

# Putting Beneficiaries First?

The case of CARE Peru's forward accountability practices



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*Tell me and I will forget*  
*Show me and I will remember*  
*Involve me and I will understand*

(Chinese proverb quoted in Cowie  
2000: 401)



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## Abstract

Many governments and citizens commit sizable funds on official development assistance (ODA). OECD-DAC members provide ca. 125 billion USD annually to developing countries (OECD 2014). According to DAC statistics, in 2009 37% of ODA by DAC members was provided to and channeled through NGOs (OECD 2011). Due to the large sums provided to NGOs, focus has increased on holding NGOs accountable for how they raise and spend this money (O'Dwyer and Unerman 2010). Thus, the main focus within NGO accountability has been on accountability 'backwards' towards donors, through mechanisms for formal reporting. Yet, in recent years attention towards NGO accountability 'forwards' towards beneficiaries has increased. While powerful actors (donors) are in a position to require accountability from less powerful actors (NGOs), even less powerful actors (beneficiaries) cannot as easily require accountability of the powerful.

One of the philosophies behind forward accountability is that development work is effective when activities are owned by local people and build on their priorities (Ellerman 2005). Therefore, for NGOs it is crucial to inform beneficiaries, involve them in decision-making and listen to them to succeed in development interventions.

In order to apprehend forward accountability as a practical concept, a single case study has been conducted to investigate *how CARE Peru seeks to ensure forward accountability and to what extent forward accountability is achieved*. To answer this question this thesis is conducted following a pragmatic realist approach and is based on qualitative data gathered through semi-structured interviews and focus group discussions with three respondent groups, all of which were conducted during a field study in three regions of Peru from May to June 2014.

Using a unique framework developed for this thesis, based on forward accountability literature combined with a context-sensitive development approach, we assess the extent to which CARE Peru achieves forward accountability through three pillars of forward accountability: 1) providing information 2) involving people in making decisions and 3) listening through feedback and complaints procedures. The findings reveal that although CARE Peru has worked on developing an accountability policy and system, which include all the 'right' elements outlined in forward accountability literature, in practice there are both internal and external factors, that hinder CARE Peru from achieving a high degree of forward accountability.

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## Acronyms

App.	Appendix
AGRORURAL	Development Program of Agricultural Products in Rural Areas (vice ministry of agriculture)
CARE	CARE Peru
CIDA	Canadian Development Agency
CSR	Corporate Social Responsibility
DAC	Development Assistance Committee
FGD	Focus group discussion
GDP	Gross Domestic Product
HAP	Humanitarian Accountability Partnership
IDI	In-depth interview
LF	Listen First, a forward accountability framework
NGO	Non-governmental organization
OECD	Organization for Economic Co-operation and Development
ODA	Official Development Assistance
OC	Overseeing committee
SENASA	National Service for Healthy Agriculture

# 1 Introduction

Many governments and citizens commit sizable funds on official development assistance (ODA). There are many objectives of providing ODA, but an overlying theme is to reduce poverty in developing countries. OECD-DAC members provide ca. 125 billion USD annually to developing countries (OECD 2014). According to DAC statistics, in 2009 37% of ODA by DAC members was provided to and channeled through NGOs (OECD 2011). Due to the large sums provided to NGOs, focus has increased on holding NGOs accountable for how they raise and spend this money (O'Dwyer and Unerman 2010). Academic and practitioner interest in NGO accountability has had a tendency to focus on mechanisms for formal reporting by NGOs towards donors. However, it has become increasingly acknowledged that these formal reporting accountability mechanisms to donors do not necessarily lead to, and sometimes hinder, the most effective use of aid funds for lifting as many people as possible out of poverty (O'Dwyer and Unerman 2010).

In recent years, there has been a shift in the policies of most aid agencies such as multilateral donors, UN agencies, bilateral donors, as well as NGOs. This shift entails a move away from the traditional view of seeing development aid as a gift, to defining development assistance as a right of the poor. Following the shift in development thinking, focus has now widened to accountability towards the recipients of aid, and not only towards donors and the public (Cronin and O'Regan 2002). The rationale behind this view is that NGOs can better identify and assess whether they are actually meeting the needs of their beneficiaries through dialogue with these beneficiaries (Edwards and Hulme 1996; Ebrahim 2005; O'Dwyer and Unerman 2010). This form of accountability, interacting and mutually learning with beneficiaries, is referred to as *forward accountability*.

Forward accountability, which is the topic that this thesis centers on, has been adopted as a new terminology within aid and development. The term implies a shift in control and in the distribution of power from the NGOs to the beneficiaries of development assistance (Cronin and O'Regan 2002). As a concept, forward accountability is complex, but is defined in this thesis as the NGO's ability to inform, involve, and listen to its beneficiaries.

Despite the increase in rhetoric and countless accountability initiatives and codes of conduct, the issue of accountability to beneficiaries of development work remains highly elusive and has only been systematically addressed by a handful of initiatives (Unerman and O'Dwyer 2006a; KEYSTONE 2006). This is also reflected by the scarcity of literature available on forward accountability research. Particularly little research is found on how forward accountability works

in practice and even less research is based on the views and experiences of *the beneficiaries* and not only on the NGO's staff (Agyemang et al. 2009). Due to limited knowledge of NGOs that systematically engage in forward accountability, the practical implications of the concept are not widely known. We have decided to do a case study about the NGO, CARE Peru, where we focus on CARE Peru's accountability to its beneficiaries. In this way we hope to contribute to shed light on an overlooked subject and create new knowledge for other NGOs looking to work with forward accountability. On this background, this thesis sets out to answer the following research question:

***“How does CARE Peru seek to ensure forward accountability and to what extent is forward accountability achieved?”***

The choice of CARE Peru as our case has been due to CARE Peru's experience in forward accountability, which has received recognition among NGOs, international cooperation agencies, public institutions and private enterprises (CARE Peru 2013a). This recognition has led to requests by external actors for technical assistance on forward accountability (CARE Peru 2013). Furthermore, when we contacted CARE Peru, they expressed a great interest in 'getting fresh eyes' on their forward accountability practices in order to improve. CARE Peru was intrigued by our proposed angle, which analyzes forward accountability practices from the beneficiaries' point of view. Such a study has not been conducted on CARE Peru before.

Specifically, this thesis explores CARE Peru's forward accountability initiatives and the practical implications within the specific context through the use of a conceptual framework. The conceptual framework has been developed by modifying an existing framework, the LF framework and combining it with context-sensitive development theory and adding aspects from the forward accountability literature, in order to be able to answer the research question. The framework thus serves to analyze the extent to which an NGO achieves forward accountability towards its beneficiaries, through the examination of the NGO's practices, based on the three pillars of forward accountability: 1) Provision of information, 2) Involving people in decision-making and 3) Listening through feedback and complaints procedures. By adding a context-sensitive approach to the framework, our aim has been to explore and explain the impact of external contextual factors on forward accountability activities. Whereas by including the internal factors, the idea is to investigate elements within the NGO that influence forward accountability practices.

The analysis of this thesis is based on fieldwork with a duration of one month carried out in two regions of Peru, comprising 7 in-depth interviews and 10 focus group discussions (with 9 CARE

Peru staff members, 62 beneficiaries and 8 overseeing committee members)—all connected to CARE’s Economic Development Program. Through a qualitative approach using semi-structured interviews, we gathered in-depth and contextualized information to be able to answer our research question.

The structure for this thesis is as follows: **Chapter 1** describes the background of forward accountability as a concept, by presenting the existing literature and previous studies on forward accountability. **Chapter 2** presents our framework for the analysis of the data collected. **Chapter 3** describes the philosophy, approaches and research methods chosen to collect the data and conduct the analysis of this thesis. **Chapter 4** gives the reader an introduction to the necessary background information to understand the context within which the research has been conducted. In **Chapter 5**, the analysis of this thesis is unfolded. In **Chapter 6**, the empirical findings are discussed together with the use of the theoretical framework to answer our research question. Furthermore, the reader is provided with a discussion of our use of methodology for this thesis. Finally, in **Chapter 7** a conclusion of this thesis’ findings that answer the research question is presented.

## 2 Literature review

Over the past decades, NGO accountability as a concept has gained momentum and the literature on the subject is increasing. In addition, empirical investigations on the existing practices have been executed and ways of how to improve accountability mechanisms have been suggested.

Most of the academic literature on accountability is focused on exploring aspects of accountability in commercial organizations (see for instance: Adams 2004; Deegan, Rankin, and Tobin 2002) and a small number examines accountability in governmental entities (see for instance: Rahaman, Lawrence, and Roper 2004). However, studies examining accountability mechanisms and a theorization of the nature of accountability duties within NGOs barely exist. Nevertheless, despite the relative lack of academic attention to the issues of NGO accountability, the focus on accountability within NGO practice has increased tremendously (see for instance: ActionAid International 2004; Najam 1996; Slim 2002; Unerman and O'Dwyer 2006a). Even though most scholars state that limited literature on NGO accountability is the reality (Ebrahim 2003; Dixon, Ritchie, and Siwale 2006; Unerman and O'Dwyer 2006; amongst others), there is an increasing interest and emphasis on NGO accountability due to a series of scandals, which have affected the public's trust towards NGOs (see for instance: Gibelman and Gelman 2001; Young, Bania, and Bailey 1996; Ebrahim 2003b). For that reason there is certainly a need for further in-depth studies exploring the many aspects of NGO accountability, especially studies based on empirically driven academic examinations (Unerman and O'Dwyer 2006b; Dixon, Ritchie, and Siwale 2006a; Unerman and O'Dwyer 2007).

This literature review first addresses the limited literature on NGO accountability, and defines NGO accountability as a concept. Thereafter the focus will lie on one specific type of accountability, namely *forward accountability*, which is the focus of this thesis.

### 2.1 The Definitions of NGO Accountability

The literature recognizes that the concept of accountability is a confusing, ambiguous, and complex concept (Jacobs and Wilford 2010; Dixon, Ritchie, and Siwale 2006; Choudhury and Ahmed 2002; Kearns 1994; Sinclair 1995). No single, widely-accepted definition of accountability is agreed upon (Cronin and O'Regan 2002; Jacobs and Wilford 2010), and the definitions span from being very specific to general. Despite this broad span in definitions, Jacobs and Wilford (2010) state that common elements can be identified. This section presents some of the most commonly used of definitions for accountability as a concept: accountability as accounting; accountability as the principal-agent model; accountability as including all stakeholders;



accountability as a reciprocal right; and accountability as a duty/obligation. Throughout the following section, the reader will also be introduced to how we, as authors of this thesis, are positioned in regards to these different schools of thought.

### *2.1.1 NGO Accountability as Accounting*

NGO accountability is often defined as *“the means by which individuals and organizations report to a recognized authority, or authorities, and are held responsible for their actions”* (Edwards and Hulme 1996, 967). This arguably narrow definition is associated with the concept of accounting, which includes procedures such as the collection of receipts, or publishing of annual reports, used to demonstrate the responsible use of funds. Various authors (e.g. Ebrahim 2005) argue that focus is often put on the ‘proper’ use of financial resources – and not on accountability as enabling the organization to meet and stay true to the needs of clients, as well as it-self.

### *2.1.2 The Principal-Agent Model*

Accountability is also understood in the context of a principal-agent model, which involves the *“giving and demanding of reasons for conduct”* (Roberts and Scapens 1985, 447 in Dixon, Ritchie, and Siwale 2006b). In this light, accountability may be defined as a principal’s (individuals or organizations) right to require or impose demands of conduct on the agent (an NGO), in addition to seeking reasons for actions (Ebrahim 2003a; Dixon, Ritchie, and Siwale 2006b). Traditionally, the principal has been seen as the donor or government whom delegates authority to an agent, the NGO, to act in its interests, where accountability has been ensured through economic and legal incentives and sanctions (Lloyd 2005). However, the literature based on the principal-agent model has been criticized by some authors for being inadequate in addressing NGOs with multiple or competing accountability demands (e.g. Edwards and Hulme 1996; Najam 1996; Ebrahim 2003a). According to Jacobs and Wilford (2010) the most useful definitions go beyond the principal-agent model and recognize relationships between multiple actors. Based on these critiques, this thesis does not specifically build further upon the principal-agent model as it is seen as too simplistic in relation to the complex context in which NGOs find themselves.

### *2.1.3 The Narrow View of Accountability vs. the Broad Stakeholder Approach*

The discussion in the accountability literature on the narrow versus the broad view, on whom to be accountable to, shares features with the Corporate Social Responsibility (CSR) literature (Baur and Schmitz 2012). In the narrow view, based on the theory of Milton Friedman (Friedman 1970), the argument is that organizations are only responsible or have duties of accountability to the legal owners (the shareholders), or in the case of NGOs the donors, for the maximization of financial return. The counter view, is based on Edward Freeman’s Stakeholder Theory (Freeman 1984), where the argument is that the main purpose of accountability is to provide mechanisms

where all affected by the organization's actions can demand an account from the organization regarding how and why it has acted the way it has (Unerman and O'Dwyer 2006a). In the broad view, it is emphasized the importance of an NGO to include all stakeholders, not only donors and governments, but also other actors such as beneficiaries, other NGOs, as well as the employees of the NGO (Najam 1996). An NGO not only has responsibilities to the stakeholders, it also has duties of accountability to these stakeholders. Failure to recognize and discharge these duties of accountability can pose a threat to the legitimacy and viability of the NGO (Unerman and O'Dwyer 2006b). Najam (1996) is one of the first scholars to argue that NGOs are accountable to multiple actors, and she advocates that NGOs even *"face the competing demands of multiple stakeholders more acutely and regularly than do private firms"* (Najam 1996, 350). Although satisfying the demands from multiple stakeholders is challenging, this thesis acknowledges the importance of the broad view.

#### 2.1.4 NGO Accountability as Duty or Obligation

Accountability is often also defined in the literature in a more general manner than the definitions already explained. For instance, Boland and Schultze (1996) define accountability as concerned with giving explanations through a *"credible story of what happened, and a calculation and balancing of competing obligations, including moral ones"* (Boland and Schultze 1996, 62 in Dixon, Ritchie, and Siwale 2006b). Others view accountability as *"the duty to provide an account (by no means necessarily a financial account) or reckoning of those actions for which one is held responsible"* (Gray et al. 1996 cited in Unerman and O'Dwyer 2004, 6). A common feature seen in definitions of accountability is the notion that accountability is an obligation or duty, thus an action that organizations ought to be engaged in order to fulfill responsibilities of the organization (Cronin and O'Regan 2002). We have shown that there are three factors, which characterize the different definitions of accountability. The characteristics are deduced from the following questions: How? To whom? For what? This thesis follows the notion that accountability is to be understood as an obligation or duty that organizations have towards its stakeholders, which can also be referred to as a moral responsibility.

#### 2.1.5 The Fundamental Aspect of Responsibility in NGO Accountability

The concept of 'responsibility' is unanimously recognized as fundamental in the accountability literature. Responsibility can be seen as the moral basis of accountability (Agyemang et al. 2009). It helps explain why NGOs take a moral stance to exercise accountability, namely that they assume responsibility towards the different stakeholders. Wenar (2006) describes accountability as follows: *"responsibility must be fulfilled, and responsibility must be seen to be fulfilled"* (Wenar 2006, 5). He goes on to explain that when we say that someone is *responsible* for something, we

mean that it is up to him or her to make sure the task is completed. When we say that someone is *accountable* for something, we mean that he or she has an extra responsibility to be able to show that they have fulfilled their original responsibility. It is up to an accountable agent (NGO) to be able to show that it has made sure the task has been completed (Wenar 2006). Cronin and O'Regan (2002) define the first step towards practicing accountability as the *"agreement of clear roles and responsibilities of the organization (and their personnel), with a compliance to agreed standards"* (Cronin and O'Regan 2002, viii). This underlines the importance of responsibility and compliance as a part of accountability.

Ebrahim (2003) also argues that accountability, as such, is not simply about 'being held responsible' (i.e., externally driven) but also about 'taking responsibility' (i.e., internally driven). Here Ebrahim emphasizes that accountability has to be internally driven, which also implies that NGOs have an *active* role in the practice of accountability, where the NGO itself needs to take certain actions to ensure accountability to its beneficiaries.

Furthermore, Unerman and O'Dwyer (2006a) explain how accountability is inspired by an ethical and value based dimension privileging the internal motivation of actors. Accountability is therefore depends on individuals and organizations' willingness to assume a 'responsibility' to be accountable or 'answerable' to themselves and others based on their values, mission and culture (Shearer 2002 and Lewis and Madon 2004 in Unerman and O'Dwyer 2006a). Based on this research, by Jacobs and Wilford (2010), two factors were identified as vital for improving accountability (towards beneficiaries in particular): first, the quality and support by local management available to field staff; secondly, the attitudes of the front-line staff to the importance of accountability. Thus, responsibility is established as the moral basis of accountability where internal individual motivations are essential. Due to the relevancy of the recent discussion of responsibility, this thesis highlights responsibility as an indispensable base of accountability.

## 2.2 The Main Research Areas within NGO Accountability

NGO accountability is a multifaceted arena (Unerman and O'Dwyer 2006b). Two of the dimensions that Ebrahim (2003b) presents in his work regarding accountability are: i) the involvement of numerous *actors* (donors, users, the NGO) and ii) the uses of various *mechanisms* and *standards* of performance. The tangible categorizations related to these two dimensions are addressed in this section.

### 2.2.1 Mechanisms and Standards

The first dimension that is frequently found in the NGO accountability literature concerns the various mechanisms and standards of performance which are *"the means through which individuals and organizations are held externally to account for their actions and...the means by which they take internal responsibility for continuously shaping and scrutinizing organizational mission, goals, and performance"* (Ebrahim 2003, 194). In practice and in the academic literature there is a tendency to focus on five categories of accountability mechanisms: 1) reports and disclosure statements, 2) performance assessments and evaluations, 3) participation, 4) social audits, and 5) self-regulation (Ebrahim 2003; Agyemang et al. 2009). The first category, reports and disclosure statements, usually consists of annual or interim reports, which are a requirement by donors and oversight agencies. The second category, performance assessment and evaluations, tend to be more comprehensive than the quarterly or annual reports, where the focus is on whether the predefined project objectives have been achieved, the actual impact of the project, and what challenges the NGO experiences while undergoing the project. The third mechanism, participation, which is the most relevant for this thesis, reflects the process of including beneficiaries in decisions about projects, which is often done through community consultations and dialogues, participatory reviews, or informal participation—and takes place on various levels. The fourth accountability mechanism category, social auditing, is *"the process of assessing the impact of the NGO's work on beneficiaries' lives"* (Agyemang et al. 2009, 18). Here the social performance and ethical behavior of the NGO is assessed and reported on through the NGOs external stakeholders. The fifth accountability mechanism category, self-regulation, has the aim to increase NGO credibility and accountability, through the development of standards and codes of behavior by the NGO sector itself. Typical self-regulating mechanisms include the NGOs codes of conduct or development of networks (Kwesiga and Namisi 2006).

Godwin, Northcott, and Lawrence (2011) distinguish between formal and informal reporting mechanisms, the formal mechanisms include written reports, which falls within the categories of accountability mechanisms such as financial and progress reports, audits, annual reports, governance processes, codes of conduct, ethics policies, etc.—often directed backwards to governments and donors. The informal means of reporting tend to be oral, and are appropriate when NGOs operate in areas where the literacy rate is low. In such cases reporting tends to be directed to community members orally, through a highly interactive and two-way process (Godwin, Northcott, and Lawrence 2011). With the social audit and participation categories, (though they are not solely reporting mechanism) less formal manners tend to be used.

### 2.2.2 The Numerous Actors

The second dimension, addresses which actors or stakeholders to be accountable to. A distinction is usually made between four types of accountability—inward accountability, horizontal accountability, backward accountability (also termed upward), and forward accountability (also termed downward) (Lawrence and Nezhad 2009; Cavill and Sohail 2007). The two first types, inward and horizontal accountability, are not the focus of this research, but inward accountability is defined as the NGOs accountability towards its staff and to its organizational mission and values, whereas horizontal accountability is towards the NGOs peers (other NGOs). This happens by meeting shared values and standards and upholding the reputation of the sector (Lawrence and Nezhad 2009). The most well-known form of accountability is backward accountability. It refers to when NGOs are accountable towards donors, funders, boards, and host governments with the aim of ensuring that the NGO delivers value for money and meets development goals. Whereas *forward accountability*, which is the focus of this thesis, means accountability towards beneficiaries or users, the people whom the NGO provides service to or whom they speak on behalf of (Cavill and Sohail 2007). An important note is that a discussion of the ‘proper’ terms for these two kinds of accountability exists, some use the terms ‘backward’ and ‘forward’ accountability instead of ‘upward’ and ‘downward’, because they find that the use of the term ‘downward’, reinforces the idea of power asymmetry between the NGOs and the beneficiaries (KEYSTONE 2006). Based on this argument, we apply backward and forward accountability in this thesis.

