaged in a continuous game in which you, the agent (NGO), are subject to the demands and interests of some Principal (Donor). On the other hand, beneficiaries are considered the receivers of support from NGOs, relying on their services (Tucker & Parker, 2013). There is often a mismatch between NGOs' visions and their ability to influence social change drivers through their programs (Makuwira, 2014). Such circumstances lead to contract management that tends to focus on procedural and compliance issues rather than substantive performance or outcomes. This situation reinforces the position of donors and governments as influential stakeholders who can influence NGOs' operations (Chu, 2015; Ebrahim, 2005). Donors have legitimate authority to impose their requirements on NGOs who implement programs (Radin, 2011). But this may put pressure on the managers to revise their core mission to meet the

expectations or desires of donors, thereby shifting away from their values and belief systems of representing disadvantaged people (Elbers & Arts, 2011; Hug & Jäger, 2014; Murtaza, 2012; Schmitz et al., 2011; Unerman & O'Dwyer, 2010; Wellens & Jegers, 2014). While Donors may impose conditions on NGOs for dispersing funds or influence NGOs' strategies, beneficiaries are mostly unable to do so (Andrews, 2014; Ebrahim, 2003a).

2.5.2 Focusing on reporting and performance measures

NGOs respond to accountability issues with both tools and processes (Ebrahim, 2003; Jordan, 2005). Tools refer to discrete devices or techniques used over a limited time and can be tangibly documented and repeated. While being generally more multifaceted than tools, less tangible and time-bound, processes emphasize a course of action rather than a specific end-result (Chu, 2015; Ebrahim, 2003a). Familiar tools are annual reports, financial accounts, performance assessments, quarterly reports, independent evaluations, audits, metrics, and logical framework analysis. These tools are often oriented towards external stakeholders that have considerable leverage over an NGO. According to Romzek (2014), tools and processes from these external sources (donors) exercise a high degree of control and scrutiny. The tools will have been created by these stakeholders for purposes intrinsic to donor or regulator needs. This may create an imbalanced focus on one primary stakeholder's claims (i.e., donors), thereby distorting broader organizational accountability by the over-emphasis of donor expectations. (Radin, 2011). NGOs sometimes adopt a passive approach in their relationships with donors, rendering them to the position of donor policy implementers with less focus on their accountability to beneficiaries (Elbers & Arts, 2011; Hug & Jäger, 2014). This condition of powerlessness or passivity to NGO accountability often reflects or increases the emphasis on reporting, disclosure, and evaluations (Ebrahim, 2003a)

Performance measurement information has been touted as both a basis for future decision-making and a mechanism to evaluate ongoing performance (Radin, 2011). The reform efforts couched in different guises and forms have been limited to program managers' concerns as they may sometimes not meet the expectations of actors (i.e., donors, NGOs, and beneficiaries) (Benjamin, 2013; Radin, 2011). For example, when funds provided to NGOs are based on their past performance (results) or future expected performance, NGOs may not want to assume the risks associated with sharing negative consequences, limiting opportunities for organizational learning (Chu, 2015; Jacobs & Wilford, 2010; Kang, Anderson, & Finnegan,

2012). This is often the case when donors and senior managers do not take a more flexible and adaptive approach to project evaluation (Chu, 2015; Hug and Jäger 2014).

2.5.3 Applying NGOs' values and beliefs to beneficiaries

The researchers (Andrews, 2014; Awuah-Werekoh, 2014; Chu, 2015 & Ebrahim, 2003a) highlight that relationships of shared values are not merely contractual but are based on a profound collective commitment to social change. This means that NGOs, donors, and communities must have a shared vision for change if they are all to agree on what constitutes a “successful” development intervention instead of just following the requirements of donors and simply deliver what is contractually required (Awuah-Werekoh, 2014; Chu, 2015). NGOs often impose their values or goals on beneficiaries rather than consult with them to understand and support their particular needs (Andrews, 2014; Chu, 2015; Ebrahim, 2003a). The reality is that the mechanisms applied must deal with the institutional realities within which NGOs are expected to operate, and this can apply to some non-governmental donors, too. The provision of support that is not based on beneficiaries' needs reveals weak NGO accountability to beneficiaries (Chu, 2015; Elbers & Arts, 2011; O'Dwyer & Unerman, 2010; Wellens & Jegers, 2014). Programs that provide support and facilitate the exchange of useful information need to be tailored to beneficiaries' needs to arouse their interest and participation in the NGOs' programs (Wellens & Jegers, 2014). According to Steets (2011), formal avenues for involvement can be created so that participants can also be channeled through representatives. The number of individuals involved in the governing bodies may again stay limited for manageability purposes. Such relationships are of mutual responsibility rather than contractual arrangements. This makes it more critical that all stakeholders are united under a shared vision and goals. Links in the chain³ are bound together by a standard set of goals, making it possible to develop performance measures and indicators that are meaningful and valued by key parties. Such performance measures will be easier to accept if balanced by a sense of mutual commitment among actors (Drake et al., 2012; Cavill & Sohail, 2007).

To support the assertion that accountability takes a variety of forms, the following diagram shows broad applicability to the power relations that pertain to donor-NGO relationships. It is a Pyramid of Business Rules. These rules exhibit a high degree of control (Radin, 2011). They are manifested in organizational roles, supervisory relationships, rules,

³ This denotes a network of contracting institutional and individual hands i.e the actors (donors and NGOs) involved across multiple sectors.

standard operating procedures, and close, detailed scrutiny of agency performance (Radin, 2011, p. 99). Donor-NGO relationships in such cases are based on an expectation of obedience to organizational directives (Dubnick and Frederickson, 2011). The emphasis is on control, and the assumption is that the pyramid that formally describes organizations results in controlling relationships. However, as Stone (2002) noted, some of these labels are misleading because they make policy instruments seem too mechanical. Therefore, she recommended viewing the diagram as “ongoing strategies for structuring relationships and coordinating behavior to achieve collective purposes” (p. 262).

See figure below:

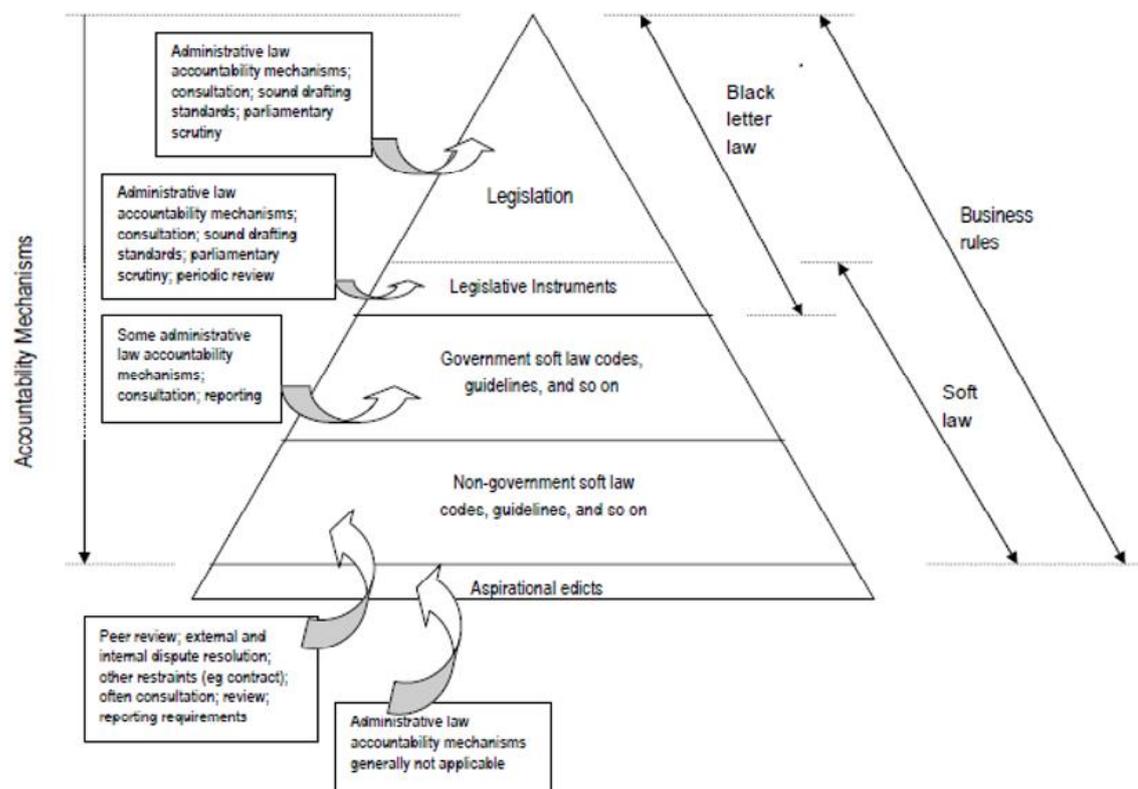


Figure 2. 2: Pyramid of Business Rules

Adopted from Administrative Review Council (2008) Administrative Accountability in Business Areas p. 19

The image of policy mechanisms (instruments, tools) implies the presence of resources and strategies that can be applied, changed, manipulated, or managed to impact the behavior or condition of some actor. These mechanisms are mobilized to bring about desired conditions

(Arugay, 2016). From the pyramid, the business rules differentiate between “black letter law” and “soft law” and suggest the appropriate application of “black letter law” versus “soft” law, where soft rules are NGOs' missions, vision, codes of conduct, and strategic plan guidelines. Hereunder soft accountability, one party is merely answerable to another party, without enforcement (Tilley, 2016, p. 2), and black letter laws refer to the country's legislation, legislative instruments, statutory regulations, etc. “Accountability, in its hard form, fills the role of enforcing appropriate behaviour, with the threat of sanction” (Tilley, 2016, p. 2). The pyramid of business systems symbolizes a collective action which describes local organization to solve problems through the development of rules or institutions, which is underpinned by consent, trust, and legitimacy, and rests upon citizens accepting the limits to their actions in favor of collective representation (Steets, 2011).

The following sections look at conflicting accountability obligations.

2.6 Conflicting accountability obligations

2.6.1 Accountability requirements impacts capacity and transaction costs

It is often difficult to pinpoint who must be accountable between donors and NGOs (Steets, 2011). These two stakeholders contribute to a specific outcome so that it becomes complicated to establish clear causal connections (Romzek, 2011). The problem of many hands often allows individuals or units within an organization to escape blame (Schillemans & Bovens, 2011). The processes of account-giving are divided into three phases: the information, debating, and consequences phases. All these phases require time and effort from the senior level of agencies because the information has to be produced, and they have to engage in dialogue within designated accountability forums. (Schillemans & Bovens, 2011, p. 6). The drafting of reports both in quantitative and qualitative forms requires the NGO or donor time and attention to evaluate the conduct of NGOs (Tilley, 2016, p. 18). Furthermore, there is a need for resources, wages, and staff to perform these duties, which means that accountability will involve substantial transaction costs (Schillemans & Bovens, 2011).

2.6.2 Determining the substance of donor-NGO accountability

Functioning accountability has cost implications because accountability can be modeled in terms of the expected losses accruing to both the donors and NGOs (Tilley, 2016, p. 18). An example would be the introduction of an accountability mechanism, which is shown to be a direct function of the expected loss to both donors and NGOs, even though it fosters accountability to these actors (Richard Mulgan, 2014). Tilley (2016) says that “this stresses the importance of calculating the costs of being accountable and of understanding the effect these costs have on accountability outcomes” (p. 19). She says that sometimes different interest groups like the beneficiaries might have substantial impacts on costs. If the divergent group has more influence, then the costs of negotiating an agreement can be higher (2016, p. 19). Sometimes donors may demand accountability from NGOs while NGOs are, in reality, being accountable to other donors (those donors that NGOs think are more powerful). This may be in pursuit of their interests or response to more powerful interests. Drake et al. (2012, p. 20) noted that

these NGOs vary in terms of their goals, structures, and their political salience, such that their ability to ensure that NGOs keep their commitments to donors depends on the particular relationship between the obligations NGOs make to Donors, decisions to comply (or not) with donor decisions, and the power of enforcement the donor has.

Suggesting that power is firmly present within accountability relationships.

2.7 Kinds and degrees of sanctions

Accountability rests on the ability to impose sanctions for ill-behaviour, expecting that it will result in a change in behaviour (Steets, 2011). If the performance behaviour is unchanged—then surely punitive action is warranted. The following levels of sanctions highlight the kinds and degrees of accountability relations, up to and including sanctions that can be applied for securing accountability.

The diagram explains the response approach to the levels of sanctions.

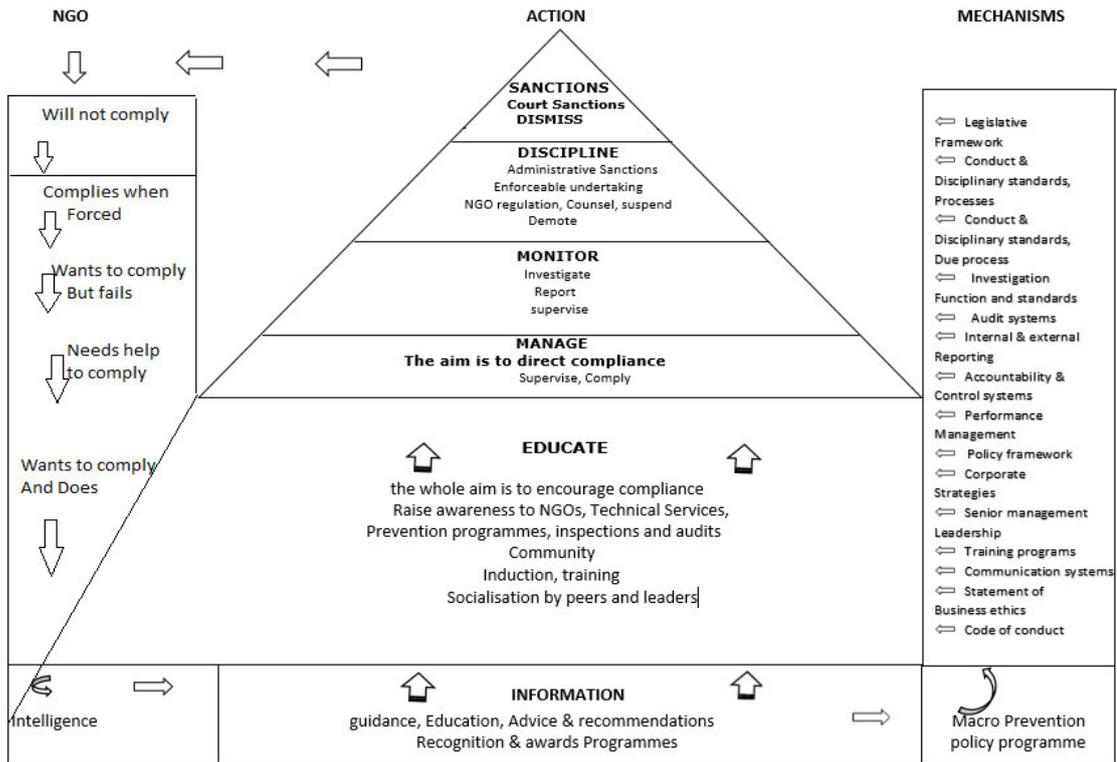


Figure 2. 3: Levels of Sanctions

Adopted from: Mills, A. (2008, p.18)

Table 2. 2: Levels explained

Objective / Action	Example/Explanation
Level 1 Information – Guidance, Education, Advice	A newly recruited NGO receives a contract or Memorandum of Understanding or Service level agreement. It can include a partnership deed. Here, both the donor and the NGO want to comply.
Level 2 Educate – Raise Awareness	The whole aim is to encourage Compliance; the donor gives technical service and educates the NGO on any prevention programs or skills essential for effective and efficient delivery of service to the beneficiaries. The NGO needs help to comply
Level 3 Manage-Enforce policies	An NGO needs help to comply; hence the donor manages the situation by directing this compliance. The policies and procedures are spelled out, and supervision takes place to enforce the policies. Donors may set goals that help the NGO to comply
Level 4 Monitor-Supervise	Although an NGO might have the desire to comply, it can fail. Therefore, the donor helps the NGO by closely monitoring and checking. Auditing might follow.
Level 5 Discipline-Application of sanctions	Sometimes NGOs comply only when forced. Therefore, to enforce compliance, a donor might institute disciplinary action against an NGO. Although a binding contract might have been signed, some NGOs might ignore to adhere to them; hence, administrative sanctions may be applied. Formal warning and demotion in the form of a reduction in the amount for funding, for example
Level 6 Dismiss- Harsher sanctions applied Court proceedings may result	Here harsher sanctions are applied because the NGO chooses not to comply.

Source: Researcher

Although responding to accountability problems with sanctions may be necessary, Level 5 (above) indicates that Donors do not merely rely on a punitive approach as reliance on corrective measures is limited in scope (Drake et al., 2012). Flexibility and cooperation are essential, given the clear expectations and boundaries of the actors' contracts. Thus, a successful approach to the design and implementation of accountability mechanisms ought to reflect this fact, especially in a world of increasing interdependency. The reality is that organizations will likely work with each other multiple times. However, such decisions do not necessarily conform to the best outcomes for the ground beneficiaries.

2.7.1 The enforcement of accountability through sanctions

The lines of accountability run in four different directions. Firstly, NGOs are upwardly accountable to donors, governments, and foundations—those that provide them with their financial and operational base (Cavill & Sohail, 2007). Secondly, NGOs are downwardly accountable to their beneficiaries, those to whom they provide services or speak on behalf of in policy forums (Bovens, 2010). Thirdly, NGOs are inwardly accountable to themselves for their organizational mission, values, and staff. And fourthly, NGOs are horizontally accountable to their peers. For each of these lines of accountability, the enforcement of sanctions is dependent on the stakeholders involved. For example, horizontal accountability would refer to implementing sanctions between co-equal and independent branches of NGOs based on the principles of checks, balances, oversight, and self-restraint (Arugay, 2016). These different lines show that the different accountability regimes would elicit different behaviours in NGOs, who respond in various ways to accountability obligations (Drake et al. 2012, p. 21). According to Arugay (2016), the sanctions used to depend on the standards and rules set when the accountability relationship and its mechanisms were established. They can include legal (e.g., criticism, dismissal, indictment, conviction), political (e.g., exit, withdrawal of vote), and social (e.g., loss of reputation, shaming, censures) (p. 9).

As will be seen below, with the application of sanctions to secure compliance from an NGO, using Steets' model, there are various potential effects. The action for failure to comply could include either sanctions or informal pressure. When it comes to external monitoring, such as that undertaken by donors, the findings (and publication) can result in praise or blame (Drake et al., 2012). NGOs can choose to listen to or ignore external criticism, itself with a range of effects (Drake et al. 2012, p. 22; see also figure 3.1). If there is no change—or there is a change in a way that does not address accountability findings—then there will be a need to rethink the

use of particular incentives and sanctions as organizations try to meet their goals, bearing in mind the existence of procedures and mechanisms that aim to assist the organization in evaluating their efforts and a careful evaluation of their effects, such as the threat of punishment due to poor performance, abuse of discretion or other errant behaviour in delivering beneficiary services.

Uruguay (2016, p. 9) posits that sanctions can be the culmination of any accountability process that includes successful attempts to make duty bearers answerable for their past decisions and actions. According to Joshi (2013), sanctions have the leverage to deter wrongdoing. It is then up to the legal framework and institutions to “credibly exact accountability by increasing the likelihood of public exposure and the costs to deploy accountability mechanisms” (Arugay, 2016, p. 9).

2.7.2 Rewards as inducements for accountability

Rewards and incentives are “identified as additional measures to influence donor-NGOs’ motivations, decisions, and behaviour with regards to guaranteeing service delivery in a fair and equal manner” (Arugay, 2016, p.10). This is because the threat of sanctions on its own has proven to be inadequate in guaranteeing the delivery of beneficiary services; for example, financial reporting alone as a vertical mechanism of accountability cannot be seen purely as a tool for sanctioning NGO officials for poor service delivery as these financial reports can also reflect excellent performance which can mean an extension of the funding period for the NGO. For an incentive to be sufficient, there has to be access to information, proper long-term planning for both the donors and NGOs, and focussed targeting of the community and its requirements (Arifeen et al. 2013; Arugay, 2016).

Najam and Halle (2010) say that efficient service provision that emanates from effective accountability practices could also be rewarded through material and technical incentives. Such reward could come in the form of promotion, pay increases, or skills training for individuals, or renew contracts for satisfactory/exceptional performance by an NGO. Najam and Halle (2010) conclude that these rewards may induce competition to deliver services locally. The actors would be more willing to be held accountable as the prospect of rewards would be more appealing to the advancement of their careers, reputation, and material well-being, let alone the donors' continued funding, which makes it more attractive to NGOs at the organizational level.

2.7.3 Accountability through learning

According to Radin (2011), accountability through learning emphasizes the importance of setting and clarifying mutual expectations and agreeing on a rubric to gauge performance. At the end of an assessment cycle, the relationship is reviewed and possibly revised, based on lessons learned. Thus, effective accountability can come from mutual learning among donor-NGOs and the beneficiaries. All that is needed is some degree of openness to the process of learning and important trust between donors, NGOs, and recipients for accountability to work.

The benefits of accountability through learning for the beneficiaries can include increasing awareness of marginalized groups and minorities' collective rights. Joshi and Houtzager (2012) also say that with accountability through learning, social services such as health and education, for example, are part of the comprehensive set of human rights for the beneficiaries, and they can claim it through individual and societal welfare. Learning thus entails mobilizing people for accountability and finding common ground to build a more participatory and inclusive democracy as the demand for accountability in providing these services becomes a struggle for more inclusive citizenship (Dubnick & Frederickson, 2011; Tilley, 2016). Calabrò (2011) posits that the beneficiaries are the advocates of the learning mechanism. They are seen as citizens engaged in the co-production of public service with NGOs acting at par with other service providers. Given these benefits that accrue to beneficiaries, it is more likely that the feedback will result in better services.

2.8 The proposed flow chart on accountability practices and mechanisms

Considering the literature review for this chapter, the following table on the next page is a proposed flow chart for the study.

In the diagram below, the solid lines show the flow of the study. This means that these  (Flowline) connectors serve to explain the direction that the process flows. The dotted lines, on the other hand, signify a reduced or temporary bandwidth connection. The red numbers in parentheses mean the direction in which the issues have been addressed in the study [See Appendix 3 for interview Protocol/Guide for the type of questions that were asked].

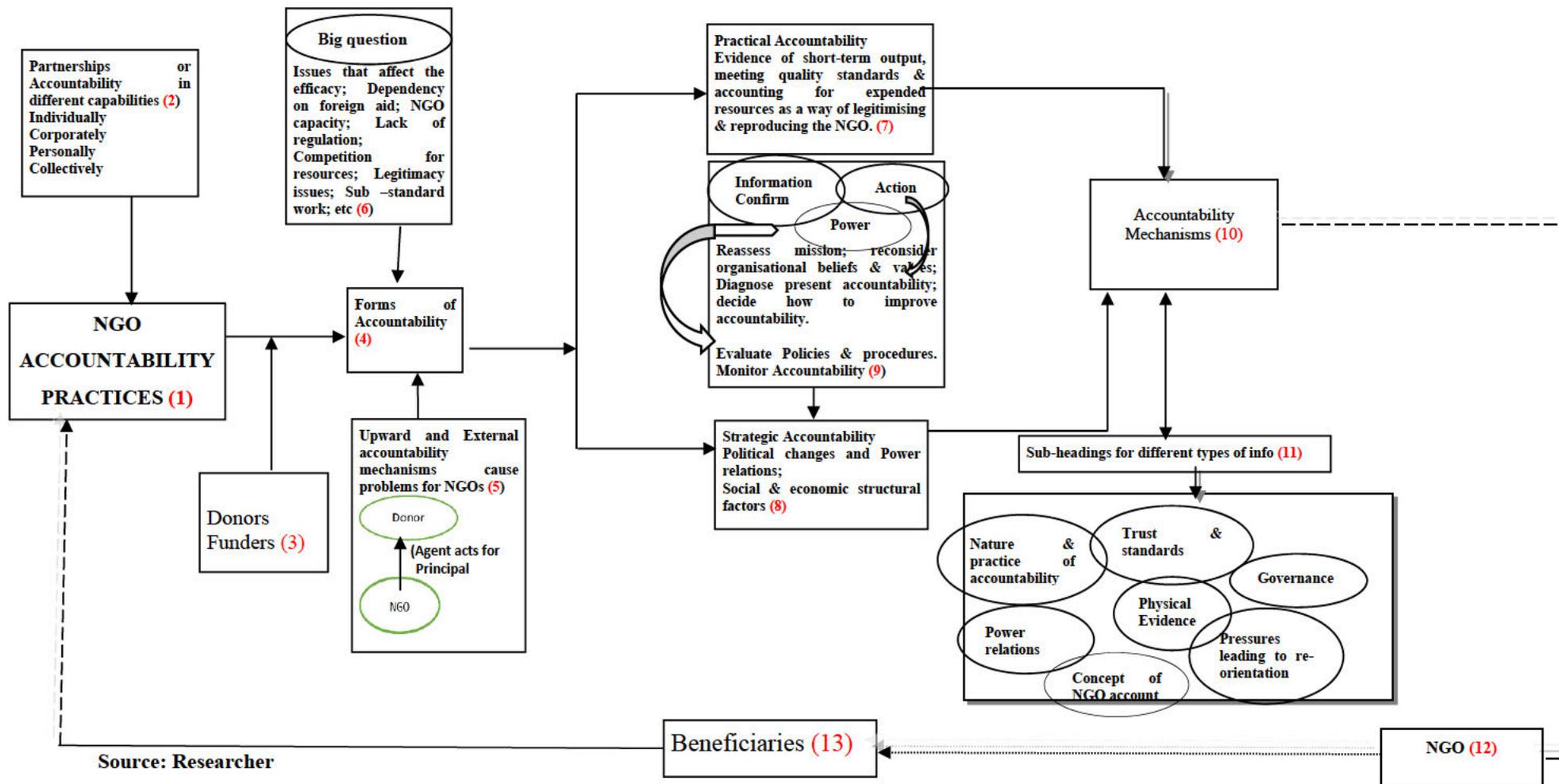


Figure 2. 4: Proposed accountability practices and mechanisms flow chart

2.9 Summary

This chapter reviewed related literature on the nature, scope, and content of NGO accountability practices and mechanisms. Thus, the chapter discussed the conceptual framework. From the plethora of definitions alluded in this chapter, the study adopted Koppell's definition of accountability and his six categories / related concepts such as 'responsibility,' 'transparency,' 'legitimacy,' 'answerability,' 'decision making' and 'governance.' NGO accountability mechanisms, including upward, downward, and holistic accountabilities, were also presented. The value of accountability mechanisms, as shown by different researchers, was also discussed. Finally, the kinds and degrees of sanctions enforced through sanctions, rewards, and experience were conferred. The next chapter focuses on the theoretical frameworks: Steets' basic accountability model and Ebrahim's integrated approach.

CHAPTER THREE

3. THE THEORETICAL FRAMEWORKS

3.1 Introduction

Following the conceptual groundwork laid by scholars such as Agyemang et al. (2009); Andrews (2014); Awuah-Werekoh (2014); Banks and Hulme (2012); Burger and Seabe (2014); Ebrahim (2010); O'Dwyer and Unerman (2006); Steets, (2011) and Unerman and O'Dwyer, (2010), to name but just a few, the researcher discusses below the theoretical (i.e., analytical) framework of the study based on Steets (2011) and Ebrahim (2010). Table 3.1 identifies the various individual mechanisms, while the critical characteristics of each of the mechanisms (primarily as explained by Ebrahim 2003a, 2010) are briefly discussed after the table.

3.2 The value of accountability mechanisms

NGO accountability mechanisms have been identified and analyzed variously in the existing literature, revealing a mix of tools and processes (Chu, 2015; Ebrahim, 2003a; Hammer & Lloyd, 2011). Accountability mechanisms are policy instruments that use resources and strategies to generate detailed performance reviews or create expectations regarding the need for giving accounts (Dubnick & Frederickson, 2011). As a policy instrument, policymakers are attracted to accountability in the belief that account-giving mechanisms can fulfill their expectations (Dubnick, 2005; Mutebi, 2012).

Accountability mechanisms render an actor or agent responsible to some other actor or agent for what occurs at various stages of the input-process-output sequence (Arugay, 2016; Dubnick & Frederickson, 2011). This means that these accountability mechanisms may address real or potential issues related to the acquisition, maintenance, and disposition of resources (inputs) used in the organized effort, as well as to ensure that appropriate actions (processes) are being applied and intended outputs or outcomes are achieved (Dubnick & Frederickson, 2011). Since accountability mechanisms feature as part of many donors' own accountability requirements, it is vital for all concerned parties that end, means, costs, and the length of the commitment are spelled out (Mejía Acosta, Joshi & Ramshaw 2013). Donor-NGO accountability needs clarification through contractual obligations. If NGOs sign a contract for

receiving donor funds, they have explicitly bound themselves to a full set of conditions, including accountability mechanisms. In the words of Drake et al. (2012, p. 10), “the potential for sanctions” is a central tenet of the standard approach to accountability. This stance is supported by Steets (2011, p. 15), who noted that “the sanctions do not tell the whole story, as their main focus is on promises arising in response to the tendency to focus on punishment to the exclusion of a more preventative approach.” Thus, according to Steets, 2011, p.15), “these sanctions are leveled against an organization when it fails to meet its obligations.” The researcher, therefore, adopted a theoretical stance by Julia Steets to examine the accountability mechanisms. From the narration above, it can be said that the researcher also drew on the work of a range of theorists, in particular Chesterman, Steets, Drake, et al., Steffek & Ferretti, to provide the theoretical underpinning of the study.

See below Steets’ model on accountability mechanisms.

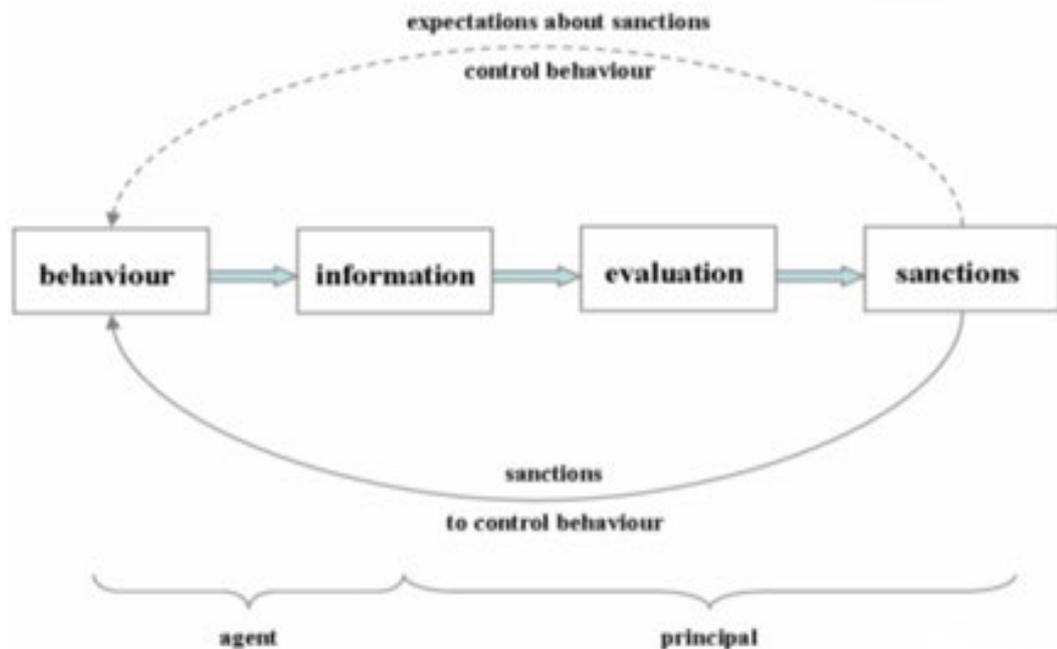


Figure 3. 1: Steets’ Basic Accountability Mechanism model

Source: Steets, 2011, p.16

This model is the primary lens for understanding the role of accountability information and the application of sanctions. The diagram depicts that agents are expected to behave and perform in a certain way; hence principals (donors) evaluate the agent’s (NGO’s) behavior based on their activities (Steets, 2011, p. 15). According to Steets, depending on whether or not the action

conforms to the principal's expectations or not, sanctions are applied to control the agent's activities. Researchers like Keohane (2006, p. 86); Romzek (2011, p. 29); and Steets (2011, p. 27) argue that NGOs must be located in a context where independent monitoring agents from the donor community can interrogate their behaviour and perform a useful review of the performance rules and decisions these bodies make. The researcher tends to agree with Drake et al. (2012) that any response with monitoring infrastructure would enhance the future efficiency and external credibility, and legitimacy of the NGO. In such a case, "where a donor has access to sufficient accountability mechanisms, he is likely to regard the NGO's exercise of authority as legitimate." (Steets, 2011, p. 15.) The evaluation of an NGO's activities emanates from the impersonal transactions that the donors and NGOs have. Donor-NGO rules are formal and contractual (Tilley, 2016), so the accountability contract arises when a principal exercises authority over an agent's actions (See Steets's model above). Such power emerges from a judgment of whether responsibilities have been met and assessed against objective and highly specified standards (Grant & Keohane 2005; Tilley, 2016). Accountability mechanisms are meant to secure compliance with requirements in situations where people may not necessarily trust each other and established working partners. Ensuring a safeguard against trust violations makes accountability mechanisms a practical solution to this risk (Mejía Acosta et al., 2013, p. 9).