In practice accountability initiatives seem to focus on backward accountability to funders and tend to neglect forward accountability to recipients of the NGO’s services (Ebrahim 2003; Unerman and O’Dwyer 2006b; Edwards and Hulme 1996). The preference of backward to forward accountability is explained in the literature through economic principles. NGOs have strong incentives to be accountable to donors as the NGO is reliant on the donor’s funds for current and future projects (also known as resource dependence) (Ebrahim 2003), NGOs tend to use accountability to enhance and maintain their legitimacy with their donors to ensure that donations persist (Lawrence and Nezhad 2009). Thus, one can see accountability as the instrument through which the relationship between the resource provider and the NGO is regulated (Cronin and O’Regan 2002). Incentives for NGOs to be forward accountable to its beneficiaries, on the other hand, is less quantifiable since it is embodied in the NGO’s mission statement and the values of the individual staff worker. Therefore, when forward accountability is not stated as a specific value, as it seldomly is, it is clearly understandable that backward accountability tends to receive greater focus (Unerman and O’Dwyer 2006b; Lawrence and



Nezhad 2009). Emphasis on backward accountability from the NGOs to the donors is also a consequence of the fact that donors have been the most outspoken commentators on the matter (Cronin and O'Regan 2002).

### 2.3 Defining Forward Accountability

The concept of 'forward accountability' is relatively new in development discourse and is mainly rooted in the literature on participation. The term forward accountability describes the extent to which an NGO is accountable to intended beneficiaries. It is often loosely used to describe the extent to which an NGO is transparent about its actions, listens and responds to beneficiaries, and involves beneficiaries in decision-making (O'Dwyer and Unerman 2010).

The purpose of 'forward accountability' is to release power from the NGO to its intended beneficiaries (Cronin and O'Regan 2002). This entails increasing the beneficiaries' ability to influence the NGO's actions, for example by giving beneficiaries the opportunity to participate in making decisions about project activities, from which they are supposed to benefit. In the most extreme form of forward accountability, the relationship between the NGO and its beneficiaries is reversed, so that the beneficiaries take the lead and own the project activities and the NGO only participates in the beneficiaries' actions when relevant (Jacobs and Wilford 2007).

From a philosophical point of view, Ellerman (2005) argues that development work is only effective when the NGO's activities are owned by local people themselves. He further argues that *"NGOs cannot 'develop' other people; development has to come from within"* (Ellerman 2005). With this statement, he means that NGOs can build infrastructure and provide goods and services. Yet these do not produce lasting change without related changes in local people's confidence, attitudes and behavior (Ellerman 2005). On this basis, it is argued that forward accountability is essential for NGOs to be effective in their development work.

In practical terms, forward accountability entails engagement in processes such as providing information, involving beneficiaries in making decisions and listening through feedback and complaints procedures for an NGO (Jacobs and Wilford 2007). In order to engage in such processes a set of mechanisms should be developed and employed. The use of appropriate forward accountability mechanisms are argued to help NGOs become learning organizations, that interact and engage in mutually learning with their beneficiaries (as well as other stakeholders) and thereby develop deeper understandings of the aid delivery solutions that are likely to be most effective in practice in each aid situation (Unerman and O'Dwyer 2010).

### 2.3.1 Providing Information

Goddard and Assad (2006) argue, based on their study of accountability of Tanzanian NGOs, that the more accessible and transparent an organization is, the more accountable it is perceived to be. To reach a high level of forward accountability, in practice, this entails the sharing of information by the NGO with beneficiaries i.e. informing beneficiaries about the NGO as an organization, what its objective and purpose is for the given intervention and how it intends to work, including information about its finances (Jacobs and Wilford 2007). Any mechanisms that leads to public disclosure of information, either on the internet, in a leaflet/poster, on the radio, or in person, is seen to increase transparency and the degree of openness (TI 2009; Ball 2009). A reoccurring argument in the literature is that by Gray, Bebbington, and Collison (2006) who state that *"...the principles of accountability can be relatively easily framed through transparency and the notion of rights to information..."* (Gray, Bebbington, and Collison 2006, 336). This highlights a matter that various theorists mention, including Goddard and Assad (2006); Ebrahim (2003a) and Unerman and O'Dwyer (2010), that beneficiaries have a *right* to information on NGO interventions, which they are directly impacted by.

*How* information is conveyed is explained in the literature to be significant. First of all, it needs to be accessible for everyone who needs it, including vulnerable and marginalized groups. Secondly, the information should be understandable, in a language and a form that is appropriate for the intended receiver (HAP 2010). Thus, the choice of which mechanism to mediate it through is important for the success of the information sharing, as the accessibility of the information from the beneficiaries' side should be considered. If an NGO provides information in ways that are not accessible for beneficiaries, the degree of forward accountability is arguably low (HAP 2010; Jacobs and Wilford 2007; Bainbridge 2011). Furthermore, information should be regularly updated and special efforts should be made to provide information to women and the most marginalized people –including people who are illiterate (Jacobs and Wilford 2010). According to Jacobs and Wilford (2008) to reach a high level of forward accountability, the ways of publishing information can be discussed with beneficiaries and the NGO staff should check whether information is relevant and has been understood, especially by the most marginalized groups.

### 2.3.2 Involving People in Decision-making as part of Participation

Even though the concept of participation remains vaguely defined (Orbach 2011), most scholars share the view that participation signifies the action of taking part in an activity, event or occasion (Cowie 2000; Vainio-Mattila 2000; Brett 2003). Moreover, the notion of participation is seen as the sense of belonging, sharing, and the act of inclusion. According to Cowie (2000), participation is the idea of having your own voice and wishes heard. Participatory development

theorists agree on the definition of the World Bank that participation is *“a process by which people, especially disadvantaged people, influence decisions that affect them”* (Brett 2003, 5), but they disagree on the influence of participation, how it should be applied, and how strong it should be. Thus, the central problem addressed by participation theory is the nature of the influence of the users and how to create mechanisms where these users’ opinions are incorporated into the organizations’ planning and implementation directly and not only indirectly. Some practitioners and scholars argue that participatory development should function as a partnership, where dialogue among the various stakeholders forms the basis, and where actors jointly set the agenda explicitly respecting and looking for local views and indigenous knowledge. Dominance of an externally set project agenda is thus exchanged with negotiation. And instead of being merely beneficiaries people become actors (Vainio-Mattila 2000). Participation theory includes both the internal aspect—the relationship between managers and workers—and external aspect—how agencies relate to their users—of organizational behavior (Brett 2002). This research project focuses on the external aspect.

Furthermore, studies imply that the fundamental stone for effective interventions is the relationship between an NGO and its intended beneficiaries, thus participation is recognized as critical for success (Jacobs and Wilford 2010). Therefore, participatory approaches are presented as one way for NGOs to ensure more forward accountability, since the inclusion of beneficiaries is projected to create greater transparency and responsiveness towards beneficiaries with the opportunity to promote the NGO’s own values and ideals (Cronin and O’Regan 2002). Research shows that forward accountability is often ensured through participation and beneficiary involvement, using practical mechanisms such as community consultations, dialogue, participatory reviews, and social auditing (Agyemang et al. 2009). Nevertheless, few NGOs manage participation and forward accountability systematically (Jacobs and Wilford 2010).

As part of forward accountability, the involvement of beneficiaries in decision-making also enables the beneficiaries not to be passive recipients who are unable of having an active influence in their own economic and social development (Murtaza 2012). Involving beneficiaries in projects so that projects become more sensitive to local practices and aspirations, while also encouraging greater participation in the programs by giving the beneficiaries a sense of ownership in them (Wenar 2006; Mitchell 2007) is key in forward accountability. There are many degrees that NGOs can choose to involve beneficiaries at, the simplest level includes the sharing of information with beneficiaries and consulting with them, though the decision-making processes lie with the project planners and funders (Agyemang et al. 2009). The ideal presented in the literature, is that beneficiaries should be able to design, develop, and implement programs

and projects in conjunction with NGOs, and thereby be largely involved in identifying their own development objectives (Unerman and O'Dwyer 2010). However, theorists such as Jacobs and Wilford (2010) argue that while this is the ideal, it is much more complicated in practice and difficult to achieve. Unerman and O'Dwyer's (2010) study showed that a challenge for many NGOs is finding a balance between enabling more meaningful beneficiary participation, in decision-making processes, without overburdening the beneficiaries, who are often people with restricted means, by e.g. asking them to attend a large number of meetings.

An important consideration regarding involvement of beneficiaries in decision-making, is to include the most marginalized and not just the strongest or most powerful (Unerman and O'Dwyer 2010; Wenar 2006). According to Jacobs and Wilford (2008) to reach a high level of forward accountability, NGO staff should identify the most marginalized people in the communities and make sure that their interests are being considered.

### *2.3.3 Listening through Feedback and Complaints Procedures*

In the literature, one of the ways highlighted to better facilitate forward accountability is through feedback and complaints from beneficiaries (Jump 2013). All scholars and practitioners on this topic agree on the importance of gathering feedback and complaints from beneficiaries (Jump 2013; CDA 2011; Bainbridge 2011; Bonino and Warner 2014), as they recognize that it improves the effectiveness of an NGOs' efforts, encourages meaningful participation, and establishes stronger relationships between the NGO and its beneficiaries (CDA 2011). Mitchell (2007) states: *"...genuine accountability through the consultation and participation of affected people is empowering and results in more appropriate and effective aid"* (Mitchell 2007, 30) and thereby emphasizes that NGOs inviting beneficiaries to participate in dialogue, is imperative to the practice of forward accountability. This quote stresses the use of dialogue, which implies a two-way communication between NGO and beneficiaries where the NGO not only shares information regarding its organization, the projects and the Accountability System, but also involves beneficiaries as it listens to their opinions and feedback.

Wood (2011) sums up the views of why humanitarian and development agencies see feedback and complaints mechanisms to be essential. She emphasizes that these mechanisms ensure long-term objectives such as: safer environments for the vulnerable members of communities where the NGO operates; increased voice and power of the local communities; prevention, mitigation, and resolving of tensions and problems before they become serious issues; support of program monitoring; compliance with commitment and standards; building and maintaining of good relations, trust, and dialogue with the communities.

In order to reach a high level of forward accountability, Jacobs and Wilford (2008) argue that the NGO should provide beneficiaries with formal systems for feedback and complaints. In such a system, a range of mechanisms can be employed to receive feedback and complaints. Such mechanisms can take form as committees conveying feedback on the behalf of beneficiaries of a community, such as 'community committees' or as third party complaints and feedback mechanisms, such as advisory boards. Additionally, more direct mechanisms between beneficiaries and NGOs also exist, examples are: hotlines, community score cards, open meetings and public hearings, daily complaint hour, on-line complaints, suggestion and complaints boxes, community radio phone in-programs, etc.(Jump 2013; Wood 2011). Other authors emphasize that feedback and complaints can be given in a formal or informal manner (Sameera, Hassan, and Akram 2010). Furthermore, informal feedback can be received from beneficiaries, which requires that NGO staff spends time in the local communities asking for feedback (Jacobs and Wilford 2008).

Bainbridge (2011) argues that decisions on which mechanisms to establish need to be based on community preferences and cultural norms so that the beneficiaries see them as easy to use, safe, and accessible. As several barriers do exist, how the feedback and complaint mechanisms are designed is important (Bonino and Warner 2014). Wood (2011) agrees and states that there are many forms of contextual information that are central when choosing the optimal feedback and complaints mechanisms, and mechanisms need to match the community context. Moreover, Wood (2011) and Bainbridge (2011) claims that to ensure full coverage and access, it is important to use a mix of mechanisms. By doing this, the NGOs can try to ensure that no issue goes unnoticed and all voices are heard. Bonino and Warner (2014) further stress that feedback and complaint mechanisms need to ensure confidentiality and anonymity, lack of this may cause the beneficiaries to not take them into use due to the cultural and contextual elements or the content of the message. Jacobs and Wilford (2008) state that at a high level of forward accountability, feedback and complaints mechanisms may even be designed with beneficiaries, to encourage their use. This could serve to include even the most marginalized people in giving feedback and making complaints (Jacobs and Wilford 2008).

The importance for the NGOs to respond to the feedback from the beneficiaries, receives a lot of attention in the literature. CDA's (2011) research shows that beneficiaries who did not feel their feedback and complaints were taken seriously or did not see changes made by the NGO will *"lose faith in the feedback mechanism and will stop using it"* (CDA 2011, 11). Thus, NGOs need to have systematic procedures for investigating and responding to the feedback and complaints. As long as such procedures are not in place and are executed in a consistent and timely manner,



beneficiaries will not believe in the system nor use it. Bainbridge (2011) also explains that the beneficiaries who receive responses to their feedback and complaints become encouraged to use feedback and complaint mechanisms. Moreover, beneficiaries should receive a thorough explanation of how the mechanisms works, what one can give feedback or complain about, why feedback and complaints are important to the NGO, and what kind of response can be expected and when (Bonino and Warner 2014).

Another aspect emphasized in the literature, is that, since beneficiary feedback and complaints mechanisms normally are integrated into the projects, it is part of the day-to-day tasks of the field staff (Bonino and Warner 2014). Hence, there is a need to *“ensure adequate [human] capacity to manage the feedback and complaints system [by the field staff and the managers]”* (Bainbridge 2011, 33). Thus, the field staff needs to be trained and supported, they must recognize the value of the feedback and learn from it (CDA 2011), time must be allocated to manage the feedback and complaint mechanisms, and clear responsibilities needs to be determined for the daily operations of the mechanisms (Bonino and Warner 2014).

## 2.4 Previous Studies Focused on Forward Accountability

### 2.4.1 The Need for Forward Accountability

As previously stated, there is a tendency, in the literature and in NGO practice, to focus on backward accountability to donors instead of forward accountability to beneficiaries (Ebrahim 2003b; 2003a; 2005; Edwards and Hulme 1996; Lloyd 2005; Najam 1996; Unerman and O'Dwyer 2006b). Related to this debate, it is argued that even though requirements and the achievement of legitimacy can help ensure that funding is not spent in an inappropriate way or used on undesigned projects, some argue that the focus on backward accountability is damaging the effectiveness of the projects, from the perspective of the beneficiaries (Goddard and Assad 2006; Dixon, Ritchie, and Siwale 2006b; Agyemang et al. 2009). Bebbington et al. (2007) explain how donors' demand for short-term success stories on behalf of their funding has resulted in discouragement towards learning from failures. In response to this issue of counter-productivity, NGOs and donors have recently started to emphasize the need for forward accountability, to improve the effectiveness of the local operations (Unerman and O'Dwyer 2007). The process of learning from past successes and failures is one of the strong arguments for why more forward accountability is needed (Gray, Bebbington, and Collison 2006; Agyemang et al. 2009; Ebrahim 2003b). This view has resulted in the design of multiple innovative reporting and accountability systems, such as the Humanitarian Accountability Partnership (HAP) Standard or the SPHERE Standards (TI 2009). According to Ebrahim (2003), forward accountability must be designed and

implemented in a manner where the needs of the beneficiaries are identified, with an assessment of how well these needs are actually addressed. Additionally, to maximize the effectiveness of the aid interventions it is vital that *“local knowledge needs to be used in deciding and specifying the details of individual projects at the local level”* (Najam 1996 in Agyemang et al. 2009, 10).

Other academics, such as Mitchell (2007), further state that accountability to beneficiaries has become a proxy of impact, which has resulted in a pressure among development organizations to deliver accountability to recipients. Since forward accountability to beneficiaries implies accountability for results, beneficiary voice is influential in defining and measuring an organization's success.

#### *2.4.2 The Limited Research on Forward Accountability*

Little research has been executed specifically on forward accountability. Nevertheless, most of the general accountability studies consist of suggestions for introducing mechanisms focusing on the voices of the beneficiaries, the local NGOs, and its fieldworkers as this will help assess the effectiveness of an NGO's actions (Najam 1996; Ebrahim 2005; 2003b; Unerman and O'Dwyer 2006a;). However, few researchers have been directly in contact with the beneficiaries or local NGO fieldworkers, thus, there is a need for further engagement with these groups to gain deeper understanding of the local experiences of how accountability to beneficiaries and the mechanisms function in practice (Agyemang et al. 2009; Ebrahim 2005; O'Dwyer and Unerman 2007; Dixon, Ritchie, and Siwale 2006b).

This entire chapter, which has discussed the relevant accountability literature, research executed, and presented the different definitions of forward accountability, is presented in order to bring the reader up to date with the accountability debate, in addition to, creating a better understanding of the background for this thesis. Based on the literature presented our condensed working definition of forward accountability is that it is a moral responsibility and a duty for NGOs to inform, involve and listen to beneficiaries at all stages of an intervention. At the same time, it is a *right* that beneficiaries possess, to be informed, involved and listened to.

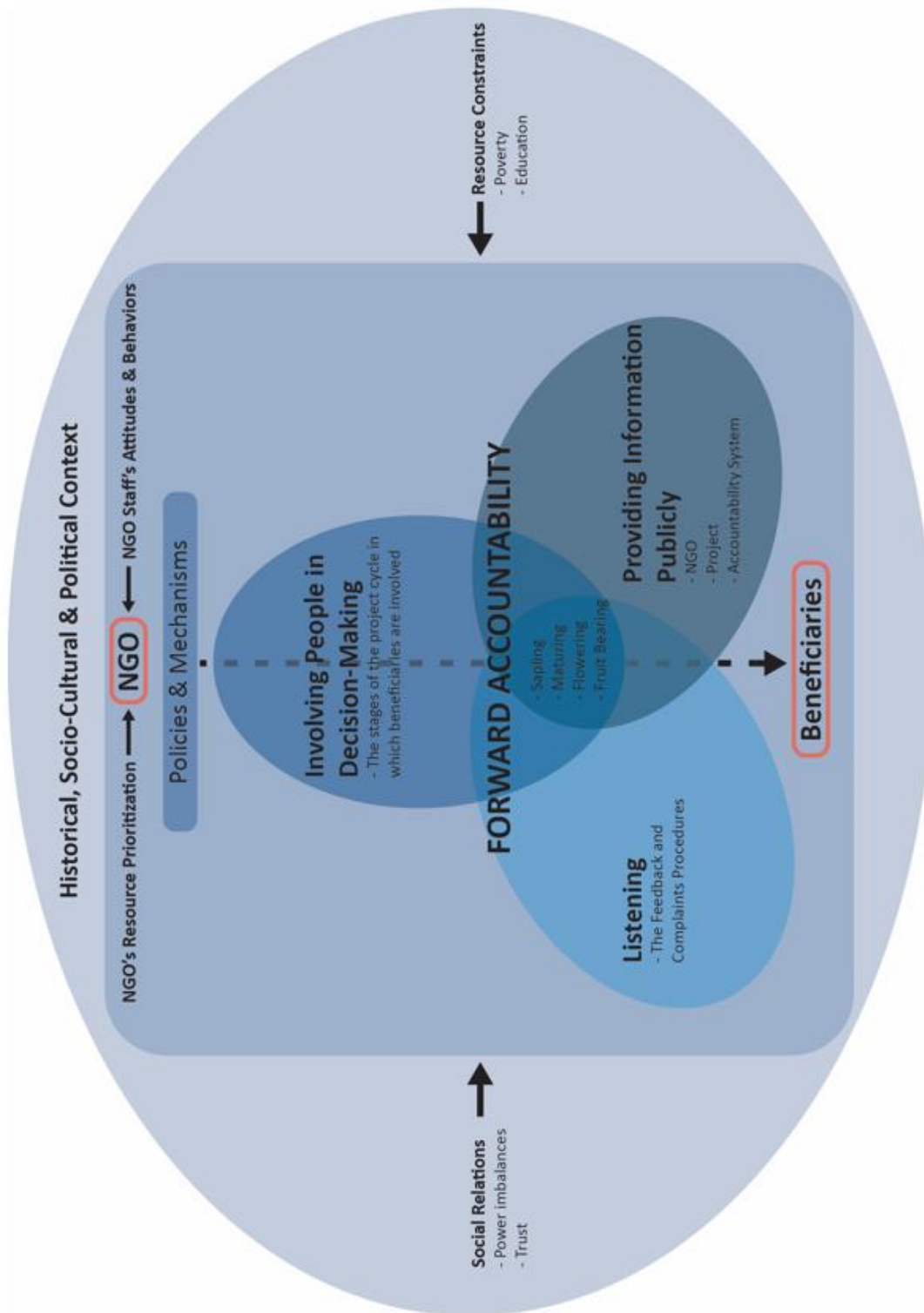
The next chapter will explain the conceptual framework that will be used for the analysis of this thesis and is composed by selected aspects from the forward accountability literature portrayed above.

### 3 The Conceptual Framework of Forward Accountability

While most forward accountability literature is concerned with defining forward accountability and discussing the relevance and the pros and cons related to the concept, we have barely come across any literature that goes more in-depth with how to study, analyze and measure an NGO's forward accountability practice. This research project seeks to carry out an analysis on an NGO's forward accountability practices from the NGO's, as well as the beneficiaries' point of view. The only framework that encompasses both views is the 'Listen First' framework by Jacobs and Wilford (2010). In the 'Listen First' framework (hereafter referred to as 'LF') what forward accountability means in practical terms is defined based on four pillars: 1) providing information publicly, 2) involving people in making decisions, 3) listening, and 4) staff attitudes and behaviors. Through community research and self-assessment for field staff the pillars are rated into four performance levels, ranging from low to high forward accountability, which can easily be translated into ratings from one to four. The performance levels are named: 'sapling', 'maturing', 'flowering', and 'fruit bearing' (after the life span of a tree). In the framework standard indicators are determined, as examples of what the various levels of performance should entail, thus serving as a practical and normative model. The focus lies on the behavior of field staff with emphasis on gender and power analysis (Jacobs and Wilford 2008).