In light of the above, it is clear that accountability has an instrumental or purposive value. That is, accountability mechanisms can be valued for what they can accomplish directly (as instruments and tools) as they can be perceived to enhance productivity, thereby improving performance (Bovens, 2012; IDEA, 2014). Accountability mechanisms can assume an intrinsic value within a political or administrative culture by fostering a preference for their use since they are perceived as legitimate and defining characteristics of a contractual relationship (Dubnick, 2014). Accountability mechanisms also promise justice by holding NGOs to be "accountable" (Mansuri & Rao, 2013). This ensures that an organization is faithful to its contractual obligations—an example of a promise of justice would be when the donor has some leverage over the NGO, which can impose positive or negative sanctions.

The purpose of accountability is to make sure that donors and NGOs keep their promises and fulfill their institutional obligations (Arugay, 2016; Drake et al., 2012). This means that accountability mechanisms can be regarded as alternatives to approaches that rely on direct control. In such circumstances, the use of incentives based on the specifics of accountability obligations makes agents/NGOs answerable for poor performance. This restricts accountability while avoiding the application of direct control (International IDEA 2014; Mejía

Acosta et al., 2013). Dubnick and Frederickson (2011) say that in other situations, accountability mechanisms could be perceived as necessary complements to direct control, either with mechanisms requiring some form of oversight based on account giving (for example — reporting) or as account giving relationships backed up by the threat of imposing additional controls. Accountability mechanisms can be “applied with the intent of controlling behaviour and choices” (Mejía Acosta et al., 2013, p.7). Dubnick (2007) posits that accountability mechanisms may facilitate and foster responsible, trustworthy, and virtuous behavior, thereby achieving the promise of integrity. Accountability can be promoted through donor mounted pressures that enforce responsibility to an NGO’s internal staff and their beneficiaries, as the trouble comes in the form of a call for transparency (Dubnick & Frederickson, 2011). Accountability can take a variety of ways, such as articulating and sanctioning standard operating procedures, fostering norms by stressing rules following loyalty, and other forms of organizational citizenship behaviors (Arugay, 2016). The very existence of such mechanisms is perceived as a measure of accountability.

3.3 Critique of the Basic accountability mechanism model

Potentially, the sanctioning/controlling power of donors can mean that NGOs focus on responding to donor requirements, sometimes at the expense of the beneficiaries' needs. This appears to be the case when donors set goals that do not necessarily work to the best outcomes for on the ground beneficiaries, such as when a donor organization's managers fail to understand primary stakeholders' expectations and work towards responding to and meeting these expectations. Steets says that if an NGO can anticipate the reaction, the hope of sanctions exerts control over an NGO’s actions/ activities (Steets, 2011, p 15). According to Steets’ (2011, p. 17) basic accountability mechanism theory, it is assumed that both the NGO and donor are autonomous actors and rational agents who want to maximize their expected utility. The problem emanates when an NGO does not automatically act in the best interest of the donor since the activities of the NGOs take place in an environment containing unpredictable developments that cannot be influenced by the NGO itself as not all aspects of their field of operations can be predetermined in detail (Steets, 2011, p 17; Drake et al. 2012). NGOs' internal regulations, laws, and operations may be the most critical components of NGO accountability (Arugay, 2016; Macdonald, 2004, p. 8). The likelihood is that an accountability relationship will improve through dialogue, adjustment, and reciprocal arrangements. Yet accountability must, at times, be secured by enforcing appropriate behavior, with the threat of sanction necessary to

implement the proper response (Schedler, 2013; Tilley, 2016). In the words of Steets (2011, p. 17), “in the absence of a threat of sanction, the pursuit of self-interest would lead to the misappropriation of resources.”

3.4 Ebrahim’s integrated approach

Table 3.1 below depicts a diagrammatical representation of the characteristics of various NGO accountability mechanisms (Ebrahim, 2003a, 2010b). The five main accountability mechanisms identified by Ebrahim are shown in the first column, together with whether these mechanisms are processes or tools. The other two columns depict to whom and for what NGOs are accountable. From these characteristics, we see the behaviours of the accountability Dimensions—upward, downward, and horizontal in the Donor-NGO-Beneficiary nexus.

Table 3. 1: The characteristics of Accountability Mechanisms

Accountability How? (Tools or Process)	Accountability to whom? Upward, Downward, Internal	Accountability for what? (Finance, Governance, Performance, and Mission)
Disclosures/Reports (tool)	Mainly upwards to donors Partly downwards to beneficiaries who read these reports	Finances and performance, depending on what is being reported
Evaluation and Performance Assessment (tool)	Upwards to funders Significant potential for downwards from NGOs to communities and from funders to nonprofits	Performance, often short-term outputs but with the increasing emphasis on impacts
Self-Regulation (tool and process)	To nonprofits themselves, as a sector To donors as a seal of good housekeeping	Finances and governance, depending on what the codes or standards emphasize.
Participation (process)	Downwards from nonprofits to clients and communities Internally to nonprofits themselves Significant potential downwards from funders to nonprofits	It depends on the purpose of participation, e.g., whether it is seeking input on implementation (performance) or influencing agendas (governance)
Adaptive Learning (process)	To nonprofits themselves Downwards and upwards to stakeholders	Mission and performance

Source: Ebrahim 2010, p.28

From the table above, three fundamental questions about accountability can be noted. These are Accountability, how? Accountability to whom? And Accountability for what?

The following discussion looks at these fundamental questions.

3.5 Means of accountability mechanism

NGOs are accountable for using the authority given to them in a way that fulfills the donors' expectations (Steets, 2011).

NGOs are accountable for using their resources efficiently and effectively. Efficiency and effectiveness are often hard to measure; hence, more weight tends to be attached to managing resources' rules and processes. These rules and procedures are the components of accountability mechanisms. Donors enforce compliance with these rules and procedures because it allows them to create effective accountability, at least as determined by the tools they set in place. These strict and detailed rules on how to handle resources can curtail the NGOs' flexibility to such an extent that their efficiency suffers. The way an NGO can use the resources can be under scrutiny through the utilization of rules and processes, which can come in the form of disclosure statements and reports. Chu says that "reporting and evaluations have become important for demonstrating organizations' probity and efficiency" (Chu, 2015, p. 69). Benjamin (2013) and Ebrahim and Rangan (2014) state that the problem would emanate when these disclosure statements and reports do not address an NGO's social performance in terms of effectiveness. It can also be said that management use disclosure tools such as annual reports or financial statements to allay stakeholders' concerns and shape the organization's social image (Boesso & Kumar, 2009). Therefore, information disclosed in NGOs in financial reports is not used to establish legitimacy and accountability to beneficiaries but rather to donors (Benjamin, 2013; Kang et al., 2012).

NGOs are subjected to scrutiny for the use of the resources. Steets calls this "accountability for finances" and says that it is central to one's understanding of accountability and the organization's operations, as Donors receive regular reports of a specified nature (2011, p. 23). However, conflicts may emanate through accountability for finances, as different donors have different views on what resources should be spent on. Agyemang et al. (2009) and Burger (2012) argue that the reports' nature varies from Donor to Donor and between different countries. The reporting templates provided by donors provide little flexibility and scope for NGOs to report views and experiences of their staff and beneficiaries or feedback on how projects can be

adapted and delivered more effectively under local conditions in the future (Agyemang et al., 2009; Burger, 2012). Presented with the above scenario, reporting is less likely to be used as a tool for learning and improving at the field level, to help build NGO capacity to conduct self-evaluations, and to encourage the analysis of failure as a means of knowledge (Chu, 2015; Ebrahim, 2003, 2010; Jacobs & Wilford, 2010). Besides, “professional and accurate accounting and reporting can also be costly and can divert resources away from other purposes” (Kearns, 2011, p. 201).

Further, Steets (2011) describes how in responding to the fundamental question of “accountability, how?” there are common types of processes that NGOs are expected to follow. Such operations are legal and fiscal requirements, Performance assessment and evaluation reports, Self-regulation, Decision-making procedures through participation as an accountability mechanism, and Social auditing, as highlighted below.

3.5.1 Legal and Fiscal Requirements

The rules and predefined procedures serve to control the behavior of NGOs. The legal and fiscal requirements directly protect the interests of the beneficiaries, employees, or shareholders. For example, the government of a particular country can “set the minimum wage or restrict companies in their rights to fire their employees” (Karns, Shaffer & Ghere, 2011, p. 183). The rules and procedures can also work in the employer's best interest by making it easier for donors or principals to enforce their accountability claims.

3.5.2 Performance assessment and evaluation reports

Radin (2011) says that performance assessments and evaluations are intended to appraise the extent to which project goals have been achieved. This is so because the project aims, expected results, and performance indicators would have been specified at the project's start. Typically, the performance evaluation is conducted at the end of a project, while assessments are conducted mid-way through it. Therefore, performance assessments and evaluations can be used by donors to determine whether further funding should be provided. HIV & AIDS programs and projects, they are specified using Logical Framework Analysis (LFA) (Radin, 2011).

3.5.3 Self-regulation

This mechanism helps to shape organizational behaviour and practice. It also helps to inform primary stakeholders about the quality of an organization's operations (Chu, 2015). The mechanism is also useful to build organizational reputation and legitimacy (Gugerty, Sidel, &

Bies, 2010). Within the self-regulation accountability mechanism, “the NGO sector develops for itself standards and codes of behavior” (Antòv et al. 2007, p. 157). These Codes of conduct (formal or informal) existing within the NGO sector can influence NGOs’ behaviours, enhancing NGO accountability to each other and beneficiaries (Andrews, 2014; Antòv et al. 2007.). This may involve a process of certification or some form of compliance assessment of NGOs. These come in the form of accreditation.

Accreditation and certification are terms used to describe processes by which an independent third party verifies compliance against an established set of norms. Standards are often developed through a participatory process in which many stakeholders are consulted. At the same time, certification programs can ensure that appropriate technical assistance and educational materials are put in place to help organizations meet any standards they are asked to attend. While membership of such mechanisms can be voluntary, there can be penalties for remaining outside such schemes. For instance, where these function as a prerequisite for being eligible for certain tax deductions, especially in South Africa. In South Africa, depending on what jurisdiction the NGO falls under, it is mandatory to seek accreditation under the appropriate board. For example, if the NGO’s scope is under health, it is compulsory to seek certification under the Health and Welfare Sector Education and Training Authority. This affiliation is healthy as it helps the NGO get funding because to gain full accreditation, an NGO must submit itself to a review of its entire operations. Certification lasts for five years, and after this period elapses, organizations must undergo another inspection.

Self-regulation may also include the development of networks (Romzek, 2011) and may be approached less formally. The overall aim of self-regulation is to “increase NGO credibility and accountability” (Agyemang et al., 2009, p. 12). Further, NGOs adopt this mechanism based on their experience in dealing with donors and the government. Struggling NGOs may not reveal their underperformance and ineffectiveness (Burger, 2012), hence thwarting the efforts of improved internal governance and management and creating pressure through accreditation and certification within the NGO sector (Chu, 2015).

3.5.4 Decision-making procedures through participation as an accountability mechanism

Donors often hold NGOs accountable for following a specified procedure when making decisions; donors will sometimes “demand that NGO managers identify the needs of the community to make appropriate decisions” (Steets, 2011, p. 25). Community participation includes sharing information with beneficiaries and consulting with them, but the decision

making remains with the project planners and funders. Engagement may also be undertaken with higher levels of beneficiary involvement. That is, not only through their provision of labour for projects but also at even higher participation levels, beneficiaries may be encouraged to negotiate and bargain over decisions with the NGOs (Agyemang et al., 2009). This means that Participation as an accountability mechanism can foster accountability.

The problem with participation as an accountability mechanism is that actual project objectives are often decided before any involvement of poor communities occurs (Chu, 2015), suggesting that beneficiaries or clients' decision-making role is limited and sometimes only nominal (Chu, 2015; Leen, 2006). Andrews (2014) says that disempowered people may have the opportunity and confidence to engage with NGOs, but this engagement's depth may be constrained as beneficiaries inherently lack power. This, he says, limits the opportunities and ability for needy communities to challenge NGOs' activities or for their feedback to be given and heard (O'Dwyer & Unerman, 2010).

It can also be said that Donor agencies base their funding decisions on how NGOs contribute to 'good governance' and market efficiency, pushing NGOs to assume economic roles as efficient providers of services. This stance imposes "accountancy standards—in essence, business control systems—rather than impact accountability that assesses project effectiveness" (Karns, Shaffer & Ghere, 2011, p. 183).

3.5.5 Social auditing

Social auditing is a process whereby the NGO assesses and reports on its social performance and ethical behaviour to institute business-like control systems (Ebrahim 2003a; Karns, Shaffer & Ghere, 2011, p. 185). Social auditing "takes into account stakeholders' (including beneficiaries') views of an organization's goals and values, particularly the impacts of an NGO's activities on beneficiaries' lives" (Leen, 2006, p. 12). Because social auditing takes into account the views of various stakeholders, planning and learning are strengthened. Leen, (2006) also says that the organization's reputation is enhanced if such audits are externally verified; however, their application is limited in practice (Agyemang et al., 2009) because it remains a voluntary process, which can result in self-selection bias, limiting the effectiveness and usefulness of social auditing (Ebrahim, 2003a, 2003b). Further still, it is the most expensive mechanism in terms of financial and human resources, and only competent and capable NGOs have strong incentives to conduct social audits.

3.6 Answering the Accountability to whom.

Accountability actors are required to account for their conduct to various stakeholders in a variety of ways. Figure 3.2 below outlines the three different accountability relationships among donors, NGOs, and beneficiaries. It must also be noted that these relationships form two routes to accountability, as illustrated in the Figure.

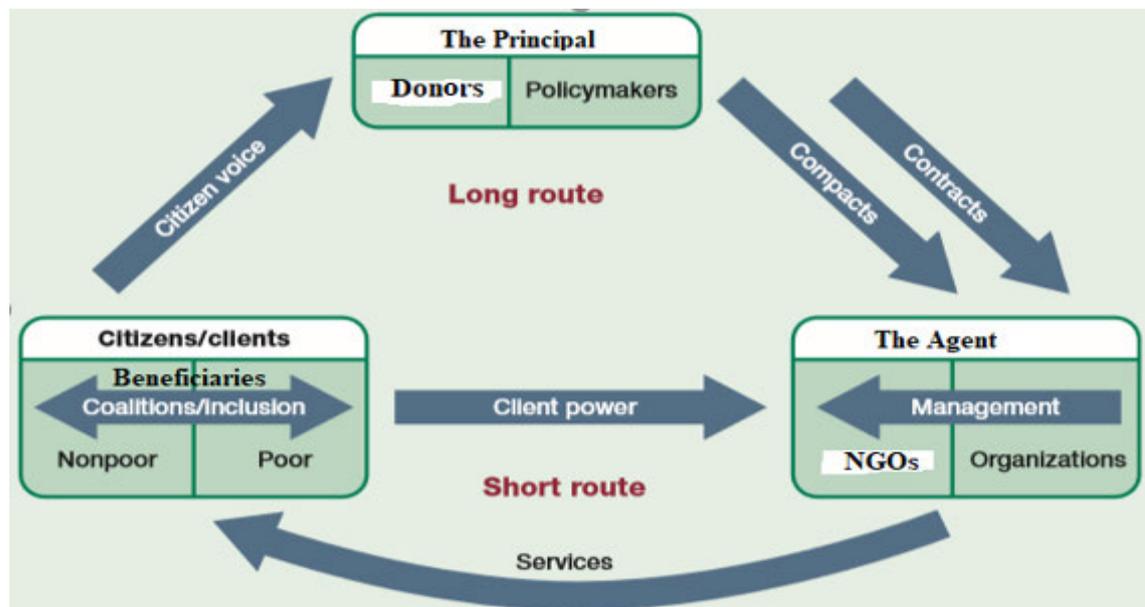


Figure 3. 2: Donor-NGO-Beneficiary Accountability Relationships

Adopted from The World Bank, (2011), p. 1

The Principal here is the donors or the policymakers. In private business, these can be shareholders as they can hold management to account for high returns on investment. Their respective rules and regulations bound principals, and they also abide by the laws of the countries they operate in. Principals are also defined by contracts and other means of formalized delegation. The Agents are the service providers. They are the NGOs or Organisations that are intermediaries for the Donors. Organizations as independent entities are treated as persons; thus, most legal systems recognize organizations as “legal persons,” the bearers of rights and responsibilities. This suggests that the organization is identified as an agent and can ensure that the organization is held to account for its conduct even when the individuals originally responsible for it are no longer present (Steets, 2011, p. 19; Schillemans & Bovens, 2011).

The citizens or Clients are the Beneficiaries. As this study will illuminate, sometimes, these beneficiaries can voice and influence the other stakeholders, which are the donors and NGOs. NGOs may empower their beneficiaries when they understand local conditions, prioritize the

voices of beneficiaries, identify beneficiaries' needs, and assess how these needs can be addressed. In the above diagram, this is categorized as the long route. The relationship between donors /policymakers and the NGOs who are the service providers in the second leg of the long route- "the compact." The donor efforts to improve accountability dwell on the second leg. Although in rare circumstances, beneficiaries exhibit client power when they can directly pressure the NGOs to ensure efficient service delivery. From the above diagram, it can be said that accountability is most reliable when both the long and short route to accountability work; however, getting it right means that accountability relationships are all working correctly, reinforcing each other as a service delivery system (The World Bank, 2011).

NGOs or specific individuals can also be held accountable through the following forms of accountability.

3.6.1 Hierarchical Accountability

Here, each official in an organization is accountable to his/her superior. The individual at the top of the organization is held accountable for the organization's behavior as a whole. Although this form gives a clear-cut solution to the problem of many hands, it can be problematic when the leaders of the organization lack adequate information and control overall activities of the organization rendering the hierarchical accountability limited in the educational effect on the organization (Bovens, Schillemans & Goodin, 2014; Steets, 2011).

3.6.2 Collective Accountability

This system makes the individual member of a group or organization to be held to account for the collective's actions, "irrespective of his or her contribution" (Bovens, Schillemans & Goodin, 2014, p. 10). Here most individuals identify as members of a specific group and might feel individually responsible for the group conduct. This mechanism is undoubtedly very useful in ensuring that individuals are held to account, although challenging to apply in formalized accountability relations (Schellimans & Bovens, 2011; Steets, 2011).

3.6.3 Individual Accountability

This form seeks to identify the person's exact contribution to an outcome and hold her accountable accordingly (Bovens, Schillemans & Goodin, 2014). Organizations need to clarify each individual's responsibilities and improve the transparency of working processes for individual accountability to work correctly. It is up to the NGO to apply a mix of accountability

mechanisms depending on the situation, seeing as these different forms of agents have both advantages and shortcomings.

3.7 Summary

This chapter discussed the way donor-NGO accountability functions. It drew attention to the gaps that exist in donor-NGO conceptions of accountability mechanisms. It also explored the complexities of multiple and overlapping accountability concerns—as is often the case in donor-NGO relations. The way that an NGO meets its mandate is of central importance. The operational issues—and the mechanisms necessary to observe and evaluate them—inform the rest of the accountability analysis for this chapter. Ebrahim’s Integrated Approach was also reviewed to highlight accountability mechanisms’ operation, as these were the core of this study. The next chapter looks at the context of the study and the case of NGOs.

CHAPTER FOUR

4. THE CONTEXT OF NGOs THAT FOCUS ON HIV and AIDS in SOUTH AFRICA

4.1 Introduction

Chapter Four examines the case context and presents the background of the studied NGOs, providing a background understanding of the conditions of NGOs' accountability practices. The chapter looks at the behavioral, biological, and structural interventions for HIV/AIDS in South Africa. It also discusses the general NGO environment in South Africa regarding the history, growth, and role of improving the livelihoods of the deprived and marginalized communities in the country. The chapter then examines JB1, JC2, SD3, TS4, and WR5 case NGOs. As already alluded to in chapter one, the researcher came up with these pseudonyms for the NGOs because the NGOs granted permission to the researcher on the condition that the NGOs would be anonymous. (The higher degrees' committee of the University also advised likewise). The case study HIV and AIDS NGOs for the research were examined in terms of their visions, missions, and programs. The chapter concludes with a summary of the issues discussed.

4.2 The behavioral, biological, and structural interventions of HIV/AIDS in South Africa

The scale of the HIV pandemic in South Africa remains vast. South Africa has the biggest and most high-profile HIV pandemic globally, with an estimated 7.2 million people living with HIV in 2017. In the same year, in South Africa alone, there were 270,000 new HIV infections, and 110,000 South Africans died from AIDS-related illnesses (UNAIDS 2018). According to a UNAIDS Lancet Commission report (2015), no single intervention is fully effective in preventing HIV infection, tuberculosis (TB), and sexually transmitted infections (STIs). Increasingly, compelling evidence suggests that a combination of interventions (Awareness raising and behaviour change communication; Counselling and Testing; Supply of prevention material such as condoms and sterile injection equipment, etc.) can successfully reduce HIV infection (UNAIDS, 2015). The goal of combination prevention was to reduce the transmission of HIV by implementing a variety of behavioural, biological, and structural interventions that are carefully selected to meet the needs of a population. (see below narration). Geographic regions (provinces, districts, and sub-districts) and communities are not

homogenous; there is not a ‘one-size-fits-all’ approach to effective combination prevention, as sections of the population are exposed to different HIV infection risks (National Strategic Plan, 2016; National Department of Health, 2016). This means that the Health Sector HIV Prevention’s critical features ought to be flexible and easily adapted to changing epidemic patterns so that its effectiveness is based on the correct mix of interventions necessitating the involvement of the HIV & AIDS NGO sector to fill the intervention gap. According to the mid-year population estimates by Statistics South Africa in 2016, South Africa’s population sits at 55 million. See below the table that shows the sub-populations or provincial populations according to the 2016 National Census recent mid-year population estimate by Statistics South Africa. This makes up the 55 million population of South Africa. See below.

Table 4. 1: Provincial distribution of the population in South Africa

Rank	Province	Mid-year population estimates by province, 2016	
		Population	Percentage
1	Gauteng	13,498,200	24.1
2	KwaZulu-Natal	11,079,700	19.9
3	Eastern Cape	7,061,700	12.6
4	Western Cape	6,293,200	11.3
5	Limpopo	5,803,900	10.4
6	Mpumalanga	4,328,900	7.7
7	North West	3,790,600	6.8
8	Free State	2,861,600	5.1
9	Northern Cape	1,191,700	2.1
South Africa		55,908,900	100.0

Source: Statistics South Africa 2016

As already mentioned, an estimated 7.2 million people were living with HIV in 2017. These statistics made South Africa ensure that they knew their target populations and epidemics and design unique combinations or packages of prevention services and activities to suit the varied context and target populations. This target population was identified as follows: adolescents, young women, and girls (AYWG) as a population that must be prioritized with combination prevention interventions (NSP, 2016; NDoH, 2016). Sex workers (Sex workers), People who Inject Drugs (PWID), and Men who have Sex with Men (MSM) have also been identified as

critical populations that should urgently be targeted with combination prevention interventions (NSP, 2016; NDoH, 2016).

See below on the pie chart, the target population as specified in the South African Strategic Plan document of 2016.

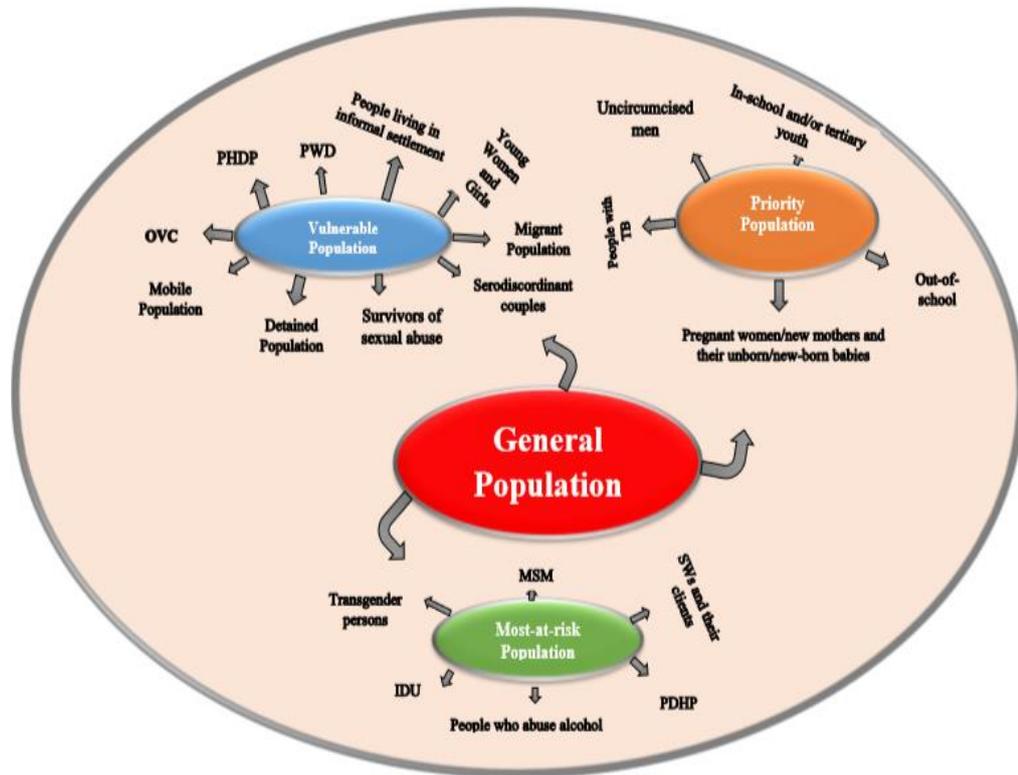


Figure 4. 1: Target Population as defined by the South African Strategic Plan
Adopted from the National Strategic Plan 2012-16 (DoH- Health sector HIV prevention strategy) 2016, p. 4

With a high HIV epidemic, South Africa’s sub-populations are at a higher risk of being HIV infected or transmitting HIV, although the burden of disease is not the same in all areas. Research by Forston (2008), Hajizaedeh, Sia, Heymann, and Nandi (2014), and Rolston (2016) suggest that wealthier urban populations are at a higher risk of HIV infection. Therefore, it is essential to make sure that HIV prevention services in each district are tailored to the specific needs of these groups based on a comprehensive package of appropriate interventions. Such interventions targeted to vulnerable groups key populations at increased risk of HIV included the following services: Awareness raising and behaviour change communication; Counselling and Testing; Supply of prevention material such as condoms and sterile injection equipment;

Substitution and maintenance therapy for opiate drug users; Sexual Transmitted Infection (STI) diagnosis and management; Prevention, diagnosis, and management of opportunistic and common co-infections such as TB, Hepatitis B, and Hepatitis C; Care, treatment and support for PLWHA and their families; Prevention of mother to child transmission; Referral for secondary and tertiary health care needs and other types of services as needed (WHO, 2018). Such services call for HIV & AIDS NGO participation and a need for a scale-up with combination prevention interventions for the prioritized population. This population is most likely to demand HIV and AIDS prevention programs. This necessitates the growth of HIV/AIDS NGOs, which in most instances, would be accompanied by accountability measures to which these NGOs will have to conform. To support this view, UNAIDS & WHO (2013) state that the engagement with HIV and AIDS programs might aim to educate healthcare workers (HCWs) not only on the needs of the general population but also on the HIV prevention needs of these sub-populations, making South Africa an excellent choice for the case study, because of its high HIV epidemic (Mpfu, 2012).

Sub-Saharan Africa has seen a 41% decrease in new infection rates since 2000, with 1.5 million new infections recorded in 2013 (UNAIDS, 2014). In 2018, there were 800,000 new HIV infections in Sub-Saharan. South Africa accounted for more than a quarter (240,000) of the region's new infections in 2018 (UNAIDS, 2019). It can be said that progress is evident, but that HIV/AIDS infections have remained high in groups adversely affected by various forms of inequality. Despite South Africa being considered a middle-income country, massive difference qualifies it as a donor funding recipient. The proportion of people living below the poverty line was about 53 percent in 1995, fell to 48 percent in 2008, and moved up to 54 percent in 2011 and then went up 57 percent in 2015 (Statistics South Africa, 2017). Annamarie Bindenagel Sehovic (2014) observes that South Africa as the member of the BRICS (Brazil, Russia, India, China, and South Africa) group of emerging powers, has the largest economy on the African continent but that the returns on investments are diminishing due to the impacts of the virus on workers' ability to work and on productivity as this depletes taxes and thus diminishes state revenue (Sehovic, 2014). This threatens South Africa's desperately sought economic growth and stability (Sehovic, 2014). In South Africa, evidence shows that key populations affected by HIV account for a disproportionate number of new HIV infections, thereby indicating that HIV prevention interventions to date have not reached and benefited these individuals. Rolston (2016) reports that UNAIDS portrays HIV as unfinished business, as seen from the following statement in the World AIDS Day report of 2015, "HIV continues to shine a harsh light on the inequalities of the world and so AIDS is unfinished business."

The following table shows the population group and their HIV prevalence rate in South Africa

Table 4. 2: Population Group and their HIV Prevalence rate in South Africa

POPULATION GROUP	HIV PREVALENCE
General population (men & women, 15-29 years)	17%
Men who have sex with men	10%-50%
Sex workers	40%-69%
People who inject drugs	30%-35%
Inmates	19%-41%

Adopted from the National Strategic Plan (DoH- Health sector HIV prevention strategy) 2016, p. 7

The trend depicted by the table shows that the key affected populations are more vulnerable to HIV infection. Researchers attribute this vulnerability to HIV infection to high-risk behaviours such as injecting drugs and marginalization by their society or fearful of accessing HIV services (Mpofu, 2012). An effective response to the HIV epidemic requires that HIV prevention programs target these groups with information and services specific to them necessitate the participation of HIV and AIDS NGOs. In a report by the International Lesbian, Gay, Bisexual, Trans, and Intersex Association, in a total of 74 countries, same-sex sexual contact is a criminal offense, preventing men who have sex with men (MSM) from accessing HIV services (ILGA, 2016). In South Africa, despite a constitution that protects the rights of LGBT communities, many men who have sex with men face high levels of social stigma and homophobic violence as a result of traditional and conservative attitudes within the general population (Duby et al., 2018).

The evaluation of the National Strategic Plans in African countries revealed that people who inject drugs are often denied access to harm reduction programs (WHO, 2018). In South Africa, a 2016 study of people who inject drugs in five South African cities found 32% of men and 26% of women regularly shared syringes and other inserting equipment, and nearly half reused needles (Scheibe et al., 2016). The same report reported that Sex workers were 12 times more likely to be living with HIV than the general population, but HIV programs hardly reached

them. That incarceration increases HIV vulnerability, especially when prisoners engage in high-risk behaviours like injecting drugs. Transgender people also lack access to tailored HIV services because being transgender is strongly associated with stigma and discrimination (WHO, 2017). In South Africa, transgender populations have been neglected by both policy and research, where trans women have either been excluded from participating in studies or been categorized as men who have sex with men (HSRC, 2018). On Women and Girls, the World Health Organisation reports that they are often vulnerable to HIV due to unequal gender relations, which affects their ability to negotiate condom use, and that 160,000 children became infected with HIV in 2016, the majority of whom from mother-to-child transmission during pregnancy or breastfeeding. In South Africa, a call was made in 2018 to focus on young people for HIV prevention messages because it is most useful to change behaviour before sexual debut (News24, 2018). Under such conditions, HIV & AIDS NGO participation is likely to be more relevant to South Africa.