Jacobs and Wilford's framework has been used as a foundation when forming our own framework (see Figure 1), but with modifications. First of all, one of the pillars, 'staff attitudes and behaviors', has been changed into an internal factor that together with an NGO's resource prioritization influences the three other pillars. Further, we have combined the framework and forward accountability literature with a context-sensitive development approach, which will be described at the end of this chapter. Both the internal and the external factors have been included with the aim to holistically explain why forward accountability works as it does in practice, based on the internal circumstances of an NGO and the context in which it operates.

Figure 1: The Conceptual Framework of Forward Accountability



The framework developed for this thesis shows that the NGO with the use of policies and mechanisms attempts to achieve forward accountability towards its beneficiaries. In order to achieve forward accountability, the NGO engages in processes to provide information, involve beneficiaries in decision-making and listens to beneficiaries through feedback and complaints procedures. Whether forward accountability takes place can be affected by the internal factors, namely resource prioritization and attitudes and behaviors of NGO staff. Moreover, all takes place within a greater social context, where social relations and resource constraints are two decisive factors.

We will now address the three pillars, which are at the center of our framework and how these pillars will be used to analyze our data. Thereafter, we will address the importance of the internal factors of the NGO. Before we discuss the relevance of the historical, socio-cultural, and political context as a dimension of the framework.

### 3.1 Providing Information Publicly

In order to analyze whether the NGO is providing information as part of its forward accountability practices, this pillar examines the following:

- Is the NGO *providing information* to the beneficiaries regarding:
  1. The NGO as an organization (including objectives, resources and expectations)?
  2. The project being implemented in their community?
  3. NGO's accountability system which the beneficiaries form part of?
- Is the information above *accessible* for the beneficiaries?

In the light of these questions, the methods and mechanisms that the NGO uses for dissemination of the above information should be examined in order to analyze the achievement of forward accountability. Moreover, the extent to which beneficiaries have access to the information provided, should also be analyzed. The extent to which an NGO is providing information or not depends on the type of information that is provided in practice and how much of this information reaches the beneficiaries. The more informed the beneficiaries are, the higher the degree of forward accountability achieved. Thus, the mechanisms are vital as they determine the accessibility of information to the beneficiaries.

### 3.2 Involving People in Making Decisions

When analyzing how the NGO involves beneficiaries in making decisions on the following two issues should be looked at:

- At what stages of the project cycle are beneficiaries being involved in decision-making?



- Through which mechanisms is the NGO involving beneficiaries?

The degree of involvement is assessed by investigating whether beneficiaries are involved in decision-making throughout all the stages of the project or only some. Further, the mechanisms that the NGO uses to involve beneficiaries are looked at. The adequacy of the mechanisms for effective involvement of beneficiaries will also be addressed. The more beneficiaries take part in decision-making on matters that influence their lives, the more the NGO is seen to embrace forward accountability.

### 3.3 Listening through Feedback and Complaints Procedures

In order to analyze the extent to which an NGO listens to its beneficiaries' feedback and complaints, the following questions should be investigated:

- Does the NGO have *feedback and complaints procedures* (formal mechanisms and responding procedures) established?
- To what extent are they known and understood?
- Are they used by NGO staff and beneficiaries?

By investigating these procedures it will be possible to see whether beneficiaries have the possibility to speak their opinion and whether the NGO listens to its beneficiaries. The extent to which listening takes place, is determined by the efficiency of the NGO's feedback and complaints procedures. The more beneficiaries use the mechanisms and the NGO attends to their feedback and complaints and make changes accordingly, the greater is the listening, which is vital for ensuring forward accountability.

In summary, the degree to which the NGO ensures forward accountability can be determined on which performance level it finds itself within each of the three pillars. These performance levels are explained in the Table 1 underneath, where 'Sapling' is the lowest degree of forward accountability taken place within each of the pillars, and 'Fruit Bearing' is the highest degree.

**Table 1: Forward Accountability Performance Levels**

Pillars	Sapling	Maturing	Flowering	Fruit Bearing
<b>Providing information publicly</b>	<p>NGO staff provides key informants with basic information about the NGO and its goals and work. Most information is about a program or project's specific aims and activities.</p> <p>Most information is provided verbally and/or informally. It is generally provided at the beginning of projects, and may not be updated often.</p>	<p>Information about the NGO and its work is made publicly available to local people and partners. This includes contact details for NGO staff, program aims and activities, timescales, selection criteria (where appropriate), and some budget information.</p> <p>The methods used for sharing information are chosen by the NGO (e.g. meetings, information sheets, noticeboards, radio, posters, newspapers etc.).</p>	<p>Full information about the program is made publicly available to local people and partners. It includes a budget, showing all direct costs.</p> <p>Information is regularly updated, e.g. with reports of activities carried out, expenditure made and changes to activities or budgets. The methods and languages used are easy for local people to access.</p> <p>Specific efforts are made to provide information to women and the most marginalized people (including people who are illiterate).</p>	<p>Full program and financial information is published, in ways that are easily accessible for all local people.</p> <p>Information is published systematically, including all budget and expenditure information for direct and indirect costs. Updates and progress reports are published regularly. Ways of publishing information are discussed with local people. NGO staff checks if information is relevant and understood, particularly by excluded groups.</p>
<b>Involving people in making decisions</b>	<p>Local people and partners are <u>informed</u> about the NGO's plans, throughout the project cycle. Proposals &amp; plans are mostly written by senior/technical NGO staff.</p> <p>Plans are discussed with key informants in the community. NGO staff assumes that key informants represent poor and marginalized people. There is limited analysis of who holds authority in the local community and how.</p>	<p>Local people and partners are <u>consulted</u> about the NGO's plans. They provide information which NGO staff uses to make key decisions about their work, at all stages of the project cycle (e.g. planning, designing, reviewing &amp; evaluating activities).</p> <p>NGO staff consults women and men separately. They identify the main social groupings in the community, including the most marginalized, and consider their priorities. They identify the local institutions responsible for delivering services, and also discuss plans with them.</p>	<p>Decisions are <u>made jointly</u> by NGO staff and local people and partners. Local people contribute equally to making key decisions about the program, throughout the project cycle, including planning the budget.</p> <p>NGO staff makes sure they work with individuals and organizations which truly represent the interests of different social groups, including the most marginalized people, and women as well as men. They help individuals reflect on their current situations and make sure they feel free to contribute to discussions and decisions.</p>	<p>Local people and partners <u>take a lead</u> in making decisions, drawing on the NGO's expertise as relevant. The work is owned by them; the NGO plays a supporting role.</p> <p>NGO staff checks that the work truly reflects the priorities of the poorest and most marginalized people (including women as well as men).</p> <p>Conflicts between different interest groups in the local community are recognized and tackled using mechanisms that local people respect. The work strengthens connections between groups.</p>
<b>Listening (Feedback and complaints procedures)</b>	<p>NGO staff encourages feedback from local people and partners. Most feedback is provided verbally and/or informally. Informal opportunities are made during staff's day-to-day activities.</p> <p>There are no formal systems for encouraging feedback, or for recording and monitoring complaints.</p>	<p>Staff makes opportunities to hear feedback and complaints from local people and partners.</p> <p>Local people are provided with formal systems for feedback and complaints, e.g. complaints boxes, phone lines, feedback forms, meetings with managers &amp; written reports. All complaints receive a formal response.</p> <p>Staff and managers spend time in local communities, and ask for informal feedback from local people and partners (including women and men).</p>	<p>The NGO actively encourages local people to give feedback and make complaints.</p> <p>Formal systems are provided that are safe, easy &amp; accessible for local people to use. They are in local language(s), and are promoted to local people. All feedback, complaints and responses are recorded.</p> <p>The NGO regularly monitors how satisfied local people and partners are with their work (e.g. using feedback forms, focus groups or surveys). Staff carefully creates informal opportunities to hear from different people.</p>	<p>Feedback and complaints systems are designed with local people. They encourage the most marginalized people to respond, and cover sensitive areas like sexual abuse. They build on respected local ways of giving feedback.</p> <p>The NGO regularly monitors satisfaction levels. All feedback, complaints &amp; responses are recorded, and they inform project activities.</p> <p>Staff and managers set targets for the time they spend in local communities, and monitor their performance. They may employ staff to liaise with different social groups.</p>

Source: Table has been adapted from Jacobs and Wilford (2010)

### 3.4 The Internal Factors that Affect NGO Forward Accountability

Since forward accountability is related to an NGO's organizational culture and thus the behavior and moral beliefs of the employees (Unerman and O'Dwyer 2006a; Ebrahim 2003; Brett 2002), the three pillars are influenced by factors internal to the NGO. In the forward accountability literature, two internal factors are specified as important for forward accountability to take place: NGO resource prioritization and staff's capabilities, attitudes and awareness.

#### 3.4.1 NGO's Resource Prioritization

The allocation of NGOs' resources, both related to reliable economic resources, human resources and time can limit NGOs in engaging in forward accountability (KEYSTONE 2006). Financial resources allocated to NGOs by donors tend to set restraints to the prioritization of forward accountability, especially since funding does not come with the requirement that the NGOs need to practice forward accountability (KEYSTONE 2006). In a study done by KEYSTONE (2006), 44% of the donors claimed that forward accountability was important but no additional support was provided for the NGO to actually engage in it. This corresponds with the study of Bendell's (2006) where 600 NGOs worldwide stated that they did not engage in accountability because it was seen to be too expensive, thus, little or no resources were therefore provided to accountability actions.

#### 3.4.2 NGO Staff's Capabilities, Attitudes and Awareness

Throughout the accountability literature it is argued how important it is that the NGO's staff have the appropriate capabilities, attitudes and awareness to be able to optimally ensure forward accountability (Jacobs and Wilford 2010; Vosselman 2013; Wood 2011; Unerman and O'Dwyer 2006b; Bainbrigde 2011). In the LF framework, this is also emphasized, and the research behind it identified two internal factors vital for improving forward accountability: first, the quality and support by local management available to field staff, where training and capacity building prepares the staff and gives them the satisfactory human capacity to manage forward accountability; secondly, the attitudes of the front-line staff. More specifically Jacobs and Wilford (2010) mention that at a basic level of forward accountability NGO staff should take time to talk to beneficiaries, have respect for the people and avoid superior attitudes. On a medium level, NGO staff members try to understand the expectations of the locals, speak their language, and go out of their way to include marginalized groups. At a higher level, the NGO's work revolves around building the beneficiaries' self-respect and confidence, thus it has and takes time to support the beneficiaries' in their way of doing things. Lastly, at a very high level, NGO staff invests in creating equal relationships with mutual respect, where dialogue and reflection on the shared experience of the NGO interventions are promoted. Throughout these levels, the staff

should receive increasing amounts of systematic training and capability building session where they obtain knowledge about participation, awareness of what is expected from them as staff, facilitation of personal skills, and make time to reflect on their attitudes and beliefs. Since internal attributes affect the behavior of NGO staff towards beneficiaries, such training and building the NGO's capabilities are essential (Jacobs and Wilford 2008).

### 3.5 Context-Sensitive Development

Due to the active role that beneficiaries play in the three pillars of forward accountability, it is imperative to consider how beneficiaries act based on their contextual circumstances. The purpose of applying context-sensitive development theory to our research project is to acknowledge that an NGO operates in different contextual settings and needs to take these into account, as argued by Ware (2012), since contextual effects will inevitably influence an NGO's activities, such as its forward accountability practices. As such, this theoretical underpinning will serve as a lens through which we look upon our data collection and provide a more contextual analysis.

Whetten (2009) has in recent years advocated for the need to bring more emphasis on context-sensitivity into organizational theory, as he believes that contextual effects need to be taken properly into account when conducting organizational research. Contextual effects are defined as *"the set of factors surrounding a phenomenon that exert some direct or indirect influence on it – also characterized as explanatory factors associated with higher levels of analysis than those expressly under investigation"* (Cappelli and Sherer 1991, 56). Thus, when theoretical lenses do not include such contextual effects it is probable that the researcher does not get the full picture of the topic that is studied.

Ware (2012) argues that there is a need for the NGOs to be context sensitive in order to be able to create developmental changes, which he terms 'context-sensitive development'. Context-sensitive development is explained to be an extension of the participatory development approach focusing on the historical, political and socio-cultural factors surrounding development programs and projects. When engaging in development interventions it is important to take into account the strengths of the participatory development approach—incorporating local knowledge, cultural sensitivity, decentralized decision-making—however, it is also essential to be sensitive to socio-political and historical issues, that is not taken into account in the participatory model (Ware 2012; African Peace Forum et al. 2004). Thus, as argued by Brehm *"development interventions must be based on a deep understanding of the local context"* (Brehm 2000, 1).

BOND (2006) state: *“NGOs deliver quality work when their work is based on a sensitive and dynamic understanding of beneficiaries’ realities; responds to local priorities in a way beneficiaries feel is appropriate; and is judged to be useful by beneficiaries”* (BOND 2006, V). With this quote BOND emphasize the need for NGOs to understand the local context, through listening to the beneficiaries description of their realities and their priorities. Whetten (2009) states that there are mainly two reasons for why there is often a lack of context sensitivity in investigations: *“they are deliberately avoided or carelessly overseen”* (Whetten 2009). Regardless of whether the context is intentionally avoided or simply not observed, such context insensitivity serves several limitations, argues the scholar. We strive to avoid being context insensitive by acknowledging that several contextual factors exist when doing research about forward accountability practices of an NGO and especially regarding its beneficiaries in Andean villages in Peru. We have identified the following as the most significant in our research: resource constraints and social relations (which include the issues of power and trust). Each of these factors need to be considered to suit local circumstances and local needs, and NGO interventions must therefore also include capacity to make such contextual considerations (Kingsbury 2008).

As the NGO operates in a social context, various factors exist that challenge or set limitations to the ability for forward accountability to function optimally. This section briefly addresses some of these, with the aim of providing the reader with an understanding of the complexity of ensuring forward accountability. The factors included in this section and in the theoretical framework are: relations—including power imbalances and trust between an NGO and its beneficiaries, as well as power imbalances among beneficiaries—and lastly, resource constraints—in the form of poverty and education. These factors have been selected, as they were the most apparent in our empirical data. The factors will serve to relate our analysis of forward accountability to the context in which it takes place and assist in explaining some of our findings. As our research focus is forward accountability, we have not conducted in-depth study and analysis of the three factors, but rather been attentive to the appearance of these factors in our data.

### *3.5.1 The Relations between an NGO and its Beneficiaries and among Beneficiaries*

The relations between an NGO and its beneficiaries is seen as the foundation for effective NGO interventions (Jacobs and Wilford 2007). Based on research across 60 NGOs, it was concluded that the quality of an NGO’s work is primarily determined by the quality of its relationships with its beneficiaries (BOND 2006). When dealing with personal relations, a set of issues arise, that are argued to be influential for the success of the NGOs activities in a particular social context, such as trust and power (Lister 1999).

#### 3.5.1.1 Trust

In the forward accountability literature trust is a reoccurring theme, as trust between and among individuals is seen as one of the main goals of forward accountability (Cronin and O'Regan 2002). For forward accountability to fully take place beneficiaries need to trust the NGOs (CDA 2011). According to Unerman and O'Dwyer (2006b) beneficiaries tend to have mistrust in governments and businesses due to the number of negative outcomes from industrial activities, thus an awareness of the potential damaging consequences of activity of 'strangers' has been established. Examples of such consequences could include damages to nature and experiences of corruption. These views have been transferred into skepticism towards NGOs as well. On this note, several authors emphasize that the more transparent institutions are, by revealing and providing information about their objectives, their use of resources, and their methods to perform their duties, the more trustworthy they seem to beneficiaries (Cronin and O'Regan 2002; Ebrahim 2003). The UK Department for International Development (DFID 2012) agrees, and further states that: *"An organization that is transparent enables its stakeholders to monitor its activities and hold it to account for its commitments, decisions and actions. Being transparent helps organizations build trust among their stakeholders and avoid challenges of secrecy"* (DFID 2012, 3). In some countries, distrust in institutions among civil society is a factor that challenges the legitimacy and credibility of NGOs (Unerman and O'Dwyer 2006a) and forward accountability via transparency is the most powerful means to overcome this challenge. Nevertheless, scholars such as Bainbridge (2011) indicate that building trust takes time.

#### 3.5.1.2 Power

According to the accountability literature, one of the central aspects of accountability is how NGOs manage the unequal distribution of power that exists when those that are meant to benefit from the NGO's work have a weak political and economic voice (KEYSTONE 2006). In the complex context of social development, it is argued that building confidence in those communities is part of forward accountability. It is widely agreed upon, that building confidence and capability in disempowered communities in order for local people to hold others more powerful to account, is key to achieve social change (KEYSTONE 2006). Theorists that advocate for forward accountability argue that the way to achieve this is by looking beyond current planning and reporting tools and systems, and starting to enhance the quality of accountability in dialogue and relationships as the key driver of development practice.

Even though, for the last four decades, a variety of development agencies have increasingly adopted participatory development as an approach, the approach does not go un-criticized (Cooke and Kothari 2001). In the book *Participation: The New Tyranny*, Cooke and Kothari (2001) argue that participatory development facilitates tyranny, which they define as *"the illegitimate*

*and/or unjust exercise of power*” (Cooke and Kothari 2001, 4). As forward accountability is deeply rooted in the participatory development approach, the challenges related to power for participatory development, are evidently also crucial in the forward accountability. The issue of power imbalance is discussed in relation to mainly two relationships, power balance seen in the NGO-beneficiary relationship; and in the relationship between influential beneficiaries and marginalized or excluded groups (Jacobs and Wilford 2010). Within the first relationship, NGOs tend to obtain the power as they determine the agenda and the ground rules for their relationship with the beneficiaries. Moreover, Cavill and Sohail (2007) explain that in the end, development professionals have the power to determine the allocation of the resources, thus, they define the needs of the beneficiaries, as well as how, where, and when the service is delivered. The authors further argue that the developmental industry is the only industry where people are so powerless that they take anything they are given, as they are not in a position to say they do not need it. NGOs are therefore seen to be “in an extraordinary position of power that can be abused” (Cavill and Sohail 2007, 241). In regards to the second relationship, the relationship between influential beneficiaries and marginalized or excluded groups, Jacobs and Wilford (2010) and Lloyd (2005) advocate that forward accountability mechanisms possess the risk of reproducing locally existing power imbalances and exclusion. This view corresponds with Cooke and Kothari (2001) and the argument of tyranny of the group, where group dynamics lead to participatory decisions that reinforce the interest of the already powerful. An example could for instance be the assumption that men’s views are seen as representative for the community, where women’s views therefore are not taken into consideration (for more on this debate see Cornwall 1998; Edwards and Hulme 1996). Another scenario is that some socially excluded groups may be excluded from having an influence due to their position within the local communities (e.g. certain ethnic groups, castes, or the poorest people). A third example is the reinforcement of power already held by the few with authority in a community, such as the community leader. Accountability mechanisms are therefore often not politically neutral; a need exists for the NGOs to make particular efforts to reach out to these marginalized and excluded groups by trying to help them amplify their voices. Moreover, the cost of accountability mechanisms will increase as the complexity increases (Jacobs and Wilford 2010), since communities are not homogeneous and *one* ‘community view’ does not exist (Guijt and Shah, 1998 in Cooke and Kothari 2001). Throughout this study and analysis, we will draw on these theoretical considerations, to analyze the relations between the NGO and its beneficiaries, as well as among beneficiaries in relation to CARE’s forward accountability practices.



### *3.5.2 Resource Constraints*

Beneficiaries tend to have constraints in resources, which are vital inputs in forward accountability activities. Due to the participatory characteristics of forward accountability some project costs are transferred to beneficiaries (Cooke and Kothari 2001). Such costs are often in the forms of labor, cash and time. When operating in developing countries and especially with poorer households it is not unusual that time as a resource can be directly transferred to survival (Cornwall 2008). Therefore, if forward accountability activities such as meetings take too much time from income-generating activities or if beneficiaries are not compensated for their time, beneficiaries often tend not to participate (Cornwall 2008; IFAD 2009; KEYSTONE 2006). Thus, time is seen as a real constraint on beneficiaries' involvement in forward accountability, since meetings and other activities related to forward accountability are time consuming (Brett 2003). Another resource constraint is that beneficiaries in developing countries often do not have the necessary capabilities and skills needed to contribute to forward accountability due to low educational levels (Agyemang et al. 2009). Hence, it is argued that there is a correlation between the success of beneficiary participation in development and the level of development within the communities. It has therefore been questioned if the participation of beneficiaries is suitable for poverty focused projects (Brett 2003).

## 4 Methodology

In this chapter the methodology for this thesis will be presented. It begins with a discussion on the philosophy of science chosen and the reflections made in that regard. Thereafter, the approaches and design used throughout the research project will be addressed. Subsequently, a thorough explanation of the methods used to collect the data is given, followed by a description of the techniques used for processing the data. Lastly, the methodological challenges and strengths will be discussed through the use of reflexivity. Throughout this chapter the limitations, critiques and strengths of the addressed themes are debated.