Rolston (2016) posits that low socio-economic status stands as one of the defining inequities that shape priority groups' experiences of HIV/AIDS. Lower socioeconomic status is often associated with limited access to health care, quality education, and sustainable livelihoods options. From Rolston's statements, it is noted that health inequalities and socioeconomic status have been causally linked, drawing attention to the disproportionate toll that ill-health takes on historically dispossessed and marginalized groups or key populations (Rolston, 2016, p.173). Therefore, it is crucial to include key people in the HIV prevention intervention programs to make an impact. Socio-economic inequality has been increasingly linked to ill health and high mortality rates (Wilkinson & Pickett, 2009). Throughout the world, the HIV prevalence is substantially higher among key populations than the general population (UNAIDS, 2015). It has been demonstrated that national efforts to reach zero new HIV infections, zero stigmas, and zero AIDS-related deaths may be achieved through the explicit commitment to addressing the HIV prevalence among key populations as part of South Africa's response to HIV (National Strategic Plan, 2016). For South Africa, much necessary work remains as there is still a need to extend ART coverage as indicated by the Prevalence rate in table 4.2, depicting the worsening trends. Under such conditions, HIV & AIDS NGO participation is likely to be more relevant to South Africa.

Although it is beyond this dissertation's scope to discuss the health status of the South African population in-depth, South Africa's health status is lacking compared with other countries of similar socioeconomic standing (Gray & Vawda, 2016; NDoH, 2016). The Department of Health (DoH) acknowledges the impact that interpersonal relationships, communities, and

social factors have on individuals' health-seeking behaviour (Gray & Vawda, 2016). There is a wide range of factors that affect the health and wellness of an individual and the social drivers of ill health, and structural factors that increase risk and vulnerability to HIV infection. These factors are illustrated in the Social Ecology Model by Krug et al. (2002). The Social Ecology Model was conceived when Krug and others looked at violence as a global public health problem. In this research, it is applied in the context of HIV and not violence. See below.

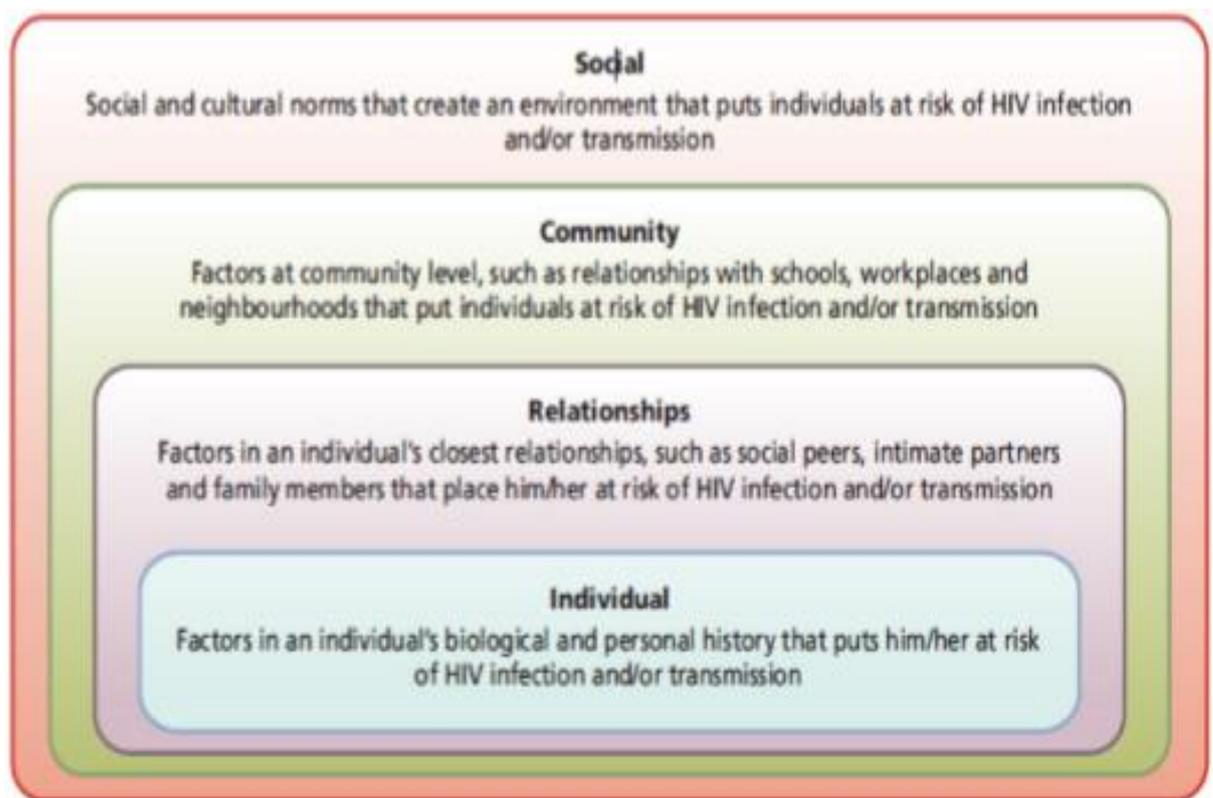


Figure 4. 2: Social Ecology Model

Adopted from Krug et al., 2002 Pp 1-56

The crisis as presented by HIV/AIDS is critical at the given levels: Sehovic (2014) characterizes these as existential, as a threat to the life of infected individuals; social, as concerned with or involving human co-existence in terms of social order throughout its long-wave arc; and as a crisis of governability, of governance, the capacity and ability of the national sovereign state to provide both protection for individual life and its sustainable functioning throughout and beyond the long-wave event (Sehovic, 2014; NDoH, 2016). Sehovic (2014, p. 44) asserts that the first three levels concern HIV/AIDS as a “specific crisis portending death for millions and decimating numerous generations under its intergenerational impact.” These three

levels assess whether the state is, to some extent, hollowed out by HIV/AIDS at the level of its citizenry and social fabric (Sehovic, 2014).

Further still, embodied inequality acknowledges that disease and illness distributions are, in fact, “embodied expressions” of social inequalities (Rolston, 2016). Fassin (2008) furthers this notion, applying Embodied Inequality to the South African context by accurately presenting HIV/AIDS as an inevitable outcome of entrenched inequalities, established and cemented during the apartheid era. Chitiga et al. (2014) and World Bank (2014) posit that South Africa has a substantive large national income gap, and this often reflects the histories of policy-induced “spatial segregation” enforced under apartheid (Lehola & Shabala, 2014; Rolston, 2016). Lehola & Shabala (2014) say that the effects of these inequalities are most evident in rural and urban informal settlement communities. Both substantively suffer from a comparative lack of access to essential services and amenities. Central to this reckoning is a necessary reframing of AIDS vulnerability to bring to the fore the role that politics and power play in maintaining inequities and shaping communities' health outcomes on the margins. The United Nations General Assembly in 2011 set a target to put 15 million people on antiretroviral therapy by 2015 but later increased it to 17 million. Such an increase by UNGASS is attributed to the growth in HIV and AIDS NGOs, which run various programs on HIV prevention (UNAIDS, 2016). Since the first global treatment target was set in 2003, annual AIDS-related deaths have decreased by 43% (UNAIDS, 2016). The Global AIDS update also reports a double increase in the number of people who have been put on treatment since 2010 in the world's most affected region, eastern and southern Africa. HIV and AIDS NGOs have reached nearly 10.3 million people, and so AIDS-related deaths in the area have decreased by 36% since 2010 (UNAIDS, 2016).

South Africa has three prevention objectives, which are (1) reduction of direct HIV transmission; (2) behaviour change; and (3) reduction of morbidity and mortality. The strategy needs to consider the social determinants of HIV, as in figure 4.2 above; that is to say, most HIV infections are sexually transmitted in South Africa. Fewer than 3% of all new infections occur in mother-to-child during pregnancy, childbirth, or through breastfeeding, and approximately 5% through occupational exposure and accidents (Gray & Vawda, 2016). In South Africa, a tiny percentage (<1%) of HIV transmission occurs through intravenous drug use (Gray & Vawda, 2016). In the past five years, there has not been a single reported case of HIV transmission through blood transfusion (Gray & Vawda, 2016). HIV prevention is central to address these determinants (NSP, 2016; NDoH, 2016). South Africa is adopting the combination of HIV prevention approach, which necessitates HIV & AIDS-related NGOs'

engagement to combat the worsening trends. This is why the NGO sector is essential to help improve the South African population's social needs.

The lack of prioritization of the HIV programs in South Africa has been attributed to both the myriad of other demands that vie for public and political attention, especially in the first decade of its democracy (Sehovic, 2014). Such demands included housing, water, and electricity provision, education, employment, and healthcare, generally. Although South Africa has been hailed as a leader in health care, this is attributable to the increased international and global attention paid to HIV and AIDS disease and the associated media coverage and local activism (Sehovic, 2014). The minister of Health for South Africa, Dr. RA Motsoaledi, expressed the view that “Implementation of prevention programs for HIV is complex because it demands carefully thought out strategies to get the right combination of packages to the right people at the right time” (IOL news, 2013). The combination prevention not only requires that South Africa strengthens the biomedical elements of prevention – the aspects that South Africa knows most about – but also requires that South Africa engage fully with changing the attitudes, beliefs, and cultural practices of individuals, couples, families, and communities, and addressing other barriers that prevent people from protecting themselves against HIV infection (IOL news, 2013). The above prevention strategies require HIV & AIDS-related NGOs for the implementation.

South Africa once proposed a mass HIV testing campaign for millions of people, which was a success (SANAC Secretariat, 2010). It is the same South Africa that set out to build the most effective HIV treatment program globally, and this, too, was successful (SANAC Secretariat, 2010). All that effort took dedication, resources, trusted partners, and Non-Governmental organizations. It demanded courage, ambition, flexibility, and innovation – a willingness to change the way South Africa defines its scope of work and responsibility. Also, it gave South Africa the satisfaction of a job well done. However, the pandemic is not beaten, so the work is not done (UNAIDS, 2015). HIV and AIDS-related NGOs are still needed to work together with the South African Government to combat HIV and AIDS. That must be the burning commitment of every healthcare professional and manager. Such strategy for the Health sector in South Africa: that is to prevent HIV is even aligned to several South African and international guidelines and policy including the NSP, National Development Plan 2030 (NDP), UNAIDS 90-90-90 Strategy, Know your Epidemic Report (KYE) and know your Response Report (KYR) (2009). Finally, this strategy is closely aligned with the United Nations’ (UN) sustainable development goal (SDG) #3 that states that all governments should

“ensure healthy lives and promote well-being for all at all ages” (Health Sector HIV Prevention Strategy, 2016).

Broad social policy, not just AIDS and health policy, but more comprehensive economic policies and multi-level political processes, all factor into the integrated web (Heise & Watts, 2013, p. 3). The structural change requires “collaboration with change agents— like social movements and non-governmental organizations (NGOs) — that can advocate for law reform.” (Heise & Watts, 2013, p. 3). This highlights the importance of the engagement of HIV & AIDS NGOs in South Africa.

NGOs provide not only qualitative benefits for the state through their roles and relationships in service delivery for development but also financial benefits (Cordery et al., 2019). In the words of Govender et al. (2020, p. 7), “NGOs with established networks are more likely to have access to marginalized populations and should act as conduits between recipients and donors that offer shelter, access to food, and other essential services.” NGOs’ position in South Africa has shifted from that of minor and little-discussed players focusing on the poor's welfare to major central actors in development (Ottersen et al., 2014). Although this shift is accompanied by more donor funding, the influx of such donor funding means many NGOs would sprout dramatically. This, therefore, explains the steep rise of NGOs in South Africa and throughout the developing world. For example, South Africa has witnessed a substantial increase in the number of NGOs in the country (SANAC, 2016). The number now stands at 176 000 from 98 000 in 2001 (Department of Social Development, 2017).

4.3 The HIV and AIDS NGOs REVIEWED

In South Africa, NGOs are required to register their operations with the Department of Social Development. Organizations such as trusts, section 21 companies, or other associations established for a public purpose may apply for this registration. Once registered, NGOs must submit annual reports within nine months after the end of their financial year. The registered NGO may also voluntarily request for deregistration of their organization with the same office.

The database of the NGOs for this study was based on CharitySA. Gauteng has the highest number of HIV and AIDS NGOs in South Africa. The following table depicts those NGOs that work in the HIV and AIDS fields in Gauteng.

Table 4. 3: Charity South Africa Database-Gauteng Province

Province	No.	Name of a non-profit organization	Entity identification
Gauteng	1	Abraham Kriel Childcare	Jbg-Paarlshoop
	2	AFM Welfare Council	Pretoria Villierra (Centurion)
	3	Africa Skills and Economic Development Initiative	Bophelong
	4	Angel's nest Southern Africa	Braamfontein
	5	Baby Moses Baby Sanctuary	Roodepoort
	6	Barn swallows Baby Shelter	Roodepoort
	7	Carryou Ministry	Randfontein
	8	Catholic Women's League Family and Community Services	Pretoria Sunnyside
	9	Catholic Women's League Orphan Care	Pretoria Waterkloof
	10	Change the World Trust	Bedfordview
	11	Child Welfare Tshwane	Pretoria CBD
	12	Children and Women Association for a Future	JHB-Bertrams
	13	Children's Association for Care and Response (CAFCARE)	Jbg-Itsoseng Lanseria
	14	Chubby Chums	Germiston
	15	Church of Christ- Izikhonzi	Tembisa
	16	Community Media Trust	Hatfield
	17	Diakonia AIDS Ministry	Soweto
	18	Edenvale Care Centre Hospice	Edenvale
	19	Ekupholeni Mental Health and Trauma Centre	Kahlehong
	20	Faith Development Organisation	Gauteng
	21	Fifty Plus Centre	Krugersdorp
	22	Future Families	Pretoria CBD
	23	Grace and Truth Community Services	Arcadia
	24	Gugulethu Parents for Orphans	Boksburg
	25	HealthCare Management Institute	Johannesburg
	26	HospiVision	Pretoria Prinshof
	27	IkholwaChildrens Home	Roodepoort
	28	Injabulo Community Care	Eesterust
	29	John Wesley Community Centre	Benon
	30	KalsonArmugam Foundation	Gauteng
	31	KARABO: I am the Solution	Ekurhuleni
	32	Khuseleka / Vuseleka Projects	Jbg-CBD
	33	Lambano Sanctuary	Germiston
	34	Lefentse Home Care	Soshanguve
	35	Mahube HIV/AIDS Project	Pretoria CBD
	36	Men for Development in South Africa	Gauteng
	37	Motheo waKatlego Community Development and Other Projects	Winterveldt
	38	Mother of Peace Community	Randburg
	39	Nazareth House Johannesburg	Jhb-Yeoville
	40	New Jerusalem Children's Home	138 steynrd Midrand 1685
	41	One Voice Africa	Jbg-Grasmere
	42	Platinum Care Foundation	Daveyton
	43	Polokong Children's Village	Gauteng
	44	Rainbow Children's Village	JBG-Westdene
	45	Rand Aid Association	Edenvale
	46	Ras-Unity	Krugersdorp
	47	Rebothe Total Block Community Development	Soweto
	48	Senzokuhle After Care Drop-In Centre	Daveyton
	49	Sithand'Izingane Care Project	Tsakane
	50	Soweto Ekhaya Foundation	Soweto
	51	Sparrow Ministries Rainbow Village	JBG-Maraisburg

	52	Spirit of Hope South Africa	Soweto
	53	St Joseph's Care and Support Trust	Bronkhorstspuit
	54	Thy Will Children's Mission	Sandton
	55	TsogangSechaba	JBG CBD
	56	Vanderbijlpark Trauma Counselling Empowerment Centre	Bophelong
	57	Wide Horizon Hospice	Vereeniging
	58	Youth Against HIV / AIDS and Poverty (YAHAP)	Boksburg

With a database of 58 NGOs, the researcher's focus was on urban NGOs. Urban NGOs have a unique development network position due to locational advantage, midway between donors and recipients. They operate in large metropolitan areas with infrastructure that is often significantly better than rural areas of the country, for example- an international airport, comfortable hotels, a hub for transportation and communication links to remote regions, proximity to the government, specifically to the offices of ministries and other state institutions. Location as a resource makes accountability possible. It helps the NGO generate wealth by converting locational advantages to social linkages resulting in programs, projects, and, ultimately, financial resources.

The figure below depicts the spread of HIV and AIDS NGOs in Gauteng.

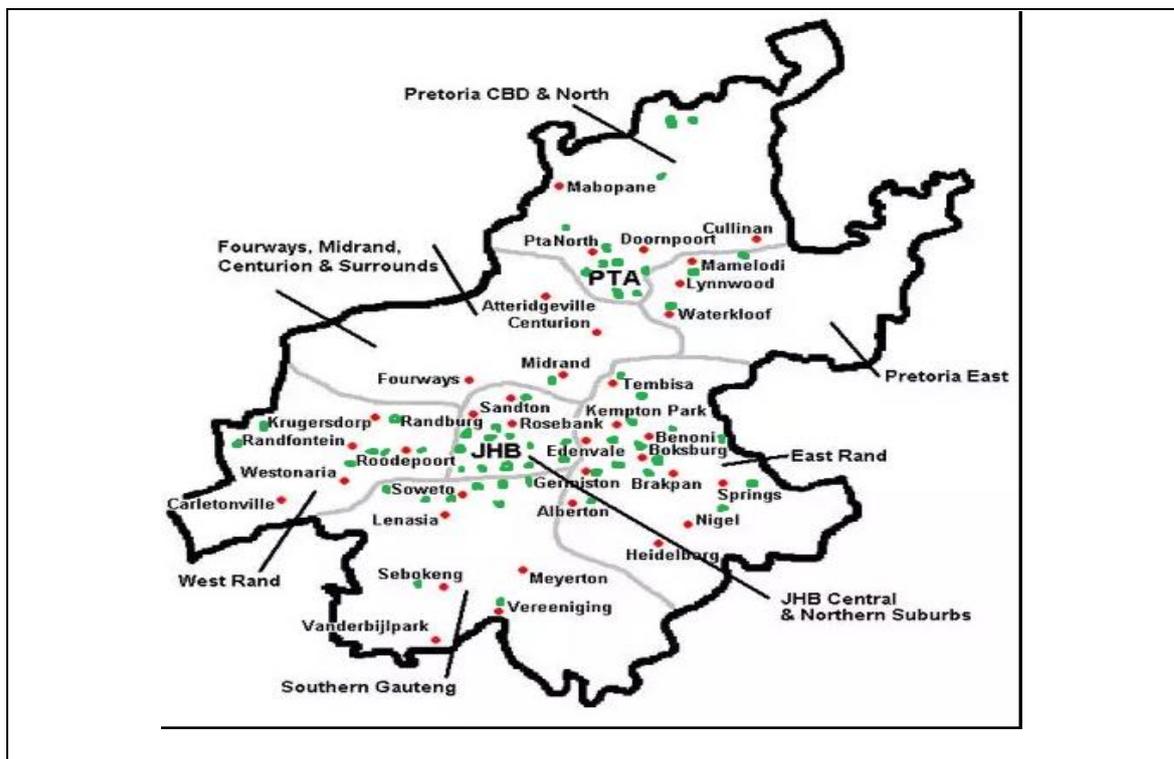


Figure 4. 3: The spread of NGOs that focus on HIV & AIDS in Gauteng (Green dots)

The cases selected for the study (hereafter referred to as JB1, JC2, SD3, TS4, and WR5 for anonymity purposes, as explained in chapter one). The figure above shows the 58 HIV and AIDS NGOs operating in South Africa – Gauteng. They have accountability as one of their core values and are mainly concerned with ensuring health improvements and have HIV and AIDS programs for their communities. They are structured and undertake a broader range of activities across substantial and varied geographic areas. They have been established for more than ten years with support from donors. JB1, JC2, SD3, TS4, and WR5 provide mostly health and HIV and AIDS programs to their beneficiaries. Although they are local NGOs, they operate nationally, and some of them have Head offices in one country and working in other countries.

JB1, JC2, SD3, TS4, and WR5 are registered NGOs with the department of Social Development (DSD), and they comply with specific requirements relating to finance, internal controls, regulation, and administration. They also belong to several NGO coalitions, including South Africa Civil Society Organisations in Health, The South African National AIDS Council (SANAC).

4.4 Summary

It can be concluded that in the face of HIV prevalence in South Africa, the country has made progress in prevention efforts, as narrated in the chapter. This signifies the hyperactivity of the HIV and AIDS non-government organizations. Their role in improving the livelihoods of the deprived and marginalized communities in the country has been highlighted. This means providing the diverse needs of individuals and families' prevention needs. The next chapter looks at the empirical research process.

CHAPTER FIVE

5. METHODOLOGY OF THE STUDY

5.1 Introduction

The preceding chapters reviewed the existing literature with a bearing on this research, and gaps were identified. It became clear that further research would be useful to advance knowledge and bridge the existing gaps in the literature. Banks, Hulme, and Edwards (2015) assert that NGOs are the purveyors or service delivery functions' facilitators. As such, NGOs' recent rise is based partly on their ability to fill the gaps in public service delivery and their ability to challenge unequal relationships and pursue transformative agendas through their people-centered approaches (Banks, Hulme & Edwards 2015). As expected, many NGOs' visions and missions—and particularly those dedicated to human health and welfare—are people-centered and aim to 'empower' disadvantaged and marginalized groups through their program activities. (Gender issues and legal or normative pressures on sexual minorities are cases in point). There is often a mismatch between these visions and NGOs' ability to influence the drivers of social change through their programs (Makuwira, 2014). This dissertation hypothesizes that the nature and extent of donor accountability mechanisms diminish the capacity of HIV & AIDS NGOs to achieve donor-NGO outcomes for beneficiaries. The study's focus is on the degree to which accountability mechanisms might inhibit the NGOs from attaining the issues they *share* with the donors. The researcher examines the practical, administrative, legal, and political constraints under which these NGOs, donors, and governments operate.

The research progresses by exploring the following four research questions for the study:

Main research question: What are the costs, benefits, trade-offs, and impacts of HIV and AIDS donor accountability mechanisms currently in place?

The problem questions of the study are as follows:

1. What is the impact of accountability mechanisms on NGO-Donor relations in a representative sample of donor-funded NGOs in Gauteng, South Africa?
2. How does the structure and interplay of different accountability mechanisms of NGOs to donors' influence the efficient use of donor funds by the NGOs?

3. How do different accountability mechanism regimes influence NGOs' efficiency and quality of delivered HIV/AIDS services?
4. How does the intended purpose of accountability practices and mechanisms affect outcomes among Donors, HIV, and AIDS NGOs and their program activities?

The objectives of this research were as follows:

1. To explore how existing accountability mechanisms in the NGO sector impact NGO-Donor relations in a representative sample of donor-funded NGOs in Gauteng, South Africa.
2. To investigate how the structure and interplay of different accountability mechanisms of HIV & AIDS NGOs to donors influence the efficient use of donor funds by NGOs
3. To explore how different accountability mechanisms by NGOs influence the efficiency and quality of delivery of HIV/AIDS services.
4. To discuss the intended purpose of accountability practices and mechanisms in a representative sample of donor-funded NGOs in Gauteng, South Africa.

This chapter sets the ground for the research by identifying and justifying an appropriate philosophical stance, research strategy, and methodology for the study. The section explains the challenges researchers encounter in the search for truth and the process of understanding the options available, eliminating options that were not suitable, and justifying the selected choices. It also delves into the specifics of how the research dealt with issues of case selection, data collection, data reduction, and analysis.

5.2 Philosophical assumptions of the study: interpretivism

The researcher adopted the interpretive philosophical stance of the study. According to Dudovskiy (2018), interpretive researchers assume that access to reality (given/socially constructed) is only through social constructions such as language, consciousness, shared meanings, and instruments. Thus, the interpretive approach is a naturalistic method of data collection, such as interviews and observations, as they aim to find new phenomena in a real-world that are complex and open to different interpretations (Eslami, 2013, p. 190). Interpretive researchers believe that social reality consists of people's subjective experiences of the external

world. They may adopt an inter-subjective epistemology⁴ and the ontological⁵ belief that reality is socially constructed. Based on the understanding of the interpretivism research philosophy, the interpretive approach was selected for this study because the researcher's philosophical stance is that knowledge is socially constructed, interpreted, and explained from the perspective of social actors. According to Willis (1995), interpretivists are anti-foundationalists who believe there is no single correct route or particular method to knowledge. Knowledge about NGO accountability mechanism systems is socially constructed from the experiences and expectations the actors have through interpretive means. Eslami (2013) argues that there are no 'correct' or 'incorrect' theories in the interpretive tradition as they are judged according to how 'interesting' they are to the researcher and those involved in the same areas. They attempt to derive their constructs from the field by an in-depth examination of the phenomena of interest. Ågerfalk (2010) argues that interpretivists assume that knowledge and meaning are acts of interpretation; hence there is no objective knowledge independent of thinking, reasoning humans. Again, the researcher believes that HIV & AIDS NGO accountability mechanism systems cannot be unraveled from the positivist perspective without understanding the importance of social expectations (Edwards, 2014; Modell, 2010; Parker, 2012; Smith, 2011). Myers (2009) argues that interpretive researchers' premise is that access to reality (whether given or socially constructed) is only through social constructions such as language, consciousness, and shared meanings. The observation and interpretation underpin the interpretive paradigm. To observe is to collect information about events, while interpreting is to make meaning of that information by drawing inferences or judging the match between the data and some abstract pattern (Rajasekar et al., 2013, p.9). It attempts to understand phenomena through the meanings that people assign to them (Eslami, 2013).

Reeves and Eslami (2013, p. 190) note that the interpretive paradigm stresses the need to put analysis in context. In that regard, the researcher considers herself as part of the broader social world, building relationships with respondents to understand the accountability mechanism systems in practice (Punch, 2013, p.123). This stance allows the researcher to see respondents' subjective viewpoints based on the analysis of the empirical evidence obtained through the interview process. The interpretive paradigm is concerned with understanding the world as it is from the subjective experiences of individuals. It uses meaning versus

⁴ Epistemology refers to the nature of the relationship between the researcher (the knower) and it denotes (Hirschheim, Klein, & Lyytinen, 1995) "the nature of human knowledge and understanding that can possibly be acquired through different types of inquiry and alternative methods of investigation." (p. 20)

⁵ The term Ontology refers to a branch of philosophy concerned with articulating the nature and structure of the world—that is, how the research views the world around (Eaves & Walton, 2013; Wand & Weber, 1993, p. 220). It specifies the form and nature of reality and what can be known about it.

measurement-oriented methodologies, such as interviewing or participant observation, that rely on a personal relationship between the researcher and subjects. Interpretive research does not predefine dependent and independent variables but focuses on the full complexity of human sense-making as the situation emerges (Ågerfalk, 2010). This is the interpretive approach, which aims to explain the subjective reasons and meanings behind social action. Further still, the researcher believes that issues related to NGO accountability mechanisms, in particular, are socially constructed and could be influenced by factors such as the views and experiences of the affected social actors, all of which were considered for this study.

The interest of interpretivists is not the generation of a new theory. Still, to judge or evaluate, and so in this work, the researcher uses interpretivism to get to the heart of NGO accountability mechanisms. Plowright (2011) presents three different uses of theory in interpretive case studies: theory guiding the design and collection of data; theory as an iterative process of data collection and analysis; and theory as an outcome of a case study. This research study uses philosophy as an iterative process of data collection and interpretation. Therefore, based on the hypothesis, this study is an applied research and is meant to contribute positively and meaningfully to NGO accountability and operations because applied research has considerable utility in practical problem-solving across various fields (Rajasekar et al., 2013, p.8).

5.3 The methodological approach

This study utilized the qualitative approach. As Creswell et al. (2014) noted, qualitative methodology is essential because it goes beyond mere facts and surface appearances. This was relevant for this study. It focused on the importance of the experiences that participants had gone through and how the NGO participants' experiences sharpened their senses to respond and learn from the practices and problems they have experienced. This approach was preferred as it pursued meaning and interpretation in the social world of NGO accountability practices, mechanisms, and partnership governance (Creswell, 2013; Smith, 2011). It seeks a holistic understanding and critique of the lived experiences of managing HIV and AIDS services and donor resources and behaviours of the research participants in the NGOs' social settings.

More still, Gray (2013) argues that qualitative research allows the interrelatedness of concepts and assumptions of an inquiry used to collect and analyze data in a transparent manner (Gray, 2013). This approach acknowledges every phenomenon's unique nature and calls for the

application of unique illustrative views to promote understanding (Holloway & Wheeler, 2013; Silverman, 2013; Yin, 2017). It allows researchers to obtain firsthand and in-depth information on a phenomenon in a holistic and interpretive manner from the broader social environment, contrary to quantifying social characteristics (Myers, 2013; Potter, 2013; Silverman, 2013). Creswell (2013) further suggests that a qualitative approach can be necessary because it is new or because the subject has never been addressed with a particular sample or group of people. This, therefore, is the basis for adopting the qualitative approach in this study. Employing a qualitative method allowed the researcher to obtain a more realistic and hands-on feel of the world that cannot be experienced in the numerical data and statistical analysis used in quantitative research. The richness of the data was preserved using quotations to gain a deeper understanding of the research object (Joubish et al., 2011).

5.4 The research designs

A research design is a functional plan in which specific research methods and procedures link together to produce a reliable and valid body of data for empirically grounded analyses, conclusions, and theory formulation (Burns & Grove, 2011, p.319). This study was designed as a qualitative exploratory design using a case study of Five NGOs.

The study adopted a research approach that “generates an in-depth, multi-faceted understanding of a complex issue in its real-life context” (Woodside, 2017, p. 2). The case study as an established research design, is used extensively in various disciplines, particularly in the social sciences (Crowe, Creswell, Robertson, Huby, Avery & Sheikh, 2011). Such research design helped the researcher explore an event or phenomenon in-depth and in its natural context (Creswell, 2013).

The researcher has no control over the events' behavior, rendering it useful when the researcher seeks to engage with practice (Woodside, 2017; Yin, 2017). The issue here is contemporary and quite entangled in its context. Although other research strategies might have been available for this study, the researcher chose to adopt a case study approach. It is a collective case study that involves studying multiple cases simultaneously or sequentially in an attempt to generate a still broader appreciation of a particular issue. Case studies offer better contextual analyses for social science studies in general (Crowe et al., 2011; Woodside, 2017; Yin, 2017), a merit crucial to the successful conduct of this research. The appropriateness of the case study approach has been successfully tried in extensive charity/NGO studies by such

researchers as Leen (2006); O'Dwyer & Unerman (2010); Faustino and Baron (2003). These researchers have explored different organizational issues to achieve a deep understanding of research on thinking/doing processes in NGOs or any organization. Case study research uncovered the deep nuances and dynamic interactions between thoughts and actions within and between individuals that occur within organizational contexts.

Yin (2017) argues that case studies give more detail than is available in quantitative approaches and allow more attention to be given to dynamic processes, especially when they relate to NGOs' study. Crowe et al. (2011) believe case studies are particularly ideal for investigations into real-life situations and credit them with the ability to draw out the meaning of events for actors, a positive step towards understanding. Thus, case studies have several advantages: First, they provide a holistic review of organizations. They can also describe the real-life context, benefit from the illustrative case study and explore situations in which the intervention being evaluated has no clear single set of outcomes (Muleri, 2008; Sanderse, 2014; Yin, 2014). Case studies are best placed to illuminate a decision or collection of choices, such as why a decision was taken, how it was implemented, and what results (Yin 1981a, 1981b, 1989, 1994, 2011, 2017).