### 4.1 Philosophy of Science - Realistic Pragmatism

Philosophy of Science is considered to be a general framework that “focuses our gaze” (Egholm 2014, 9) and informs us about the nature of the phenomenon researched (ontology) and the methods used for understanding it (epistemology) (Bechara and Van de Ven 2007). Since the research philosophy chosen lays the foundation for how a research project is designed, carried out, and analyzed, it should not be inherited by default but carefully selected by the researcher (Bechara and Van de Ven 2007). The philosophy of science carefully chosen for this thesis is that of the realistic pragmatism. This section will outline the roots of pragmatism and explain how realistic pragmatism came about. Hereafter our choice to adhere to realistic pragmatism as our underlying philosophical inspiration will be addressed.

Positivism and relativism are recognized as two of the outer limits of the philosophies of science with vast divergent ontology and epistemology. What characterizes these two contrasting philosophies is that positivism ontologically and epistemologically is objective, signifying that reality is seen as the empirical world, where research is based on observation and the researcher is seen as independent of the empirical world, thus entirely value free. Whereas relativism adopts a subjective ontology and epistemology, where reality is seen to be socially constructed based on the meanings people want to give reality. In-between these contrasting views lay various strands such as realism and pragmatism. Realism embraces an objective ontology and a subjectivist epistemology, indicating that *“reality exists independent of our cognition...[and]...there is no predefined or predetermined methodology or criteria to judge veracity of our knowledge”* (Bechara and Van de Ven 2007, 39). The characteristics of the other strand, pragmatism, are more diverse as pragmatism has developed into branches going in many directions, taking both objective and subjective views of ontology (Egholm 2014). Nonetheless, all forms of pragmatism have adopted a subjective epistemology where knowledge and action is seen as key components. Thus, pragmatism assumes that knowledge is true when it is successful in guiding action and prediction (Bechara and Van de Ven 2007).

The philosophical movement of pragmatism, initiated by Charles Sanders Peirce (1839-1914), emerged in the late nineteenth century. Pierce took the word, pragmatic, from Kant's *Kritik der reinen Vernunft* (Critique of Pure Reason), where the central point is that current certainties might turn out to be incorrect, thus, reality should not depend upon *a priori* knowledge but be based on practical bearings (Ormerod 2006). Pragmatism therefore gives theory a less “exalted role” as theory should be a result of practice not the other way around. Based on this thought Pierce introduced abduction, which today is a central part of pragmatism, where previous knowledge and experience of the phenomenon one seeks to understand is linked (Egholm 2014). Pierce took a realist stance, as his perspective on pragmatism was based on a realist ontology (Bechara and Van de Ven 2007, 55). One branch of pragmatism developed on the work of Pierce, often adopted by researchers, is ‘realistic pragmatism’—which we have drawn inspiration from for this thesis— and which lies between pragmatism and realism (Bechara and Van de Ven 2007). Next, we will elaborate on the foundations of the realistic pragmatist philosophy.

The realist view of pragmatism was adopted by the contemporary pragmatist Nicholas Rescher (1928-). Building upon Piercian roots, Rescher embraces a realistic view of pragmatism where a pragmatic justification of realism is offered: “*which maintains that there is a real world—a realm of mind-independent, objective physical reality—out there, even though our abilities to understand it are severely limited. He emphasized that the stable aim of science is to provide useful models of reality*” (Bechara and Van de Ven 2007, 58). Rescher therefore argued that pragmatically it is useful for scientific inquiry to presume realism which he justifies with the quote that “*our knowledge of reality is itself fallible, and we can never fully comprehend complexity*” (Rescher 2000, 126 in Bechara and Van de Ven 2007). Hence, objectivity of reality is a presupposition to inquiry in the philosophy of realistic pragmatism.

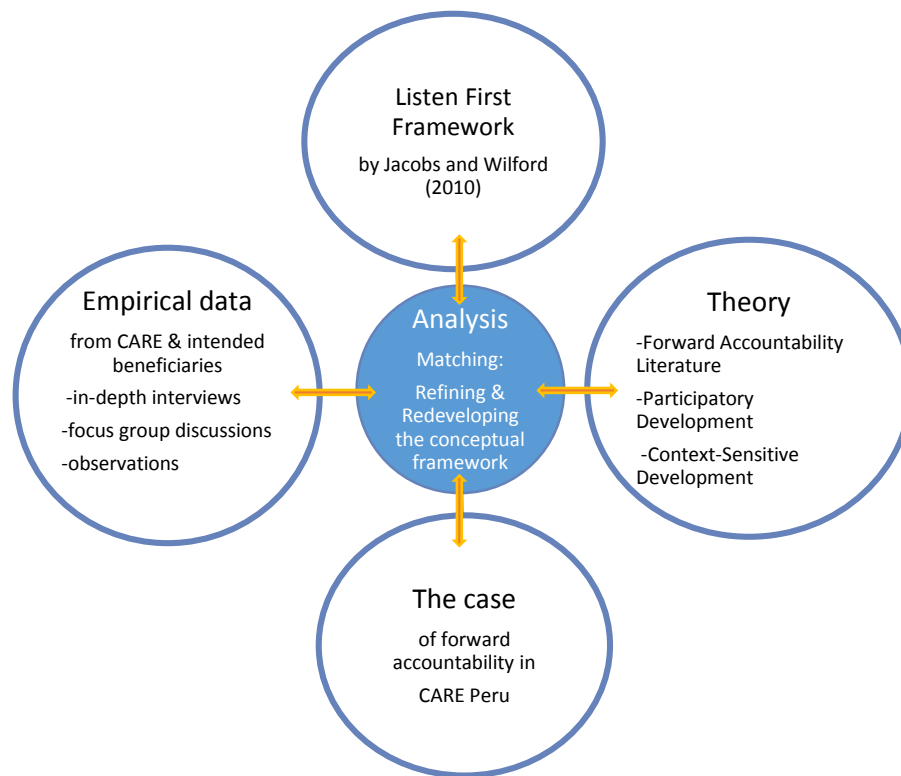
In this thesis, we will examine the phenomenon of forward accountability in CARE based on realistic pragmatist philosophical view. Thus, we recognize that even though forward accountability happens in an objective reality, our understanding of the phenomenon is based on our subjective interpretation of the reality, and therefore fallible. Moreover, the fallibility of our knowledge of forward accountability, based on the limited amount of literature on the topic and the lack of existing analytical frameworks to lead the research, is seen as appropriate for a realistic pragmatist methodology—since enlightenment by *a priori* knowledge is to some extent illusory (Pfeiffer 2003). Due to the nature of the research, which was executed in Peru with respondents from a different context than the researchers, we also acknowledge that double hermeneutics applies, thus one needs to be aware that the different contexts of respondents and researchers might create dissimilarities in connotations and interpretations when analyzing the

data (Easterby-Smith, Thorpe, and Jackson 2012). Pragmatism recognizes the need to be cautious when examining concepts, theories, and own ideas, a carefulness which has been widely adopted throughout this thesis. According to Ormerod (2006): *“Pragmatism does not merely reach out in all directions to all forms of thought: it is self-conscious and self-reflective and self-critical”* (Ormerod 2006, 904)—an aspect we have strived to follow.

## 4.2 Abductive Research Approach

In accordance with the exploratory nature of this thesis, an abductive research approach, where the researcher moves back-and-forth between theory, data, and the analysis (Alvesson and Skoldberg 2009), has been adopted. Dubois and Gadde (2002) advocates for the use of the abductive approach called ‘systematic combining’, where the main objective is matching theory and reality. ‘Systematic combining’ entails the idea that parallel to collecting data the researchers should be searching for theories that complement the original framework, a search that should be guided by a mismatch between the initial theoretical framework and the empirical observations. By continuously confronting theory with the concrete empirical world, the abductive approach matches and redefines theory with empirical data; it refines existing theories rather than developing new ones (Dubois and Gadde 2002). Such approach also corresponds with the fundamentals of pragmatism (Bechara and Van de Ven 2007). The abductive ‘systematic combining’, executed in our thesis, is visualized in Figure 2. In this way, we attempt to work with the LF framework to analyze our empirical data from our fieldwork and the case of CARE, but find a need to expand the framework to include relevant aspects from the data and from the forward accountability literature, in order to be equipped with an adequate framework to answer our research question. This has enabled us as researchers to make connections and see relations that otherwise might not have been obvious. In this way, we have maintained a wide perspective and have been open to new ideas along the way (Danermark et al. 2002).

**Figure 2: The abductive systematic combining of forward accountability in CARE**



Several scholars emphasize the usefulness of combining an exploratory study with an abductive approach by applying case study as a research design (Yin 2003; Easton 2010). Our choice of the case study as our research design will be addressed in the next section.

### 4.3 Case Study Design

In this thesis, we have applied a case study design to study the phenomena in focus in great depth. A case study is defined as *“an empirical inquiry that investigates a contemporary phenomenon within its real-life context, especially when the boundaries between phenomenon and context are not clearly evident”* (Yin 2003, 13). Yin goes on to clarify that the case study is used to contribute to our knowledge of an individual, group, organizational, social, political and cultural related phenomena. This thesis investigates the forward accountability practice of CARE through a single case study, as forward accountability is a contemporary and understudied phenomenon that tends to take place in a complex real-life context (such as the developing country context of Peru).

In line with the exploratory nature of our thesis, Yin (2003) explains that case studies are often used when ‘how’ or ‘why’ questions are being posed, when the researcher has little control over events and when the focus is on a contemporary phenomenon within a real-life context. To answer such questions context rich qualitative data are seen as useful. Here the data collection is

based upon direct observation or personal contact, generally gained through different types of interviews (Easterby-Smith, Thorpe, and Jackson 2012). In recent years it has become more and more normal to apply methods that are qualitative in nature, where the aim is to reflect the individuals, their local context, and day-to-day lives (Vandana Desai and Potter 2006). According to Bryman and Burgess (1999 in Brockington and Sullivan 2003), *“Qualitative research is characterized by...seeking to understand the world through interacting with, empathizing with and interpreting the actions and perceptions of its actors”* (Brockington and Sullivan 2003, 58), just as this thesis aims to do.

As the use of case studies gives the researcher a possibility to study a problem-defined situation exhaustively, it is argued by Easton (2010) to be a favorable research design within pragmatism. He further argues that the case study *“involves investigating one or a small number of social entities or situations about which data is collected using multiple sources of data and developing a holistic description through an iterative research process”* (Easton 2010, 119). Thus, indicating that a case study is suitable for the abductive and iterative research approach we have chosen to answer our research question.

A common concern regarding the use of case studies is that they are often claimed to have little grounds of generalizability (Easton 2010). Yin (2003) acknowledges that case studies provide little basis for empirical generalization to populations or universes, however, he advocates that case studies do not seek to serve as a statistical generalization but rather as an analytical generalization, where the aim of the researcher is to *“generalize a particular set of results to some broader theory”* (Yin 2003, 37). This constraint applies to this thesis as well, however, we aim to shed light on the phenomena of forward accountability and expand theory (via abductive ‘systematic combining’) in a way that helps identify cases where the results might be generalizable.

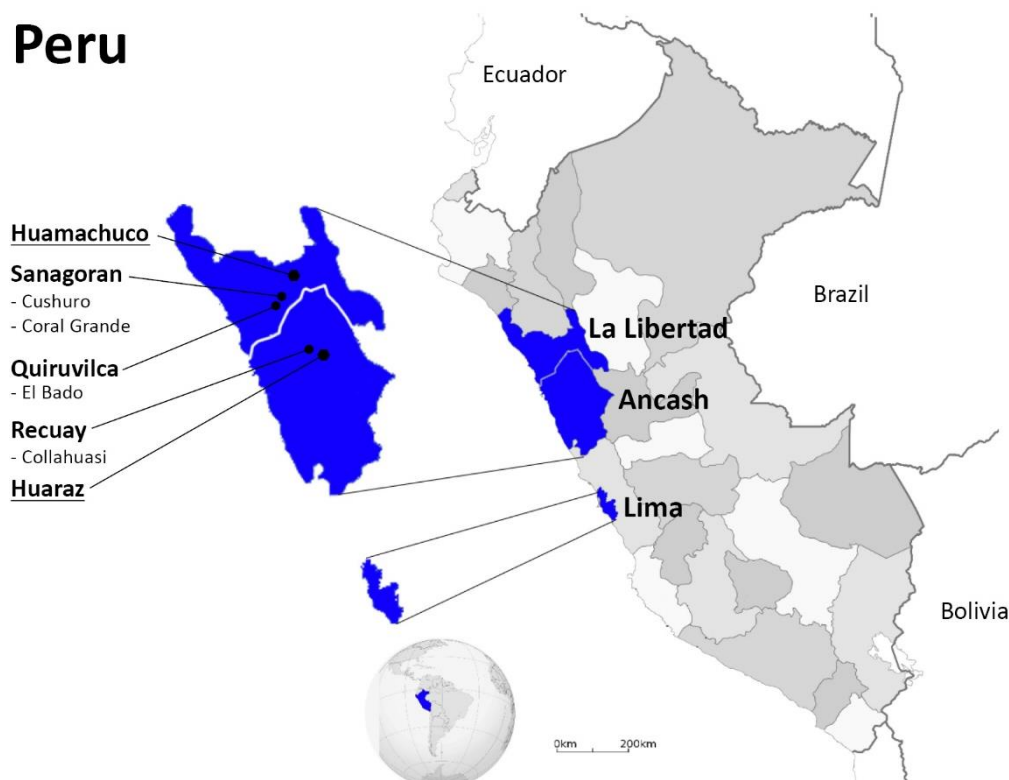
#### 4.4 Data Collection through Fieldwork in Peru

We have chosen to base our study primarily on primary data from a fieldwork executed in Peru. However, secondary data in the form of reports, articles, and webpages by CARE has been applied when relevant. In order to gain an profound understanding of the way CARE’s accountability system works in practice, qualitative primary data have been collected through in-depth interviews (hereafter referred as IDIs), focus group discussions (hereafter referred as FGDs), and observations. Semi-structured interviews were carried out of three types of respondents: a) CARE staff, b) beneficiaries, and c) overseeing committee members, to be able

achieve a nuanced and in-depth understanding of our research topic by including perspectives of all the actors involved in CARE's forward accountability practices.

Our research took place in three different regions in Peru: Lima, Ancash, and La Libertad. Where we in total spent one month in the field visiting three cities (Lima, Huaraz, and Huamachuco) and four different communities (Collahuasi, El Bado, Cushuro, and Coral Grande) (see Figure 3), divided into: one week in Lima, four days in Ancash, and two and a half weeks in La Libertad. We visited Lima since CARE's head office is located there. The two other regions were visited based on recommendation from our contact person in CARE, Nelly Bendazu, whom holds the position as Accountability Advisor, and who on behalf of CARE agreed to receive us as master thesis students to study CARE's forward accountability practices. Bendazu suggested we should visit these particular regions grounded on the arguments that they held projects within the same program (which we earlier had requested), economic development and showed the functionality of different types of overseeing committees (hereafter referred to as OCs).

**Figure 3: Map of Peru and the Regions, Districts and Communities we visited**



As our intention was to conduct a study useful to CARE, we corresponded with Nelly asking whether there were any specific issues or angles related to forward accountability that CARE wanted us to focus on. She expressed an interest in general feedback on the part of their



accountability system related to accountability to beneficiaries and especially the issue of the OCs as a mechanism to achieve forward accountability. We therefore incorporated the issue of the OCs as part of our research focus and planned for specific interviews consisting of OC members. While in the field, our findings revealed that this issue was important to include in our analysis of CARE's forward accountability practices, but not copious enough to center our whole thesis on.

The National Accountability Advisor and the Regional Leaders of Accountability helped us coordinate all IDIs and FGDs with CARE staff, the beneficiaries, and the OCs, except for the FGDs held in Coral Grande. Moreover, they also provided transportation from the villages from where we were accommodated, to the communities.

The interviews were held based on tailored interview guide for each interview, designed prior to the start of our field study. During the interviews, carried out in Spanish—which both researchers are fluent in— one researcher would pose questions and the other would take notes and support by asking for elaborations if necessary. All interviews were tape-recorded in order to be able to go back and listen to them again while analyzing our data. By taping the interviews and making them available on the CD we also try to be as transparent as possible to the future readers of this report and prospect researchers within this field—as they would be able to listen to our research and hereby assure the validity and reliability of our research. Additionally, throughout our fieldwork we kept a research diary to note down our thoughts and observations from the research we had carried out every day, as recommended by writers such as Gibbs (2007).

#### *4.4.1 In-depth Interviews*

Interviews are a good way to examine processes, motivations and reasons for successes or failures (Willis 2006). We therefore found it to be an appropriate method to investigate CARE's forward accountability practices, especially as we wanted to analyze both the processes that take place between CARE and the beneficiaries of its projects and to learn about the successes and failures of the practices so far. Even though we managed to get most of our factual data about CARE from secondary sources, in-depth interviews of CARE staff and OCs were also used to obtain facts we had been unable to find. The use of semi-structured interviews allowed us to follow a guide with questions formulated in advance in order to collect the necessary information to answer our research question, while still leaving room for the interviewees to develop their responses and for unanticipated relevant topics to emerge (Willis 2006). Easton (2010) also stresses the high flexibility as a strength of semi-structured interviews.

#### 4.4.1.1 Individual In-depth Interviews with CARE Staff

Five individual IDIs were carried out with CARE Staff, three of these were held with two employees who work directly with CARE's Accountability System in CARE's Head Office in Lima. Two individual IDIs were held with two CARE field staff working in Ancash and La Libertad, who also was in charge of accountability in their respective regions.

Since the two employees in Lima work professionally with our research issue, they could on the one side, provide us with official information and the position of CARE on the issue of accountability to beneficiaries and on the other side, give us an understanding of their experience as officers in charge of implementing CARE's Accountability System. One of the weaknesses of doing individual interviews is that the researcher only gets that person's side of the story. In order to overcome this, we did interviews more than one staff member and gained the possibility to examine whether there were any discrepancies in the ways that employees view the issue of forward accountability at CARE. Also, while Claudia had been the main engineer behind CARE's Accountability System from the offset, Nelly took over as the leader of the system a couple of years ago, and we therefore found it relevant to interview both.

The interviews were held in CARE's Head Office in Lima, lasted for about an hour each and were based on different interview guides. Many of the questions were the same for the first interview with each of Nelly and Claudia, but to avoid too much repetition, we changed some of the questions in the interview with Claudia to cover a few other issues (see App. 6). The questions were mainly open questions about their daily challenges related to the evolution and implementation of CARE's Accountability System and other issues that require internal knowledge of the organization such as CARE's view on forward accountability, and the NGO's perceptions on how successful it is in ensuring forward accountability. For the third interview a whole different set of questions were formulated for Nelly and the purpose with this interview was to clarify any doubts or issues about our subject after having been in the field and also to ask Nelly's opinion on some of our findings, as a representative for CARE (see App. 6).

In the individual IDIs with the Regional Accountability Leaders, the objective was to get the employees' perspectives on how forward accountability is exercised in practice in each of the regions. As both of these staff members accompanied us in the communities and we spent several days with each of them, apart from through the IDIs, we also retrieved a great deal of information on an ad-hoc basis, for example in the car on the way to the communities where the beneficiaries live.

Information about the individual IDIs carried out with CARE staff is found in Table 2.

**Table 2: Individual in-depth interviews with CARE staff**

Name	Position	Place and Region	Interview
<b>Nelly Bendazu*</b>	Accountability Advisor, CARE	Lima, Lima	Individual IDI 1 & 17
<b>Claudia Sanchez</b>	Earlier Accountability Advisor, CARE	Lima, Lima	Individual IDI 2
<b>Mariluz Romero</b>	Regional Accountability Leader	Huaraz, Ancash	Individual IDI 4
<b>Luis Rojas</b>	Regional Accountability Leader	Cushuro, La Libertad	Individual IDI 14

\* 2 interviews were carried out with Nelly, one in the beginning and one at the end of the field study

#### 4.4.1.2 In-depth Interviews with Overseeing Committee Members

Even though we would have wanted to do FGDs with all OC members of each committee, in two of the communities this was practically impossible. The OCs in Ancash and Sanagoran consist of 5 members each, however, in Ancash only 2 people were available to meet with us, due to coordination issues among the committee members. In Cushuro we just managed to get the only 2 members of the OC from Sanagoran, who had shown up, to stay for a short interview before they ran off to their daily farming chores. The objective with these interviews was to study the functioning of the OC as a mechanism for CARE to exercise forward accountability.

Due to the composition of the OC in Ancash, as non-beneficiaries and non-care staff, we found this to be a good opportunity to get a third party's perspective on CARE's work on forward accountability. Moreover, this particular OC took part in the pilot phase of CARE's Accountability System, thus had many inputs regarding the evolution of the OCs as a forward accountability mechanism. Specific questions about the OC's responsibilities, challenges, and cooperation with beneficiaries and CARE staff were asked (see App. 1) during the one and a half hour long IDI, which was held in Ancash's chamber of commerce.

The characteristics of the OC of Sanagoran were very different from the OC in Ancash. The primary difference is that it is composed by beneficiaries of CARE's project from different communities in the district of Sanagoran. We were only able to talk to the 2 only female members, who appeared not to have much authority among the other beneficiaries in the district. Since these women had come a long way for the meeting with CARE they wanted to hurry back to their chores, and we therefore only got a 15-minute chat with them.