Indeed, the case study research strategy is generally accepted as ideal whenever research delves into organizational, operational, or management study and NGO or Donor planning. According to Woodside (2017), case studies are particularly suitable to investigate a contemporary phenomenon when it is so entangled in its context that it cannot be quickly divorced and requires multiple sources of evidence. In support of this view, Yin (2017, p. 31) observed that: "Case study is a strategy for doing research which involves an empirical investigation of a particular contemporary phenomenon within its real-life context using multiple evidence." Woodside (2017, p. 6) further suggests that "deep understanding of the actors, interactions, sentiments, and behaviours occurring for a specific process through time should be seen as the principal objective by the case study researcher." He says that this deep understanding in case study research includes knowledge of "sensemaking"⁶ processes created by individuals: systems thinking, policy mapping, and systems dynamics modeling. Thus, to learn the subjective significance of persons and events occurring in a case study and the linkages and underlying influences among concept variables identified in a case requires deep understanding (Woodside, 2017).

⁶ Sensemaking is how the individual (i.e., person, group, and/ or organization) make sense of stimuli. Sense making foci include: focusing on what they perceive; framing what they perceive; interpreting what they have done, including how they solve problems and the results of their enactments (including the nuances and contingencies in automatic and controlled thinking processes) (Woodside, 2017).

5.4.1 Research steps required

Woodside (2017, p. 6) posits that achieving deep understanding in case study research involves “using multiple research methods across multiple periods,” which is triangulation. He says that this triangulation often includes (1) direct observation by the researcher within the environments of the case, (2) probing by asking case participants for explanations and interpretations of “operational data,”⁷ and (3) analyses of written documents and natural sites occurring in case environments. These multiple sources of evidence (interviews, review of records, and observation) reinforce each other. Combining both research strategies, literature review, and case study results in a combination of empirical and non-empirical research methods, using a qualitative approach in both instances.

Senge (2010) suggests that gaining deep understanding often includes research to learn the “mental models⁸” of the participants. Each person studied in a case has a set of related but unique mental models describing: (1) the typical steps (i.e., persons, conversations, behaviours, and events) that occur in the process being studied by the researcher; (2) The actions of the mental model appear in the typical process (i.e., the participants’ normative mental model); (3) What happened in a given process, for example, the most recent process completed process “strategically” necessary for the organization; and (4) The participant’s perceptions of how another specific person or others in the organization, in general, understand the details of the process being examined. The above-mentioned mental models show that collecting operational data is a core strength of case study research. Thus, the researcher in this study sought a deep understanding by directly observing in real-time and asking case participants (NGO employees), “What exactly is happening right now? What were the triggering events leading up to what happened? What is the meaning of what just happened to the case participants? What is going to happen next because of what has just happened?” The following paragraph looks at the Sampling design.

5.5 Sampling design

Purposive sampling was used to select the NGOs that focus on HIV and AIDS in the Gauteng Province, making sure that out of the six districts found in Gauteng, (City of Johannesburg

⁷ Operational data includes spontaneous conversations of participants in a case, activities engaged in and observed by the researcher, and documents written by the participants. (Van Maanen, 2014)

⁸ Mental model is the set of propositions a participant in a case understands to be reality – that is, an accurate portrayal of the causes, events, and outcomes, relevant in the case (Senge, 2010; Woodside, 2017).

Metropolitan Municipality, City of Tswane Metropolitan Municipality, Ekurhuleni Metropolitan municipality, Metsweding District municipality, Sedibeng District Municipality, and West Rand District municipality at least four districts are represented with at least one NGO per municipality. The City of Johannesburg had 2 NGOs representation because it is the biggest town in Gauteng. As a qualitative researcher, I was “interested in people who are concerned and experienced with the issue under study,” and so, I looked for key individuals who had “the experience, knowledge and practice” of the issue to be studied (Flick, 2007, p. 29). Effects of diversity, heterogeneity or maximal variation, intensity, and the degree of flexibility that is envisaged were considered. The number of participants was based on the saturation principle of diminishing returns – “the notion that each additional unit of information would supply less new information than the preceding one until new information dwindles to nothing” (Thiétart, 2007, p.166).

5.5.1 Selection of NGOs of focus

In this thesis, data was collected at various places where targeted participants engage in the subject matter—that is, NGOs at their place of work. The following four broad criteria guided the selection of the five NGOs:

- 1) NGOs were chosen first because of the engagement or impact on the communities and groups they work with (including government.) (e.g., the level of employment or status of budget for their CSI budget). The Literature review showed that factors like how developed the NGO sector was in a country, the regulatory framework, governance, and government policy towards NGOs could be vital in shaping their operations and the accountability mechanisms they employ. The context's significance was to ensure a vibrant mix of economic, political, and social contexts. HIV & AIDS NGOs were drawn from these domains and examined for their suitability.
- 2) NGOs were also chosen because of their diversity. This allowed the research to consider NGOs in different geographical, legal, and cultural contexts as in four Municipalities (Tshwane, Sedibeng, Johannesburg, and West Rand) account for their contribution to NGO operations and accountability mechanisms. All those NGOs were partnering or working together with one or more Government Ministries in one or more areas in addition to their receipt of funding from donors outside of government. Besides, they also network or cooperate with other NGOs. A careful selection of specific NGOs was necessary.

- 3) Level of the establishment (as in size and standing) of NGOs to ensure selected NGOs guaranteed the desired vibrant mix of HIV & AIDS NGOs. In this respect, they can be considered as large NGOs either judging from the amount of funding they receive or because of the reach of their influence in South Africa, that is—the level of the offering of their service.
- 4) Access to data required for the study so that only NGOs (and organizations) where access to critical information needed to progress the study could be gained were selected.

As several NGOs qualified based on these criteria, there was a need to further fine-tune the selection process. First, the fact that the researcher was resident and working in Gauteng made it a preferable Province to focus on in terms of NGOs. As an NGO consultant by profession and has worked extensively with the NGOs in Gauteng and knowing the culture, including local languages well, made Gauteng an ideal province to focus on, hence negotiating access for the research was not a hindrance. The researcher had a broad knowledge of NGOs and their environment in Gauteng and could negotiate access. The rationale for selecting Gauteng was further strengthened because Gauteng has the highest number of HIV and AIDS NGOs in South Africa.

5.5.2 Overall case selection strategy and protection

This research's heart lay in a detailed examination of the selected NGOs (Five NGOs in the Gauteng Province of South Africa.)

Figure 5.1 below presents a snapshot of the NGO selection strategy for the study. It shows that four district municipalities of Gauteng were represented.



Figure 5. 1: The map of Gauteng showing the Municipalities from which the cases were drawn

Adapted from www.municipalities.co.za

Below is the case distribution in table format.

Table 5. 1: Distribution of NGO cases in the Gauteng Province

Municipality	No of case NGOs
West Rand (Randfontein)	1
City Of Johannesburg (Johannesburg CBD & Braamfontein)	2
Sedibeng (Vereeniging)	1
City of Tshwane (Pretoria)	1

Anonymity was accorded to the NGOs to the extent possible. Since such a disguise could not accord total anonymity, the situation was discussed with organizations during the selection process. Before the interviews, the purpose of the study was explained to the participants. Information was collected with their consent, agreeing that their names and addresses would not be included in the interview guide or anywhere in this study.

Confidentiality was also extended to the research respondents. Information already in the public domain and which, in the researcher's judgment, did not present potential harm to the organizations concerned was still disguised in an effort by the researcher to keep the organizations from unwanted exposure.

These assurances helped encourage participation, courage, and openness, including views and opinions.

5.5.3 Negotiating and gaining access to participants

In part, the success of a study depends on the researcher's understanding of the community in which data is gathered. The terms 'gaining access' and 'building rapport' with the participants refer to the complex and dynamic process of engaging and negotiating with potential participants to become involved in the study, as well as obtaining approval from the institutions and other gatekeepers (Shenton & Hayter, 2004; Suzuki, Ahluwalia, Arora, & Mattis, 2007). Access to the NGOs and employee participants was arranged through key persons (these key persons were my LinkedIn contacts. I listed all the NGOs under the CharitySA website and then found the critical persons in those NGOs. In some instances, it was the Human Resources Department. In contrast, in some other cases, it was the Marketing Department or the CEOs themselves) working in the NGO sector in the Gauteng Province. The managers and administrators who had direct experience in agreeing to the terms of accountability to donors, and those charged with the collation and analysis of data and submitting reports/liaison with donors, agreed to my presence during pre-arranged periods.

Negotiation of research access started by a telephone call to suitable NGOs identified from the CharitySA website. When the researcher first started scouting for NGO organizations, it was unclear whether the NGOs would be willing to participate in the research. From the list of eight suitable NGOs which indicated a willingness to help, the researcher narrowed them to five based on how quickly they responded. Some gatekeeper letters arrived late after she had submitted them to the University of Kwazulu Natal Ethics committee; hence, they could not be part of the study.

Most HIV & AIDS NGOs responded positively but sought assurances that their contribution would remain as much as possible anonymous and that the NGO employees themselves retained the final decision on whether to participate or not. Contact was made with potential participants who had indicated that they would be prepared to participate in an individual interview. Care was taken to negotiate and arrange appointments with case personnel (respondents) to minimize disruptions (Yin, 2011). I bargained the days for visits to each NGO,

and permission was granted for this. On arrival at each NGO, I briefly explained my role to the Director/CEO/General Manager, who, in turn, introduced me to the rest of the staff. Of the 30 NGO employee participants who were then approached by email, 28 responded, and two declined to participate on account of preoccupation with other tasks. The twenty-eight accepting to participate were eventually used.

Table 5. 2: Summary table of research interviews

NGO	Dates	Place	Board	CEO/ Director	Mgr.	Others*	Total
JB1	Jan – March 2018	Braamfontein	1	1	3	1	6
JC2	Oct 2017-Feb 2018	Johannesburg	1	1	2	2	6
SD3	Dec 2017-Feb 2018	Sedibeng		2	2	1	5
TS4	Nov 2017-Jan 2018	Tshwane		1	3	1	5
WR5	Oct 2017-Jan 2018	West Rand	2		3	1	6
TOTAL			4	5	13	6	28

***Others: They were mainly drawn from among accounting officers, principal consultants, Administrators, and stakeholders with strong views as those charged with the collation and analysis of data and submission of reports/liaison with donors.**

5.5.4 Selection of NGO employee participants

The selection of NGO employee participants from the list of those expressing willingness to participate was designed to work in a way to ensure a balanced mix, as follows:

- 1) To bring out any contextual or operational issues, the researcher sought to get at least one Director who had had good knowledge of and worked extensively with donors, both local and international. He or She would play the anchor role and bring out the nature of accountability relations of the studied HIV and AIDS NGOs. These were CEOs and Directors.

- 2) The second class of case participants was sought with equally good knowledge and extensive experience of working at the NGO-Donor interface in the collation and analysis of data and submission of reports/liaison with donors. This includes grant coordinators, accountants, or finance personnel
- 3) The third class of case participants had direct experience in agreeing to the terms of accountability to donors, for example, Operations personnel. They write reports, and they are Decision-makers who sign MOUs.
- 4) The fourth class of case participants had been trained in accountability issues of their NGO. They would bring out the accountability practices and mechanisms and whether they affect outcomes among Donors, HIV and AIDS NGOs, and their program activities—for example, administrative officers.
- 5) The fifth class of case participants was directly involved with the HIV and AIDS programs, and they manage donor funds to highlight issues that affect efficacy and efficiency. These were program officers or managers.

Therefore, NGO employee participants were ring-fenced during the initial email recruitment on this basis and their willingness to participate in the research. The aim was to get at least 6 participants per NGO using these criteria to get participants who would give detailed and focused insights into their operations and relations with Donors. Information gathered from them needed to be corroborated to enhance reliability and quality. Where, say, an NGO participant working in Tshwane Municipality indicated specific trends or features in one area, corroboration or negation was sought from the other five employee participants operating in the same NGO to get to the bottom of their operations for that particular NGO. The following paragraphs look at the selection of data collection methods.

5.6 The selection of data collection methods/instruments

This qualitative data was gathered through observation, semi-structured interviews, the study of NGO documents, photographs and videos, or audiotapes. The only problem was that the process was rigorous and taxing. It involved categorizing the patterns identified in the data and was complicated and time-consuming (Joubish et al., 2011).

5.6.1 Semi-structured Interviews

A **semi-structured interview** is a meeting in which the interviewer does not strictly follow a formalized list of questions in the same sequence. Instead, the interviewer still asks open-ended questions, allowing for a discussion with the interviewee rather than a straightforward question and answer format. To be consistent with all participants, the interviewer had a set of pre-planned core questions for guidance such that the same areas were covered with each interviewee. As the interview progressed, the interviewee was allowed to elaborate or provide more relevant information if he/she opted to do so.

5.6.2 Observation and field notetaking in case study research

Participant observation is a critical data collection method used for qualitative research methodology (Bryman, 2012; Creswell, 2013).

During the observation process, it was imperative to draw maps to augment the field notes, indicating approximate layouts and the physical placement of people in scenes and their movements through a period of observation. The researcher's notes were also chronologically arranged, and she kept a record of the approximate times at which various events occurred to be concrete and distinguish verbatim accounts from those that were paraphrased or based on general recall. She avoided the contamination of the field notes with her biases; hence the researcher stayed at the lowest possible level of inference by avoiding, as much as possible, employing the participants' descriptive and interpretive terms as her own. By being behaviouristic and concrete, the researcher captured the case participants' raw behaviour, leaving aside any final judgment about any participant's actual state of mind or the "true meaning" of his or her activity. The participants' beliefs about the "true meaning" of objects, events, and people are thus recorded as being just that—beliefs. Woodside (2017) says that field notes can record a researchers' impressions and feelings. He says that as a researcher, one can have personal opinions of people, emotional responses to be an observer, and the setting itself; that is, one can feel discouraged, joyous, rejected, loved, etc. He then says that a researcher needs to provide some degree of distance by recording whatever aspects of his/her emotional life are involved in the setting. Such advice was put into use by the researcher, as she recorded every feeling of embarrassment, put down, looked upon with particular favour or if she disliked someone, all to keep track of such facts which she thought could have an impact on the study analysis, besides being (at least privately) honest with herself about her feelings towards objects, events, and people. In time, the researcher discovered that some of the participants also

felt quite similar things and that her private emotional responses were more widespread, thus providing a clue for analysis.

As observation periods mounted up, the researcher found herself recalling—often at odd moments—items of information she had not previously entered into the field notes. An occurrence she had already seen as insignificant was then drawn from the memory and recorded into the current day’s notes. As the researcher reviewed her notes, again and again, analytic ideas and inferences began to occur to her, for example: how the key participants responded to the interview questions and the non-verbal cues— “recalling every expression by the interviewees.” All these were put in the field notes, and the researcher marked them as analytic ideas or inferences by enclosing them in brackets, as suggested by Woodside (2017).

When the researcher eventually withdrew from the setting and concentrated on her analysis, she had more than just raw field material. Doing all this during fieldwork was all to facilitate the period of concerted study by creating a foundation of possible analysis and interpretation lines.

Direct observation was applied to observe some of the accountability systems practiced by HIV and AIDS NGOs. The researcher's presence at some selected and approved meetings of these NGOs accorded the researcher the opportunity to directly observe some of the accountability practices (Yin, 2011). At a meeting held between WR5 and the community, the researcher found how communities were involved in the accountability systems and practices of that NGO. The researcher mainly observed the collaboration and discussions between the three stakeholders, as the donor representatives were also present in that meeting. The participant observation methods affirmed some of the issues hitherto discussed with the NGO participants from HIV and AIDS NGOs.

5.6.3 Document analysis

Documents reviewed were in the form of reports, such as project proposals and financial reports, donor reports, annual reports, auditors’ reports, organizational structure documents, training reports and materials, policy documents, project evaluation reports, forms and templates, and contract extracts. Also, the researcher reviewed NGOs’ brochures and their websites. In this sense, document analysis served as secondary sources of data to complement the primary data obtained through interviews and direct observations.

5.7 Data collection methods

To yield data for the qualitative investigation, different data collection instruments were employed. They measured in-depth interviews, observations, and content analysis/ review of documents. Data was collected through in-depth, audio-recorded qualitative interviews with individual NGO employees, in a quiet room, preferably at their workstations. The place, date, and duration of meetings were based on each participant's availability. The length of each session ranged from 45 to 60 minutes. According to Woodside (2017), the data collection instrument can be constructed based on the research objectives, and it is determined by the analysis and interpretation to which it can be subjected. The use of in-depth interviews was in line with the researcher's interpretive philosophical stance and accorded the researcher the opportunity to appreciate the issues discussed from the interviewees' viewpoint (Bryman and Bell, 2011; Saunders et al., 2009; Seidman, 2012). The order of questions was flexible, and items were open-ended to better understand respondents' views in a natural flow of discussion.

Moreover, although in-depth interviews were the primary sources of data collection, it was useful to use alternative sources such as a review of documentation and observation to corroborate and enhance the findings and fulfill the data triangulation approach adopted the researcher.

Crowe et al. (2011) say that in collective or multiple case studies, data collection needs to be flexible enough to allow a detailed description of each case to be developed (e.g., nature of accountability relations of the studied HIV and AIDS NGOs and their different HIV and AIDS programs), before considering the emerging similarities and differences in cross-case comparisons (e.g., to explore why some accountability relations are different or more effective than another). Data sources from different cases must be, where possible, broadly comparable for this purpose even though they may vary in nature and depth.

5.8 Data management

Pseudonyms were used, and the code linking data to individuals was securely stored. The researcher and the supervisor had access to the data, and the researcher ensured that they maintained confidentiality. The researcher ensured that she did not discuss issues arising from an individual interview with others in ways that could identify a participant. They also made sure that they do not disclose what an individual had said in an interview. Audio information was also reviewed at a private place, and data was transferred to a personal computer protected

by a unique password. Field notes were stored in locked cabinets where only the researcher and supervisor had access. Electronic data will be deleted permanently from a personal computer, field notes will be shredded, and audiotape will be incinerated after five years. In the dissemination of the study, individuals were also anonymized to protect their identity.

Letters from my participant observation were written up in detailed descriptions (as already been mentioned above) to provide a word picture of the work of the NGO director, manager, or administrator in the HIV and AIDS NGO and be able to understand the processes of accountability mechanisms in their project implementations. Clear and unambiguous field notes are essential for the researcher to illuminate the interconnected processes of observation, data collection, theorizing, and analysis (O'Reilly, 2009). Nonverbal cues were added for context.

5.9 Data analysis

The process of data analysis begins with the categorization and organization of data in search of patterns, critical themes, and meanings that emerge from it. Coding was done, and then codes were scrutinized for accuracy. Once each in-depth interview had been analyzed, the researcher again searched for patterns and meaning in the codes and text. The emerging categories and themes were then checked against the data as a whole. The goal was to create descriptive, multi-dimensional types that provide a preliminary framework for analysis.

In this study, the in-depth interviews were recorded and transcribed. The researcher listened to the transcribed audio-files several times while taking notes on the issues raised, the interaction dynamics, and the possible interpretations. A couple of open-ended questions were posed to which NGO employees were requested to respond in writing. All those questions required the participants to relate to the processes of accountability mechanisms. In these processes, useful information that was closely linked to participants' experiences emerged. The individual responses were analyzed, compared, and categorized, and subsequently triangulated and interpreted to conclude.

5.10 Ethical consideration

As the researcher had to interact deeply with the participants and the HIV & AIDS NGOs themselves, as in this study, entering their domains of values, weaknesses, and employee-participants' working space and collecting data, the researcher has to observe ethical

considerations. Thomas (2010, p. 325) reminds researchers that they should always remember that while they are doing their research, they are entering their participants' private spaces. Understandably, this raises several ethical issues that should be addressed during and after the investigation had been conducted. Plowright (2011, p. 70) states that the researcher should respect the informants' rights, needs, values, and desires. Thus, Ethics is a set of guidelines drawn up to protect the rights of the research subjects. The three basic ethical principles that guide researchers: the principle of respect for human dignity; the law of beneficence; and the policy of justice (Polit & Beck 2012, p.167) are discussed below.

5.10.1 The Principle of respect for human dignity

This principle is best explained by the following:

5.10.1.1. *The right to self - determination*

In this study, the researcher informed participants that they had the right to decide voluntarily whether or not to participate in an investigation, the right to withdraw at any time, and to refuse to give information. For this particular reason, two participants withdrew from the study due to other commitments, and they were not forced to partake in the study.

5.10.1.2. *The right to full disclosure*

The principle of respect for human dignity encompasses people's right to make informed, voluntary decisions about study participation, which requires full disclosure by the researcher. In this study, an information session was conducted before the actual data collection. The researcher gave the participants her contact details and Supervisor's email address in case they had any queries.

5.10.1.3. *Informed consent*

The principles of confidentiality, anonymity, and privacy were operationalized in this research through the statement of informed consent (Jones et al., 2014, p. 176). When equipped with sufficient information, potential participants should be requested to provide signed consent for participation. An information sheet indicating the purpose of the research was provided to all participants, and further verbal explanations were provided to participants during the data collection. All participants in this study's personal interviews gave verbal and written permission [see Appendix 2: information letter with Consent form]. Participation was voluntary (Lo Biondo-Wood & Haber, 2010, p.254; Burns & Groove 2011, p.122). Participants were informed that the interviews would be audio recorded and free to request that the device be

turned off at any point during the sessions. Before each interview session, an opportunity was provided for any questions to be answered to the participants' satisfaction before proceeding.

5.10.2 Principle of beneficence

Burns and Grove (2011, p.118) say that researchers should make an effort “to protect participants from discomfort and harm which can either be physical, emotional, spiritual, social, or economic.” This is the principle of beneficence, which involves an effort to secure the well-being of persons. These include potential risks that have been identified by Hammersley and Traianou as “anxiety and distress; exploitation; misrepresentation; and identification of the participant in published papers, either by themselves or others” (2012, p. 64). The authors recommend that to minimize these risks, informed consent be treated as a process, that researchers maintain their reflexive stance in their work, and are adequately trained and supervised. This beneficence principle covers the right to freedom from harm and discomfort and the right to protection from exploitation, as detailed below.

5.10.2.1 The right to freedom from harm and discomfort

Researchers have an “obligation to avoid, prevent, or minimize harm” (non-maleficence) in studies with humans (Hammersley & Traianou, 2012, p. 57). Participants must not be subjected to unnecessary risks for harm and discomfort, and their participation in research must be essential to achieve aims that are vital to science and society (Hammersley & Traianou, 2012). In research, injury and distress can be “physical, social, emotional and financial” (Burns & Grove, 2011, p. 118).

In this study, the protection of the participants and the beneficiaries for whom care was provided was paramount. As the researcher conducted interviews during the on-duty time, it was important that at no time were services and beneficiaries' programs compromised. Arrangements were made to hold the conversations during lunch breaks or late afternoons when there was less work pressure for the participating NGO employees. Emergency cases were attended to immediately, and this disruption was allowed throughout the study.

5.10.2.2 The right to protection from exploitation

Involvement in a research study should not place participants at a disadvantage or “expose them to situations” for which they have not been prepared (Burns & Grove, 2011, p.118). The researcher reassured respondents that the information that they reveal would not be used against them in any way.

Management of sensitive information and the need for support is an essential ethical consideration in qualitative research (Jones et al., 2014; Plowright, 2011). Sensitive topics are not only those who are profoundly personal but include issues that may be “threatening or have potential consequences for participants, or the group represented by the participants” (Elliott, 2005, p. 137; Jones et al., 2014, p. 181). Although the study's nature was such that the researcher did not anticipate any disclosure of personal and sensitive or emotionally painful information, the researcher was geared to consider participants’ safety and well-being and various legal, regulatory and professional frameworks to which the NGO participant was subject.

5.10.3 Principle of justice

The principle of justice includes the right to fair treatment and the right to privacy. Participants have a right to appropriate selection and treatment and their right to privacy. This was ensured by treating them with courtesy and with respect at all times (Hammersley & Traianou, 2012, p. 99).

5.10.3.1 Right to fair treatment

As explained above, participants’ right to decline to participate or withdraw from a study was respected, and there were no penalties. The researcher demonstrated sensitivity and respect for the norms, beliefs, and lifestyles of different backgrounds and cultures. One of the normally expected concerns relating to ethical issues is cultural sensitivity. Silverman (2013) argues that the relationship between the researcher and the subject during an interview needs to be considered in terms of the researcher's values and cultural aspects. Thus, participants should be selected relatively based “on research requirements not because they are vulnerable” (Burns & Groove 2007, p.118).

5.10.3.2 Right to privacy and anonymity

According to Jones et al. (2014, p. 176), when information is shared, “no identifiable data should be disclosed.” Anonymity protects the participant’s right to privacy and makes promises that disclosure of any kind of information will not occur without a participant’s consent (Jones et al., 2014). As noted beforehand, all research with humans “involves intruding into personal lives” (Hammersley & Traianou, 2012, p. 100). In this study, privacy was maintained throughout, as the participants were not asked to give their names during the tape recorder's usage. Contact details of the researcher and supervisor were given to each participant. The data from the participants was placed under lock and key at the centre where the researcher works.

5.10.3.3 Voluntary participation

In this study, any form of coercion was avoided. No participant derived a direct benefit from the study. In-depth interviews were held during working lunch breaks. The researcher maintained her communication with the HIV and AIDS NGOs' participants as privileged, so the researcher-participant relationships in qualitative studies needed to be carefully managed (Kvale, 2006). The researcher created a sense of warmth and caring to obtain the best possible information and honoured the participant's right to dignity and respect. Thus, participants had enjoyed the choice of whether or not to participate in a study. Participation was by individual qualification according to the study protocol and not confined to a particular group of people as this would have reduced the generalisability of findings.

A written statement explaining the purpose of the study and the procedure for data collection was also developed. This ensured voluntary participation as the participants could make informed decisions regarding their involvement as sufficient information granted them that ability. The explanation of the study's purpose and implications also ensured consistency in the information provided to all potential participants.

5.10.4 Confidentiality (non-maleficence)

Confidentiality refers to the "treatment of information that an individual has knowingly disclosed in a research relationship or context with an expectation that this information will not be disclosed to unauthorized parties without the consent" (Johnson & Christensen, 2012, p.116; Jones et al., 2014, p. 176). In principle, confidentiality guarantees respondents that the information they provide in the research context will not be shared. Data collected should be shared only with other researchers and kept anonymous, where identification is not required for further follow-up research.

In this study, the researcher used codes for the HIV and AIDS NGO, and designation for the participants, such as manager, CEO, etc., was utilized. The use of classification and codes in this study and not the participant's names ensured confidentiality. Interview audio recordings were coded so as not to list any information which could identify participants or locations. The participants were always protected, and the researcher made every effort to minimize the risk of identification, whether through context or the use of quotations. The protection of third parties' confidentiality mentioned in the transcribed narrative was also protected (Plowright, 2011, p 88). Any encounters with donors or any identification in the transcripts that could be easily be linked to a particular NGO was minimized. References to familiar settings, for example, were eliminated so that no one was identifiable by context or by description.

Confidentiality and protection from invasion of privacy were prioritized throughout the study. The interview sessions were carried out in secluded settings to ensure privacy and confidentiality. Emphasis was placed on information being shared between interviewee and interviewer in privacy and confidence. Confidentiality of data was considered in the following ways: (1) maintaining the confidentiality of data/records: ensuring the separation of data from identifiable individuals and storing the code linking data to individuals securely. 2) Ensuring those who have access to the data maintain confidentiality (e.g., the researcher and the coder of data), i.e. (i) Not discussing the issues arising from an individual interview with others in ways that might identify an individual; and ii) Not disclosing what an individual has said in an interview. 3) Anonymizing individuals and places in the dissemination of the study to protect their identity.

Donors were also considered as stakeholders who might have an interest in this research. Therefore, the researcher removed the opportunities for others (donors) to infer identities from the data. Thus, data were grouped in such a way as to disguise identities or even employ a variety of available measures that seek to impede the detection of characters without inflicting severe damage to the aggregate dataset.

To address these issues and avoid ethical dilemmas that could arise from such a situation, the researcher informed the participants upfront during the sessions about the confidentiality and its limitations in this study (Terry & Braun, 2017, p. 33). To avoid over-reporting, the researcher also encouraged participants to stick to questions that were asked.

My background in consultancy and experience as a facilitator and counselor enabled me to deal with sensitive topics and provide the necessary support without compromising the data collection process. Audio files were stored on a personal computer to which only the researcher and Supervisor had access. Identifying information was deleted from the audio data before being transcribed by the researcher.

To do justice to participants in the analysis of the data, it is incumbent on the researcher to analyze the data with due regard to respect for the participants, avoiding judgment on a personal level, and staying true to the data. This is particularly relevant when using an interpretive stance for analysis (Rajasekar et al., 2013). Contextual data are often integral to the study thereof (Rajasekar et al., 2013), so I attempted to ensure that the participants' voices were heard and that my interpretation of their views was clearly explained and justified.

5.10.5 Permission to conduct the study

There are important ethical issues that researchers should be concerned with during all stages of a research process (Parahoo 2006, p.111; Bless et al. 2006, p.141; Streubert-Speziale & Carpenter, 2007, p. 62). For this study, the University of KwaZulu Natal (UKZN) Humanities and Social Sciences Research Ethics Committee (HSSREC) granted clearance for the research [See appendix 1: Ethical Clearance letter]. Gate Keepers' letters from the participating NGOs were submitted to the Ethics Committee before approval in 2017.

5.11 Measures to ensure trustworthiness or validity

The most important “test of any qualitative study is its quality” (McNamee & Hosking, 2012, p.97). Yardley (2008, p. 235) says that “The validity of research corresponds to the degree to which it is accepted as sound, legitimate and authoritative by people with interest in the research findings.” Thus, trustworthiness refers to how well a researcher convinces his/her audience that the findings are accurate and worth taking into account (Lincoln & Guba, 1989, p.290). Validity reflects the moral and ethical relationship of the researcher to the participants. The criteria of credibility (internal validity), transferability (external validity or generalizability), dependability (reliability), and confirmability (objectivity) have been the standards by which qualitative research has been judged, particularly in the field of accountability and health care (Polit & Beck, 2012, p.745). These strategies are discussed below:

5.11.1 Credibility

Credibility refers to the correctness and truthfulness of the data and information supplied by the participants. A qualitative study is credible when it presents such accurate descriptions or interpretations of human experience that people who also share that experience would immediately recognize the stories after that. The credibility of the data and information was established through recording and note-taking, and these were done simultaneously. These notes were extensive and reflective of the content of the discussions. The researcher also took note of any non-verbal cues in behaviours displayed during the discussions by the participants. The researcher then compiled and read the interviews' final written reports to confirm and verify whether the stories were an accurate account and a true reflection of what the participants said and meant. The credibility of the findings was ensured through prolonged engagement, triangulation, and member checking, as elaborated below.

5.11.2 Prolonged engagement

Burns and Grove (2011, p.589) say that prolonged engagement means that the researcher has to be entrenched in the field of study and has continued interaction with the participants. Interviews were also conducted in the participants' working environment. As mentioned before, observations on their day-to-day work were done, which enabled the participants to be familiar with the researcher.

5.11.3 Triangulation

In social research, the term triangulation involves using multiple methods and measures of an empirical phenomenon to 'overcome problems of bias and validity' (Burns & Grove, 2011, p.590). Various data collection methods like interviews, observations, and field notes were used to gather multiple perspectives on the same issue to understand the phenomena. Triangulation is used to compare data to decide if it corroborates (Creswell, 2011, 2013; Denzin & Lincoln, 2011; Jones, Torres and Arminio, 2014), thus validating research findings. In this study, the perspectives of the interview participants were authenticated through observation and document review. Triangulation is one of the most important ways to improve the trustworthiness of qualitative research findings.

5.11.4 Member checking

Member checking ascertains credibility. Thus, to ensure that there was no additional information that the participant wanted to add, as suggested by Burns and Grove (2011, p.591), the researcher played summaries of taped interviews to check their responses after each interview. Follow up meetings with the participants were done to verify data, and exhaustive descriptions were written.

5.11.5 Confirmability

To ensure confirmability, the researcher used triangulation. The richness of the data was preserved through the use of quotations and verbatim translation of the data. This was because confirmability, as defined by the researchers Polit and Beck (2012, p.585), refers to "objectivity, accuracy, relevance or meaning of data."

5.11.6 Dependability

If another researcher conducts a similar study after some time with the same participants of the HIV and AIDS NGOs, s/he should find similar results. It refers to the need for the researcher to

account for the ever-changing context within which research occurs. In this study, dependability was ensured by taking field notes and observing non-verbal cues throughout the interview.