Table 3 shows the participants of the IDIs in Ancash and Sanagoran.

Table 3: In-depth interviews with overseeing committees members					
Name	Post	Type of OC	Place and Region	Interview	Composition
<b>Nelly</b>	OC member	Regional: for all projects in Ancash	Huaraz, Ancash	IDI 5	mixed
<b>Milton</b>	OC member	Regional: for all projects in Ancash	Huaraz, Ancash	IDI 5	mixed
<b>Juana</b>	OC member	Local: for all projects in the communities of Sanagoran	Cushuro, La Libertad	IDI 13	women
<b>N/A</b>	OC member	Local: for all projects in the communities of Sanagoran	Cushuro, La Libertad	IDI 13	women

#### 4.4.2 Focus Group Discussions

Using FGD as a tool when doing research can provide an occasion for people to engage in ‘retrospective introspection’, meaning to explore taken-for-granted assumptions in everyday lives (Lloyd-Evans 2006). With our FGDs, we hoped to create a space for our respondents to reflect upon and discuss their views of CARE’s practices related to forward accountability with some of their peers, while simultaneously facilitating an exchange of experiences among the respondents. It can also be a good way of creating a more relaxed atmosphere, as people may feel less ‘put on the spot’, than during individual interviews. The weaknesses of using FGDs is that, depending very much on the group dynamics, it can be a challenge to get everyone to speak and express their opinions and not be influenced by dominating group members or hierarchy (Lloyd-Evans 2006). Therefore, the issues of representativeness and accuracy are important to consider when using this method (Lloyd-Evans 2006), we will elaborate on this throughout the following section, as this applies to various elements in our research.

All of the FGDs were based on an interview guide (which was slightly modified after the first FGD) to ensure that we collect relevant data, whilst leaving room for pursuing interesting but perhaps unintended revelations (Lloyd-Evans, 2006) (see App. 1).

##### 4.4.2.1 Focus Group Discussion with CARE field staff

In La Libertad, we conducted one FGD with six people from the field staff in the region. The purpose was to gain an understanding of how forward accountability is exercised in *the field*. The choice of doing a FGD was primarily due to timing and coordination issues from their side, which made it difficult to do individual interviews with each staff member. However, we also found a range of benefits by using this method for this group. Firstly, this was a good way of getting different perspectives on the same issues. Also the respondents would engage in longer discussions with each other, that provided a more nuanced explanation of certain issues. Moreover, we were able to clearly to get an indication of the staff’s attitude towards the topic, and found that some staff members had a lot more knowledge on the matter than others did. Lastly, based on the FGD we were assured that the correct information was provided by the

CARE staff, as the group was less likely to exaggerate with the positive aspects of the NGO's activities related to forward accountability.

This FGD was held at CARE's office in Huamachuco and took about one hour and thirty-five minutes. Table 4 shows an overview of the FGD with the CARE field staff.

Table 4: Focus group discussion with CARE field staff				
Name	Position	Place and Region	Interview	Composition
<b>Nilo Prudencio Blas</b>	Overall Project Leader for the Economic Development Project	Huamachuco, La Libertad	FGD 6	mixed
<b>Amparo Gonzales</b>	Part of Project Team – Coordinator	Huamachuco, La Libertad	FGD 6	mixed
<b>Isabella</b>	Part of Project Team – Consultant on Negotiation Plans	Huamachuco, La Libertad	FGD 6	mixed
<b>David Bardales</b>	Part of Project Team – Communication Responsible	Huamachuco, La Libertad	FGD 6	mixed
<b>Jose Vega</b>	Part of Project Team – Specialist in Agricultural Competitiveness and Regional Leader of Production	Huamachuco, La Libertad	FGD 6	mixed
<b>Luis Rojas</b>	Project Leader - Economic Development Specialist – Regional Accountability Leader	Huamachuco, La Libertad	FGD 6	mixed

#### 4.4.2.2 Focus Group Discussions with Intended Beneficiaries

The interviews with beneficiaries of CARE's programs were all carried out as FGDs in the different communities in the district where they live. All beneficiaries interviewed were from the same type of project, as we had requested our contact person in the head office, to be able to better compare and contrast the data we collected.

The respondents were the *intended* beneficiaries for CARE's projects in the region, but not all of them were actually part of the CARE project in their community. Our contact at CARE's head office coordinated with the two Regional Accountability Leaders to arrange for about 20 beneficiaries from each region to get together in a chosen community on scheduled dates, for us to interview them. One visit was arranged in the Ancash region in the community of Collahuasi, where one FGD was held, and the other six FGDs, took place during the following weeks in the region of La Libertad, in the communities of El Bado and Cushurro. The FGDs were held in places such as empty classrooms in the local school, a community center, or outside.



The researchers and the participants from the FGD conducted in Collahuasi with beneficiaries

In La Libertad, the communities were located about one hour by car from the nearest town, Huamachuco, (where CARE's local office is situated and where we were accommodated). First, we had to drive 30-40 minutes on a paved road and then another 30 minutes driving on a dirt road in the mountains at up to 3600 m altitude. After having completed the arranged visits in El Bado and Cushurro accompanied by the CARE staff, we spontaneously decided to spend a day where we would attempt to visit a community on our own. The logistics of getting there were quite complicated as no public transportation connects Huamachuco with the communities. We managed to hire one of the cars that normally serve as a collective taxi, picking up various people going in the same direction, to take us all the way into the community of Coral Grande where we knew that CARE's project also reached. Here, the people in the community were not expecting us as in the other communities. Still, the field staff had given us the name of a beneficiary in that community, whom we could refer to in the community in order to be shown around. When we arrived, our contact person was not around, but his parents invited us into their home where we asked them some questions while waiting. We found that a group of women and men were gathered close by, waiting for a community meeting to commence. While they waited, we interviewed a group of women and thereafter a group of men. When we were ready to go back to Huamachuco, we experienced complications in getting back, because the local minibús never arrived and no cars or motorbikes were passing by. The only way to get back was to hike up the

mountain to get to the main road. After hiking for a couple of hours and only gotten about one quarter of the way and it was getting late, a police car luckily drove by and gave us a ride to Huamachuco.

The interview guides for the FGDs with beneficiaries were all identical in order to be able to compare the data within the respondent group. In each interview we would ask the respondents to introduce themselves to us and the group, in order to make the respondents feel at ease (Lloyd-Evans 2006) and for them to feel that we saw them as individuals and appreciated each of them coming to help us with our research. At each FGD we expressed that we would appreciate for everyone to participate. We emphasized that the participants should not be afraid to express their personal opinions, as there are no right or wrong answers, but that anything they could share with us would be a great help. We made use of mostly open-ended questions, as is encouraged by the literature on research methods, because it prevents very short answers and gives the respondent the opportunity to develop his or her own ideas (Willis 2006). We started by asking general and easy to answer questions about their knowledge of CARE and the project the organization had in the area. Thereafter, we continued with more specific questions related to the beneficiaries understanding of forward accountability (using terms such as responsibility, compliance, decision-making and listening) and the forward accountability CARE performs. This progressed slowly into more sensitive topics, such as whether they are content with the way CARE executes its projects and if they are able to participate as they wished to. Moreover, we chose to focus on current issues and not hypothetical scenarios.

The undesirable effects of group dynamics, when interviewing in groups were clear in one of the FGDs with women in Cushuro. Here stronger personalities tended to guide the discussion, and opinions appeared to be adopted from the dominant personalities by several of the other women in the discussion. To prevent this we tried to direct questions first to respondents who seemed to be less dominant and shy.

Table 5 gives an overview of the FGDs with beneficiaries carried out in the two regions.



**Table 5: Focus group discussions with beneficiaries**

Place and Region	No. of interviews & interview	No. of beneficiaries	Composition
Collahuasi, Ancash	1 FGD 3	7	men & women
El Bado, La Libertad	1 FGD 8	9	women
El Bado, La Libertad	1 FGD 9	8	men
Cushuro, La Libertad	2 FGDs 10 & 11	15	women
Cushuro, La Libertad	1 FGD 12	10	men
Coral Grande, La Libertad	1 FGD 15	4	women
Coral Grande, La Libertad	1 FGD 16	9	men

*FGD with women in Coral Grande**FGD with women in Cushuro*

#### 4.4.2.3 Focus Group Discussion with the Overseeing Committee in Quiruvilca

For the two OCs in La Libertad region, we had planned to use FGDs as a method. As the members of these OCs were beneficiaries, we did not know how many would show up before we arrived in the community for the meeting. Only in El Bado did enough members show up for conducting a FGD (see Table 6), where we managed to conduct highly informative and interesting FGD. The objective with interviewing respondents from OCs was to study the functioning of the OC as a mechanism for CARE to exercise forward accountability. What made this interview particularly interesting was the fact that all members of this OC except one showed up and it was a mix of 3 men and one woman. Thus, we were able to observe the composition and hierarchy of the OC, which was consisting of beneficiaries from three different communities in the district of Quiruvilca.

This 1 hour long FGD, was held in a community center, the same spot as the FDGs with the beneficiaries in El Bado. For the IDI and FGD with the OCs in La Libertad the same interview

guides were used, however, after the first question in the first interview (the FGD in El Bado) we realized that we had overestimated the respondents' knowledge about forward accountability and their role in CARE's Accountability System. Thus, we quickly took the local terminologies into use as we had done in the FGDs with the beneficiaries.

**Table 6: Focus group discussion with overseeing committee members of Quiruvilca**

Name	Post	Type of OC	Place and Region	Interview	Composition
Victor	President	Local: for all projects in the communities of Quiruvilca	El Bado, La Libertad	FGD 7	mixed
Walter	Vice President	Local: for all projects in the communities of Quiruvilca	El Bado, La Libertad	FGD 7	mixed
Martina	Secretary	Local: for all projects in the communities of Quiruvilca	El Bado, La Libertad	FGD 7	mixed
Ronald	Member	Local: for all projects in the communities of Quiruvilca	El Bado, La Libertad	FGD 7	mixed

#### 4.4.3 Participatory Research Techniques

According to literature on research methods, FGDs can provide a good environment for more innovative participatory techniques such as using images, drawing or ranking exercises (Lloyd-Evans 2006). The idea with participatory techniques is to achieve a higher level of participation of the respondents in the discussion. However, there are many degrees of participation and Beazley and Ennew (2006) discuss how often in development research, researchers term their techniques as 'participatory' although the level of participation of the respondent is actually quite low. For a technique to be highly participatory, it entails that the respondents not only answer questions, but also take part in formulating the research. We employed a rating exercise as a participatory technique in all of our interviews, where the questions were formulated beforehand, therefore the technique only have a low degree of participation. In each interview, we had a set of questions that were asked on a scale of 1-4, for which we used two *different* methods in the *different* respondent groups. For all of the respondents that were CARE staff (see App. 1), whether at the head office or field staff, as well as the members of the OC in Ancash, we asked the questions, described an imaginary scale and received a verbal answer. An example of such a question would be *"In your opinion, how easy is it for beneficiaries to find information on CARE?"* 1= not easy, 2= somewhat easy 3= easy 4= very easy.

For the respondent group that consisted of beneficiaries (including OC members in the Libertad region), we used a more participatory approach: We asked the question by presenting a schedule (see picture XX below) showing the 4 ratings and depicting the values of 1-4 with sad to gradually happier faces.



Materials used for rating exercise.

We would then give the respondents four beans each and ask them to individually place their beans on the post-it that reflected their answer to the question. They were allowed to place all of their beans in one number on the scale distribute them over two numbers on the scale, according to what they felt reflected their answer best. The questions asked using this methodology were the following:

1. On a scale of 1-4 how easy is it for you to access important information about CARE and the project?
2. On a scale from 1-4 how involved do you feel in making important decisions related to the project?
3. On a scale from 1-4 how much do you feel that CARE listens to you as beneficiaries, your feedback and complaints?
4. On a scale of 1-4 how comfortable do you feel discussing personal issues with CARE staff?
5. On a scale of 1-4 how useful has CARE's work been for you personally?

After everyone in the group had placed their beans, we asked the group to share with us why they had placed them where they had. Different members of the group would then argue for their high, medium or low rating and this would be discussed within the group. We made use of this in order to measure *the level* of information provided, the level of involvement in decision-making that the beneficiaries experienced, and level of being listened to by CARE that the beneficiaries experienced.



FGD with men in Cushuro



Beneficiary participating in ranking exercise

In this way we could measure the average opinion of the group for each question as opposed to receiving qualitative answers that can be difficult to translate into values. Chambers (2007) described that participatory methods which help to generate quantified measures can help to produce a rich mix of qualitative and quantitative feedback.

Moreover, the one of the main purposes for using this method was to avoid the questions from becoming too abstract by using visual tools to make them more concrete. Furthermore, this was a way for us to engage every single member of the FGD and raise the level of interaction among the respondents, as well as between the respondents and ourselves (Lloyd-Evans 2006). It was also a way to overcome some of the power issues among the respondents, as the method implied that everyone was entitled and expected to express their opinion. Participatory methods are also known to be useful when dealing with more difficult topics (Beazley and Ennew 2006), such as when judging or criticizing. This method was a way for respondents who did not feel comfortable using words to express their opinions of CARE's actions. Lastly, the method also served to create a less serious and more fun mood, a bit like a game. We used beans that we had bought at a local market, in order for it to be a substance they were familiar with. Some respondents asked if they could have some to take home, which we happily allowed.

#### *4.4.4 Power and Gender Issues*

Research methods literature often emphasizes the significance of power structures and gender issues, while doing research (Momsen 2006; Lloyd-Evans 2006). We therefore took various considerations when planning and doing our research. The first consideration was the

composition of the FGD. We wanted to make sure to include roughly as many men and women in our research, so that the views of each gender were more or less equally represented. Furthermore, we were interested in creating an atmosphere that encouraged our respondents to speak freely. Where we had control over the composition of the FGDs, we grouped the respondents in men and women's groups. The reason for this was to avoid some power and gender issues in what we perceived to be a male-dominated environment, as this might have inhibited the women from answering our questions and participating in the FGDs. We made no restrictions in terms of age for the respondents and the respondents spanned from 17- to about 70 years of age. We observed no issues that correlated power and age within the FGDs.

We also had to take into consideration the outspoken hierarchy in the communities. This was especially observed in the interview with the OC in El Bado, where we asked the members to present themselves in a random order, unaware of the hierarchy, and the respondents corrected us and let us know the order in which they should present themselves according to the hierarchy. Also, whenever we asked a question, the respondents followed that order in answering and a few times a respondent asked for permission from the group to express his or her opinion in cases where the member superior to him or her, according to the hierarchy, hadn't spoken yet.

Furthermore, a risk worth considering is that of acquiescence bias (Vandana Desai and Potter 2006). This refers to the risk that the respondent group that consisted of beneficiaries may have seen us as CARE representatives and therefore may have given us answers that they think we wanted to hear or that could benefit their relationship with CARE. This could be due to the power-imbalance that exists between CARE and the beneficiaries. Due to this concern, we went on our own to the community of Coral Grande, without having the CARE field staff facilitate the meeting, to see whether the answers we received from the respondents were any different when no CARE staff was around. Our experience was that there was not much difference in the attitudes and types of responses we received in Coral Grande compared to the rest of our interviews facilitated by the CARE field staff. Additionally, many respondents did actually share negative comments towards CARE, thus, we believe the risk of acquiescence bias is quite small.

The fact that we, in addition to arriving with CARE representatives were Europeans, with a relatively higher education, and complete strangers to the respondents, may have set some limitations due to a power gradients between us as researchers and the researched communities (Vandana Desai and Potter 2006). By being familiar with basic elements, such as the language, socio-cultural values, and local practices, we were prepared with the essential to succeed in the field (Vandana Desai and Potter 2006). In practice our efforts were focused on addressing



everybody with 'usted', the formal 'you' form, to show respect. We also made sure to sit among the beneficiaries in CARE's meetings and during the FGDs we conducted, to show that we saw ourselves as equal persons.

#### *4.4.5 Ethics Considerations and Accuracy*

When doing development research ethical guidelines ought to be followed, ethical considerations tend to concern sensitivity to cultural differences, privacy, informed consent, harm and exploitation (Vandana Desai and Potter 2006; Easterby-Smith, Thorpe, and Jackson 2012). The research conducted for this thesis has focused on ethical considerations. First of all, we began each interview by introducing ourselves and emphasizing our role in relation to CARE to ensure the respondents of the intentions with our visit. In this way we were 'up-front' and honest about our research as stresses by (Vandana Desai and Potter 2006). Secondly, it was important for us to distance ourselves from CAR. Therefore, we also ensured that CARE's field staff was not present in the room while we conducted our FGDs. Further, we explained that although we come from Europe, we are merely students and represent only ourselves and no larger organization. This was especially in order to avoid any misconceptions of our power and resources. Although we did our best to be explicit about this issue, we were still met with a few requests for our help to acquire items such as a tractor, a telephone mast, and an irrigation system.

The ethical considerations included getting informed consent of our respondents, especially in relation to the tape-recording of the interviews. We further assures them that we would treat their answers in confidentiality and assured them privacy and anonymity (Vandana Desai and Potter 2006; Willis 2006). We explained that our intention was rather to gather their answers in order to get a picture of how CARE works in their community, specifically regarding forward accountability.

Another consideration was that we did not want to leave the respondents feeling exploited. Therefore we gave the respondents the opportunity to ask us questions at the end of the interview, whether it were about our research or us as individuals, to avoid the feeling that we only came to 'take' and not give anything in return. Also, for all the interviews with beneficiaries, we had arranged through the CARE field staff for lunch and beverages to be served for everyone who participated in the interviews, which we financed. This was due to considerations that they were all leaving their daily duties for a few hours, and some were walking for up to an hour to participate in our interviews and we felt that we could show our gratitude in this way.

#### 4.4.6 Language Issues

Although both interviewers speak fluent Spanish, dialects and accents vary greatly in Latin America and can be very local. There is a risk that there may have been a small language barrier, although we did ask people whether they understood the questions and reformulated when sensing that the question was not being understood. Furthermore, we experienced that the terminology of forward accountability was not something that the majority of beneficiaries were familiar with. We started the first interview by introducing the topic, in order for the respondents to create some sort of common understanding of the topic to build on during the interview. During the FGDs we had learned which were the local terms and expressions used and we adapted our questions accordingly. In doing this, we tested which terms worked best in getting the respondents to understand our questions, during the first couple of interviews, which minimized the risk of misunderstandings in the subsequent interviews and maybe contributed to reducing the power imbalances or cultural distance between us and the respondents, as we were speaking more *their language*. An example of this is the word ‘land’, which in Spanish translates to ‘tereno’, but the local slang for it is ‘chacra’.

#### 4.4.7 Participatory Observation

As part of our research we have engaged in actively observing the CARE staff, the beneficiaries, and the OCs during all our field visits. Such observation has been important to obtain a better understanding of the relations between these main actors and the specific context, which is not always easy to gain information about during interviews or discussions. Anderson (2008) highlights that participatory observation can “*uncover accounts which may not have been accessed by more formal methods like interviews*” (Anderson 2008, 151). When visiting the Andean communities in Peru we tried to be attentive at all times, during meetings between CARE staff and beneficiaries, when invited for tea and lunches in the beneficiaries’ homes, in addition to before and after IDIs and FGDs were held. Through such participant observation, we were re-affirmed about many of the findings made during the interviews and discussions held. This was especially the case regarding context related findings. We thus took the role as ‘participants-as-observers’, where we did not conceal the intention of observing, but the aim was to build relationships and participate in the context (Easterby-Smith, Thorpe, and Jackson 2012).

### 4.5 Processing the Data

#### 4.5.1 Transcribing

For processing our data, we listened through all interviews after coming back from the field and transcribed the most important points from each interview to complement our notes from the interviews. As transcribing is extremely time-consuming and, especially with FGDs as the number

of ‘voices’ recorded makes it a complex process (Lloyd-Evans 2006), we decided not to transcribe word for word. However, the process of going through all the interviews and transcribing the most important points, allowed us to reflect upon the data once more before beginning our analysis and notice things we might have missed during the actual interviews. Some points raised in the early interviews made more sense after having been in the field with all our newly acquired knowledge in mind. Nevertheless, by not transcribing all passages word for word there is the risk that valuable passages might have been overseen. By going through the interviews twice—one time per researcher—we have tried to make sure this would not be the case.

Since all interviews were executed in Spanish, the transcripts were done in Spanish (see App. 6). Passages used in this thesis have been translated from Spanish into English, resulting in small changes in the wording so it makes sense in English. Attention was given to not change the meaning of the passages with the translations.

#### 4.5.2 Coding

By coding, data is categorized in order for it to be used to represent certain ideas when analyzing. There are two types of coding: data-driven coding and concept-driven coding. Data-driven coding refers to when codes are identified within the data and are then used in the analysis. Concept-driven coding refers to when the researcher already has a list of key thematic ideas, ‘looks’ for them in the data. This list of key thematic ideas can come from the chosen literature, theory or previous research on the subject (Gibbs 2007b). For our analysis we have chosen to use primarily concept-driven codes that stem from the LF framework, namely through the categories ‘providing information’, ‘involving people in decision-making’, and ‘listening’. For each category, we have set up a list of interpretive codes that represent the same idea (see App. 2). These interpretive codes were used to go through all the data and helped us identify the data related to each of the three categories. While going through the data, we were however, open to any data-driven codes that might become apparent and serve useful to our analysis. These were mainly related to the internal and context-sensitive factors, such as ‘resource prioritization’; and ‘power imbalances’, ‘trust’, ‘gender issues’.

#### 4.6 Reflexivity

When doing qualitative research attention should be given to the issue of reflexivity (Easterby-Smith, Thorpe, and Jackson 2012). This entails that researchers need to be continuously aware and attentive during the process of knowledge development—while collecting data, interpreting, and analyzing the empirical material—since elements such as linguistics, socio-cultural-, political- and historical context all have an impact (Alvesson and Sköldberg 2009). With realistic



pragmatism as our philosophical lens, we have maintained critical mind-set towards the research throughout the thesis, by continuously being self-conscious, self-reflective, and self-critical. This is especially important due to the qualitative methods chosen, where we aim to capture the respondents' subjective understandings of forward accountability in CARE. Brogden (2010) emphasizes the importance of reflexivity in case study research, as she states that double hermeneutics is present throughout the entire research process and the inquiry needs to acknowledge its presence and effect on meaning-making.

Since research to some degree always reflects the interpretations of the researcher, we acknowledge that we, as social researchers, are unable to have an entirely neutral standpoint to the phenomena studied (Gibbs 2007b). This is based on the cultural differences, power relations in the field, the interaction between us and the respondents, and our personal points of views that influence how we understand reality. This argument corresponds to realistic pragmatism as no researcher can guarantee objectivity, accuracy and unbiased opinions in their research (Bechara and Van de Ven 2007).

In this chapter we have explained the methodological choices made to investigate how CARE seeks to ensure forward accountability and to what extent forward accountability takes place in practice. Due to the explorative nature of this thesis, realistic pragmatism has been selected as the underlying philosophical approach. In accordance with realistic pragmatism, we have adopted an abductive 'systematic combining' approach. Qualitative methods such as IDIs, FGDs, and observations have been used to examine the case study of forward accountability in CARE. Special attention has been given to aspects related to field research in developing countries, such as power, gender, and language issues, as well as ethics and accuracy.

## 5 The Setting and the Case of CARE Peru

The aim of this chapter is to introduce the case of CARE and present relevant aspects of the contextual setting where the NGO operates. First, the country context of Peru will be presented, with focus on La Libertad and Ancash, the two regions where our research was executed. Thereafter, a short introduction to CARE follows. Here focus is on two projects within CARE's program of economic development 'Promoting Local Economic Development with Transparency and Dialogue' and 'Promoting Sustainable Economic Development and Accountability', as our research is conducted with CARE staff and beneficiaries of these two projects. This chapter ends by describing CARE's path to accountability.

### 5.1 Peru and the Regions of La Libertad and Ancash

#### 5.1.1 Population and Geography

Peru, South America's fourth most populous country, has a total population of 30 million (July 2014 est. in CIA 2014). Whereof as many as 45% are of indigenous decent and 37% mestizo (Minority Rights Group International 2007). Peru is not only diverse when it comes to ethnicity and culture, but also geographically, as the country has three distinct geographical zones: a narrow Western coastal strip, the wide Andean highland and the lowland Amazon rainforest. The areas we visited in La Libertad and Ancash (Sanagorán, Usquil, Quiruvilca, and Recuay) are all situated in the Andean mountains at 2 500-4 500 meters above sea level, thus, affected by the heights, the population mostly farms shrub vegetation and keep llamas, cattle, sheep, and guinea pigs; or are engaged in mining activities (Municipality Huamachuco 2014; Recuay.com 2014).

#### 5.1.2 The Economy

The market-oriented Peruvian economy has been growing 5.6% on average for the last five years. Due to the economic boom the country has experienced since the early 2000s, Peru has been named one of the fastest-growing economies in the world (BBC 2012). In 2012, the extractive sector generated 62% of total exports and represented 7% of the GDP, in Peru, indicating that mining and hydrocarbons, from the coastal and mountainous areas, contribute significantly to the Peruvian economy. The country holds a leading position within mineral commodities where it is the second producer of silver in the world (the world 9<sup>th</sup> biggest silver mine, Antamina, is situated close to Recuay (*Diario Ya* 2014)), and sixth of gold (La Libertad is Peru's biggest producer of gold (Turismo y Cultura al Norte del Perú 2014)). Based on the favorable conditions of the Peruvian economy, foreign investors have been especially interested in getting involved in exploiting the country's mineral wealth. However, this has met opposition in rural areas by the

local population, as the locals argue that the extractive activities cause pollution, use the scarce water supplies, and create more poverty.

The communities in La Libertad and Ancash also share this view. According to a study by CARE of the area in La Libertad where CARE works, certain disagreements exist among the local population regarding the presence of the mining company, Barrick, in the region, as mining companies in the past are known to pollute and not comply with their promises (Varillas 2014). The locals in Ancash have had similar views since 2011, when a strong anti-mining tendency emerged, and demonstrations opposing the mining activities of Antamina resulted in both injuries and deaths (Leger 2001). Thus, CARE's projects in La Libertad and Ancash operate in a context with high degree of potential conflicts between the local population and the mining companies (Barrick and Antamina) (CARE Peru 2012).

### *5.1.3 Poverty in Peru*

Even though Peru is considered a middle income country, great inequality exists, and more than seven million people in Peru live in poverty and 1,4 million of the population live in extreme poverty (defined in World Bank's rates<sup>1</sup>) (CARE Peru 2014). The rapid economic expansion combined with cash transfers and other social inclusion programs have helped to reduce the national poverty rate by 28 percentage points since 2002 (CIA 2014). Nonetheless, the recent economic growth has unfortunately not brought much benefit to the rural population of the Amazon and Andean regions (see Figure 4). Indigenous women are a particularly disadvantaged group, living in the worst conditions of poverty, lack of health care and fundamental human rights (Minority Rights Group International 2007). Disadvantages related to the situation of poverty for this group is often explained by the prominent hierarchical structures and male chauvinistic culture, which are emphasized in the literature on Andean communities (Blom 1992). These hierarchies are often determined on the basis of gender and ethnicity where men tend to receive the best benefits (especially if they are mestizo) in aspects related to inheritance, jobs, and land property (De la Cadena 1991).

As often goes hand in hand with poverty, the quality of education is low, and several children living in poverty drop out of school to help support their families. In 2003, for the rural indigenous population between 15 to 24 years of age the illiteracy rates were and 7.5%, for those 25 to 39 years of age the illiteracy rates were and 16.3% and for 40 years of age or older, the rates were and 42.8% (D'Andrea 2007). According to the CIA World Factbook about a quarter to

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<sup>1</sup> According to INEI (which is based on Word Bank assessment), the national poverty line was calculated as 202.5 PEN in 2004, while the extreme poverty line was calculated as 113.2 PEN (JBIC 2007).

a third of children between six and nine tend to do hazardous work in mining or construction sites instead of attending school (CIA 2014).

**Figure 4: Percentage of Poverty by Geographic Zones**



Source: INEI (2007), translated into English: 'Costa' means coast, 'Sierra' means mountains, and 'Selva' means rainforest.

The districts of Sanagorán, Usquil, Quiruvilca, and Recuay are seen to have some of the highest numbers of poverty and extreme poverty within the regions of La Libertad and Ancash (see exact numbers in Table 7). The majority of the population in these districts is devoted to agricultural activities where production and productivity levels are low and the producers have little to no connection to the markets. Even though most of the agricultural activities tend to focus on self-sustainment (60-70%), which creates an uncertain employment situation (CARE Peru 2012), potential exist in the districts as the natural conditions are good (CARE Peru 2011a).

**Table 7: Percentage of Poverty and Extreme Poverty in Relevant Districts of La Libertad and Ancash**

District	Poverty (%)	Extreme Poverty (%)
<b>Usquil</b>	77.1%	30.9%
<b>Sanagorán</b>	89.8%	53.6%
<b>Quiruvilca</b>	52.7%	13.9%
<b>Recuay</b>	52.2%	22.2%

Source: INEI 2007 in CARE Peru (2012: 4) and INEI (2010)

#### 5.1.4 Glimpses of History and the Political Situation

Peru—or more specifically, Lima—was the center for the Spanish colonization in Latin America and therefore also the last country to gain independence. The colonization has affected how the country is today in various manners, especially in terms of culture, power-relations, discrimination and mistrust that exist (Varillas 2014). The colonization was especially awful for the indigenous peoples of Peru, whom were stigmatized and slaughtered. Yet, the independence

from Spain did not improve the matters much as the power was centralized and dominated by the Hispanic and the indigenous population was not represented. The twentieth century was characterized by military governments until the 1980s where a fragile democracy was put into place (Cotler 2005). The weak democracy of the eighties is known to be a time where the economy did badly, a contrast to the economic development that had taken place earlier in the century (where the country had received a lot of help from the US. In the nineties, Fujimori came into power and Peru became a dictatorship once again. Even though Fujimori helped Peru to gain control of inflation, obtain economic development, and have control over the terrorism, the country experienced several negative events. Not only did Fujimori create an environment of corruption, he also created a Peru where assassination and massacres were a reality (Varillas 2014). Based on the former President's attempt to reduce poverty he started a program of sterilizing Andean women to keep their birthrates low. As many as 2 000 indigenous women have filed a report on forcefully being sterilized without their knowing or consent, and 300 000 indigenous women—with a focus on poor, Quechua- or Aymara-speaking women—are known to have been sterilized, many of which were subjected to threats, coercion, and other violations (Meilhan and Brumfield 2014; Sala 2014).

It was not until the start of the twenty-first century (2001) that the conditions started to improve in Peru, as it became a political democratic State (Varillas 2014). Today, Peru is a country with representative democracy, where free elections take place, division of power exists, and it has a multi-party system (Varillas 2014). Nevertheless, despite the efforts to ensure a healthy democracy there still exists a lot of mistrust in the Peruvian society, which is a result of Peru's traumatic past and the current inequality characterizing the country, a mistrust that is especially attributed to the country's problem with corruption (Varillas 2014) (for more on Peru's corruption see App. 3).

## 5.2 CARE Peru at a Glance

CARE International is an international non-profit development organization constituted with the aim of fighting poverty. In 2013, CARE International worked in 87 countries, supported 927 poverty-fighting development and humanitarian aid projects and reached more than 97 million people. CARE International consists of 13 National Members and *one* Affiliate Member (CARE Peru). These members are autonomous non-governmental organizations who therefore independently implement programs, engage in advocacy, fundraising, and communications activities in their own country or in developing countries where CARE International has programs (CARE International 2014; CARE Peru 2014).

CARE Peru (hereafter referred to as CARE), has been working in Peru for over 40 years. The NGO is currently present in 19 of the country's 24 regions prioritizing programs within education, health, sustainable economic development, climate change, food security, water and sanitation, governance and dialogue with extractive industries, emergency and risk management, and gender equality (CARE Peru 2014). With programs and projects funded by private donors, international cooperations and governments, CARE aims to improve the lives of tens of thousands Peruvians living in poverty.

### *5.2.1 The Program for Economic Development and the Projects in La Libertad and Ancash*

The 'Program for Economic Development' received the largest amount of funding by CARE (about 3 million USD) in 2013. This indicates that the program and its associated projects are focus areas for the NGO's aim to reduce poverty in Peru (CARE Peru 2014). Currently, the program is present in nine of Peru's twenty-five regions and 5 791 producers are or have been part in the competitive value chains supported by this program. Even though the different projects within the program vary greatly, the fundamental aim is for CARE to help promote, facilitate, and strengthen the economy of poor families in a sustainable manner. This is done by helping the poor to get access to value chains, provide assistance in the formulation of business plans, and to help find financing opportunities for the beneficiaries in need of capital for investment. Moreover, focus of these projects also lies on empowering women by helping them gain a more active role in the development of the Peruvian economy (CARE Peru 2014). The two projects we visited in La Libertad and Ancash were part of the Program for Economic Development, and will be explained next.

The first project, 'Promoting Local Economic Development with Transparency and Dialogue', is coordinated between three partners: CARE, AGRORURAL (a development program by the vice ministry of agriculture), and the mining company Barrick. Where the Canadian International Development Agency (CIDA) and Barrick, contribute with respectively 63% and 29.2% of the project's funding (CARE Peru 2012) (see Table 8). The project is implemented in 20 communities (in the districts of Sanagorán, Usquil, and Quiruvilca) in the La Libertad region. In these communities, which are all directly influenced by Barrick's mining operations, the majority of the population is devoted to agricultural and livestock activities for self-consumption. The main objective is to increase income and employment of the poor families in the region, through better governance, and a local economy based on sustainability and inclusion. More specifically, the project focuses on improving families' capacities within production chains of agriculture and livestock by providing beneficiaries with seeds, fertilizers, irrigation (if possible and necessary),

technical assistance, and capacity building. The technical assistance and capacity building is mainly focusing on how to properly take care of the animals, animal health, genetic improvements through artificial insemination, dairy production, and basic trade and business skills—helping the beneficiaries to get their products sold (CARE Peru 2012).

**Table 8: Funding of Promoting Local Economic Development with Transparency and Dialogue**

Funders	Amount (USD)	% of contribution
<b>CIDA</b>	996 038	63.0%
<b>Barrick</b>	460 599	29.2%
<b>CARE</b>	72 500	4.6%
<b>AGRORURAL</b>	50 180	3.2%
<b>Total</b>	1 579 317	100.0%

Source: CARE Peru (2012: 9)

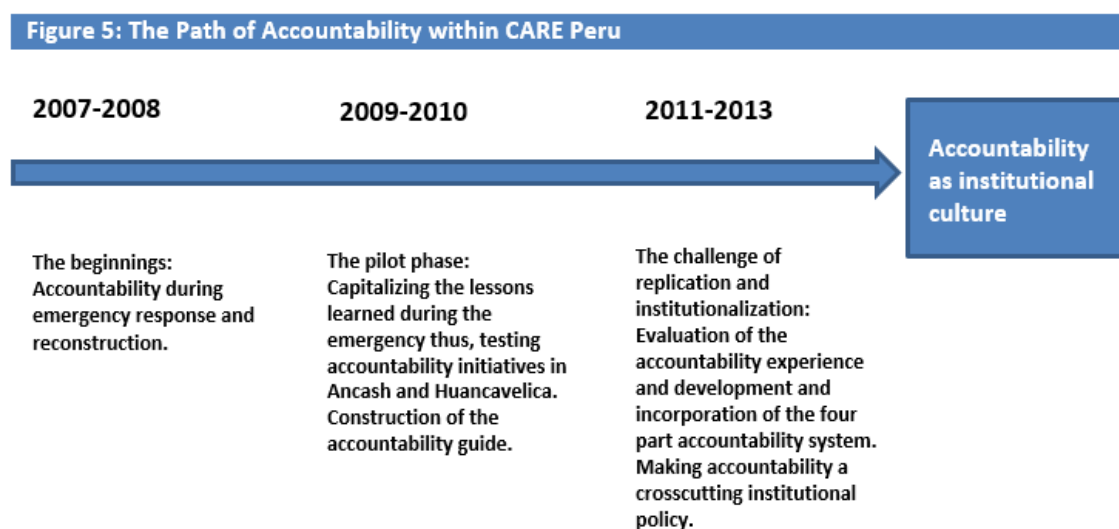
‘Strengthening the Chain of Production with Ovine around the Santa River’ is the second project we visited. This project was executed from August 2010 to July 2013 in an alliance between CARE, AGRORURAL, SENASA (the National Service for Healthy Agriculture), and local municipalities. Funding was received mainly from the mining company Antamina and the different municipalities in the area (CARE Peru 2011a). The project was implemented in the region of Ancash, where 800 families spread over six districts took part. Reducing the level of poverty by creating work and increasing the income of families was the objective. In particular, the intervention focused on improving the genes of the ovine in the districts; training of local inseminators and stockbreeders; introduction of new milk ovine—where sheep to farm was provided—; teaching beneficiaries sustainable management of the natural resources; creating alliances for the beneficiaries for them to be able to sell their products; and technical assistance and capacity building on sowing crops—where seeds and formed irrigation networks was provided. Moreover, the beneficiaries also received technical assistance and capacity building the production of milk and yogurt and the commercialization of these products, in addition to knowledge on how to obtain fine wool and good meat from the ovine (CARE Peru 2011a).

### *5.2.2 The Path of Accountability within CARE*

CARE began to implement accountability in 2007 as a response to an earthquake that affected the Southern part of Peru. The locals in this area complained about the emergency relief provided by CARE, since vital necessities were not supplied and individuals who were well off received a lot compared to the less well off. Thus, CARE used this opportunity to open the free telephone hotline where the locals could communicate directly with CARE regarding what worked and what did not. In the aftermath of the emergency, CARE realized that the organization’s personnel had difficulties in applying the principle of accountability in practice, so

in 2009 they initiated a pilot program in two regular projects (in Ancash and Huancavelica) to develop the principle further. Throughout a two years' time, with financial support and technical assistance from CARE UK, these pilots resulted in the creation of a proposal of an accountability system where: accountability instruments were designed, a technical assistance team was formed and institutionalized into the organizational structure, regional focal points were designated and mechanisms were validated. It was not however, before 2011, that CARE Peru evaluated the accountability experience and throughout the process, they developed the four-part Accountability System. Additionally, in June that same year accountability became a crosscutting institutional policy, which gradually was incorporated into the monitoring system. The support given by CARE UK ended in 2011 and CARE Peru started to finance the accountability activity-related costs themselves.

Based on this journey (see Figure 4 for sum-up), CARE *state* that today accountability is part of the institutional culture and they describe it as one of the “*fundamental principles*” of the organization. The NGO further emphasizes that “[*Accountability*] is conceived of as a right of the population and a duty of the organization: it is the means by which we explain our compliance with agreements and commitments assumed with the populations and other stakeholders” (CARE Peru 2013: 9).



Source: CARE Peru (2013a)

In the region La Libertad, CARE's accountability process began in 2012 with the implementation of the 'Promoting Local Economic Development with Transparency and Dialogue' project. Between August and November 2012, accountability activities focusing on receiving feedback from participating population were initiated. Such activities included public accountability events, application of different feedback mechanisms, and the formation of OCs in the districts of



Usquil, Quiruvilca, and Sanagorán (CARE Peru 2013). In Ancash, however, the accountability practices already started in 2009, as the region was part of the pilot phase: testing and improving the accountability initiatives. Thus, in the ‘Strengthening the Chain of Production with Ovine around the Santa River’ project, accountability was made part of the project that ran from 2010 to 2013 (CARE Peru 2011a).

## 6 Analysis: CARE Peru's Forward Accountability in Theory and Practice

In order to answer the research question *“How does CARE seek to ensure forward accountability and to what extent does forward accountability take place?”* we first provide an overview of CARE's Accountability Policy and we then move into an analysis of the processes and mechanisms that CARE Peru engages in to ensure forward accountability as well as the extent to which forward accountability is achieved in practice. We conduct this analysis by discussing our findings in relation to the conceptual framework. CARE Peru's forward accountability practices are analyzed through the conceptual framework's three pillars: 1) Provision and accessibility of information, 2) involving people in making decisions and 3) Listening –through feedback and complaints procedures. For each pillar we will further discuss the internal and external factors that affect CARE's achievement of forward accountability along the way.

### 6.1 CARE's 'Institutional Policy for Accountability'

In 2011 CARE developed the 'Institutional Policy for Accountability', with the aim of motivating and transforming its organizational culture to fully embrace accountability (CARE Peru 2011). The policy identifies the resources and actions that CARE deems necessary to operationalize the NGO's accountability system effectively, which is expected to help ensure accountability within the organization. The policy, which is obligatory for all CARE personnel on all levels and working areas to follow, should according to CARE, serve as a general framework to guide the personnel to integrate accountability into their daily work, through the Accountability System and the related mechanisms (CARE Peru 2013a).

Throughout the policy, *forward* accountability is emphasized and multiple aspects of forward accountability are present. CARE emphasizes that forward accountability, towards the people whose lives CARE seeks to improve, is considered to be of greater importance than accountability towards other stakeholders, such as donors (CARE Peru 2013b). Moreover, the policy states that CARE views accountability as *“a means to an end, as it helps to improve the relevance, quality and impact of our work, and an end in itself, as the people whose lives we affect have a right to hold us to account”* (CARE Peru 2013b: 4). Through this statement, the focus on accountability towards beneficiaries is clearly accentuated.

According to the policy, CARE seeks to ensure that forward accountability takes place on three operational levels: with the national Accountability Advisor, the Regional Accountability Leaders, and through the Field Staff (CARE Peru 2011). Centrally, CARE has an Accountability Advisor whom is responsible for promoting and implementing the accountability policy guidelines and

mentoring all CARE teams and partners (CARE Peru 2011). At the regional level, CARE seeks to facilitate forward accountability through an appointed person who has the role to monitor, systemize, and report on how accountability is implemented and how it functions within his or her work area (CARE Peru 2013a). CARE has a total of 5-6 'Regional Leaders of Accountability' whom form part of the regional teams in the areas where CARE intervenes. On the project level, the project teams consist of both permanent as well as short term consultants and technicians for whom introduction and updates on accountability is necessary (CARE Peru 2013a).