5.11.7 Transferability

According to Polit and Beck (2012, p.585) and De Vos et al. (2011, p.420), transferability refers to the data's generalisability. It refers to the degree to which a study's results and findings can be applied to similar contexts or settings. In this study, the researcher ensured transferability by providing detailed descriptions of the research process and purposive sampling. Various data collection methods like interviews, field notes, and tape recording were utilized. Only participants who would provide rich and relevant information about the study were selected.

5.11.8 Reflexivity of the researcher

In qualitative research, the researcher's meanings to the world are the product of her own experiences, the social fabric of her society, language, and culture (Denscombe, 2010). In observing and participating in interviews, the nature of the observations and interactions are influenced by the pre-existing ideas and ideological assumptions, and beliefs that he/she holds. The notion of reflexivity is about the research process and the internal awareness of one's position in the research process, the impact of the researcher on 'the other' in the process, and the dynamics of the interaction. Mantzoukas (2005) suggests that since no research is value-free, the recognition and inclusion of the researcher's bias is a necessary prerequisite for securing validity. The reflexive researcher acknowledges that he/she is intimately involved in both the process and product of the research endeavor, that data analysis is part of the ongoing reflection and evaluation of the research, and that the findings invite critical thinking and engagement (Dowling, 2006; Plowright, 2011). The researcher, an instrument in the qualitative research study, must critically reflect on the self, as stated by Patton, undertaking "an ongoing examination of what she/he knows and how she/he knows it" (2002, p. 64). As the researcher, the reflections have been in the form of field notes, recordings of observations while conducting fieldwork, and discussions with her supervisor and a trusted fellow student.

5.11.9 Preparation of the researcher

As with all fields of inquiry, the researcher's competence influences the design of the protocol, the collection of data, quality of data and the analysis thereof, and the interpretation of the findings and subsequent discussion. The researcher's own experience and preparation for this study have included the following:

The researcher has completed two master's theses utilizing both phenomenology's as the foundation for the inquiry and quantitative analysis. The Health Economics and AIDS Research Division (HEARD) sent the researcher to the University of Gothenburg in Sweden to do a short course in qualitative methodology (including interviewing and data analysis). The researcher also attended a session organized by the Human and Social Sciences department at Howard College for a module in program evaluation and computerized data analysis using Atlas-Ti and NVivo. The researcher is also a qualified facilitator, assessor, and moderator and also lectures and supervises postgraduate diploma and master's students who use qualitative methodologies in their studies. My extensive reading in the field of qualitative inquiry also helped a lot. Most importantly, the discussions with colleagues, experts in the area, and my supervisors helped me in this study.

5.12 Summary

This Chapter has reviewed the research design, procedures, and tools used in the study. A research plan and the sampling design were discussed, and this was justified. This was followed by the discussion on the research methods employed in the study; this led to identifying the research instruments. These instruments were further classified into two, namely the in-depth interview, document analysis, and observation checklists. The data gathering and processing procedures were discussed. The next chapter focuses on the empirical research results and discussions concerning the accountability mechanisms for the HIV and AIDS NGOs

CHAPTER SIX

6 PRESENTATION OF CASE RESULTS

6.1 Introduction

This chapter aims to present and discuss the findings which were obtained from the empirical study. This chapter is divided into five themes, as per table 6.1 in section 6.3. the subsequent major sections have been named after the major themes, and sub-themes became the sub-sections under the subsequent major themes. The issues named categories in table 6.1 were presented as part of the narrative discussions under the sub-sections with verbatim statements from the NGOs. The chapter also gives some organizational and contextual information on the cases involved, and under each box for the NGO, the researcher provided the findings from data for each case. A summary is provided at the end of the chapter to interface it with the next chapter.

To accord the participants and their organizations the protection promised, their identities were disguised by using acronyms. The sequence adopted assigned prefix letters, that broadly described the case, followed by a unique case identification number derived from the alphabetical order of their names. One as in first NGO—accordingly, JB1 refers to an NGO in Johannesburg, Braamfontein section, case 1; JC2 refers to an NGO in Johannesburg Central, case 2; SD3 refers to an NGO in the Sedibeng Municipality, case 3; TS4 refers to an NGO in Tshwane, case 4 whereas WR5 refers to an NGO in West Rand, case 5. The direct quotations in this chapter are derived from research data. They are followed by the case and position of a participant in brackets to show the weight of the argument, reflected by the position held by the participant. The participants' classes were either board member, CEO/Director, Manager, Consultants, portfolio specialists, or only administrators.

6.2 Brief descriptions of the NGOs studied

As background for understanding Donor-NGO accountability mechanisms, the researcher presented an overview of the operations of the HIV & AIDS NGOs investigated

Organization JB1

Background information

NGO JB1 is locally registered in South Africa and operating in Johannesburg Braamfontein. It was started in 2006 by a group of experts who volunteered their expertise to the organization.

NGO JB1 has an annual budget of ZAR17 000 000 (81% of it from overseas-based donors), a net assets base of ZAR7 500 000, and a staff force of 19. Its main funding partners are Ford Foundation, Mergon Foundation, Bright Foundation, The DG Murray Trust (DGMT), Australian Aid, and MTN Foundation. The founders coordinated the community's meager resources to leverage them with assistance from the state, local and international partners to alleviate HIV and AIDS to advance an HIV/AIDS-free South Africa.

NGO JB1 is registered under South African Revenue Services (SARS) and under the Income Tax Act (ITA) to receive contributions or donor money tax-free. JB1's board comprised eight members, mostly classmates who had done an HIV and AIDS Master of Philosophy course together and worked as HIV& AIDS consultants.

The purpose of the organization is to equip the community with life-changing programs to combat HIV infection and empower the local community to become self-sufficient. Their motto is to make society aware that they can live a limitless life without boundaries or judgment from broader society. JB1 advises their clients on health matters, including Health assessment and education, necessary counseling, ongoing HIV/AIDS awareness education through peer-to-peer youth programs, and a network of care workers. Their trained coordinators and care workers also provide spiritual and emotional counseling to orphans and families—hence offering a holistic response to the current pandemic by introducing appealing intervention programs such as interactive drama and drama-based methodologies to enable dialogue influence behaviour to change for those they serve.

Organization JB1 operates in the general Nonprofit industry by establishing intense training and care service delivery, developing a reputation that affords their clients peace of mind and a deep sense of trust based on their timely service delivery and integrity. This, according to them, promoted accelerated economic empowerment through strategic business partnership development with large corporations in the nongovernmental industry and beyond.

They also practice sub-contracting to ensure skills and technology transfer, especially for the benefit of the new entrepreneurship in the nongovernmental sector, as it provides a worthwhile investment for the sponsors and promotes leadership, solidarity, and collaboration among its members for collective action towards effective HIV/AIDS responses.

Organization JC2

Background information

Organization JC2 believes that people considered inferior still had some resources (skills, produce, will, etc.), which could better their circumstances. Organization JC2 believed if health and education were offered to people, they would become more productive to improve their conditions. Organization JC2 was registered as an NGO under the Department of Social Development. It was also registered under South African Revenue Services (SARS) and under the Income Tax Act (ITA) to receive contributions or donor money tax-free.

JC2 has a budget of ZAR33 000 000 (77% from overseas-based funders), a net asset base of ZAR 9 000 500, and a staff force of 25. Its prominent donors are the UK Department for International Development (DFID), USAID, PLAN International, JSI Research & Training Institute, Partners in Hope, Ford Foundation, and Mergon foundation.

The organization started in 2006 with a small office and a small group of auxiliary social workers. In 2008, organization JC2 added a library, computer laboratory, tailoring, embroidery, and other income-generating activities (IGA) for people living with HIV and AIDS.

The two founder members are ex-senior civil servants. They head both the board and the management. Their jury comprised eight elected members, and the CEO served as its General Secretary. The panel shares its plans, budgets, and critical decisions with the donors.

From observation, document review, and in-depth interviews, it can be said that JC2's first set of policies were developed by a consultant who they paid from their own pockets. Subsequent changes were reviewed by consultants who had the confidence of both the NGO and its donors. These changes were eventually presented to the board for approval as the panel was the overall policy-making body. The same policies would be given to the public councils or authorities or regulating agencies such as the Health, Welfare, Sector, Education, Training, Authority (HWSETA) to apply for accreditation to provide educational services. JC2 Organization also utilized volunteers' assistance (those who work for the organization for free and found their livelihood elsewhere). JC2 aims to emancipate and strengthen the voluntary sector through professional management to a level of positive recognition. JC2 NGO provided the volunteers accredited courses free of charge.

Organization SD3

Background information

This NGO focuses on trauma counseling for people living with HIV/AIDS. It also caters for vulnerable children in Sedibeng District. The NGO conducts capacity building workshops on vulnerability and group counseling, trauma support for abused children, HIV/AIDS awareness, and related concepts. SD3 developed a community-based education and support initiative by training a team of peer trauma counselors to help newly diagnosed patients adjust emotionally, accept their status, adhere to the medical protocols, and live positive, healthy lives.

SD3 was registered in 2008 in South Africa as an NGO under the Department of Social Development. SD3 receives funding from the government and funding partners like USAID, Lottery Board, The Children's Investment Fund Foundation (CIFF), Elizabeth Glaser Paediatric AIDS Foundation (EGPAF), Johnson and Johnson, MAC AIDS Fund, UNICEF, and USAID [see Appendix 4: Funding sources for NGOs under this study]. SD3 had an annual budget of ZAR 15 000 000 (80 percent from overseas donors) and a staff force of 34.

SD3 is compliant with and registered under South African Revenue Services (SARS). It also submits Income tax returns as it is registered under the Income Tax Act (ITA) to receive contributions or donor money tax-free. The NGO is mandated to respond to cases of rape and abuse. It works closely with various clinics to organize counselling options. It established a rape response team made up of in-house support groups and Community Peer Responders. The peer responders were trained in peer trauma counselling and charged with assisting a rape victim through police, medical examinations, and dealing with the courts and family. SD3 utilized the services of volunteers who were also trained as peer responders. These were people who had the first-hand experience of surviving rape or abuse. SD3 maintains a weekly HIV support group and has sustained this for more than two years. The support group covers medication adherence, disclosure of status, coping with family, social stigma, nutrition, clinical care, stress reduction, new relationships, and opportunistic infections.

Their values are to champion integrity, transparency, accountability, justice, and good governance and enhance their self-regulation as an NGO in assisting their community in realizing their potential by providing services that improve South African society's socio-economic status in a sustainable, just and equitable manner. Like any other NGO, it is subject to accountability mechanisms that have to be adhered to.

Organization TS4

Background information

Organization TS4 is an NGO that has produced HIV & AIDS and related public health education material since 1998. It has been in operation for more than 20 years, registered under the not-for-profit organization in terms of the South African Company Act.

As an umbrella organization and an implementing NGO, it has more than 60 employees. Its donors include PEPFAR, CDC, Anglo American, UNICEF, Open Society Foundation, SABC Foundation, the ELMA Philanthropies, the Bertha Foundation, JSI Research & Training Institute, National Film and Video Foundation, African Women Development Fund, and National Lotteries Commission. It had an annual budget of about ZAR 39 000 000 and an asset base of about ZAR14 500 000. Organization TS4 submits income tax returns and receives donor money tax-free. This is because Organization TS4 is registered under South African Revenue Services (SARS).

The mission of TS4 is to provide education and rehabilitation services, and training for economically and socially disadvantaged children and youth to reduce urban and rural poverty. Organization TS4 aims to empower individuals and communities by encouraging them to manage and improve their own lives, promote healthy and health-seeking behavior, and fundamental human rights through media and outreach programs that provide scientific information in a format that is easy to understand. Their programs play an integral role in changing perception and reducing stigma around people living with HIV through television programs that incorporate people living with HIV and AIDS. Organization TS4 was among the first to fight for ARVs to be made available to users of public health services in South Africa.

Their outreach programs also focus on adolescent girls and young women at high risk of HIV infection, gender-based violence, and unwanted pregnancy. Male sex partners, community leaders, parents, and healthcare providers were also a target for Organization TS4 as their support meant the change in the norm hence helping the young women to reach their full potential.

This organization had a national footprint with head office in Cape Town and teams based in Kwazulu Natal, Eastern Cape, and the Gauteng provinces.

The board of Directors is 5, headed by a career diplomat, and comprised of eminent professionals.

Organization WR5

Background information

Organization WR5 is a local NGO registered in South Africa and operating in West Rand Municipality. WR5's total annual turnover had increased rapidly and at the time of the study was around ZAR 5 700 000. South Africa's government provided a substantial part of WR5's fixed assets (land and buildings) and funds. Organisation WR5 is mainly funded by the state—the Department of Social Development, Department of Health (Gauteng Province), National Lottery Board, and West Rand District Municipality. Christian Aid is also providing funding for this NGO's operations. It has operated for more than 17 years. It was founded by a nurse who saw the need for such an organization to help the people in West Rand while working with the community. The mission of Organization WR5 is to mobilize resources to offer integrated development services to the most disadvantaged people in West Rand, under the Christian faith of the founder member and the sponsoring Christian denomination. The foundation was started with no resources, just sick people and strong faith.

The core business of Organization WR5 is patient home-based Care, which includes caring for patients who have HIV and other debilitating diseases and the provision of the basket of Care and Support rendered to orphans from HIV & AIDS, vulnerable children, children, and Youth-headed households. Organization WR5 now has a well built and established infrastructure which benefits orphans and vulnerable children (OVCs). The home-based care program serves more than 200 patients, and the orphan care division service more than 1200 OVCs and Youth. Organization WR5 had four operational centers and a staff complement of more than 70 people.

Their running programs included HIV Counselling and Testing, Youth Sustainable livelihood developments, Two Drop-in Centers and Pre-School Programmes, Agricultural Food Development Project to supply the centers and programs with vegetables for nutritiously cooked meals served to children and youth.

The above programs' beneficiaries were HIV and AIDS sufferers and Home-based patients, Orphans, Vulnerable Children, and Youth Headed families.

Through document review, observation, and in-depth interviews were done at this organization, and findings showed that donors usually assessed performance through accountability mechanisms and, on that basis, continued funding and recommended it to other donors. Their board is inclusive of the society, consisting of 8 board members elected “based on merit and technical requirements.” The organization can be described as bottom-up with its

grass-roots support base buttressed by Community Level Committees organized by Organization WR5 staff. No activity or intervention is established without the full participation of the democratically elected committees. The policies in place, the board, and the management are vetted and approved by the principal donors. They also continuously evaluated financial governance aspects using auditors, consultants, peers, and staff members.

Having presented the above background information for the 5 cases investigated, the following sections now show the participants' interviews results.

6.3 Themes, sub-themes, and categories

Throughout the interviews conducted, the researcher discovered that there were many different aspects of Donor-NGO-Beneficiary relationships, which have both a direct and indirect bearing on the burden of accountability mechanisms, which are the study's subject. These insights gleaned from the interview process are incorporated here and are listed under the following themes and sub-themes as tabulated below. Five themes guided the interviews: The nature of Accountability Relations; Donor-NGO Relationships; Administration of the NGO; Governance and Strategic Mapping; and Community Involvement.

Table 6. 1: Themes, objectives, sub-themes & categories for the study

Themes	Sub-sections	Categories
1) The nature of Accountability Relations [Objective 1 covered: To explore how existing accountability mechanisms in the NGO sector impact NGO-Donor relations in a representative sample of donor-funded NGOs in Gauteng, South Africa.]	(A) Forms of Accountability	Understanding the term Accountability
		Forms of accountability and the demands or needs of donors and the beneficiaries
		Conditions within MoUs and SLAs that NGOs are required to meet
		Reporting templates among various donors
		Operational activities for NGOs and fulfilling the reporting requirements
		Holding NGOs and Individual employees accountable for the overall performance of their organization
		Accountability approaches and mechanisms used by NGOs
		Limitations on the utility of mechanisms
		Weaknesses regarding the efficient use of funds
	(B) Participatory Approach to Accountability	NGO participatory Approach
	Prioritizing policies and procedures to direct NGO accountability practices and mechanisms	

		Processes followed by NGOs to monitor their accountability mechanisms.
2) Donor-NGO Relationships [Objective 2 covered: To explore how NGOs' different accountability mechanisms influence the efficiency and quality of delivery of HIV/AIDS services.	(A) Managing Donor funds: Issues that affect the efficacy and practical accountability	Factors in the relationship that effectively contribute to NGO work NGO expectations of MoU demands set by the donors
	(B) The forms of collaboration (positive or negative) and how they relate to reporting structures/requirements.	NGO-NGO Partnerships and Collaborations and other forms of working relationships Competitions and strategies, if any, for the NGO-NGO working relationships Donor-NGO Partnerships and Collaborations and other forms of working relationships Donor engagement and donor retention: Strengthening donor - NGO relationships
	(C) Monitoring and implementation of Donor-NGO Projects	Donor-NGO interactions in project selection decisions, planning, and implementation
3) Administration of an NGO [Objective 3 covered: To investigate how the structure and interplay of different accountability mechanisms of HIV & AIDS NGOs to donors influence the efficient use of donor funds by NGOs]	(A) Systems and procedures for managing donor funds: NGO effectiveness	Accountability systems and Procedures: their strengths and weaknesses Accountability systems and Procedures: their cumbersomeness Accountability systems and Procedures: complexities of the system
	(B) Structures and conditions for the management of donor funds	Structures for effective delivery
4) Governance and Strategic mapping [Objective 4 covered: To discuss the	(A) Governance and strategic accountability	Governance structure and effective management Policies and procedures and their influence on NGO practical and strategic accountability.

intended purpose of accountability practices and mechanisms in a representative sample of donor-funded NGOs in Gauteng, South Africa.]		
5) Community Involvement	(A) Beneficiary Involvement	Consultations between NGO and Beneficiaries
		Strategies to help beneficiaries understand the operations of NGOs
		Alignment of various stakeholders with the right and interests of beneficiaries
	(B) Reflections of Beneficiary voice in Donor Reporting	-

6.4 Theme 1: The nature of accountability relations

Under theme one, the nature of Accountability relations, data analysis revealed the sub-themes as Forms of accountability and Participatory Approach to Accountability. This theme also covers objective one: To explore how existing accountability mechanisms in the NGO sector impact NGO-Donor relations in a representative sample of donor-funded NGOs in Gauteng, South Africa.

6.4.1 Sub-theme (A): Forms of Accountability and mechanisms

The forms and mechanisms of Accountability are comprised of several categories, namely: (1) Understanding the term Accountability; (2) Forms of accountability and the demands or needs of donors and the beneficiaries; (3) Conditions within MoUs and SLAs that NGOs fail to meet; (4) Reporting templates among various donors; (5) Operational activities for NGOs and fulfilling the reporting requirements; (6) Holding NGOs and Individual employees accountable for the overall performance of their organization; (7) Accountability approaches and mechanisms used by NGOs; (8) Limitations on the utility of mechanisms; (9) Weaknesses regarding the efficient use of funds.

6.4.1.1 Understanding the term Accountability

The NGO respondents revealed different perspectives on their understanding of the term ‘Accountability’ as follows:

Being accountable means being engaged in a continuous power relationship, which you as the agent, are subject to the demands and interests of some principal and so accountability mechanisms come into play, as they are established as means of ensuring that accountable agents sustain their roles as representatives (JB1 CEO)

On the other hand, some NGO participants saw accountability as appropriate, reporting to, and providing regular audits for, donors, such as in the following:

Accountability talks to how NGOs are transparent regarding their funds to the Donors or host Government (SD3 Manager).

NGO relationships with the beneficiaries are also presented as welfare intervention, as the following statements make clear:

We are accountable to the people we serve. The funds must be distributed in a welfare manner for the intended people. We are here for them. Accountable to the country and donors (WR5 manager).

We give charity to our beneficiaries, and that’s being accountable (JB1Admin Officer).

The different views on accountability by the NGO participants revealed that accountability relationships were complicated. The same argument is shared by Steets (2011, p. 115), as she says, “if the relationships were simple, then mechanisms would not have been necessary.” She also posits that accountability mechanisms enforce reporting as well as to demarcate authority within organizations—authority in the sense that the donor delegates authority to the NGO and in such instances, the NGO becomes an “implementation partner” for Donors, who advocate placing beneficiaries’ human rights at the center of development (Steets, 2011, p. 142). On that note, some respondents had the following to say:

Accountability gave birth to accountability mechanisms, and these mechanisms help us a lot in the coordination and control of our NGO (SD3 Manager).

From accountability emerges relationships (JC2 Manager).

There is a cascade of meanings associated with the word Accountability: The following quotes characterize the responses of participants on their understanding of accountability:

Accountability improves performance (Accountant SD3);

Accountability can make things worse because it's men who create it through institutional and policy choices. I am sick of it. Routine, routine, routine!! (WR5 Manager);

Accountability must take into consideration institutional and cultural factors as we align our work with donor requirements (JC2 Financial Officer);

Accountability is to be transparent in executing your duties as an accountee (TS4 M & E Manager);

Accountability is to carry your duties legitimately (SD3 CEO);

Being accountable is to be morally responsible. You must be conscious of your actions, knowing that you are dealing with people. Purely, you must consider their needs (JB Board member);

Accountability is taking the initiative and responsibility for your work (TS4 Manager);

Accountability is taking ownership and accepting responsibility, that is, being morally responsible for your decisions (TS4 Director);

Good governance of resources is to be accountable (JC2 Board member);

Accountability is to be responsible for using the resources given to you by the donors and be answerable to those who gave you the funds (WR5 Board member);

Accountability is a system that boosts relations between donor and NGO (JB1 Researcher);

There are many ways of looking at it. As NGOs, we receive resources from other organizations, and those resources must reach the right people. Those resources must also be used with stewardship, taken to the proper beneficiaries, and reported appropriately to people who have donated resources to us. (JC 2, Consultant-Grants).

6.4.1.2 Forms of accountability and the demands or needs of donors and the beneficiaries

This category describes the forms of accountability— upward to donors and downward to beneficiaries.

On describing their accountability reporting requirements and capabilities, all the respondents highlighted that accountability and feedback mechanisms were built into all their programs through various platforms such as help desks, walk-ins, hotlines, suggestion boxes, whistleblowers, meetings, anonymous letters, projects periodic reports, audits, field visits and report cards (Research Notes 04/01/2018). All these helped improve information flow. As was highlighted in the literature review, this information was necessary for people outside the group (like the donors and the general public) to evaluate an organization's accountability and performance. As Steets (2005, p. 12) observed, accountability depends upon having reliable information about an organization's (or individuals') conduct, which means that without the ability to observe what goes on in an organization, holding agents to account would be difficult. Such mechanisms not only improve access to services but “they also create a virtuous policy feedback loop, allowing NGOs to update and improve their policies continually” (World Bank, 2011, p. 56). For example, a report card, also known as beneficiary feedback evaluation forms, a beneficiary report card would collect beneficiaries' opinions about one particular service or a range of services. Although the report card mechanism would establish a monitoring and sanctioning relationship of accountability between donors and NGOs because it gives donors information on how the NGO executed the program, some NGOs tended to use the report card only as a means of satisfying a donor requirement and did nothing with the feedback.

When a report card is used for the right purposes, the report card's information flow will facilitate collective action to hold the NGO more accountable and thus trigger the NGO to improve service delivery to the beneficiaries. When used solely or essentially for satisfying donor requirements, it would mean that the data would not translate into action. Consistent with the literature, the basic assumption is that “naming and shaming” poor service delivery would improve it (Drake et al. 2012, p. 14). This places the beneficiary report cards as a robust accountability mechanism as they can, at least in theory, strengthen NGOs' accountability to beneficiaries. In such cases, they are an information instrument that can exert a powerful impact on the coverage and quality of services. They can also inform politicians and policymakers, allowing them to update and improve their policies continually. The following statements support what has been said in the preceding paragraphs.

Having accountability mechanisms like periodic reports being built into our programs enables the Donors who are evaluating us to do so with ease (JB1 Manager Projects)

Reliable information assists Donors in the evaluation of our programs. However, sometimes we just do it to make our donors happy as we do not take any beneficiary feedback into action. We just feel the beneficiaries only write stuff that they don't know anything about (JB1 Researcher)

Transparency must be fostered by providing the beneficiaries with timely, accessible, and accurate information (JC 2 Consultant-Grants)

My experience in the Civil sector tells me that we, as NGOs we tend to focus too much on inputs and outputs, which distracts from outcomes and results, making it difficult to monitor actual performance by the donors (JC 2 Financial Officer)

Disseminating information about outcomes is a priority for tracking progress, informing the community on NGO performance, and strengthening beneficiaries' voice (TS4 Grant Coordinator)

Beneficiaries must be made aware of their rights and be given information that empowers them to hold NGOs accountable, although sometimes we ignore all that (TS4 Projects Manager)

Options to increase NGO decision making, which would afford stakeholders more power, should be explored (SD3 HR Manager)

Improving information flow can help beneficiaries influence NGOs. Public disclosure, Public Expenditure Tracking Surveys, Quantitative Service Delivery Surveys, beneficiaries report cards, reporting of absenteeism, beneficiaries' Satisfaction Surveys, beneficiaries-based budget analyses, service benchmarking, program impact assessments, and media strengthening all help improve information flow in our NGO (SD3 Accountant)

Presumably, donors have an informational advantage over, say, the beneficiaries in assessing whether NGOs are doing their job (WR5 Manager Admin)

Information without stakeholders' power is unlikely to be a useful tool for improving services' accountability (WR5 Projects Manager).

For accountability downwardly, the HIV and AIDS NGOs under study conducted quarterly monitoring and evaluation of their programs, which informed them of the beneficiaries' feedback. This feedback helped these NGOs make critical decisions that would cater to the beneficiaries' needs by adjusting those elements of the project to make their programs effective in various ways (Research Notes 16/01/2018).

The NGO respondents agreed that from the projects they implemented, they could tap into lessons and acceptable practices. Those lessons and acceptable practices informed their project management.

In this NGO, monitoring and evaluation are integral to service delivery. Here we monitor, evaluate, feedback, and learn processes (TS4 M & E Specialist).

Our people want a service and judge the NGO by how well it does. People want the NGO to serve them individually, but they judge the NGO's ability to serve using broader, more complex factors: people want to be listened to, and they place value on mutual trust (WR5 Board Member)

People's demands extend to responsiveness, accountability, and respect, and as such, this has implications for our report. Suppose people do not feel that the NGO is broadly accountable. In that case, they will not think that it is accountable and responsive in providing services, and this is the reason why we adjust some elements to suit the beneficiaries' needs. (JC2 Board Member)

Below, the researcher shows how accountability works in Contracts, MoUs, and SLAs. Although this is not part of Theme 1, it lays the foundations for category 3.

The Donors and NGOs under study have contractual relations in Contracts, Memoranda of Understanding (MoUs), and Service Level Agreements (SLAs). These documents specify the legal and reporting requirements, their structure, and content, and they determine the type of actions and information that are required to be relayed between donors and NGOs for the use of funds for achieving their shared project/program aims and goals. Although the terms 'Contracts', 'MoUs,' and 'SLAs' were used interchangeably by the NGO respondents, all are legally binding documents. The NGOs' under study had all three, and the researcher distinguished them in the following ways.

Contracts: The following specifies how accountability works in a contract:

The donor payment is not made entirely up-front, but in tranches, conditional on performance. Contracts are the best way to ensure service provider accountability as the donors' payment to NGOs depends on the actual, successful provision of the service.

Contracting can be successful when the conditions are right: the services provided must be affordable for the contractee, increasing the users' choice. However, contracting is usually not successful when beneficiaries' choice is reduced and — “in the absence of a strong donor working in the interest of beneficiaries — a monopoly results” (World Bank, 2011, p.56). The difficulty will ensue when both parties, donors, and NGOs fail to ensure a close relationship between themselves or NGOs fails to balance donor interests with beneficiaries (Steets, 2012). The specific ways funding structured NGO work priorities showed that donor management remained an ongoing concern that structured relations between donor and recipient NGO (Research Notes 12/03/2018). The following narratives detail how contracting works.

Contracting works best for services that are easy to monitor, are nondiscretionary, and can be contracted-in for relatively short periods (SD3 CEO)

Contracts are [the] best way to ensure service provider accountability as the payment by the donors to NGOs depend on the actual, successful provision of the service (SD3 Director)

Contracting works best for services delivered in a way that mimics a simple market transaction in a competitive market without large informational problems involving impact. (JC 2 Consultant-Grants)

It's okay, Contracts detail the expectations, and legally we are bound, right? So, we have a moral order as humans, too (WR 5 Senior Executive Manager).

Donors give us Codes of Conduct which detail the rules of expected behavior and procedures in case of violation (TS 4 Projects Manager)

Memoranda of Understanding (MoUs): Just like a contract, this is a legally binding document. In MoUs, both the donors and the NGOs agree on the code of conduct and misbehavior penalties.

The following statements by NGO participants detail their experience of MoUs

We have a relationship with the donors, and this relationship is cemented through the signing of MOUs, and we adhere to this agreement. (Donors and NGOs) (TS 4 M & E Specialist)

Sometimes trust is compromised. How? As NGOs, we sometimes hide and want to portray good results to the donor (JB 1 CEO)

It's their money, so the donors are obliged to build data and other performance-measurement requirements into the MoUs they give to us (JB 1 Manager)

Again, all the HIV and AIDS NGOs indicated that each staff member had formally specified performance goals, which were reviewed periodically with their supervisors (Research Notes 16/01/2018).

Our NGO emphasizes accountability for results in all our departments. We have since established a new department for Performance Monitoring and Evaluation (WR5 Projects Manager).

The donors enforce the basic performance rules on those directly responsible for services delivery, that is, us NGOs (TS4 Director).

The providers of funds will have to make a follow-up and sanction us if there is insufficient data. As managers of this NGO, our performance should be satisfactory, including financial management (JC2 Financial Officer).

Service Level Agreements (SLAs): are also legally binding documents. The purpose of service level agreements (SLA) is to define the responsibilities and the relationships between an NGO and Donor. SLAs aim to clarify expectations on the quality of support delivery and its costs. The agreement can serve as an informal contract between departments within an organization (within an NGO) or between organizations when a formal contract is undesirable or even impossible.

The process is internal to the organization as it establishes quality standards at a price the users of central support services are willing to pay. Whether external parties compete against the internal provider to provide such services depends on the organization's political will. An SLA does not define how the service will be delivered but rather provides a measurable service framework.

6.4.1.3 Conditions within MoUs and SLAs that NGOs fail to meet

In the theoretical framework of the study, chapter 3, it was emphasized that an NGO would adapt its behavior to avoid negative sanctions if that NGO anticipates the donor's adverse reaction. The working relationship between the NGO reporting information and the donor using that information for evaluation (donor-NGO relationship) becomes essential. Thus, according to Mercer and Christensen (2011, p. 12), “the subject of measurement will do whatever in its power to muddle, confuse, or hide information that might show negative results,” because adversarial relationships tend to compromise trust and make performance measurement much more difficult. The standards of accountability are specified through these MoUs and SLAs, with parties' conditions that need to be met. Some NGO respondents responded as follows:

You see, these conditions bring tension into the relations because, as an NGO, we cannot afford not to meet their requirements- Ehh! Donors can build and kill an NGO because they sometimes take no consideration of what is needed in our country. They don't listen to us; you simply tell them what they want to hear. They expect us to produce glossy reports instead of concentrating on our “proper” work.’ (JB1 CEO).

We try to be compliant. You see, donors themselves are answerable to an electorate in their home countries, so they send us these whole lot of questions to complete, and we respond to them. It's quite a tall task, and I tell you as these conditions have to be met somehow (SD3 Accountant).

6.4.1.4 Reporting templates among various donors

As the respondents confirm, some donors' reporting templates wanted more detail than others, which either limited the NGOs who desired to improve the quality of the reports or made the NGO employees keep to their usual reporting style.

The empirical accounts by HIV and AIDS NGOs respondents demonstrated that the organizations under study did not necessarily define their accountability as responsiveness towards beneficiaries but often regarded it to be answerability to donors (see also chapter 3)

Some donors want a lot of detail to spend a lot of time writing, while others have simple reporting templates (WR5 Projects Manager).

This was supported by the accountant for SD3, who said that the formats were different but used the same indicators and that they reported to a chain of donors who impose various forms that create a lot of work for them.

There is no room for deviation; you simply fill in the details they want. These are too much as you simply can't do any short cut to it (TS4 Grant coordinator).

The process is very cumbersome [laughing]. I don't see the reason why we should be having so many templates (SD3 Accountant).

In a related but separate point, in the literature, it was also shown how NGOs systematically misrepresented their projects to keep the correct reporting form, at the expense of honest feedback, to improve project implementation (Höhn, 2010).

We sometimes remodel our projects to fit topics around the call by donors for us to get funding. So, when we sign the Service Level Agreements (SLAs), these would have been incorporated in those MOUs: - let's say, CDC makes a call for proposals on HIV and AIDS program intervention strategies for men, we modify our proposal for that call and on implementation, our operational activity must be on what we applied for (TS4 Grant coordinator).

The other 27 NGO respondents echoed the same sentiments, as they indicated that their scope on projects was limited by donor restrictions. Their responses were about the restrictions by donors on the areas of NGO operational activities.

6.4.1.5 Operational activities for NGOs and fulfilling the reporting requirements

The respondents in these HIV and AIDS NGOs indicated that they demonstrated to donors that they were performing as scheduled through narrative reports, social audits, indicator tracking tables, detailed implementation plans, and finance reports (Research Notes 12/03/2018). This was all to fulfill the terms of their contract. The following narration by the participants explains NGOs' efforts to satisfy the reporting requirements. As was established in the previous chapters, one of the key "categories of accountability mechanisms used by NGOs in practice" was social audits (Ebrahim, 2003, p. 815). Ebrahim's (2003, p. 822) explanation of the social audit's mechanism is that "Social audits provide a way for NGOs to enhance their public reputations by disclosing information that is based on verified evidence rather than on unsubstantiated claims."

The participants used the social audits mechanism to illustrate their efforts in fulfilling the reporting requirements:

Operationally we do social reviews; the system is just to improve our reporting requirements (JB1 Admin Officer).

For us, although we have no systematic social audit, we have a robust process in financial auditing to improve our financial reports (SD3 Accountant).

As you can see, we are well-known, and our operations are well established; hence we do a social audit. We also monitor, evaluate, and review practices to improve our reporting requirements (TS4 M & E Manager).

When we do this social auditing, it would mainly be for our internal purposes. It's informal practice and has nothing to do with donors. You reckoned when you came here; there was an investigation of fraud by one of our employees. So social audits help with such. Besides, by conducting social audits, NGOs can identify opportunities to be closer to beneficiaries and listen to their needs, feedback, or complaints. Overall, we do have social audits done by third parties to a lesser extent, though, by the government, who would have been requested to do so by the donors. The primary function of all this was to serve NGO staff or donors for project monitoring, evaluation, or review as a mechanism for accountability to donors and NGOs themselves (WR5Board Member)

Our operational efficiency has to be [competitive] for us to stay in business....so we have these indicator tracking tables and a detailed implementation plan on how to execute the current projects under us. We must fulfill our reporting requirements to the satisfaction of our donors. (JC 2 Financial Officer).

6.4.1.6 Holding NGOs and Individual employees accountable for the overall performance of their organization

The HIV & AIDS NGOs' respondents stated that their NGOs were entirely held accountable for their overall performance to a range of stakeholders. These stakeholders were identified variously as The Government, Communities, Donors, and the Board (Research Notes 16/01/2018).

The statement by the SD3 CEO bears evidence of this identification of stakeholders:

Donors, Government, and sometimes our supporters, as part of the institutional arrangements between donors, NGOs, and beneficiaries, come and assess our work to see whether the staff is coping or not and that we are providing the right service to our communities-so we are fully accountable (SD3 CEO).

Donors play a critical role in stimulating innovations in our NGO by providing the appropriate incentives and an enabling environment, monitoring and evaluating performance based on outcomes, harnessing the lessons learned for other NGOs' benefit, and intervening when services fail. (TS 4 Project Manager).

On the holding of NGOs and Individual employees accountable for the overall performance of their organization, the respondents responded that they were fully responsible for their performance to different stakeholders (Research Notes 04/01/2018), as illustrated by the following narratives from various respondents of these HIV and AIDS NGOs:

You know what, the more (we) service NGOs are held accountable by beneficiaries, the more service delivery improves (SD 3 Manager Projects);

To improve the quality and coverage of NGO services, the key is to enhance the power of beneficiaries in service provision (JB 1 Manager);

When the donors do not feel the pressure to respond to beneficiary demands when they are incapable of enforcing basic performance rules on those directly responsible for services delivery, and when beneficiaries have no control or choice over service providers, typically service will fail, so that is why donors hold us responsible for the overall performance of the NGO (JC2 Financial Officer);

We have these war rooms where every stakeholder is there to report feedback on what they would have done; We are entirely held accountable as we report on the work we would have done in the communities (TS4 M& E Manager);

The quality of work we do is vetted by the Government, so we are fully accountable (WR5 Senior Executive);

We must make known to the Government who our beneficiaries are and how many we have reached, so we are fully accountable for our performance to the stakeholders (WR5 Manager Admin);

We have what we call “izimbizo” (a Zulu word — Izimbizos are forums where senior NGO leaders discuss issues with the public or beneficiaries). In these forums, we invite communities to showcase our work. Therefore, we are seriously held accountable for our performance (TS4 Grant Coordinator);

Personally, I do the work on a day to day basis: I invite the people I would have reached to make their comments or write any report to the government if they want. This encourages me to be transparent all the time to prevent malicious comments on me (SD3 Accountant);

I am fully accountable because we report to the donors and give feedback to beneficiaries, besides, all the reports are channeled through me as a grant’s person (JC2 Consultant-Grants);

We have quarterly meetings and annual meetings with the government and the donors, but there is room for improvement to the communities as sometimes we just give them what we can offer as all our documents are written in English. Some cannot read our reports. These documents need to be translated (JB 1 Researcher);

Administratively, we are fully responsible. We hold meetings quarterly. We have programs and systems in place, so I make sure we adhere to them; hence I am fully responsible for the overall performance to my stakeholders (JB 1 Manager);

We are capable of handling donor funds; hence we cover all stakeholders. (JC2 Manager Projects);

We do monthly meetings, and we have childcare forums. We are fully accountable (JC2 Operations Manager)

6.4.1.7 Accountability approaches and mechanisms used by NGOs

The HIV & AIDS NGO respondents indicated that they used upward, downward, internal, and horizontal accountability approaches and mechanisms.

We report to donors and give feedback to beneficiaries. With other NGO peers, we engage with them, not report to them (SD3 CEO).

We use financial reports mostly, and these are scrutinized and certified by donor-elected auditing firms before the donors disburse monies for subsequent project phases (WR5 GM).

You know what, the donors use disclosure statement tools mainly for selecting project implementing partners (TS4 Manager).

All the NGOs were aware of the different dimensions of accountability—that they have to account upwardly to donors and Government, downward to communities and clients, internally to their mission and staff, and finally horizontally to other NGO peers. The accountability mechanisms employed (or required) of NGOs to address these various accountability approaches were also identified. The following mechanisms were identified as used by these NGOs as follows (Research Notes 04/01/2018):

Evaluations and impact assessments (WR5Board Member);

Financial systems (JC 2 Director);

Site visits (JB1 CEO);

External audits (TS4 Director);

Dissemination of information upward by our NGO (TS4 Manager);

Sharing of mistakes or failures (SD3 CEO);

Quarterly meetings (WR5 Manager);

Negotiation capacity and training (JC2 Board Member);

Planning procedures, pre-assessments, baseline surveys, and project indicators.
(JB1 Board member)

6.4.1.8 Limitations on the utility of mechanisms

According to the HIV & AIDS NGO respondents, accountability mechanisms were not fully utilized strategically. The respondents pointed out that the performance measurement systems were not tied to a particular organizational strategy of an NGO. The following quotes explain the above assertion:

Most NGOs' operational and management control systems are built around financial measures and targets, which bear little relation to the NGO's progress

in achieving its long-term strategic objectives. Thus, the emphasis most NGOs place on short-term financial measures leaves a gap between the development of strategy and its implementation, limiting the utility of these mechanisms. (TS4 Director).

Managers could design different systems and measures to accomplish different objectives, including evaluating the effectiveness of actions or strategies, influencing or controlling behavior within the organization, and deciding where to allocate resources. (JC2 Manager)

Corporate performance measurement systems are not just information collection systems – they are intimately tied to our NGO organizational structure and strategy (JB1 CEO)

Moreover, systems can be designed for many different functional purposes to deliver information for different effects on different audiences (employees, managers, the public, etc.) The measurement processes of performance measurement may not be the same and are not designed for the same purpose (SD3 Accountant)

6.4.1.9 Weaknesses regarding the efficient usage of donor funds

Weaknesses regarding the efficient usage of donor funds were also noted. The respondents said that beneficiaries were passive in their communities and depended on the generosity of donors. They highlighted the following:

Certain vulnerable people like the elderly and the children, don't have the means sometimes. It's only those who are educated and vocal that speaks. How then do we get to the end and get our accountability to work for those vulnerable groups? (JC2 Regional Operations Manager).

Sometimes our meetings are just mass rallies (WR5 Board Member).

Our methods of facilitation don't address the real beneficiaries. There is no balance in terms of demographics (JB 1 CEO)

We miss women; we miss children, those people we are doing it on their behalf. We need to empower the community. The community must not be just beneficiaries (JB1 Board member).

The language used on those [accountability] mechanisms does not favor the beneficiaries (SD3 CEO).

There is insufficient use of local languages in information provision and feedback mechanisms. For instance, if a conversation is held only in English and only in settings chosen only by NGO officials, grassroots people or beneficiaries are unlikely to feel that (if they know enough English) what they have to say matters (TS4 Director).

Through my vast experience as Operations Manager, I have noted that many people choose to remain silent even when they wish to speak, especially in societies where undemocratic hierarchies have long been entrenched (JC2 Regional Operations Manager)

I have also noted that most reports are hard to read and understand, especially if you are not an insider like me. Again, for us, the communities where the bulk of service delivery takes place, lag in reporting (TS4 M&E Manager)

6.4.2 Sub-theme (B): Participatory Approach to Accountability

The Participatory Approach to accountability sub-theme (B) consisted of the following categories: 1) NGO participatory Approach; 2) Prioritising policies and procedures to direct NGO accountability practices and mechanisms; and finally, 3) Processes followed by NGOs to monitor their accountability mechanisms.

6.4.2.1 *NGO participatory Approach*

According to the HIV & AIDS NGOs understudy, participatory processes that involved all the different stakeholders ensured accountability at all levels, but the following was also noted:

Although the participatory approaches are supposed to reach everyone, then the distribution of powers is such that some will be more represented than others. So, you find that donors or the government are more powerful, you can't operate without a Government, so those tend to have a more prominent voice than the actual communities (JC2 Consultant).

Participation is consultative only (JB 1 Project Manager)

The researcher noted that the NGOs had overlapping mandates and responsibilities between themselves, which resulted in them partnering with each other to avoid duplication of services

and programs for the community. It can then be said that the participatory approach prevented the creation of competition between communities as well, as these communities could be drawn into going about looking for the best NGO.

In our NGO, we don't test people for HIV, but we have partners that do the testing for our beneficiaries (TS4 M & E Manager).

Partners develop a shared understanding and build towards a more lasting relationship (JC2 Manager).

On the other hand, the NGO managers also lamented that as NGOs, they have also created competition for communities in so many ways:

As NGOs, we lack time, and we duplicate services and programs that may not necessarily address community needs (JB1 Manager).

NGOs generally do not adopt project management approaches that allow for effective beneficiary participation and alignment of projects with local development plans (JC2 Regional Operations)

NGOs lack service standards, and when beneficiaries attempt to complain, redress mechanisms are either not available or ineffective. I feel the donors should impose sanctions on the lack of service standards (SD 3 HR Manager).

Our NGO has established several innovative participatory and feedback mechanisms such as Izimbizos. (forums where senior NGO leaders discuss issues with the beneficiaries) (TS4 M&E Manager)

In the NGO TS4, “imbizo” was held twice a year, and it proved to be an effective feedback mechanism that let beneficiaries voice their problems and expectations. Still, these forums also noted — the lack of a feedback loop for communities to track whether their concerns were being addressed. The “Izimbizo” mechanism cannot replace more institutionalized consultation processes, ensuring people's ownership of development programs. Hence the other participants noted that participation was only consultative and that participation overall has not been successful.

Underdeveloped feedback mechanisms with no systematic approach for correcting errors can quickly thwart efforts to improve the deployment and use of donor funds to benefit the beneficiaries.

6.4.2.2 Prioritizing policies and procedures to direct NGO accountability practices and mechanisms

In this study, although the NGOs tried to provide the goods and services that reflected the needs and demands for HIV and AIDS patients, they lamented that accountability requirements kept interfering and inhibiting their service provision. This was because accountability comes with expectations manifested in rules, the patterns people follow in organizational life. Although a proper structure displaying from the providers of funds in the form of policies and procedures guides the NGOs' donor management, these policies have also become a burden and unhelpful in ensuring that the benefits to beneficiaries are maximized.

The point is that participation in policymaking and policy implementation invariably generates questions about NGOs' scope of authority concerning other leaders and constituencies like the donors (WR5 Board Member).

Participation is a crucial source of legitimacy for policy decisions, especially in the Donor-NGO policy. If those likely to be affected by its results are involved in the policymaking process, the legitimacy of the process and its effects will be enhanced, although burdensome. (TS4 Director).

We have policies and procedures, so the decision to introduce an accountability mechanism is based on these policies and procedures from the donors, and I must admit, these policies and practices keep on interfering with our work (JB1 CEO).

6.4.2.3 Processes followed by NGOs to monitor their accountability mechanisms.

Monitoring was a critical component of accountability mechanisms. It assisted in performance measurement and financial accounting and reporting as it was logically part of the ordinary cost of doing business. This stresses the importance of calculating the costs of being accountable and understanding the effect these costs have on accountability outcomes.

As an organization, we deal with many stakeholders like supporters, NGOs, Government, and beneficiaries. You will note that these are divergent groups that can have substantial impacts on our costs. While trying to monitor our accountability mechanisms, the costs of negotiating an agreement are always higher because of these various interest groups (SD3 CEO).

In our NGO, we carry out monitoring and evaluation because it is core to assessing whether our projects are doing what is right for the community (WR5 Admin Manager).

Monitoring and evaluation of programs serve as an intermediate indicator of mechanisms outcomes as the programs could be more difficult and expensive to assess in terms of time. The monitoring and Evaluation process can impose significant burdens of time and money, especially on small organizations, mainly if the effort and resources spent are likely to diminish with time as M and E process [are] integrated with other related systems such as strategic planning and evaluation, annual reporting, and financial auditing] (SD3 Board member).

6.5 Theme 2: Donor-NGO Relationships

Donor-NGO relationships emerged as the second theme during data analysis, including A) managing donor funds: issues that affect the efficacy and practical accountability; B) forms of collaboration (positive or negative) and how they relate to reporting structures/requirements; and C) monitoring and implementation of Donor-NGO Projects were identified as sub-themes. Under these sub-themes were the following categories: Factors in the relationship that effectively contribute to NGO work; NGO expectations of MoU demands set by the donors; NGO-NGO Partnerships and Collaborations and other forms of working relationships; competition and strategies, if any, for the NGO-NGO working relationships; Donor-NGO Partnerships and Collaborations and other forms of working relationships; approaches to improving the deployment and use of donor funds for the benefit of the beneficiaries; and Donor-NGO interactions in project selection decisions, planning, and implementation. From theme 2, it can be noted that Objective 2 is covered as these Donor-NGO relationships explore how different accountability mechanisms by NGOs influence the efficiency and quality of delivery of HIV/AIDS services

6.5.1 Sub-Theme (A): Managing Donor funds: issues that affect the efficacy and practical accountability

6.5.1.1 Factors in the relationship that effectively contribute to NGO work

Supply chain and accountability relationships are often convoluted, with NGOs reliant on support from donors, supporters, or the Government. Accountability relationships within the donor-NGO-Beneficiary nexus are often diffuse, and management oversight of local NGOs by a remote Donor is frequently weak. The HIV & AIDS NGOs had this to say:

The relationship of accountability is supposed to connect donors (regulators) to NGOs (service providers). So good relationships tend to contribute effectively to our work as NGOs, especially that MoUs would have been signed as an essential guide for later problems that may arise (JB 1 Admin Officer).

In most cases, the focus is primarily on the accountability between donors and NGOs rather than on NGOs and beneficiaries' relationship. In the long run, this undermines participation. (JC 2, Consultant-Grants).

As NGOs, we initially benefit from strong political and donor support and commitment, but in the long run, we are vulnerable to the systemic weaknesses in accountability as our focus tends to drift maintaining the relationship with these many accountability mechanisms (SD 3 Accountant)

6.5.1.2 NGO expectations of MoU demands set by the donors

The researcher observed that the relationships between NGOs and donors were essentially formal, based on signed contracts, and with much close monitoring by donors. Reports from the NGOs remained the primary means of accountability. Contracts or MoUs, although a useful tool for specifying professional norms for the parties involved, sometimes entrenched professional standards that would undermine collaboration, as these contracts would disrupt preexisting organizational cultures and network relationships. The following narratives by NGO participants provide evidence.

Sometimes these donors can withdraw funding without proper investigation if they sense any irregularities. Still, as NGOs, we would have made commitments to the beneficiaries, so we expect donors to extend the time in

their promises through these MoUs so that implementation is not affected. (TS 4 Manager General).

Projects should be long term, at least five years and above. This thing of signing SLAs for one year or two does not work in the best interests of the beneficiaries (SD3 Director).

When we come up with a request, we expect that NGOs and Donors discuss that request and agree and make a note on the contract and then sign against it that we are fully responsible for respecting that particular contract. Sometimes donors just come up with many expectations and expect us to just dance by that. All we are asking for is that input from both parties should be taken into consideration. Sometimes it is slightly biased towards one party, the Donor, because they would have given us the money (WR 5 Executive Manager).

As you will reckon, I told you that we have different expertise here. Very experienced, so we expect these MoUs to be accommodative of our skills. Let's say we are given a budget for training on HIV and AIDS, for example. Along the way, we just come across a project for consulting (say a company wants to get certification and they don't know how to comply with the accreditation requirements, we can just give them consultation and they pay us). Hence, we expect the MoUs to be lenient and let us do what we feel will benefit the community and bring more funds to the organization. Do you know that you have to write a motivation letter for the "deviation" although consulting will be a complimentary service? Sometimes the donors take forever to respond. We don't want to rely too much on donors, but sometimes we have no choice as we have to wait on them for a decision (JB 1 Board Member).

Did you know that it is also the Donors that set limits on staff posts and remuneration? We don't just recruit willy nilly. We seek permission from the donor first (JC2 Board Member).

With us, our most significant difficulty is that donors mainly provide funds directly to governments these days or work with huge NGOs. This means that our accountability mechanisms are double. We comply with both the government and the international donor. Researcher: HOW? The thing is, we report to one person in the end. You see, the same indicators go to different people. The money comes from one pool (the international donor) right. Still,

you will find that both the Government and international donors have their different reporting requirements, and in the end, the NGOs are going to report the same way. We are just being pulled to varying systems while only reporting to one (SD3 Accountant).

You know there has been a change of funding in the global arena, it has come down, and donors now prefer to give the funds to the government, the big player, so we are left with self-contracts or on smaller scale funders (WR5 Senior Executive Manager).

These days, NGOs are reorganizing and shifting their mission towards Sexual Reproductive Health Services (SRHS) because donors are more interested in funding that need than HIV and AIDS Programs. This means a shift in our prioritized areas of work and the MoUs that we would have signed. Donors have their priority areas and priority list. We can't afford to deviate and leave our beneficiaries hanging like that (TS 4 Director).

When our NGO goes into a project, we raise expectations from beneficiaries, and that the essential part of any contract: implementation of the project. Our ultimate goal would be to help the people, so donors must just let us be (JC 2 Regional Operations Manager)

6.5.2 Sub-theme (B): Forms of collaboration (positive or negative) and how they relate to reporting structures/requirements

6.5.2.1 NGO-NGO Partnerships and Collaborations and other forms of working relationships

NGO respondents indicated that their organizations endeavored to partner and collaborate with another peer NGOs. This was to implement specific activities and projects that had limited time and funding. In this instance, an NGO would identify another NGO as a partner and, based on agreed objectives and other resources, form a partnership. In most instances, the partnership would come in mere agreements but without any formal MoU. An NGO would develop some trust and confidence in the other and, on that basis, form a partnership either verbally or by

written contract. As the NGOs got to know each other better, good working relationships and trust developed, leading to collaboration in implementing more programs for more extended periods.

The NGOs under consideration established some relationships among themselves, and this partnership and collaboration reflected the varying degrees of interdependence between these NGOs. Their challenges with collaboration and partnership were narrated as follows:

I preach collaboration myself because it brings about shared commitments and trust. We failed to have mutual expectations with our partners, as this affected donor fund management and reporting requirements (TS 4 Director).

One drawback with collaboration and partnership for us was the limited time. Collaboration and partnerships meant that we had to allocate the time that we didn't have to integrate the new members into the shared norms and our culture and the relevant service protocols (SD3 Director).

Some partners would not be able to perform at an acceptable level, despite having invested a lot of our time in collaboration and partnership. This made partnering with them to be a challenge (WR5 Board Member).

Sometimes after entering contracts together with other NGOs, the donor would ask us to rebid. When contracts are up for rebid, the sense of shared purpose and collaboration is severely strained and abandoned. (JC 2 Board Member).

According to Kukundakwe et al. (2013, p. 3), "NGOs are not islands," and their performance is related to relationships and collaborations with other development players. NGOs from different partnerships such as Alliances, Networks, Consortia, and Coalitions, among others (Kukundakwe et al., 2013).

The following are the HIV and AIDS NGO participants' positive views about collaboration and partnerships:

Our NGO is a case of good partnership because we have mutual respect between us. You see, collaboration and partnership encourage strategic planning because we tend to bring different skills, resources and strategically work in collaboration with one another, thereby impacting our reporting requirements. You will see, it also minimizes NGOs from a deflection from

traditional constituencies, purpose, or even altering the relative sizes and strengths (TS4 Director).

With collaboration and partnerships, individuals bring different skills and resources to enable our work to flow smoothly. Our partners have improved performance, making collaboration a cost-effective means to share information (WR5 Manager Admin).

For us, collaboration and partnership brought unique expertise from individuals who worked together for the best results. Our NGO was then able to provide services that reflected the needs and demands of the beneficiaries (JB 1 CEO).

Our NGO was encouraged to work as a team, as we shared information on how we could improve our reporting standards. When we partnered and collaborated, we shared lessons amongst ourselves, and we could control one another and maintain order amongst ourselves, donors, and beneficiaries, reinforcing the spirit of togetherness (JC 2 Director).

Before collaborating with other NGOs, we could deflect easily from our NGO's traditional constituencies or purpose. We would alter our purpose to what we thought the donor would be interested in. Collaboration forced us to glue or stick to our projects and not to abandon our beneficiaries. (JB1 Projects Manager).

We can now plan in advance with collaboration because as NGOs, we share information on current trends and NGO experiences to improve our delivery motive (TS4 Grant Coordinator).

From the above statements by NGO respondents, it can be said that collaboration and partnership impacted the reporting requirements as NGOs tended to respond as a group, a best practice that strengthened and managed donor funding.

We have a good partnership with other NGOs and even our beneficiaries because we have things to do for them, such as listen to the communities. We ensure our agenda incorporates them as you witnessed at our annual general meeting. We report back to our beneficiaries and achieve what we agreed on our service level agreements (SLAs) with donors. We have to work with them to achieve what we planned to [do] (WR5 Board Member).

In some cases, these partnerships and collaborations were sanctioned by the donors. The following statements bear witness:

Donors encourage consortiums more; hence we partner to attract funding as it is an essential requirement. (SD3 CEO).

You know what donors these days do: they form what they call consortiums, where they group the NGOs according to what they are providing. They choose a leader of the consortium from that group, and we are addressed collectively like that. (TS4 M & E Manager).

We have HIV and AIDS project meetings where we meet other NGOs to see how we can meet the donor's requirements. Such arrangements enable us to identify each other's weaknesses, so we try to close that gap. In any case, that's what the donors require of us these days (JC 2 Regional Operations Manager)

Above all, these contractual arrangements were an on-the-ground necessity. The researcher noted that the partners could hold each other to account for performance by supplying or withholding consortium resources, such as frequent communication, reputation, cooperation, and leadership. Below is a table on the types of partnerships for these HIV and AIDS NGOs.

Table 6. 2:Types of Partnerships

Types of Partnerships	NGO	NGO	NGO	NGO	NGO
	JB1	JC2	SD3	TS4	WR5
Partnership within HIV/AIDS NGOs	3	4	3	5	3
Partnership with civil or other NGOs outside of HIV/AIDS	3	1	1	1	2
Partnership with local Government	1	2	3	3	3
Partnership with the Private sector	5	2	3	1	4
Partnership with international organisation / Governments	4	5	4	2	4
TOTAL	16	14	14	12	16

Source: This Researcher

6.5.2.2 Competitions and strategies, if any, for the NGO-NGO working relationships

HIV and AIDS NGOs admitted that there was competition among themselves; they all agreed that this was dampened by collaboration and partnerships as claimed by the monitoring and evaluation specialist from TS4:

In my organization, partnering brings different strengths, so the partnership is used to thwart competition (TS4 Monitoring and Evaluation specialist).

Another strategy for combating competition amongst NGOs was that they supported each other. They had complimentary services, and they sometimes applied for funding together. They would do joint projects instead of competing with each other.

Collaboration is the way to go. We identify NGOs with similar mandates and try and work together. It means we would be stronger as a TEAM. (Together Everyone Achieves More). However, for us, we do not do joint reporting. We collaborate on complimentary services. For example, we do not do testing for HIV, but we do awareness programs for HIV & AIDS. So, we would collaborate with an organization that does testing so that after our awareness campaigns, a testing organization can then come in. (TS4 Director).

The other NGOs (JC2, NGO JB1, SD3, and WR5) also confirmed they put that principle into practice.

Another board member from JB1 had this to say:

The spirit of coordination and partnership among NGOs can be strengthened if we minimize replication and build a strong partnership with each other in our constituencies; as you would have noticed, this is what we do here (JB1 Board member).

In some instances, these HIV and AIDS NGOs had similar or overlapping mandates, and competition for donor funding was very intense. The key informants of this study agreed that there was increasing competition among HIV and AIDS NGOs.

We receive small and insufficient budgets from donors with many conditions and requirements (the JC2 Financial Officer).

We compete for funding with each other, which has led to duplication of services, overlapped activities, and wastage of resources on transaction and administrative cost as we focus on getting funding for our NGO (TS4 manager).

It's a great challenge because annually, we compete vigorously with each other for funding. We sometimes do "stuff" to become competitive. Researcher: What "stuff"? I mean for organizational survival; we can even try new methods (giggling) (JC 2 Director)

Accordingly, the 28 respondents cited that the threat of new NGOs working in the same service area and rivalry among competing NGOs created competition. The respondents also said that international agencies' support facilitated competition because they always strived to be better than other NGOs who were supported by the same global agency. Because they were now competing for a favour from the donors that funded them, the donor policies and obstructions facilitated competition among the NGOs as they strived to please and portray a good image in donors' eyes. (Research Notes, 01/03/2018).

6.5.2.3 Donor-NGO Partnerships and Collaborations and other forms of working relationships.

When NGOs and Donors collaborate, the emphasis is placed on planning HIV & AIDS programs' quality. In this case, partnerships were governed by signed contracts, as money was always involved. The contracts' conditions varied and tended to become more relaxed as time passed, trust developed, and more resources were entrusted. The other positive outcomes for Donor-NGO collaborations and relationships included the fact that collaboration with the donors meant that more funding could come to NGOs, thereby increasing the NGOs' geographical coverage for service.

Collaboration with the donors enables us to get notifications for projects on call by the donors. The donors also educate and give us technical assistance when we need it. (TS4 Project Manager).

We sit in a review meeting, where specialists or people who have been involved in similar projects come together to share their experiences to give you an idea of how you can also do specific tasks (WR5 Project manager).

When donors trust you, even if there are closed calls, they can invite you to apply because of the delivery of previous projects, which others are not privy to (Accountant SD3).

Our collaboration with donors led to improved efficiency and performance as our NGOs could make some adjustments of project scope where necessary (JC2 Board member).

Partnership with donors led to increased uptake of ARVs by our patients. You see, when we team up with the donors, it leads to capacity building and good linkages at the national level, and continuous support from donors (WR5 Manager).

Our statistics then indicated that with partnerships and collaboration, new infections on STI decreased, and condom usage among the community also increased while the pregnancy rate decreased (WR5 Manager).

You see, when you don't partner with donors, you can get blacklisted. Do you know that these donors collaborate amongst themselves, and once an NGO experiences project termination with one donor, it becomes difficult to get any future funding from that donor or other donors (TS 4 M & E Specialist)

When you collaborate with the donors, you are virtually looking after yourself for future projects because donors will consider you as likely to be remembered next (JC 2 Financial Officer).

When an NGO collaborates with the donor, the donor becomes reluctant to discipline. They won't be quick to punish, so that you will be looking after yourself in the long run (TS4 Manager).

Donors are particular with their money. The donor community now practices what we call pool-funding. With pool-funding, every donor is aware of each other's funding activities, so they can quickly track misuse of funds by NGOs and blacklist them. This trend has raised our accountability as an NGO to a higher level (SD3 Manager HR.)

When you are in collaboration, the donor's conditions and restrictions became relaxed on planning, the release of funds, monitoring, and reporting as trust and confidence grew in the relationship (TS4 Project Manager).

We collaborate to try and prevent very large NGOs. They are contracted to give medium-sized donor monies into preferring to deliver services themselves rather than through us or other partnerships due to the demanding requirements for hiring service provision (SD3 CEO).

6.5.2.4 Donor engagement and donor retention: Strengthening donor - NGO relationships

NGOs strengthened the relationship with donors to enhance donor engagement and donor retention. The NGOs under consideration were aware of the conditions—common purposes, shared values and, the prospect of efficiencies—that would facilitate the full range of relationships, accountability included. The NGO respondents said the following statements:

As NGOs, we select or persuade those stakeholders (e.g., donors and beneficiaries) whose views are aligned with our mission and values to establish legitimacy. Then we prioritize diversifying our funding sources to develop financial independence as a pathway to operational freedom (TS4 Projects Manager).

In most cases, our programs aim to enhance accountability to beneficiaries through a participatory approach to alleviate HIV and AIDS. Still, sometimes our involvement is typically limited to the beneficiaries' formal project timeframes, and the continuation of projects is dependent on the supply of funds by donors (WR5 Project Manager).

We rely on our board to decide where to spend resources, but because funds are so scarce, they make it difficult for the board to decide and sometimes to force our board to make painful decisions about how to divide human resources and time (SD3 Manager Projects).

We strategically chose to work with the donors for efficiency purposes; even the international donors found forming this partnership was also required by the local government (JB 1 Projects Manager).

As a local NGO, our approach was to work in partnership with the international organizations' partners, because as local people, we are very much linked with the communities... and we are quite aware of all the resilience, the local context, we're much aware...so we know what is going on... You cannot

develop a community unless you understand it. (JC Regional Operations Manager)

Engaging donors and developing long term relations with them is often a challenge for NGOs as they are constantly reminded of the onerous donor requirements (priority area, geographic scope, funding volume, and formats) [see Category (2): Forms of accountability and the demands or needs of donors and the beneficiaries under theme 1]. The NGOs' understudy worked with the donors during the project implementation phase and actively engaged with donor feedback, leading to their enhanced support by these donors.

We rely so much on training to improve our skills, and we receive various forms of support from donors in the form of this training. Such training helps us serve our beneficiaries better. They train us on accountability matters as well (TS4 M & E Manager).

The following types of support were rendered to the NGOs under study by the donors to improve their service delivery. These are Skills training (e.g., business, accountability; Technical support (e.g., coaching); Mentorship on program implementation and training in social skills, health, counseling, nutrition, etc. The quotes below from the participants also detail donor support for the improvement of NGO service delivery.

By taking donor money, we are also empowered individually as we get involved in training activities. We do courses such as HIV testing and counselling (WR5 Programs Manager).