CARE has a code of conduct, which also includes elements of forward accountability. All care staff commit to acting in accordance with CARE's Code of Ethics and Conduct, which in code 25 specifically states that *"CARE Peru promises to ensure accountability towards the different partners and stakeholder groups it works with, by being transparent, opportune and understandable, through applying different forms of communication such as meetings, reports, documents, and other mediums"* (CARE Peru 2009: 5) and the Institutional Policy for Accountability. The national and regional levels are responsible for ensuring that the four components of the Accountability System are incorporated into the organization as a whole, that resources are set aside and actions are taken. Apart from having to abide by the code of conduct, the field staff has the additional responsibility to ensure that the policy is implemented and disseminated into the daily work with the beneficiaries (CARE Peru 2011). The field staff is for instance expected to provide information to the beneficiaries about CARE and the specific project that affects them. This shows how crucial the field staff is in the NGOs pursuit of forward accountability. It is therefore important that staff members possess the right skills, are aware of their responsibilities, and have the sufficient time to fulfill these responsibilities. According to Wood (2011) the NGO's staff needs to have the appropriate capabilities, attitudes, and awareness to be able to for example optimally ensure forward accountability through the feedback and complaints procedures.

#### 6.1.1.1 CARE's Forward Accountability Mechanisms

CARE's Accountability System, which the policy is centered on, is made up of the following four components: i) 'public and transparent information'; ii) 'participation and decision-making'; iii) 'management of grievance, complaints and suggestions'; and iv) 'quality management'. The four components are meant to facilitate the implementation of accountability within the organization through the use of certain mechanisms. According to accountability literature, it is essential to have the right mechanisms in place, so that the population can be involved and that different stakeholders have the possibility to express themselves and influence the nature, quality,

effectiveness, and responsibility of the actions taken by CARE (Ebrahim 2003; Agyemang et al. 2009).

Even though all aspects and mechanisms are significant for accountability in general, since our focus is on *forward* accountability specifically, the following sections will solely discuss the mechanisms in the Accountability System that seek to ensure *forward* accountability within CARE. The quality management component is only indirectly related to forward accountability, as it aims to ensure that the administrative systems function properly and respond not only to CARE's teams internally, but to the beneficiaries as well (CARE Peru 2013a). For instance, evaluations on internal practices of accountability can help to identify if failures are administrative or technical, and can help project teams to make adjustments, which in turn may improve the preconditions for achieving forward accountability. Yet, as we argue that there is not a direct relation to forward accountability, we will not analyze this component systematically, as with the other three components, but mention aspects of 'quality management' related to the internal factors that impact forward accountability for CARE throughout the analysis.

## 6.2 Pillar 1: The Provision and Accessibility of Information

The component of 'public and transparent information' in CARE's Accountability System includes the provision of information, which according to CARE is intended to create respectful relationships, trust and transparency with main stakeholders—particularly the beneficiaries. More specifically, the component entails that adequate information about CARE's actions is communicated to beneficiaries, which should form the basis and secure an ongoing dialogue with them (CARE Peru 2013b). 'Providing information' is one of the three pillars in our forward accountability framework, and is argued to be the first step towards forward accountability for an NGO (Cornwall 2008; Cronin and O'Regan 2002; Ebrahim 2003; Wenar 2006). To manage this component a set of communication tools exist—both written, oral, and audio—which are meant to provide CARE's beneficiaries with the information they need to, for instance, contribute to making decisions regarding the design and implementation of projects, in an informed manner.

### 6.2.1 The Mechanisms for Public and Transparent Information

In La Libertad and Ancash this information is provided through the use of the following mechanisms: information meetings, the radio, the Internet and printed material

#### 6.2.1.1 Information Meetings

One of the mechanisms for sharing information is through oral communication at assemblies, meetings, and public events, where the NGO meets face-to-face with the communities.

According to CARE such meetings are used to present the objectives, results, activities, and general budget of a project or inform about the organization in general (CARE Peru 2013a). According to CARE, in these meetings they emphasize the usage of simple content and language so that the information is accessible also for the population with lower education levels. Moreover, in interviews with the Project Team in La Libertad, we learned that the field staff puts up posters about CARE and hands out printed material, such as leaflets and stickers, to the beneficiaries—to supplement the meetings with some written material, which the beneficiaries can keep. According to CARE, meetings are usually held at the start of an intervention, where CARE goes through vital information about the project and informs the beneficiaries about CARE as an organization. Rojas explained in our interview that during capacity building sessions and regular meetings. Furthermore, the staff is supposed to provide the beneficiaries with the information they request. He further states that the field staff also uses these meetings to inform about the NGOs accountability practices and rights of the beneficiaries.

#### 6.2.1.2 The Radio

Another mechanism described by CARE to be used to ensure forward accountability through transparency and information sharing is with the usage of the radio. According field worker Bardales (e-mail communication June 12 2014, see App. 4), the radio is the medium most used by the population of the communities where CARE has projects. The radio is thus an important channel, and sometimes the only channel except for face-to-face communication, where information can be conveyed to the beneficiaries argues Regional Accountability Leader, Romero. Moreover, Bendazu explains: *“people in the communities are accustomed to receiving information orally, due to the educational levels of the community where many of the beneficiaries are illiterate; they therefore use the radio as one of their primary information sources”* (17 Interview with Bendazu 2, line 97). This statement explains CARE’s rationale for using the radio as a mechanism.

#### 6.2.1.3 Internet

The third mechanism that CARE uses to provide information is the organization’s website (CARE Peru 2013a). On ‘[www.care.org.pe](http://www.care.org.pe)’ one can find disclosure statements and reports—such as annual reports; performance assessments and evaluations—for example final project reports and evaluation reports; and self-regulation mechanisms—like the ethical code of conduct and the policy for accountability (CARE Peru 2014). The information that is conveyed to the public on the website is therefore mostly about CARE as an organization and about its efforts to establish accountability in regards to the work they do. The general public—including beneficiaries—do not have access to the internal system online where details on the technical and budgetary

process of the projects are provided, as it is only for CARE's staff. The information available on the website for the general public is prepared and delivered by CARE's communication unit (CARE Peru 2013a).

#### 6.2.1.4 Printed Material

A fourth mechanism that CARE claims to provide information through is printed material. CARE prints leaflets, stickers and posters with information about CARE as an organization and the projects being implemented, which according to CARE are given out during visits in the communities.

Now that the mechanisms that CARE use to provide information have been presented, we analyze CARE's position on the conceptual framework by studying the following questions 1) Is CARE *providing information* to the beneficiaries regarding: a) CARE as an organization (including objectives, resources and expectations)? b) The project being implemented in their community? and c) CARE's Accountability System. Furthermore, we analyze the accessibility of the beneficiaries to the information provided by CARE and discuss what this means for the extent of forward accountability achieved.

#### 6.2.2 Information Provided about CARE as an Organization

During our research with beneficiaries and OC-members, we posed questions in order to find out whether the information CARE claims to provide, is actually being provided to the beneficiaries.

We started our FGDs by asking beneficiaries if they knew CARE and what they could tell us about the organization. All of the beneficiaries we interviewed responded that they knew CARE, except a couple of respondents from the FGD in Bado. The beneficiaries' response to what they knew about CARE, however, varied greatly. The main points mentioned were that they knew that CARE is an NGO, an international organization and that it supports them by providing seeds for sowing and animals like sheep for them to keep.

We found that this information had mainly been received through meetings that CARE staff had held in each community, which is one of the mechanisms in CARE's 'Public and Transparent Information' component. In Coral Grande, however, the men we interviewed complained that CARE had only held one meeting in the beginning of the project and had not held any meetings in the community since. Beneficiaries in Collahuasi further told us that some of them were aware that CARE staff work in their region, but did not know the staff very well. Beneficiaries from the FGDs in Bado and Cushuro also explained that they did not know the CARE field staff and therefore could not ask them for information. It appears that lack of familiarity with CARE staff causes beneficiaries to find it more difficult to access information. In Coral Grande as well as in

Bado, beneficiaries expressed that they had some knowledge regarding financial aspects of CARE. A participant in Coral Grande for example expressed *“CARE does not have a large budget, they have let us know. Not like the mining company [Barrick]”* (FGD 16 men, line 41) which indicates that he has somehow been informed about the size of CARE’s financial budget, at least compared to the mining company.

The same man later stated: *“We have put pressure on Barrick about things we don’t like. But not on CARE, because Barrick is present and has the money, CARE doesn’t”* (FGD 16 men, line 60). The beneficiaries explained that they had received information about CARE’s budget, through the radio which is another mechanism used by CARE as part of their ‘Public and Transparent Information’ component. While this shows that the radio can be used as an information channel to reach beneficiaries and communicate information about CARE as an organization, one could argue that this is not necessarily an effective mechanism. One reason for this is that whether or not the information that CARE seeks to deliver to its beneficiaries actually reaches them is out of CARE’s sphere of control, as it depends on whether beneficiaries happen to listen to the radio program.

### *6.2.3 Information Provided on the Project being Implemented*

Through our research we discovered that the information that beneficiaries hold about the project being implemented in their community, is mainly focused on three elements (listed here in order according to what was mentioned the most frequently): 1) the tangible benefits provided for beneficiaries of the project, 2) the capacity building activities offered, and 3) the aim of the project.

When asked if they knew what CARE does as an organization, beneficiaries in the FGDs would usually begin to talk about the material items they have received or heard that others in their community have received (such as seeds, sheep, fertilizer etc.), which shows that the beneficiaries have knowledge about the project and connected it to CARE. Further, in Ancash beneficiaries from the FGD expressed that they have received information about where the sheep that they have been granted had been bought and the prices that CARE has paid for the sheep. Several beneficiaries in Bado, Collahuasi and Cushuro talked a great deal about the capacity building activities, such as courses in production of dairy products and how to improve their agriculture, which have taken place in their community.

Lastly, when asked if they knew what the project was for, beneficiaries would say: *“It’s for being able to get out of poverty by selling (dairy products)”* (FGD 3 women, line 19) and *“CARE is capacity building people for them to get out of poverty”* (FGD 7 men, line 6). These quotes are

examples of the knowledge that the beneficiaries have of the purpose of the project implemented in their community. Furthermore, the beneficiaries that participated in the FGD in all of the communities seemed to know the basic knowledge about what goods and services are offered through the project and how they could receive them. All of this information had also mostly been received through meetings that CARE has held in the community. However, the beneficiaries explained that they were not always able to participate in the meetings that CARE held, due to resource constraints like time, distance, and money. Moreover, one woman who is a beneficiary and a member of the OC in Bado, explained that while she understands the value of the intangible benefits that CARE provides them with, such as capacity building, some of her fellow beneficiaries do not and therefore come to the first meeting to receive the seeds (or other materials) but do not prioritize coming to the following meetings organized by CARE. *“They don’t understand that CARE does not come to give us money, but to capacity build us so that we learn and have ideas [know more]. Maybe they won’t be here forever, but the knowledge stays with us”*. This could insinuate that more information about the value of capacity building aspects of the project should be provided to beneficiaries, in order to align expectations, in line with the arguments by forward accountability theorists such as Wenar (2006) and Mitchell (2007).

#### *6.2.4 Information Provided on CARE’s Accountability System*

When asked about CARE’s accountability system, *in those words*, most beneficiaries that participated in the FGDs did not understand what we were talking about. No one would answer the question. However, through conversations about CARE’s practices in the community and using words from forward accountability literature (such as involvement, transparency and responsibility) beneficiaries could still provide us with a lot of information about CARE’s practices, that qualify as forward accountability practices according to the theory. This insinuates that although beneficiaries could talk about the different forward accountability activities that take place between them and CARE, they do not have an understanding of the concept as such, nor knowledge about CARE’s Accountability System. While CARE claims to incorporate information on the Accountability System in their meetings with beneficiaries in the communities, our research indicates that the beneficiaries have either not grasped this information. An explanation for this could be that the information may not have been delivered to them in an appropriate manner, by for example taking educational levels into consideration and using a terminology and approach that they understand, as is emphasized in the literature (Wood 2011; Ware 2012; HAP 2010) to be important considerations. Another explanation is of course that beneficiaries may not actually have been provided with the information.



## 6.2.5 Accessibility

As outlined in our theory section and framework, accessibility is a decisive factor when providing information with the aim of achieving forward accountability (Goddard and Assad 2006). While the main step to forward accountability is providing beneficiaries with relevant information, *the achievement of forward accountability*, greatly depends on whether the information is provided in a manner that is *accessible* for the beneficiaries. The accessibility of information further depends on the information channel and manner chosen to deliver the information (HAP 2010).

### 6.2.5.1 Beneficiaries' Perspective on Accessibility

During all of our interviews with beneficiaries, as part of the ranking exercise (using beans, as described in our methods section), we posed the question: *On a scale of 1-4 how easy is it for you to access important information about CARE Peru and the project?* Table 9 show an overview of the responses.

Table 9: Overview of beneficiaries' perspectives on accessibility								
Which FGD	Collahuasi mixed	men	Bado women	men women 2	Cushuro women 1		Coral Grande men	women
Level of accessibility of information (1-4)*	1-2	2-3 mostly 3	2	3-4 mostly 3	1-2	3-4	2-3	1

\*1= difficult to access information, 2= slightly difficult to access information, 3=easy to access information, 4= very easy to access information

The answers are quite dispersed on the scale. However, the most frequent answer is 2, which is 'slightly difficult'. We asked the respondents to explain their rationale for their rating, and some of the beneficiaries who answered 1 and 2 explained:

*"I don't feel very informed about where CARE's office is, where I can go. Several people here have problems going, because of economic reasons and also because they don't know where the office is, where they can chat [with CARE staff]"* (FGD 3 women, line 48) this woman expresses a lack of information about CARE and pointing out economic resource constraints as a factor restricting the accessibility to information.

The following quote suggests that female beneficiaries face extra challenges regarding mobility, due to cultural norms, according to which the women is responsible for staying at home with the children. *"It's difficult because you need money to go to Huamachuco and I cannot go with my children to Huamachuco. Looking for information seems complicated"* (FGD 8 women, line 36).

A woman during one of the FDGs in Cushuro stated: *"There is lack of communication. Gathering the community residents [for a meeting with CARE staff] is quite hard. I feel I know little about*

CARE” (FGD 11 women, line 47). She also expresses that she lacks information about CARE, but points out a potential challenge for CARE when providing information, which is getting beneficiaries to attend the meetings organized by CARE.

The group of female beneficiaries that we interviewed in Coral Grande simply stated that they did not know where to find information about CARE all together. Several other beneficiaries in our FGDs in Bado and Cushuro explained that they did not know the CARE field staff, thus, could not ask them for information. While some from the same communities explained that they knew that there was information on CARE available on the Internet but that they did not have access to the Internet. Others explained that they did not have the phone number to contact CARE and did not know where to find it. Interestingly, the FGD who on average rated the access to information the lowest were the groups with female participants, which supports our observation of women as one of most marginalized groups in the communities. As accentuated in forward accountability theory (Jacobs and Wilford 2007; Bainbrigde 2011), it is important for NGOs to identify the most marginalized groups in the beneficiaries communities and take special action to ensure that forward accountability processes reach these individuals.

The beneficiaries, who answered 3 and 4, meaning that they found it relatively easy to access information, gave the following examples to elaborate their answers:

*“CARE brings us information when they are here. CARE leaves us a pamphlet with the e-mail and website –that is easy to find on the Internet. They always visit us.”*(FGD 3 women, line 37) indicating that some beneficiaries actually access information through the written material that CARE claims to hand out in the communities and through the Internet. A woman in the FGD in Cushuro expressed that she has gained information through meetings and field trips arranged by CARE: *“They [CARE] bring us papers with information. They take us on field trips [“pasantías”]. They arrange meetings in the region”* (FGD 11 women, line 49). Lastly, a woman in the same FGD expressed that she had accessed information about CARE through two of the mechanisms that CARE claims to employ, namely the radio and internet. However, she adds that it depends on the availability of electricity, which is unstable in the community: *“We hear about CARE and receive information through the radio and through the Internet, when there’s electricity.”* (FGD 11 women, line 51)

Although CARE seeks to provide the crucial information to its beneficiaries in order achieve forward accountability, some challenging factors affect the beneficiaries’ accessibility to the information provided. From the FGDs in the communities, it seems that for the beneficiaries who have radios, can and know how to use the internet, or can afford to charge their phones, the

access to information about CARE is much greater than for beneficiaries who do not have these possibilities. Also, since it appears that CARE hands out much written information on pamphlets and flyers, this information only serves the literate segment of the beneficiaries.

#### 6.2.5.2 CARE staff's Perspective on Accessibility

In our interviews with CARE Staff, we asked them to rate, from their point of view, the beneficiaries' accessibility to information about CARE. We received the answers listed in Table 10 below.

Table 10: Overview of CARE staff's perspective on accessibility				
Which IDI or FGD	Former Accountability Advisor, Claudia Sanchez	Regional Accountability Leader, Mariluz Romero	Regional Accountability Leader, Luiz Rojas	CARE field staff, La Libertad
Level of accessibility of information (1-4)*	2	2	3	3

\*1=difficult to access information, 2=slightly difficult to access information, 3=easy to access information, 4=very easy to access information

The Regional Accountability Leader in Ancash ranked the accessibility 2, and added to her response *"It's very difficult for beneficiaries to access the information mechanisms; they do not have information unless one goes to them. [Except] maybe the radio"* (IDI 4, line 147). This statement along with the responses in the table above, show that the CARE staff are aware that there are challenges for beneficiaries in accessing information about CARE and the projects implemented by CARE. Interestingly, the former Accountability Advisor rates the accessibility of information quite low, while the project team in La Libertad rates it slightly higher. Yet the project team confirmed some of the challenges that the beneficiaries had mentioned such as low literacy and lack of access to technology in the communities.

#### 6.2.6 Challenges to Providing and Accessing Information

In our analysis of the accessibility to information, it became clear that certain social factors challenge the beneficiaries' accessibility to information. By applying context-sensitive development theory, it can be argued that CARE's actions in practicing forward accountability are affected by the context, as is the beneficiaries' ability to access the information provided by CARE. Our research shows that CARE makes an effort to provide information to the communities through the radio, the Internet, published material, and meetings. However, our research reflects the decisive social factors for forward accountability described in our theoretical framework. The challenges for beneficiaries' accessibility to the information delivered through these mechanisms are, as discovered through the IDIs and FGDs, often related to resource

constraints –primarily due to the contextual factors of poverty and education. Accessibility is limited as a large portion of the beneficiaries is illiterate or lacks economic resources to use the available mechanisms. The contextual factors of poverty and education also affect CARE’s ability to deliver face-to-face information, as not all beneficiaries are able to take time away from income-generating activities to join meetings. An alternative approach would require CARE to go from household to household in order to deliver information to all beneficiaries, however, this does not seem like a viable option considering the resources this would require to reach all of CARE’s projects and beneficiaries.

#### 6.2.6.1 Trust

In our IDIs with Accountability Adviser Bendazu and the project team in La Libertad, it was expressed that one of the motives behind CARE’s efforts for providing information is to achieve legitimacy and trust among beneficiaries. Trust is an important aspect of forward accountability (Cronin and O’Regan 2002; Ebrahim 2003). The literature on forward accountability contains numerous references to the importance of clear, transparent communication with beneficiaries. Bonino and Warner (2014) argue that effective provision of information can strengthen trust from beneficiaries towards the NGO. However, as Granovetter (1985) explains, trust depends upon the past and present actions and interactions within a group of actors, which affect the social relations among actors. As mentioned in our background section about Peru and the socio-cultural, political, and historical context, there is a tendency for mistrust towards public institutions among the public in Peru (Varillas 2014). While the literature suggests that corruption could be an explanatory factor for this, our research also revealed that beneficiaries have had certain experiences with other NGOs as well as private companies in the past, which, according to them, have created an atmosphere of mistrust. The regions of La Libertad and Ancash, where our research was carried out, are characterized by years of corruption, which leads to mistrust. Moreover, several mining companies operate in the areas and have for decades misused power over the surrounding communities, polluted the communities’ lands, and made promises that were never kept. The last of which unfortunately also applies for NGOs that have been present in the area. During the FGDs, we observed examples of mistrust towards CARE among the beneficiaries:

*“One reason why people don’t come to the meetings is that before, many NGOs used to come with different projects but in the end the projects were left at zero, so people think: why waste my time if nothing is going to happen? They don’t appreciate [the project]. With CARE it seems to be different”* (FGD 9 men, line 55). According to this man, some beneficiaries do not come to the meetings that CARE organizes. This was confirmed by beneficiaries during FGDs in Cushuro as

well. He further explains that one of the reasons for this lack of participation is mistrust that exists among beneficiaries towards CARE. However, he adds that personally he thinks that CARE might be different, which may also be indicated through his presence at the FGD. This quote is an example of the attitudes we met in some of the beneficiary communities, where they told stories about previous NGOs who had arrived to the communities and made promises about projects they apparently had not been able to keep. The people in the communities expressed a disappointment towards these cases and brought them up when asked about CARE. The lack of participation of beneficiaries at meetings due to contextual factors inhibits CARE's ability to provide information and achieve a higher degree of forward accountability.