We get accredited courses through our involvement with the donors. Before one can effectively manage the funds from, say USAID. One has to be trained in grant management and the expectations of the donor. Although these courses empower us, they can be just too much per year as each donor has her targets for the year. This support helps us a lot as we tend to implement what we have been taught to benefit our beneficiaries (TS4 Grant co-ordinator.)

While NGOs were satisfied with Donors' support, some were uncertain whether donors followed up on their community activities after the NGOs' projects formally ended.

We always take photos of our projects and send them to donors. We don't know whether they use such feedback or it's just a waste of our time (SD3 Accountant).

6.5.3 Sub-Theme (C): Monitoring and implementation of Donor-NGO Projects

6.5.3.1 Donor-NGO interactions in project selection decisions, planning, and implementation

According to the respondents under study, their NGOs were not involved in donors' project selection decisions. The donors would put out a call, and the NGOs applied, using an 'expression of interest document.' Sometimes the donors would approach a few NGOs that they knew were involved in such projects to apply for funding. The donors evaluated NGO projects using disclosure statements and business plans as tools for selecting project implementing partners.

The NGO respondents indicated that the donors involved them in the planning and implementation of the projects. The donors and NGO derived annual work plans and budgets, which they negotiated between themselves. If agreed, the donor would endorse them and pledge their contribution. The whole process would be formalized into a contract specifying the contributions of both parties and performance expectations. The researcher studied the contracts for the participating NGOs and found that they set that funds would be released in installments and that NGOs would then submit quarterly progress reports to trigger the further release of funds, and at year-end, a mutually agreed external auditor would examine the books of accounts and send copies of resultant reports to the donors. In some instances, donors would have their representatives inspect all the NGOs' records and activities; and the donors also carried out mid-term external reviews and an end of project evaluation. The researcher also reviewed NGO project proposals and reports, donor reports, annual reports, auditors' reports, organizational structure, training reports and materials, policy documents, and project evaluation reports, forms and templates, and contract extract as well as brochures, and NGO websites.

Donors also sent their representatives on monitoring tours to the project areas. These representatives would generate reports that would be combined with those of external auditors to give the donor a broader spectrum of views to develop a balanced opinion of the NGOs' progress.

At the end of each quarter and fiscal year, the NGO would submit to the donor progress reports, including financial statements. This showed the progress of implementation, milestones attained, constraints encountered, and how tackled, utilization of funding, and, if necessary, a request for additional funding.

The following quotes describe Donor-NGO interactions:

The inclusion of stakeholders in the planning and implementation of programs ensures the owner of that particular project by the people involved as they tend to identify themselves with it. (WR5 Board Member)

When the donors disburse funding, our NGO work together with those donors in planning and implementation. At the same time, donors make the selection of projects, our job is to implement those projects, and the planning of execution is done by both of us (Donors and NGOs) (JC2 Director).

With us, once funding is approved, NGOs and donors agree on a work plan, and substantial monitoring would follow to ensure we delivered. Sometimes funds were either released in installments upon certification of satisfactory delivery of the agreed work plan, or sometimes more funds would be approved. Simultaneously, monitoring continued, and donors would advance funds and expect reports at periodic intervals. For our NGO, the regular reports such as the annual reports and audited accounts were sufficient for our donors. (SD3 Director).

Our NGO and the donors communicate, and in liaison with the donors, we identify the implementors for that project. The assessment of the executors of the project is done by the donors (TS4 Director).

We hold quarterly and sometimes monthly review meetings together with donors, so this is donor way to monitor the progress of us NGOs (JB1 CEO)

6.6 Theme 3: Administration of an NGO

Data analysis revealed the Administration of an NGO as the third theme. This section looks at how the accountability mechanisms impact the administration of an NGO. Under this theme, the researcher looked at the A) systems and procedures for managing donor funds for NGO effectiveness; and B) structures and conditions for managing donor funds. The categories under these themes were Accountability systems and Procedures: their strengths and weaknesses; Accountability systems and Procedures: their cumbersomeness; Accountability systems and Procedures: complexities of the system; and Accountability structures for effective delivery. Again, Objective 3 is covered. To investigate how the structure and interplay of different

accountability mechanisms of HIV & AIDS NGOs to donors influence the efficient use of donor funds by NGOs.

6.6.1 Sub-theme (A): Systems and procedures for managing donor funds for NGO effectiveness

6.6.1.1 Accountability systems and Procedures: their strengths and weaknesses

As the below statements by the NGO representatives would indicate, HIV and AIDS NGOs spent most of their resources on executing accountability requirements tasks like writing reports, maintaining databases, preparing audits, administering meetings, and compiling funding proposals. These tasks defined the NGO's accountability and worked priorities at the expense of the NGOs' visions about their purpose. The NGOs would put their whole efforts into presenting their tasks as "best practice" as required by donors. The administrative functions over and above the work necessary for understandable accountability requirements created tension between what NGOs wanted and the reality of their daily work. NGO staff spent long hours doing some 'commercial' consultancies, which they did not regard as their "proper" work, all to satisfy donor requirements.

The following complaints about the "layers of accountability requirements" point to the above assertion:

So many mechanisms, I think these donors don't have trust in us. It's money that we are talking about, so it's difficult to trust us NGOs that the funds will be disbursed in the manner the donor desires. That's why there are so many mechanisms like financial reports (JC 2 Regional Operations Manager).

We are detracted from our core activities. As a senior member of staff, I sometimes must compile or complete forms at the expense of strategic duties that I am employed to do. You will reckon that as I am an operations manager, I need to strategize and map the way forward, but look at me, since the last two days that you were here, I have been sitting here filling this report. Even the Accountant, as an internal client, wants me to complete this requisition. Where will I get the time? This is burdensome (WR5 Projects Manager).

You know, even if our organization could not be performing effectively but could demonstrate its efficiency through the submission of reports, it would be seen as accountable in the eyes of our donors and could attract funding resources to survive. Just concentrate on submissions of your requirements, and you are good. Ohh! (Sighing) (TS4 Projects Manager).

In this NGO, the nature of reporting that we have to comply with depends on the type of donor(s) and the project type. You will note that these two means that the donors want us to prepare and submit different reports at different intervals (weekly, monthly, quarterly, half-yearly, and annual) to them (JB1 Researcher).

Nevertheless, from the below statement by an NGO respondent, it can then be said that downward accountability has the potential to help NGOs concentrate on effectiveness, as against efficiency, and improve their operations.

While I agree that the donors are remote from NGO project levels and may not know the efficiency of projects without upward accountability, the project's beneficiaries have more significant incentives to improve service delivery than do a remote administrator or donor. All I am saying is that the beneficiaries ought to be empowered further to influence NGO behavior directly. For example, they could be assigned even to reward or sanction NGO behavior. In such a context, the evaluation reports by the beneficiaries could be a robust accountability mechanism that can impact the coverage and quality of services provided by NGOs (WR5Admin Manager).

6.6.1.2 Accountability systems and Procedures: their cumbersomeness.

A statement echoed by Hoehn (2010, p. 213), which proved right to the current research, was that the “dilemma of trying to meet beneficiaries needs to attract funding and at the same time emphasizing bureaucratic diligence to ensure the sustainable flow of resources” created tension and had an impact on NGOs’ relations to donors. The NGOs are pressurized to scale up the management aspects of their NGO simultaneously, emphasizing bureaucratic diligence to ensure the sustainable flow of resources (Research Notes 04/01/ 2018). The HIV and AIDS NGO respondents of this report shared this view:

They call for projects, but their application requirements exclude a majority of NGOs. Just imagine, their administrative procedures are often not

understandable and practicable to the average staff member and the average user. Some complexities and bureaucracy survive (SD3 CEO).

Donors put up a call for proposals, but their requirements are almost impossible to achieve. For example, our NGO once invested considerable resources in research on donor preferences...we gathered information about that particular donor and adjusted our service to their new insights. We specifically changed our organizational structures to accommodate the donor's accountability requirements (JC2 Manager Projects).

The HIV and AIDS NGOs also complained about the lengthy workshops that were organized by the Donors.

We have no time to do our internal organization stuff. We spend our entire time at their meetings. They say it will help us improve our management and reporting skills, but these workshops have become too many that it doesn't give us time to reorganize our NGO. Besides, it adds to the reporting habits that are already a burden for us (TS4 Grant Coordinator).

Some participants also complained about the cumbersomeness of compiling a proposal for donor funding application

Compiling a proposal needs some skill and innovation, so we spend so much time strategizing and coming up with new initiatives that could strengthen our projects and sharpen our proposal skills (JC 2 Consultant-Grants).

When we tender, we always invest considerable resources in research on donor preferences, branding our NGO, and marketing our services because we would be keen to get the project. This includes gathering information about that particular donor and adjusting our service to their new insights. We precisely adjust our organizational structures to accommodate the demands of that specific Donor. So, it's quite a burden as we go to the extent of pooling resources and moving other people/employees to do specialty duties at the expense of their own departments (JC2 Manager Projects).

We sometimes recruit qualified staff only for writing the proposal for specific projects and even hire consultants [and] this becomes costly for us (SD3 Manager Projects).

It hits us most when the donors seem not to be in a hurry allocating the funds after we get the project. This affects our delivery to the beneficiaries because we would have scheduled the period of delivery. This sometimes affects even our recruitment, as we also employ new staff to take care of that project. (TS4 Manager).

6.6.1.3 Accountability systems and Procedures: complexities of the system

On the complexities of the accountability systems, the NGO respondents said the following:

Nontransparent administration is inaccessible to the majority of the population. If you are not trained for the system, you cannot just juggle about. You will have a hard time (JB 1 Admin Officer)

Financial management systems. Current information management systems do not combine outcomes, outputs, and financial data into a single system. I have worked with the system for a long time, and I always have a hard time linking finances, outputs, and outcomes. I sometimes have to do it manually (SD3 Accountant)

You see, donors place more emphasis on the pace of delivery and expenditure than on value for money and the quality of outcomes (TS4 Manager General)

With us, it becomes difficult to coordinate programs as we are rewarded for the delivery of outputs and inputs in the communities instead of for good outcomes based on service delivery (WR5 Admin Manager)

6.6.2 Sub-theme (B): Structures and conditions for the management of donor funds

6.6.2.1 Structures for effective delivery

The HIV and AIDS NGOs under study revealed that their funding was ‘project-based,’ which meant that organizations had to continuously review their internal controls and look for new financing. This they would do while their projects were still running to ensure organizational survival. On the other hand, HIV and AIDS NGOs had to work on their capacity building. The following complaints by the respondents reveal this strain:

It has become more and more challenging to secure new funding once projects had come to an end. (JB1 Manager).

We, as NGOs, need to strengthen project cycle management and proposal writing skills, which are very costly (JC Manager).

An indication that problems of the capacity building were costly to the South African HIV and AIDS NGO is revealed in the following:

It is very costly because we have to employ each program officer for each project: for example, we have USAID Accountant, UNDP Accountant, CDC Accountant, etc., to focus on each donor's funds and understand what each donor wants, and we have budgets too per donor portfolio as these need to be managed as well (JC2 Financial Officer).

6.7 Theme 4: Governance and Strategic mapping

The fourth theme that emerged from the data analysis was Governance and Strategic mapping. This section looks at how an NGO's governance could lead to effectiveness, given the accountability mechanisms. The researcher looked at the strategic accountability in HIV and AIDS NGOs and the Policies and procedures and their influence on NGO practical and strategic accountability. This then sums the intended purpose of accountability practices and mechanisms in a representative sample of donor-funded NGOs in Gauteng, South Africa.

6.7.1 Sub-Theme (A): Governance and strategic accountability

6.7.1.1 Governance structure and Effective Management

Looking at the NGOs' governance structure under study, it can be said that donors affected NGOs extensively from the strategic planning level right through annual planning, implementation, day-to-day operations, and monitoring to evaluation. This level of participation and monitoring by the donors tended to make NGOs prioritize the donors' interests. In general, demands started at the strategic planning stage, where NGOs managed to align their objectives with those of the targeted donor using planning frameworks prescribed by the donors.

All the five NGOs identified a strategy and its cascading flow down to influence activities of their NGO. The following statements reported on their legal structure and well-being:

Our NGO is legally registered in South Africa under the 1997 Nonprofit Organisation Act. We usually disclose that in our initial expression of interest to secure a contract. Our board is fully functional as we have a sound governance system. Besides, to commence the engagement stage, the donors request from us some information from our board and management, and this information includes formal registration documents, strategic plan, organizational set-up, evaluation reports, and audited accounts for several years (SD3 CEO).

We are registered through the department of social development, and we submit annual financial statements in compliance with the registration. We have a board that oversees the overall management of donor resources. Our board is significant as it set policies and ensured that they were adhered to by holding management accountable. I can tell you that this strengthened our internal trust and confidence in both the board and the management (TS4 Director)

We are a legally registered NGO, and we comply with national legislation. We have a board that complies with our NGO registration reporting requirements, such as holding annual general meetings (AGM) in conjunction with the beneficiaries. Here in South Africa, if you are legally registered as an NGO, the requirement is that an NGO fulfills several roles, processes, or practices to stay registered, like holding the AGM. Our board also mobilized funds, which generated confidence and trust in the board and management by the stakeholders (WR5 Board Member).

As we are registered under the Department of Social Development, they constantly monitor, advocate, help, criticize, collaborate, and implement in our NGO operations. Thus, the department determines and co-ordinate the implementation of its policies and measures in a manner designed to promote, support, and enhance the capacity of our NGOs to perform the functions (JC2 Board Member)

We are governed by the board, and we adhere to all processes required by our registration. We have a strategic plan, and we also get support from the department of social development because we comply with the registration requirements. Our governance is good (JB1 CEO)

6.7.1.2 Policies and procedures and their influence on NGO practical and strategic accountability

The researcher observed that it was vital for NGOs to have good strategic plans, to use established planning frameworks and to derive detailed annual budgets; to have legitimate boards with diverse skills; to have long term committed and reliable donors; to have both trusted CEO and boards; to document and enforce financial policies and procedures; to allow external validation of its work and reports; to have capable boards effectively engaged in financial governance; to have the board and management prioritize the interests of their NGO and to be receptive to the adoption of new policies to align it more closely with donors.

We, as an NGO, produce an annual report that is disseminated widely. We ensure that the information we make publicly available is consistent, and we ensure that there are no conflicts of interest among staff and board members (TS4 Projects Manager)

We plan for long term activities, and we allow lower-level managers to participate in the formulation and implementation of the strategy. Our NGO accommodates lower-level staff decisions (WR5 senior executive)

6.8 Theme 5: Community Involvement

Beneficiary Involvement and Reflections of Beneficiary voice in Donor Reporting are the sub-themes of community involvement. Under these sub-themes are the following categories: Consultations between NGO and Beneficiaries; Strategies to help beneficiaries understand the operations of NGOs; Alignment of various stakeholders with the right and interests of beneficiaries. This theme still covers objective 4: To discuss the intended purpose of accountability practices and mechanisms in a representative sample of donor-funded NGOs in Gauteng, South Africa.

6.8.1 Sub-Theme (A): Beneficiary Involvement

6.8.1.1 Consultations between NGOs and Beneficiaries

In the literature, it was shown that grassroots people know accountability is essential but often feel powerless. The same literature revealed that accountability would ensue only if people think they can honestly act and speak without reprisal.

For instance, shack-dwellers often do not enjoy an automatic right to be heard because their residence or other aspects of their status are technically illegal, considerably weakening their ability to hold the NGOs accountable.

In South Africa, many services operate customer complaints desks, typically helpful only for literate users, are numerate, call a customer service center, and have a sense of their rights as a client. The following statements substantiate the above assertions:

Yes, we can target retired teachers, nurses. What about the real illiterate villagers. This could be expensive for the NGO, but it's critical to be done. (JC2 Regional Operations Manager).

These beneficiaries have no incentive to complain because our services are provided free of charge, so even if they want to resent and complain, it becomes difficult. It is like we are doing them a favor, yet it's their privilege to have these services (TS4 M & E Manager).

Beneficiaries should choose services and how they are provided, and links with NGOs organizations initiate NGO-beneficiary interaction to increase accountability (JC 2 Director).

In our NGO, we provide the beneficiaries information on any upcoming issues as far in advance to give them time, to respond if they want to. Here, we maintain a calendar of current consultations and, where practicable, forthcoming talks, so our beneficiaries could be aware of times when their views would be sought on issues (WR5 Manager).

We provide our beneficiaries with sufficient context and background material to understand the issues they are being asked to comment on. We even tell them the purpose of the consultation and the way in which comments would be used. (SD3 Projects Manager).

6.8.1.2 Strategies to help beneficiaries understand the operations of NGOs

The interviews and researcher observation revealed that the HIV and AIDS NGOs were dedicated to preserving the operational stability of their organizations; achieving broad representation of their communities; and developing policy appropriate to their missions through bottom-up, consensus-based processes.

To help beneficiaries to understand the operations of their NGOs, the respondents under study highlighted the following:

Before anyone comes into training or before the start of any program, we do orientation—orientation on why the beneficiaries must do that particular training, etc. (TS4 Director).

With us, we create an empowering environment for our staff and the patients. So, we take our newly diagnosed patients to HIV support groups to meet other people who have a broader experience. This group has a choir, and sometimes they do fundraise. We also have childcare forums and camps to assist our beneficiaries (JB1 CEO).

Our background emanates from church, so we make church announcements to help our beneficiaries. We also do loud hailing, speaker mikes, and distribute the flyers at church (WR5 Board Member).

We usually hold workshops with partners, and we encourage beneficiaries' representation. (SD3 CEO)

We approach the forum and look at leadership structures in the community through meetings, reports, and awareness campaigns (JC 1 CEO).

6.8.1.3 The Alignment of various stakeholders with the rights and interests of beneficiaries.

Thomas Schillemans, in his Project, *Calibrating Public Accountability*, contends that accountability should be calibrated to task requirements because accountability is aimed to affect critical decisions in organizations. This contention came about as he had discovered that governments tended to use one-size-fits-all designs (Schillemans 2015). Given the NGOs under study here, it was felt that the government as one of the stakeholders needed to be aligned with the rights and interests of HIV and AIDS NGO beneficiaries (Research Notes 12/10/2017), as the following quotes from the in-depth interviews reflected:

We make it clear the rights of our beneficiaries [they] should be aware of. As an NGO and an executive of this organization, we make sure we debate ways to ensure that our organization is acting following our NGO mandate (JB1Board member).

We have strategies in place to inform our donors of the needs of our beneficiaries. We can do it through reporting, and besides, we have committees from both sides, donors, and us (NGOs) that look into such matters. (SD3 CEO)

We are treated like any other company or private company in financial accountability and transparency; these efforts have led to changes in the South African Revenue Services (SARS) form that we use to annually supply the government with information about finances and how much top executives are paid. Do you know that even the salaries that we have here are gazetted by the Government? So, our stakeholders are aligned with the beneficiaries' rights and interests; because you cannot say that because we offer free service, then we should [be able to] change these services willy-nilly, that way we may make the donors feel betrayed (TS4 Director).

We have no expense items besides the MOU items signed with our donors for specific activities. We stick by their provision, no breach at all. (JB1 Admin Manager).

You see, these rigorous standards of financial reporting and internal controls specified by the South African Revenue Authority (SARS), the ones that apply to the private sector, also apply to us as NGOs. The donors also gazette the expense items. Besides, the donors make site visits during an audit or anytime and provide technical support (WR5 Manager Admin).

You see, the donors also communicate directly with our NGO (WR5Board member)

The donors sometimes compare our submissions to other NGOs that will have submitted. Something like benchmarking. For example, NGO A being compared to NGO B to see which NGO delivered quality in terms of presentation of their proposal or even written feedback in the form of reports (JC2 Admin Manager)

Another way of aligning the stakeholders noted by the researcher was that various organizations like the Human Sciences Research Council (HRSC) did research and then made recommendations for internal and external oversight for Non-governmental organizations. More still, the Social Development Department also advocated for various benchmarks of accountability in NGOs.

6.8.2 Sub-Theme (B): Reflections of Beneficiary voice in Donor Reporting

The researcher observed the following at the HIV and AIDS NGOs under study:

There were support groups that worked closely with the HIV and AIDS NGOs; Suggestion boxes were planted at strategic points to gather beneficiaries' feedback; At times, surveys and focus groups were done to gather feedback from beneficiaries or stakeholder meetings with the beneficiaries; Feedback was anonymous and could be in vernacular; NGOs provided a counter book by the reception for any comments, suggestions (feedback by the beneficiaries), but the same book had remained there for quite some time with little being written on it, which gave indications that the counter book's existence was unknown to the beneficiaries or it was merely there to project the assumption that beneficiaries' voice was considered.

- Comments in the counter books were sought in English
- NGOs also indicated to the researcher that they had established committees that reviewed the beneficiaries' comments in the suggestion boxes.

On the reflection of beneficiaries' voices in donor reporting, the HIV and AIDS NGO respondents shared the following views:

I believe services can improve by empowering the beneficiaries to monitor and discipline NGOs. They are the service providers by raising beneficiaries' voices in policymaking and strengthening NGOs' incentives to serve the poor. Our NGO reflects beneficiaries' voices through reporting, reflections, photos, opinion pieces, commentaries, direct quotations, and written contributions (JC2 Manager).

Our NGO, for instance, communicates messages to all stakeholders in the community-project cycle through radio plays and television dramas. Other broadcasted messages explain the importance of accountability and transparency and offer instruction on technical issues such as procurement and contracting. An effective communication plan must focus on instituting multiway communication, monitoring, evaluation, and feedback channels among coproducing agencies to meet process monitoring needs. (TS4 M & E Manager).

To strengthen NGO accountability, communication with all beneficiaries must be improved and institutionalized, particularly among the deserving and those

living in informal settlements. Beneficiaries' voices must be reflected in donor reporting because weak accountability systems underpin the failure of widespread effective service delivery (JB1 Manager).

The participation of beneficiaries is often missing in NGO delivery; hence part of the implementation weaknesses is the non-involvement of beneficiary communities in the planning and implementing programs... NGOs generally do not adopt project management approaches that allow for effective beneficiary participation and alignment of projects with local development plans. We think the participation systems are time-consuming and challenging to scale up and that they would slow implementation. I can just imagine the review of those change stories and case studies. It means we must engage the communication specialists to look at them first before they are disseminated to the public. (SD3 HR Manager).

Sometimes we are faced with intense delivery pressures from our donors. A focus on quantitative output and input targets is, therefore, partly responsible for undermining our NGOs' intentions. Can you blame us as an NGO? We really want to invite beneficiaries to come and present, and we then write the reports, but sometimes we just have to keep up with pressure from the providers of funds, and in the process, we skip those necessities. (WR5 Manager).

Beneficiaries' expectations overwhelm our capacity. We are always blamed for everything. Even when we want to involve our beneficiaries, the discontent will always be there because, as NGOs, we can't be responsible for everything. We want to involve our beneficiaries in the monitoring and evaluation of our programs through evaluation report cards. Still, we are just overwhelmed and forget even to review their feedback. We just feel the beneficiaries are expecting too much from us (SD 3 Manager HR).

You will reckon that every project needs a budget, but there are always deficiencies in budget management. We rely on donor funds, but these funds do not ever arrive on time or in quantities intended. Although we might seem to have authority over our budget ostensibly, we face many restrictions on using it. What I am saying is that it can be costly to accommodate beneficiaries' voices in our reporting. Meetings cost a lot, you know. I am talking about the

organization of such an arrangement, the report is writing for feedback, and the time that we don't have. (JB 1 CEO).

Voice without power is not sufficient to ensure accountability. Our NGO's capacity varies enormously as we struggle to attract people with technical and managerial skills. We profile our beneficiaries to establish their needs, and this has to be included in our donor reports. (TS4 Grant co-ordinator)

In our organization, we endeavor to increase local monitoring by practicing consultation mechanisms because these allow for voice and participation by beneficiaries to make NGO operations to be genuinely accountable to the beneficiaries. We even take beneficiaries' comments seriously, act where possible. If the comments are reasonable, we implement those suggestions. (JB1 researcher)

We dedicate significant resources to build public understanding of how services work and to help beneficiaries understand their rights, roles, and shared responsibilities in service provision. The dialogue will be strengthened significantly if the NGOs and their donors invest in understanding beneficiaries' needs and perspectives. It's good that someone will tell you so that you improve on it. We do have sessions with beneficiaries to share and respond to their queries. Sometimes we give them questionnaires, so we can hear their views because we need to report to the general manager, the board, and the donor to stay within the budget (WR5.manager).

6.9 Summary

This chapter sought to present and discuss the findings which were obtained from the empirical study. Five themes were identified from the 28 interviews. These themes were arranged in such a way that they also cover the objectives of the study. Themes, sub-themes, and categories were identified and backed with verbatim statements from the respondents. The chapter also highlighted the organizational and contextual information on the cases involved. The next chapter looks at the primary research question of the study- the costs, benefits, tradeoffs, and impacts of HIV and AIDS donor accountability mechanisms

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CHAPTER SEVEN

7 COSTS, BENEFITS, TRADEOFFS, AND IMPACTS OF HIV AND AIDS DONOR ACCOUNTABILITY MECHANISMS

7.1 Introduction

The results show that additions to and refinements of accountability mechanisms have created a complex system of relationships between NGOs, donors, and beneficiaries. Notably, the results show that NGOs involved in HIV/AIDS prevention, care, and treatment not only perceive that the time and work involved in adhering to accounting regulations, reporting, and engaging in various forums with their donors and, to some degree, their beneficiaries, and in completing the procedures to apply for and receive funding, detracts from the programmatic work they contract to do. In summary, this study's results suggest that this system of contractual and regulatory relationships is cumbersome to the point of negatively affecting the capacity of NGOs to contribute effectively to curbing HIV/AIDS in South Africa.

7.2 The complex nature of accountability mechanisms

Literature has established that accountability is both a word and a bundle of concepts. As a word, accountability can mean “different things to different people” (Dubnick & Frederickson, 2011, p. 5), “depending on the context and the purpose for which accountability is sought” (Cavill and Sohail, 2007, p. 232).

In addition, accountability has a synonymic nature—that is, it has the capacity to stand in for a range of other strong terms, such as responsibility, transparency, legitimacy, answerability, governance, liability, and responsiveness. Each term implies qualities of a relationship between two or more parties that are not necessarily fully contained in formalized ways of ensuring that parties can be held to account (such as financial, progress, monitoring reports to donors, and technical assistance in donor engagements with NGOs). This was reflected in the answers the researcher got from the respondents about their understanding of accountability in [category 1 chapter 6, under section 6.5.1 sub-theme: Forms of accountability mechanisms]; and at other times, the donor would provide technical guidance to an under-

performing NGO to encourage good performance and transparency. “The donors also educate and give us technical assistance when we need it” (Chapter 6, section 6.6.2).

This indicates that what makes relationships of accountability complex includes the nature of what accountability means in principle (responsibility, transparency, legitimacy, answerability, governance, liability, and responsiveness), each of which has been expressed in relationships between donors and NGOs and to a lesser extent between NGOs and beneficiaries with the result that ‘layers of accountability’ create the cumbersome nature of accountability in practice for NGOs. The NGO accountability and feedback mechanisms examined in this work were built into all their programs through various platforms such as help desks, walk-ins, hotlines, suggestion boxes, whistleblowers, meetings, anonymous letters, periodic reports, audits, field visits, and many others. These types of mechanisms make accountability complex and cumbersome.

Accountability is social in nature—meaning that at least one party to the relationship of two must perceive a demand or expectation for account-giving between the two. However, it can involve more than two parties. Interpretations of accountability include any form of information passed on, from, say, X to Y.

Accountability also refers (in the NGOs' experience under this study) to informal aspects of relationships between donors and NGOs. These include record keeping and audits, which almost every NGO entity must maintain and submit regularly. Although these accountability mechanisms may seem to be an annoyance for the NGOs, they are usually helpful in times of trouble. That is—the record-keeping, the annual audits, the retained e-mails—become the basis for investigations, fault finding, blaming, shaming—as well as explaining, excuse-making, disclaimers, justification, when things run amiss. As the researcher also mentioned in the study, some NGOs she studied were under scrutiny from their donor due to some fraud that had taken place. She observed that those administrative actions and policy or program expectations helped solve the problems, and they made the NGO employees more accountable to their stakeholders. These findings affirm arguments by Chu (2015) and Menzel (2006), who argue that relationships are of mutual responsibility rather than contractual arrangements. This makes it more critical that all stakeholders are united under a shared vision and goals. This makes it possible to develop performance measures and indicators that are meaningful and valued by key parties. Such performance measures will be easier to accept if balanced by a sense of mutual commitment among actors. This, however, contradicts Steets (2011) assertion that one can only correctly speak of accountability when it is “based on

mandatory requirements, for example, within a system of formal supervision” (Steets, 2011, p. 139).

In the matter of the power dimension in relationships, the work of Dubnick and Frederickson (2011) is affirmed by the findings of this thesis, where the CEO for JB1 mentioned that “being accountable meant that NGOs would be engaged in a continuous power relationship, in which case, agents would be subject to the demands and interests of some principal,” (Research Notes 08/02/2018) and those accountability mechanisms were established as a means of ensuring that NGOs sustained their roles as representatives for the donor.

The work of Mejía Acosta et al. (2013) and Dubnick (2007) speak of “accountability mechanisms as a safeguard against violations of trust, and those accountability mechanisms may facilitate and foster responsible, trustworthy, and virtuous behavior, thereby achieving integrity,” this was traced in the findings of this study, as some respondents expressed the following under Theme 1:

“Being accountable is to be morally responsible. You must be conscious of your actions, knowing that you are dealing with people. Morally, you must take their needs into consideration” (JB Board member).

“When donors trust you, even if there are closed calls, they can invite you to apply because of the delivery of previous projects which others are not privy to” (Accountant SD3).

This indicates that accountability mechanisms are not only a practical arrangement but that they also have moral substance. It should be noted that trust does not just come naturally, but it is earned. Organizations need to be morally responsible as well as practically scrupulous to gain trust.

Dubnick and Frederickson (2011) say that high levels of trust do not eliminate the need for accountability mechanisms but rather change the role and functionality of those instruments. The problem arises when donors rush to impose more and more accountability requirements that undermine rather than enhance trust. As the literature relates, NGOs have been and are still held formally accountable, usually in several directions. The forms of accountability are morally significant, as well as practically essential functions. High levels of trust are fundamental to the functioning of Nongovernmental accountable organizations. In the words of Fukuyama, “...trust arises when a community shares a set of moral values in such a way as to create expectations of regular and honest behavior. To some extent, the particular character of these values is less important than the fact that they are shared” (Fukuyama 1995, p. 153).

HIV and AIDS have placed an enormous burden on developing countries' health systems—and given the centrality of NGOs to the HIV/AIDS response, their role in the health policy and health policy implementation has been greatly heightened. Universal health coverage (UHC) is the goal which seeks to ensure that all people obtain the health services they need without risking financial hardship from unaffordable out-of-pocket payments (WHO, 2013). Any limitation on resources causes a dysfunctional state that would prevent people who are lost to follow up being found and subsequently re-engaged in care. The NGOs involved in this research were heavily reliant on foreign donors for sustainability. Donors control NGOs' survival by providing the funds for their activities (Agyemang et al., 2009; Hug & Jäger, 2014; Murtaza, 2012; Schmitz et al., 2011; Wellens & Jegers, 2014). This tends to make NGOs dependent and highly accountable to their donors, thereby making accountability cumbersome. Respondents in HIV and AIDS NGOs of this study indicated that they specifically adjusted their organizational structures to accommodate the Donor's demands [Chapter 6, section 6.7.1 Category: Accountability systems and Procedures: their cumbersomeness]. Although performance and the beneficiaries' needs are critical factors in donor decisions for funding, the NGO performance in this research was geared towards meeting the needs of their donors as a priority, with other stakeholders not on the same footing. This was made more difficult by the concept of partnership practiced between NGOs and Donors. The idea works on mutual trust, respect, accountability, influence, and joint determination of means and ends. Such a partnership requires equality, yet the donor-NGO relationships documented were unequal partnerships, where the donors funded the NGO.

In addition to the issues of ethical conduct, responsibility, and the mechanisms put in place to ensure them, the different dimensions of accountability and the mechanisms that facilitate them can change the nature of relationships in ways that can enhance or threaten to undermine those relationships. For example: where there is an established 'good' relationship, NGOs will be more likely to identify and inform the donor of an infringement of the Terms of Reference of a contract, such as the use of financial allowances for staff in ways that are not allowed by the regulations on such allowances (that is the unsanctioned extension of allowances). Another example, in this study, is that some NGOs were under scrutiny from their donor, and some NGO employees had confessed to some infringement of the agreed structures, which then led the donor to investigate some NGO employees for fraud (Chapter 3, section 3.7). In this study, the donors also encouraged more consortiums, which meant that HIV and AIDS NGOs improved relations and trust among stakeholders and even managers. Donors and NGOs could hold each other accountable for performance by supplying or withholding network resources, such as frequent communication, reputation, cooperation, and leadership. This

finding of this study contests "the arguments that donors systematically disempowered NGOs and tended to neglect the bargaining power of NGOs in their relations" (Romzek, 2011, p. 29; Ebrahim, 2009; Edwards & Hulme, 2015; Jordan, 2011). The relations between the two sides were not as completely asymmetrical as the literature portrays.

Given the above, it can be said that what NGO representatives were intimating in their explanations of accountability and relationships with donors is that there are 'layers of accountability' beyond the formal mechanisms expressed in financial, progress, and other reports stipulated in the contracts between donors and NGOs. These 'layers' include intangible qualities such as trust and shared moral norms. Partnerships, collaboration, and collective action are directed towards the performance schedule of NGOs. Donors and NGOs share the need for co-ordination and trust – which, to achieve, entails additional forms of formal and informal procedures that ensure all involved are accountable to each other (i.e., the foundation 'accountability mechanisms do not cover these aspects of the relationships and so additional mechanisms are put in place).

One cannot view the formal and informal aspects of accountability in a negative light only. For example, the partnerships between peer NGOs or between NGOs and Donors could take the form of mere agreements and without any formal MoUs, especially between peer NGOs. The agreements could translate into partnerships as the two parties developed some trust and confidence in each other. The NGOs under study developed good working relationships with other NGOs, and trust developed, leading to collaboration in implementing more programs for more extended periods [Chapter 6, section 6.2.]. By working collectively, the NGOs addressed those issues that directly concerned their technical coordination mission, hence furthering (downward) accountability outcomes.

The research demonstrates that NGO accountability in the three areas (downward accountability to beneficiaries, inward accountability to themselves, and horizontal accountability to peers) is unsatisfactory (Awuah-Werekoh, 2014; O'Dwyer and Unerman, 2010). Although there are some evolving accountability demands on NGOs about beneficiaries, Lloyd (2005) identified reasons for this failure as the lack of power by beneficiaries to impose their needs. That accountability to peers lacked clarity and norms spelling out best practices. There is also insufficient use of local languages in information provision and feedback mechanisms, which decreases the scope of downward accountability. "For instance, if a conversation is held only in English, and only in settings chosen only by NGO officials, grassroots people or beneficiaries are unlikely to feel that (if they know enough English) what

they have to say matters” (TS4 Director). In fact, due to these weaknesses, to be relevant to local circumstances, have the moral force, and supplement the national laws regulating NGOs.

7.3 The cumbersome nature of accountability mechanisms

The many layers of accountability discussed above inevitably indicate another key finding of the thesis: the cumbersome nature of current accountability mechanisms for HIV/AIDS service NGOs. Three core factors make the mechanisms bulky.

7.3.1 The time required for accountability mechanisms (formal and informal).

The drafting of reports, both with quantitative and qualitative information, was incredibly time-consuming, as was revealed in the results chapter. The following are the three points about the time-consuming nature of fulfilling all the accountability requirements of donors:

1. The number of reports and forms, including quantitative and qualitative information, defined the NGO’s accountability and worked priorities at the expense of the NGOs’ operations. The NGOs would put their efforts into presenting their tasks as “best practice” as required by donors. At least some of the HIV and AIDS NGOs surveyed lacked the time to monitor and evaluate their programs.
2. Secondly, NGOs are increasing emphasis on collaborating with other NGOs and fulfilling roles as partners with donors. NGOs invested a lot of their time in collaboration and partnership with Donors, peer NGOs, or beneficiaries, making partnering amongst themselves a challenge. Collaboration and partnerships meant that they had to allocate the time that they didn’t have to integrate the new members into the shared norms and their culture and the relevant service protocols. The Donors themselves have their accountability procedures and their expectations. Most of the donor mechanisms absorb staff time to the detriment of agreed programmatic outcomes. For example, some interviewees would reschedule their interviews at the last minute or could not spend the researcher's stipulated time due mainly to other work commitments, particularly ad-hoc reporting demands.
3. The Donors organized the lengthy workshops meant that the HIV and AIDS NGOs would spend their time in those workshops.

7.3.2 Undertaking ‘commercial’ consultancies.

As mentioned in the results chapter, NGOs often included ‘commercial’ consultancies in their operations, meaning that the NGOs had to hire and accommodate extra staff for short term contracts. These Human Resources challenges meant that the managers’ time would be spent covering these projects and the donor-funded programs. In this study, the staff roles were not defined, meaning that although one could be qualified to be a strategist or a senior manager, the person would find himself doing menial work to satisfy donor requirements of tendering. For example, because an NGO is keen to get the project and funding from the donor, in such commercial consultancies, an NGO would take in additional projects (for commercial clients and donors) to generate extra income. In so doing, the NGO ended up spending a lot of extra time perfecting those proposals and marketing themselves at the cost of working on their existing donor programs. Such activities included gathering information about that particular donor and adjusting NGO service to the donor’s new requirements. This was a burden and cumbersome to the HR function as the NGOs ended up pooling their resources and moving other people/employees to do specialty duties at the expense of their departments.

7.3.3 The administration load for accountability mechanisms.

While the NGOs, like all organizations, have administrative structures and staff to manage and facilitate their contracts and commitments, the NGOs involved in this study expressed concern about the additional administrative burden of managing the many ‘layers of accountability’ built into their relationships with donors and beneficiaries.

Donors would compare one of the NGO’s submissions to another NGO to reward quality in terms of presentations of the NGO’s proposal. For example, in the proposal submission stage for tenders and as part of the process to assist NGOs in submitting good proposals, the donors would impose accountability. The donors would provide other NGOs with a good proposal from another NGO. While such a gesture is beneficial and supportive to the NGO because it indicates NGOs the standards required, it also entailed considerable re-working of original proposals without necessarily getting the tender in the end, rendering the process cumbersome time-consuming.

In this study, most HIV and AIDS NGOs formed partnerships as they saw the mutual benefits of not operating in isolation. Although these partnerships and collaborations have apparent benefits, the demands for reports and meetings to reflect their ‘partnership’ with donors (as opposed to just being a contractor), to organize the many workshops requested or required by donors often entailed the employment of additional administrative staff whose role

is seen by some NGOs as more about serving particular demands of donors than as is necessary for the core operations and business of the NGO. Thus, in the network of relationships between NGOs, donors, and beneficiaries, a system has grown over time, which has accrued regulations and reporting requirements as something that increases non-programmatic work. Critical NGOs are fighting for survival simultaneously as they spend a lot of time asking for money. The additional administrative burden is entailed by elaborating relationships with donors and other NGOs and the occasional ad-hoc imposition of that burden, which makes the accountability mechanisms cumbersome. The underlying accountability mechanisms are management information systems to enable staff to draw and use the information for various reports. Still, NGOs can struggle to create and update these to serve new accountability requirements in their relations with donors, as is illustrated in the following quote: “Current information management systems do not combine outcomes, outputs, and financial data into a single system. I have worked with the system for a long time, and I always have a hard time linking finances, outputs, and outcomes. I sometimes have to do it manually” (SD3 Accountant). In this study, all NGOs highlighted the financial costs entailed in having systems in place to serve the various ways of demonstrating accountability to donors and beneficiaries.

7.4 Summary

This chapter argued that funding had a decisive influence on NGOs ‘work but did so mostly through accountability mechanisms. For example, the theoretical framework by Steets shows the general workings of accountability mechanisms: the theoretical framework suggests that different measures can contribute to the strengthening of accountability. The theoretical framework also clarifies the NGO’s responsibilities and contributions to outcomes, improving information on the NGO’s behavior, clarifying the Donor’s expectations, and strengthening sanctions and incentives. The theoretical framework seemed most suited to donors' emerging intention to influence funded NGOs right from the strategic planning level through operations to monitoring and evaluation. The level of donor presence and the associated risk of withdrawing funding tended to compel NGOs to prioritize the donors' interests. Some researchers, for instance, Rauh (2010), Awuah-Werekoh, (2014), and Tilley (2016), see this as an attempt to make NGOs mirror the donors which fund them, a problem that has also been identified in this research. Such operations have created layers of accountability for the NGOs.

It can also be concluded that donors accorded weaknesses in the reporting systems for the NGOs as donors. They put a lot of weight in measuring the NGOs' performance, resulting in

the NGOs focussing on the investment of considerable resources in research on donor preferences. Although such work is involved even in typical tenders, this work created a system within a system for the NGOs that is complex. For example, there are three stakeholders, all governed by the accountability mechanisms. At the same time, good relationships are expected from the relationships which are already unequal, because the NGOs rely on donors for sustainability, to serve beneficiaries. The NGOs as contractors for donor defined projects are also the service providers for the beneficiaries, and the same NGOs are to have collaborative and collective programs with other NGOs supported by the same donor(s). This is in line with the previous research findings (Burger and Seabe, 2014; Cronin and O'Regan, 2002; O'Dwyer and Unerman, 2006; Smillie et al., 2013; Unerman and O'Dwyer, 2010; Agyemang et al., 2009; Leen 2006; Romzek, 2011), that pressures often overwhelmed NGOs as they needed to be subservient and only accountable to the donors to survive, thrive and enjoy the associated benefits of support by the donors. Thus, NGOs' focus was directed by donors to short-term quantitative targets, and this had a risk of burdening and diverting NGOs' focus from programmatic ends.

CHAPTER EIGHT

8 CONCLUSION

8.1 Conclusion

Through the experiences of NGOs operating on HIV and AIDS projects in Gauteng Province, the study investigated the costs, benefits, trade-offs, and impacts of HIV and AIDS donor accountability mechanisms.

The research shows that NGO relationships with their donors and beneficiaries have evolved, entailing more responsibilities for NGOs and donors such that accountability mechanisms have become more complex. This is to say that, because of the number and qualities of accountability demands, the effect is that contrary to intentions, accountability mechanisms diminish the ability of funded NGOs to deliver their services.

As discussed in the preceding chapter, accountability mechanisms do not merely cover financial and project reporting by NGOs to donors and the achievement of project aims; they now include reporting on diverse aspects of NGO activities, ranging from evidence of involvement with and commitment to beneficiaries in projects not just as targets,⁹ to meetings with donors for purposes of demonstrating ‘partnership’ relations, to reporting on collaboration with other NGOs.

NGOs are specifically challenged to scale up impact, diversify their funding sources, build solid business cases for funding, and develop strong brand names. These NGOs are also challenged to improve their legitimacy, accountability, cost-effectiveness, and governance. All this is packaged within the complexities of accountability mechanisms. Besides, those NGOs who had more than one donor had to comply with various reporting templates as donors had their specific accounting norms and practices. This did the work of NGOs cumbersome. Different donors tended to impose different accountability modalities onto the NGOs, making it hard for NGOs to cope with ‘layers of accountability.’ The different modalities of accountability presented a challenge for the NGOs, and this meant that the NGOs would need to employ several accounting and accountability strategies to build conformity to the accounting requirements of their key donors, that is, actions to develop and entrench the trust of donors.

⁹ Not just as targets because their participation takes the form of decision-makers, and they participate in collaborative initiatives, organizing HIV and AIDS workshops or meetings. Their local knowledge of the community gives them this advantage.

The net result is that NGOs perceive the proliferation of accountability mechanisms as frequently adding administrative, governance, reporting, and ethics compliance burdens on their operations, detracting time and resources from their core missions of providing services to beneficiaries. A corollary is that the level of donor influence and the associated risk of withdrawal of funding tends to compel the NGOs to ensure that activities and resources are directed to serve the objectives of the donors, sometimes and to varying degrees at the cost of NGOs suppressing their ideals and goals concerning assisting those in need of HIV/AIDS services.

Arguably, current accountability mechanisms for NGOs working in HIV/AIDS interventions do not serve the Universal Health Coverage (UHC) and Sustainable Development Goals (SDG) agenda of increasing community-level/focused interventions and using scarce resources to good effect. As some NGOs stated, the administrative burden of accountability mechanisms detracted time and resources from their primary work of providing services and from developing equitable accountability mechanisms between themselves and the beneficiaries of their projects; therefore, this limited the NGOs capacities to build further community level/focused interventions and close relations with beneficiaries in ways that address what the beneficiaries say they need concerning HIV services (that is, access to services and good quality of benefits).

This study has extended the empirical relevance of Steets's basic theory on accountability mechanisms and governance practices about NGOs. In particular, this research affirms Steets's contention that while contemporary demands and practices of consultation, coordination, partnership, and collaboration between donors and NGOs, and between NGOs and beneficiaries, are intended to improve services for beneficiaries and the effectiveness of those services, there is reasonable cause to question whether the mechanisms serve the ethic of downward accountability. In other words, are the beneficiaries benefiting substantively from the relationships that the donors demand between themselves and NGOs?

Even though Steets' basic theory on accountability mechanisms can help to investigate these practices, it is limited in providing explanations for "soft law" such as trust, distinctive relationships, and leadership, which means that Steets' basic theory on accountability mechanisms can be extended with the notion of soft accountability, where one party is merely answerable to another party, without enforcement. Furthermore, the findings of this thesis support Steets' (2011, p. 15) concern that a fundamental ethic of accountability can get lost in the proliferation of accountability mechanisms; namely, that funders use accountancy

mechanisms to punish (for example, withdraw funding) recipient organizations rather than using the mechanisms to prevent the need for such sanctions.

In the context of this study, it was evident that NGOs complied with the various mechanisms imposed by donors, often out of fear of loss of funding, even while voicing doubts about the utility of the mechanisms, rather than based on believing that compliance served the greater common goal of donors and funders: to improve HIV/AIDS services for the beneficiaries of their projects.

This does not mean that the study findings show that donors have lost sight of accountability's fundamental ethics. The study reveals that in voicing their fears and doubts, NGOs drew attention to a threat to the intended purpose and outcomes of the mechanisms.

Not everything is bad with accountability relations between donors and HIV and AIDS NGOs in South Africa. When there are good constructive relations between donors and NGOs, it is because the donors and NGOs recognize that one size does not fit all. After all, while there can be layers of accountability, in some cases, the organizations have developed particular mechanisms that suit each other; for example, NGOs who formed consortiums with other NGOs and, in some instances, bidding for contracts together. Furthermore, donors and NGOs' commitment to performance saw the setting up of systems for shared information on improving their reporting standards.

The empirical findings thus add to the existing literature in that they buttress our understanding of the accountability mechanisms and the operations of donor-dependent NGOs in a novel way and provide evidence that accountability mechanisms are integral to health systems governance, particularly where the donor/recipient relationship has prominence. While much of the attention on health governance has focused on global issues, the accountability mechanisms' application and implementation have emphasized the importance of governance for health at national and regional levels.

Overall, the study has some useful implications for research. It particularizes the literature's long-standing concerns about the complexities associated with accountability mechanisms and the NGO landscape. It is crucial that the three major stakeholders (Donors, NGOs, and beneficiaries) need to be involved at all interaction and communication stages. Therefore, it is essential to continue to build capacity among the stakeholders, especially

beneficiaries, so that they can relate at almost the same level as the other stakeholders. It is critical to establish the power distribution and power relationship among the interest groups. Below are suggestions on how to reduce power imbalances between stakeholders regarding accountability:

1. Donors need a better understanding of the political economy context in which NGOs function and the drivers of social change, and how particular NGOs are set up to respond to change — in essence, understanding the pathway of change in specific contexts.
2. NGOs need the technical capacity to manage and improve accounting processes while increasing the capacity to do mission statement work—and donors need to take this into account when designing and implementing accountability mechanisms.
3. NGOs operate in a competitive space, but they can participate in collaborative partnerships with other NGOs when interests are aligned. Collaboration should be encouraged to view the potential benefits of sharing skills, devising common approaches to confronting tension challenges, and adopting common sectoral practices for community-focused health service strategies. Accountability mechanisms should be designed to facilitate this.
4. How to improve quality and access to services for beneficiaries? Checks and balances need to be established to ensure transparency, inclusiveness and enable a meaningful and robust monitoring system. Both government and non-governmental organizations need to address critical issues in determining the type and level of benefits derived by beneficiaries' accountability mechanisms.

This study offers several insights into accountability mechanisms and governance practices. Accountability mechanisms, governance practices, and asymmetrical relationships involve complex and cumbersome processes. The proliferation of accountability mechanisms to cover every aspect of relationships between donors and NGOs can be dysfunctional, as the relationships' success depends on trust, leadership, and critical personalities working together.

In terms of the study's context, the evaluation of accountability mechanisms suggests that these accountability mechanisms' complexity does not promote better accountability, governance, and partnership relationships. The complex nature of accountability mechanisms gives rise to uncertainties, raising questions about policy implementation. This means that in assessing the feasibility of accountability mechanisms in general, policymakers need to move

beyond the rhetoric and reconsider NGOs' locale and practice implications. Accounting and governance in the broader context of accountability mechanisms should account for both the structures and their reporting nature. This is complicated to do as it raises NGOs' reporting issues, as it becomes uncertain and incomparable across different donor-funded NGOs.

Overall, this research can be extended in the future by developing a framework/model that fits Donor-NGO Accountability in South Africa response to HIV and AIDS; a new philosophy to the existing body of philosophies in the area of donor-NGO accountability.

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APPENDICES

- Appendix 1: UKZN Ethical Clearance letter
- Appendix 2: Information letter with a Consent form
- Appendix 3: Interview Protocol/Guide
- Appendix 4: Funding sources for NGOs under study.

04 October 2017

Mrs Limile Mpofo (215081981)
School of Applied Human Sciences
Westville Campus

Dear Mrs Mpofo,

Protocol reference number: HSS/1184/017D

Project title: Donor-NGO accountability mechanisms and the implications for HIV and AIDS services effectiveness in South Africa

Approval Notification – Expedited Approval

In response to your application received on 21 July 2017, the Humanities & Social Sciences Research Ethics Committee has considered the abovementioned application and the protocol has been granted **FULL APPROVAL**.

Any alteration/s to the approved research protocol i.e. Questionnaire/Interview Schedule, Informed Consent Form, Title of the Project, Location of the Study, Research Approach and Methods must be reviewed and approved through the amendment/modification prior to its implementation. In case you have further queries, please quote the above reference number.

PLEASE NOTE: Research data should be securely stored in the discipline/department for a period of 5 years.

The ethical clearance certificate is only valid for a period of 3 years from the date of issue. Thereafter Recertification must be applied for on an annual basis.

I take this opportunity of wishing you everything of the best with your study.

Yours faithfully



Dr Shenuka Singh (Chair)

/ms

Cc Supervisors: Dr Kaymarlin Govender, Prof Jim Whitman and Professor Nana Poku
Cc Academic Leader Research: Dr Jean Steyn
Cc School Administrator: Ms Ayanda Ntuli

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University of KwaZulu-Natal

Dear NGO Director/Employee.

Re: A research study on Donor-NGO accountability mechanisms and the implications for HIV and AIDS services effectiveness in South Africa.

My name is Mrs. Limkile Mpofo- a Ph.D. student with the Health Economics and AIDS Research Division (HEARD) at the University of KwaZulu Natal. My contact numbers are XXX-XXXXXXX, email leempofu@gmail.com. I am researching the topic "Donor-NGO accountability mechanisms and the implications for HIV and AIDS services effectiveness in South Africa."

The study examines the processes of donor accountability mechanisms. My particular focus is on the nature and extent of procedural and operational impacts these obligations have on your operations and your work's intended outcomes. I hope to secure the cooperation of a representative sample of South African HIV/AIDS NGOs in receipt of donor support.

My purpose in writing is to request consent to interview the pertinent staff in your organization—that is, any managers and administrators who have direct experience in agreeing on the terms of accountability to donors and those charged with the collation and analysis of data and submission of reports/liaison with donors. The study is expected to enroll 3- 5 NGOs in Gauteng, and I expect to interview at least 5 participants in each NGO.

Although I plan to interview as many subjects as possible, I might, in some instances, ask participants to complete a questionnaire. I will, of course, honor any confidentiality requests.

Could I, therefore, request consent to make the practical arrangements to interview you or members of your staff at a mutually convenient date? I anticipate being able to conduct this work from September to December 2018. Interviews with you will be in the form of a conversation through a guided questionnaire. Your participation in this study will be limited to one meeting of which will last about an hour and thirty minutes. Kindly note that this study is for academic purposes only. You shall, therefore, not be paid for your participation in Donor-NGO accountability mechanisms and the implications for HIV and AIDS services' effectiveness

in South Africa. Furthermore, kindly note that the study will not have a direct benefit to you as an individual; however, findings will assist in designing ways for program effectiveness, which will help NGO employees as they interact with their donors to achieve the benefits for the beneficiaries, the outcomes that they share with the donors.

Since the study will focus on your experiences with accountability mechanisms as you encounter them in your execution of the programs, for the benefit of your beneficiaries/community, you are therefore encouraged to stick to the questions that will be asked and not to mention anyone's name.

In case you experience any distress during or after the interview, you need to inform the researcher, who will then refer you to an identified Psychologist to assist you.

For accurate data analysis, you are therefore requested to permit me to record the interview sessions. To maintain confidentiality, consent to participate in the study and the use of an audio recorder during interviews shall be presented verbally. The researcher will sign the consent form on your behalf as an indication that verbal consent was given. Herein consent forms are attached (i.e., a consent form to participate in the study and for the use of an audio-recorder). You are requested to acquaint yourself with its contents, although they will still be explained to you in our session.

This study has been ethically reviewed and approved by the UKZN Humanities and Social Sciences Research Ethics Committee (approval number HSS/1184/017D).

In the event of any problems or concerns/questions, you may contact the researcher, my supervisor Dr. Kaymarlin Govender, or the Ethics Committee **Email: HSSREC@ukzn.ac.za**

Your participation in this research is voluntary; therefore, you have the right to withdraw your participation at any stage. Kindly note that your participation or non-participation in the study will not positively or negatively affect your treatment at this NGO or affect your benefit to which you usually are entitled. The researcher may also terminate your participation in the study if she sees that you have no direct experience in agreeing on the terms of accountability to donors.

No costs might be incurred by participants as a result of participation in the study. This study is for academic purposes only. You shall not be paid for your participation.

To protect your privacy, your participation in the study will be kept anonymous. Your name or identity will not be known to anyone except the researcher Mrs. Limkile Mpofu and her

supervisors. Although the contents of the interview are confidential, there are some limitations. Therefore, you are encouraged not to discuss your colleague's work with the researcher but stick to the questions being asked.

Recorded information will be only available to the researcher, Mrs. Limkile Mpofo – a Ph.D. Student from the University of KwaZulu Natal, and her Supervisor. Recorded tapes will be transferred to the researcher's personal computer, and access to such information will be protected by a unique password. It shall be put in a USB and password protected for access by Supervisor and researcher only. The tapes will be incinerated immediately after five years elapse. Transcripts will be locked away safely so that no one other than the researcher and Supervisor will have access to them. The files will be destroyed after five years elapse.

The ethics committee of the University of KwaZulu – Natal has granted the researcher to conduct this study.

Yours Sincerely,



Mrs Limkile Mpofo
Tel XXX-XXXXXXX
Email: leempofu@gmail.com



Supervisor: Dr Kaymarlin Govender
Tel: XXX-XXXXXXX
govenderkz@ukzn.ac.za

Mariette Snyman
UKZN Ethics Committee
Tel: XXX-XXXXXXX
Email: Snymanm@ukzn.ac.za

INFORMED CONSENT FORM FOR NGO PARTICIPANTS

I have been informed and understand that:

1. The study deals with how Donor – NGO accountability mechanisms impact the HIV and AIDS services' effectiveness.
2. The study is conducted by Mrs. Limkile Mpfu- a Ph.D. student from the University Of Kwazulu Natal, under Dr. Kay Govender's supervision.
3. I was identified by the researcher as a person who could contribute to this study
4. I have the right to discontinue the interview or refuse to answer any and all questions I am not comfortable with.
5. In case I experience any distress during or after the interview, I will inform the researcher, who will then refer me to an identified Psychologist to assist me.
6. This study is for academic purposes only. I understand that I will not be paid for my participation.
7. The interview with the researcher will only be audio-recorded if I consent.
8. I will participate in one interview session for 1 hour and 30 minutes.
9. To protect my privacy, my participation in the study will be kept anonymous. My name or identity will not be known to anyone except the researcher Mrs. Limkile Mpfu and her supervisors.
10. My participation or non-participation in the study will not positively or negatively affect my treatment at this NGO
11. Although the contents of the interview are confidential, there are some limitations. Therefore, I was encouraged not to discuss my colleague's work with the researcher and stick to the questions being asked.
12. Recorded information will be only available to the researcher, Mrs. Limkile Mpfu – a Ph.D. Student from the University of KwaZulu Natal.
13. Recorded tapes will be transferred to the researcher's personal computer, and access to such information will be protected by a unique password.
14. The tapes will be incinerated immediately after five years elapse.
15. Transcripts will be locked away safely so that no one other than the researcher will have access to them. The files will be destroyed after five years elapse.
16. The ethics committee of the University of KwaZulu – Natal has granted the researcher to conduct this study
17. My participation in this research is voluntary; therefore, I have the right to withdraw my participation at any stage

I hereby confirm that I understand this document's contents and the nature of the research project, and I consent to participate in the research project voluntarily.

If I have any questions after today, I can call Mrs. Limkile Mpfu (XXX-XXXXXXX) or Dr. Kaymarlin Govender (XXX-XXXXXXX)

Signature of the researcher on behalf of the Participant

Date

**(*Following verbal consent by the participant*)

CONSENT FOR USE OF AUDIO RECORDER

I voluntarily consent the researcher, Mrs. Limkile Mpfu, to use an audio recorder during my interview to study Donor-NGO accountability mechanisms and the implications for HIV and AIDS services effectiveness in South Africa.

I understand that:

1. Recorded information will not be heard by any person other than the researcher and her academic supervisors.
2. The interview audio-tapes shall be kept in a locked drawer and only be accessible to the researcher and her academic supervisors.
3. The interview audiotapes shall be destroyed after five years elapse.
4. My name and other personal details will not appear in the interview transcripts or the research report.
5. Some direct quotations from my interviews may be used in the research report, but my identity will be kept anonymous.

Signature of the researcher on behalf of participant
*** (Following verbal consent by the participant)*

Date



INTERVIEW GUIDE ON DONOR-NGO ACCOUNTABILITY MECHANISMS AND THE IMPLICATIONS FOR HIV AND AIDS SERVICES EFFECTIVENESS IN SOUTH AFRICA

Introduction:

The questions below served only as a guide for participants' engagement towards the research on **Donor-NGO accountability mechanisms and the implications for HIV and AIDS services effectiveness in South Africa**. Reactions from participants will be treated as confidential, and their responses will only be summarized as evidence for the research.

Interview Guide

	A) The nature of Accountability Relations
	<ol style="list-style-type: none"> 1. What do you understand by the term Accountability? 2. To what extent are your forms of accountability informed by the demands or needs of beneficiaries? 3. Do donors set certain conditions that must be met? And what happens if you are unable to meet these specified conditions? 4. How different are the reports and other documents among the various donors? 5. Can you describe your accountability requirements and capabilities as an NGO? 6. To what degree do you believe your NGO should be and is in practice held accountable for its overall performance to a range of stakeholders? Please elaborate 7. To what degree are you personally held accountable for your performance to these different stakeholders? Please elaborate. 8. In your organization, which accountability approaches and mechanisms do you use? 9. In your opinion, what do you think could be limiting the utility of these mechanisms? 10. In your opinion, what could be the weaknesses of these mechanisms about the efficient use of funds? 11. To what extent can NGO participatory approaches actively represent a broad cross-section of stake-holders or only certain interest groups? 12. To what extent do your policies and procedures direct your accountability practices and mechanisms? 13. What processes do you follow in monitoring your accountability mechanisms?
	B) Donor-NGO Relationships

	<p>14. Talk about your NGO as a partner to the donors: What are your expectations from the Donor that you think can help you to prepare to respond to the demands of the signed MOU?"</p> <p>15. Does your NGO collaborate/partner with other local NGOs on projects implementation, and what is the relationship between your NGO and these other local NGOs?</p> <p>16. To what extent do you think collaboration and partnership can influence your management of donor funding?</p> <p>17. What were (if any) the positive experiences/ outcomes of your collaboration with the NGOs and Donors?</p> <p>18. What are the conditions/structures required for managing donor funds? (strategies in place to ensure effective service delivery</p> <p>19. How do you ensure that you strengthen your systems for donor fund management?</p> <p>20. Do donor agencies involve your NGO in projects selection decisions, planning, and implementation? Explain how?</p>
	C) Administration of an NGO
	<p>21. Looking at your accounting systems, what are the strengths that enable you to effectively account for donor funds?</p> <p>22. How long does it usually take for your NGO to access funds when transferred from donors?</p> <p>23. Talk about your experience with different donor operations: Do you have any strengths and weaknesses about your accountability systems and procedures that you can share with me.?</p> <p>24. Can you identify factors that you think could influence these positive/negative experiences?</p> <p>25. Have you had any issues/ complaints regarding your standard of work with the donor? Elaborate?</p>
	D) Governance and Strategic mapping
	<p>26. Explain in detail how your governance structure allows for the appropriate representation of stakeholders and effective management of your NGO?</p> <p>27. Comment on your policies and procedures on whether they influence your practical and strategic accountability</p> <p>28. To what extent has socio-economic structural factors affected your strategic accountability?</p>
	E) Community Involvement
	<p>29. Do you have any strategies that help beneficiaries to understand the operations of your NGO?</p> <p>30. How do you align your other stakeholders with the rights and interests of your beneficiaries?</p> <p>31. How do you reflect beneficiary voices in public and donor reporting?</p> <p>32. Do you receive any feedback from your beneficiaries about your services?</p>

N.B: Please, allow me to have copies of the under-listed documents in relation to the management of donor funds in your NGO if possible.

1. NGO policies & strategic plan documents.
2. Work plans
3. Operational guidelines
4. Reports
5. Management letters issued by Auditors
6. Donor comments on the use of your funds (if possible)
7. Donor comments on targeted intervention implementation
8. Revenue mobilization of Assemblies: Revenue (internally generated and externally-generated) for the last five years; expenditure pattern (re-current and capital expenditures) for the last five years.

Appendix 4: Funding sources for NGOs under study.

Agency	Funder used by NGOs in the study
Global Corporation	<ul style="list-style-type: none"> • Anglo American • Johnson and Johnson • JSI Research & Training Institute • The DG Murray Trust (DGMT)
United Nations Agencies	<ul style="list-style-type: none"> • United Nations International Children's Emergency Fund (UNICEF) • United Nations Development Program (UNDP) • World Health Organization (WHO)
South African Government	<ul style="list-style-type: none"> • Department of Health (Gauteng Province) (DoH) • West Rand District Municipality • Department of Social Development • National Lottery Board (NLB)
Official Development Assistance (ODA) Agencies	<ul style="list-style-type: none"> • Australian Agency for International Development (AusAID) • Department for International Development (DFID/UK) • U.S. President's Emergency Plan for AIDS Relief (PEPFAR) • The Centres for Disease Control and Prevention (CDC) • United States Agency for International Development (USAID)
International Foundations	<ul style="list-style-type: none"> • Ford Foundation (United States) • Open Society Foundation (United States) • ELMA Philanthropies • Bertha Foundation • Mergon foundation • Bright Foundation • African Women Development Fund
South African Foundations	<ul style="list-style-type: none"> • National Film and Video Foundation • SABC Foundation • MTN Foundation
International NGOs	<ul style="list-style-type: none"> • Partners in Hope • The Children's Investment Fund Foundation (CIFF) • Elizabeth Glaser Paediatric AIDS

	Foundation (EGPAF) <ul style="list-style-type: none"> • PLAN International (United Kingdom) • MAC AIDS Fund • African Women Development Fund
International / local Church-based organizations or Religious	<ul style="list-style-type: none"> • Christian Aid (United Kingdom)