One of the members of CARE's team in La Libertad also insinuated that a slight mistrust and lack of transparency exists in the communities due to lack of information which causes beneficiaries to confuse CARE with the mining company, which they have bad experiences with: *"There is confusion within the topic of who CARE is, because many people thought that they [CARE staff] worked for the mining company"* (FGD 6 men, line 131). This contextual factor poses an extra challenge for CARE's attempt to achieve forward accountability. Regarding transparency and the social context Accountability Adviser, Bendazu, expressed in an IDI: *"Society questions the NGOs. They are all viewed the same, both small and big. CARE wants to differentiate itself. And we manage to do so, especially in the communities in which we intervene, because we practice accountability and are transparent"* (IDI 1, line 25). According to Bendazu, society questions CARE as an NGO and providing information as a means to be transparent and accountable, helps overcome the scrutiny of the public.

#### 6.2.6.2 Power Imbalances

Apart from corruption, past historical and political events as part of the social context, such as the marginalization and maltreatment of indigenous people, may be an explanatory factor for the power imbalances that arguably exist between CARE and its beneficiaries. The power imbalances, as described in our theory section, exist due to the donor and receiver relationship between NGOs and beneficiaries (Lister 1999; Jacobs and Wilford 2010) as well as simply due to social class and ethnic differences, as CARE's staff are typically from more well off group of society with a higher educational and economic background. The power imbalance between CARE and its beneficiaries was for example expressed by the beneficiaries in the FGD in Cushuro: *"We know people who are afraid of communicating with CARE"* (FGD 11 woman, line 70).

Jump (2013) discusses how providing information that is accessible to beneficiaries can cause changes for power relations and give more agency to beneficiary communities. She further argues that if beneficiaries are granted access to information it could bring a paradigm shift in

the relations between NGOs and beneficiaries, as beneficiaries become more powerful. By overcoming the power issues, that are apparently holding some beneficiaries back from interacting with CARE staff to receive information, CARE could arguably reach a higher degree of forward accountability. The issue of power imbalances will be elaborated more in the sections on decision-making and feedback and complaints processes, where it is more prominent as a challenge to forward accountability.

#### *6.2.7 Sub-conclusion on the Provision and Accessibility of Information*

Based on our findings that beneficiaries generally have only basic information about CARE and the projects, as well as the fact that a few beneficiaries have some knowledge of CARE's budget, the level reached in the provision of information can be characterized as the 'maturing' level according to the LF Framework. In the maturing level, the NGO chooses the methods used for sharing information by itself, as is the case with CARE. For CARE to advance to a 'flowering' or 'fruit bearing' level it would require that CARE shared full information about the projects, including the budgets (showing direct and indirect costs) to all beneficiaries. Also, the ways of publishing the information would be discussed with beneficiaries, and the NGO staff would check if the information was relevant and understood, particularly by the most marginalized groups (Jacobs and Wilford 2010), all of which is not currently the case. Interestingly, we found that the FGDs with female participants generally rated the accessibility to information lower than the FGDs with male participants. With women being the most marginalized group in this context, our research indicates that CARE may not be ensuring that information reaches the women in the communities. While the beneficiaries we interviewed generally seemed informed about the most important aspects regarding CARE and the project in their community, they were not very familiar with CARE's Accountability System. The beneficiaries' lack of knowledge about CARE's Accountability System does not mean that beneficiaries are not aware of the specific initiatives that CARE undertakes for forward accountability, and therefore does not necessarily impede forward accountability from taking place. However, since beneficiaries do not have an understanding of the concept of forward accountability, nor understand that this is something that CARE is aiming to achieve, it can be argued that there is a misalignment in expectations and goals. As beneficiaries are not aware that they have a right to information about CARE and the intervention targeted at them, a right which they possess according to literature on forward accountability (Goddard and Assad 2006; Gray, Bebbington, and Collison 2006; Ebrahim 2003; TI 2009), they do not know that they are entitled to information about CARE and its projects and that CARE is willing to give them the information. This often results in a one-way dialogue where information is sent, but not necessarily received (Mango 2009), which was apparent in some of

the communities, where according to CARE, information had been given, still we found that beneficiaries were not informed. Furthermore, the information mechanisms employed by CARE are substantial for the achievement of forward accountability, as these are directly linked to the beneficiaries' accessibility of information (HAP 2010). Our findings revealed a lack of accessibility to information, which indicates that the mechanisms employed are not all the most appropriate.

## 6.3 Pillar 2: Involving People in Making Decisions

CARE also seeks to ensure forward accountability through the second component of the Accountability System, named 'participation and decision-making'. As CARE describes it, the participation and decision-making component includes the involvement of main actors in decision-making of CARE's interventions. In its Policy for Accountability, CARE states that beneficiaries should be included in all stages of the project, the initial analysis, the design, the implementation, and the final evaluation (CARE Peru 2011). This corresponds with the ideal practice of forward accountability as described by all the main forward accountability theorists such as Wenar (2006), Jacobs and Wilford (2010), O'Dwyer and Unerman (2006, 2010) and Mitchell (2007). In practical terms the field staff have the direct responsibility for involving beneficiaries and allowing them to have an active role in taking decisions concerning the projects that affect their lives (CARE Peru 2011).

### 6.3.1 The Mechanisms for 'Participation and Decision-making'

According to CARE's Accountability System, CARE seeks to involve beneficiaries in decision-making processes through the following mechanisms: community consultation and dialogue, and participation and participatory reviews.

#### 6.3.1.1 Community Consultation and Dialogue

According to CARE, Community consultation and dialogue is used to give the beneficiaries an active role in decision-making. CARE claims to engage in dialogue with the beneficiaries and consult them regarding their views on project-related issues. The use of this mechanism can be argued to be important as a foundation to change the unequal power balance that exist in the relation between an NGO and its beneficiaries (O'Dwyer and Unerman 2010). According to the field staff, beneficiaries are sometimes consulted and asked to give suggestions during assemblies, meetings, and public events held by CARE team leaders and field staff, to inform beneficiaries about CARE projects, this was also confirmed by both Regional Accountability Leaders.

#### 6.3.1.2 Participation and Participatory Reviews via the Overseeing Committees

The second mechanism that forms part of CARE's Accountability System for ensuring 'participation and decision-making' is the use of overseeing committees (OCs). According to CARE, the OCs should serve as the link between beneficiaries and CARE. Regarding the purpose of the OCs CARE states: *"The focus here is citizen control and oversight, two sides to the same process for building the conditions necessary for conflict prevention and ensuring democratic governance"* (CARE Peru 2013a, 20). CARE has two types of OCs: one type of the OCs consists of democratically elected beneficiaries; and the other type is comprised of third party



representatives who monitor the work of CARE's interventions. The two main ideas behind the OCs are: a) to represent the beneficiaries towards CARE; and b) to oversee and control if both parties—CARE and the beneficiaries—comply with their responsibilities. Even though the organizational structure of the OC is fixed—with President, Vice President, Secretary and Accountant as members—the collection of OCs' members and their profiles varies greatly. In practice, the responsibility for the formation of the OCs lies with the regional accountability leaders.

Having outlined the mechanisms that form part of CARE's 'participation and decision-making' component, we will analyze CARE's use of these mechanisms based on the pillar of the conceptual framework 'involving people in making decisions'. Drawing on Jacobs & Wilford's (2010) understanding of forward accountability, in order for CARE to achieve forward accountability, they must involve their beneficiaries in making decisions regarding the projects that affect them. Within forward accountability literature there is a general consensus that involving beneficiaries in decision-making improves the overall quality and relevance of projects, as projects become more sensitive to local practices and aspirations (Wenar 2006; Mitchell 2007). We have therefore asked the beneficiaries that participated in the FGDs and CARE staff to rate on a scale from 1-4 the degree of involvement by CARE of the beneficiaries in making decisions about projects.

### 6.3.2 Beneficiaries' Perspective on Involvement in Decision-making

The responses from the FGDs with beneficiaries are presented in Table 11.

Table 11: Overview of beneficiaries' perspective on involvement in decision-making								
Which FGD	Collahuasi mixed	men	Bado women	men	Cushuro women 1	women 2	Coral Grande men	women
Level of involvement in decision making (1-4)*	1	2-3 mostly 2	2-3	1-2 mostly 2	1-2	1-2 mostly 1	1	1

\*1= does not feel involved in decision making, 2= feels a little involved in decision-making, 3= feels involved, 4= feels very involved

The table shows that most of the beneficiaries in our FGDs answered 1 or 2 meaning that they do not feel involved in making decisions or feel only a little involved. Only a few actually feel that they are involved on an ongoing basis. When we asked those who rated 2 and 3 to elaborate on their ratings, they gave us examples of instances where they felt like that had been involved in making a decision. One man from Bado expressed: *"First they [CARE] came with chemicals and I suggested that it would be better to use natural fertilizer"* (FGD 9 men, line 44). He here explains how he felt to have been involved in deciding which type of fertilizer he got. The men and

women from the two FGDs in Cushuro also mentioned the fact that they had been able to choose which seeds to sow as an example of decision-making. Another man said: *"We communicated to CARE which kinds of grass grow best in the zone and which don't and [when they did as we suggested] there were better results"* (FGD 9 men, line 46) explaining how his local knowledge had helped improve the results, which were not good to begin with. Another example of this was a woman who explained: *"CARE first contracted a person to do capacity building about dairy products from house to house, but people were not engaged this way, we suggested that it should be done together in the community"* (FGD 8 women, line 41). These are examples where CARE has listened and the beneficiaries' experience of having contributed to making decisions about the projects, which they are supposed to benefit from. These examples reflect the argument, mentioned by various authors of forward accountability, of the importance of involving beneficiaries in decision-making processes, as it can improve the quality of the intervention by the NGO (Wenar 2006; O'Dwyer and Unerman 2010; Jacobs and Wilford 2010). By involving beneficiaries in decision-making processes, there is the possibility to create a sense of ownership, use the local knowledge to make the project more effective and ensure the relevance of the project for the beneficiaries (Wenar 2006).

The beneficiaries whom, on the other hand, rated their degree of involvement in decision making as '1' and expressed that they did not feel involved, for example explained that they did not feel that they had been given the opportunity to express themselves and enter in a dialogue with CARE. A man in the FGD in Cushuro said: *"CARE should include us when for example buying fertilizer, because we know what is not too old or bad quality. They should take a representative from the community to go with CARE to buy the materials"* (FGD 12 men, line 28). Another man in this FGD added: *"When we suggest a better fertilizer CARE has already bought [the fertilizer] and there's nothing to do. The decisions have been made"* (FGD 12 men, line 75). Beneficiaries from our FGD in Cushuro further explained that the reason why they were asking for better fertilizers, was that many of them had not had success with the seeds provided by CARE and knew from experience, that either the seeds provided by CARE do not tend to grow in the area, or that chemical fertilizers did not work well on their land. Likewise, various beneficiaries in the FGDs in Bado and Coral Grande mentioned that they did not have good results with the seeds that they had received from CARE as part of the project. Some of the beneficiaries thought that the reason for this was because the seed had gone bad (FGD 15 women). Others blamed the bad results on the rain season, claiming that they had been told by CARE to prepare their land for sowing in November, but CARE had not arrived with the seeds until January where the rainy season had started, which they knew was not a good time to sow seeds. The statements above

indicate that CARE has not involved beneficiaries in the decision-making of important aspects of the projects and in some cases, this has led to the purchasing of inadequate materials for the beneficiaries or inadequate timing, which has compromised the results of the intervention.

Forward accountability theory stresses that consulting beneficiaries from the *beginning*, is the best way. One man from the FGD in Cushuro expressed: *“Even if we have the possibility to say [our opinion], it doesn’t do any good, [since] everything is already planned”* (FGD 12 men, line 85). As expressed in this quote and some of the previous ones, in all the cases we came across in the communities, the beneficiaries have not been involved from the very beginning. In the examples we heard of changes that had been made based on the beneficiaries’ requests, the changes were all made after the project had been designed and was already in the implementation phase. This is arguably not very efficient, as opposed to involving beneficiaries in the design phase and achieving good results from the start. Based on the LF framework, the degree of involving beneficiaries in decision making can be characterized as between a ‘sapling’ and ‘maturing’ degree of forward accountability, as CARE seems to acknowledge the beneficiaries requests, but does not seem to actively consult them at all stages of the project cycle (i.e. planning, designing, reviewing & evaluating activities) as is described in the ‘maturing’ degree in the LF framework.

One of the men in the FGD in Bado further said, on behalf of his community that they would like specific meetings with CARE where they, as beneficiaries, could be involved in making decisions. A woman in Cushuro also expressed this: *“I would like that! [to have the possibility to make decisions]. There have not been decisions, there has not been anything”* (FGD 10 women, line 34).

### 6.3.3 CARE Staff’s Perspective on Involvement of Beneficiaries in Decision-making

We also asked CARE staff their impression of the degree of involvement that beneficiaries feel in decision-making on a scale from 1-4 and received the responses seen in Table 12.

Table 12: Overview of CARE staff’s perspective on involvement of beneficiaries in decision-making				
Which IDI or FGD	Former Accountability Advisor, Claudia Sanchez	Regional Accountability Leader, Mariluz Romero	Regional Accountability Leader, Luiz Rojas	CARE field staff, La Libertad
Level of involvement in decision making (1-4)*	3	4	2	2-3

\*1=beneficiaries do not feel involved in decision-making, 2=beneficiaries feel little involved in decision-making, 3=beneficiaries feel involved, 4=beneficiaries feel very involved

The table above shows that CARE staff generally has a perception that beneficiaries experience a higher degree of involvement in decision-making than beneficiaries do. Accountability Leader

Romero said: *“In some cases a preliminary assessment is done before the formulation of the project, but in the majority of the cases CARE goes [to the field] with the project already formulated. They do participate with suggestions during activities”* (IDI 4, line 151). With this statement, she confirms the beneficiaries’ claims, that most of the projects are already formulated by the time beneficiaries are involved. However, strangely, she rates the involvement as very high, indicating that her perception of involvement of beneficiaries is not the same as that of most forward accountability literature, where high involvement means involving beneficiaries at all stages. For her, the fact that beneficiaries give suggestions during activities qualifies as a high degree of involvement. The Accountability Leader Rojas, however, added the following about project design by CARE during his interview: *“Beneficiaries are not included from the beginning. They have not been considered from the offset”* (IDI 14, line 34) –once again confirming the responses we received from the beneficiaries. We then asked him what he would consider a better alternative and he responded: *“They should be considered from the beginning. I have experience from other projects [not by CARE] where this has been done”* (IDI 14, line 35) and further added that a way to do this would be through for example a ‘purchasing committee’ where a group of beneficiaries or the OC as representatives of the beneficiaries could work together with CARE.

A member of the project team in La Libertad commented on the issue of involving beneficiaries in decision-making: *“If they do not see it as theirs, the project, then CARE does not see the project as successful”* according to this member of the project team, the involvement of beneficiaries creates to a sense of ownership among beneficiaries towards the project. This statement is in line with the argumentation by various theorists that while also encouraging greater participation in project activities, involvement in decision-making gives beneficiaries a sense of ownership and respect towards the projects (Wenar 2006; Mitchell 2007).

### **6.3.4 Challenges to Involving Beneficiaries in Decision-making**

#### **6.3.4.1 Participation**

The main challenge that CARE staff mentioned, regarding the involvement of beneficiaries in decision making, was the lack of participation from the beneficiaries’ side in the meetings, assemblies, and public events that CARE uses as forums for community consultation as part of their ‘Participation and Decision-making’ component. CARE staff repeatedly mentioned the influence of the mining companies on the beneficiaries in the region of La Libertad as an explanatory factor for this challenge. CARE staff claims that the mining companies have implemented certain projects in the region, through which they have created a ‘spoiled’ culture among the beneficiaries. The CARE staff we interviewed, both in Lima as well as in La Libertad,

explained that the difference between the way the mining companies have conducted projects, in comparison to CARE, is that the mining companies have just given people in the communities goods, while CARE's approach is to provide goods for the beneficiaries, whom fulfill the condition that participating by 'putting their part', e.g. by participating in meetings and preparing their land before receiving seeds. CARE argues that this approach is to ensure sustainability of their interventions.

Most beneficiaries in the FGDs were generally aware of CARE's approach. An example of this is a man who said: *"They [CARE] have fulfilled their responsibility, by putting their part [materials] for dairy products, the grass, the fertilizer and the seeds. At the same time we have fulfilled our responsibilities, as farmers [by] sowing"* (FGD 9 men Bado, line 14)—showing that they were aware of their role. However, some beneficiaries in the FGDs also complained that not everyone in the communities had received benefits and they did not understand why.

During the FGD with the project team, one member said when asked about involving beneficiaries in decision-making: *"There are two types [of beneficiaries], those who want to participate and those who don't want to"* (FGD 6, line 115). He further added *"they want the 'old' system where the mining companies just give people [everything]"* (FGD 6, line 115). With this statement, a CARE staff member expresses that he finds it difficult to involve beneficiaries in making decisions, when beneficiaries do not participate in meetings and other activities within the scope of the project. According to him and other CARE staff, the lack of participation is attributed to the context, such as the 'spoiled culture' that has been created among beneficiaries in the region due to historical factors. A few beneficiaries in our different FGDs confirmed this issue: *"Those who have known to take the opportunity and participate have benefitted, the others have stayed behind"* (FGD 9 men, line 10).

A man in the FGD in Cushuro stated when asked about decision making: *"They come to cheat us, the grass doesn't grow, we don't trust them [CARE]"* (FGD 1 men, line 74). This indicates that the mistrust that exists in the communities towards CARE is also an explanatory factor for the lack of involvement from the beneficiaries' side and is reinforced by the poor results that some beneficiaries have experienced in the projects. Results that arguably are due to lack of understanding of the local context by CARE, which might have been avoided through the involvement of beneficiaries in decision-making processes in the design-phase of the project.

Another explanation for the lack of participation in meetings, which hinders beneficiaries in being involved in making decisions, is the economic resource constraints that beneficiaries face as part of the social context that prevent them from taking 'time off' from work.

#### 6.3.4.2 Lack of Knowledge

While CARE claims that beneficiaries generally do not participate enough in project related activities, where involvement in decision-making could take place, the quotes presented above show that beneficiaries generally do not feel that they are given the opportunity to be involved in decision-making processes. Also, as established above, the beneficiaries who felt that they had made decisions, had based on the conceptual Framework, only been involved to a very low ‘sapling’ to ‘maturing’ degree. It is therefore possible to think that beneficiaries might have a very narrow view of what decision-making can actually entail for them as beneficiaries, especially if they have not been involved in such processes before. Factors related to the context such as low education and power relations can be explanations for beneficiaries’ lack of participation. In addition to organizing meetings in the communities, CARE must therefore place efforts into communicating to the beneficiaries *how* they can be involved in decision-making and stress the importance of their participation.

#### 6.3.4.3 Considering the Most Marginalized

The LF Framework emphasizes the involvement of the most marginalized groups in the community in making decisions, in order to achieve a higher level of forward accountability. For this, already in the maturing degree, the NGO should be consulting women and men separately, identifying the main social groupings in the community including the most marginalized and considering their priorities. This is an important consideration for CARE, based on the gender issues that we observed during our research, where women were generally less outspoken due to factors such as cultural norms. Furthermore, we observed a strong hierarchy in the communities, which could imply a risk that only the most powerful groups in the communities are the ones involved in decision making (Bainbridge 2011), unless CARE actively considers the involvement of the most marginalized groups in their practices. The most prominent example of this was in Bado; when arriving to the community for the first time, we were taken straight to the house of a beneficiary, who was an elderly man known in the community as ‘*El Rey*’ [the king] to drink tea, before going to the community center to meet with the rest of the beneficiaries whom had come to participate in the FGDs and were already waiting. He was also the president of the OC for this community and the one to make a welcome speech for us and introduce us in the community. During the FGD with the OC in this community, the participants followed a clear order to speak in; ‘*El Rey*’ spoke first and then the other participants would wait their turn. We had met the only woman in this OC at CARE’s office prior to visiting the community, where she had been very talkative and expressed various opinions, however, we observed that she became much less outspoken during the OC.

### 6.3.5 Overseeing Committees in Practice

#### 6.3.5.1 The Beneficiaries' Perspectives

According to CARE, the main mechanism in their 'Participation and Decision-Making' is the use of OCs to represent the beneficiaries in making decisions. In our research with beneficiaries we therefore found it relevant to explore whether the OCs serve as a mechanism for involving beneficiaries in decision-making, in the way that CARE intends. The two main questions we asked beneficiaries about the OCs were 1) whether they knew the OC that is supposed to cover their community and 2) whether they felt represented by the OC.

We found that in Collahuasi, the beneficiaries from the FGD were not acquainted with the OC that is affiliated to their community and none of the beneficiaries had interacted with the OC. They therefore said they did not feel represented by the OC in decision-making processes with CARE. The OC that is affiliated to Collahuasi, is as earlier described, composed of non-beneficiary members.

In La Libertad, on the other hand, the beneficiaries in the FGDs expressed varying knowledge about the OCs affiliated to their community. In Bado for example, during our FGD with the men, they told us that they had heard of the OC, but did not know about its functions. When asked if they knew the members of the OC, only one man said he knew them. The men in the FGD in Cushuro all knew the members of their OC but one man said the following: *"We don't know what they do, what they work with. Their work isn't visible. The committee doesn't function [as a mechanism]"* (FGD 12 men, line 36) –expressing a discontent with the role of the OC affiliated to his community. The women in our FGD in Bado, said they all knew the OC members affiliated to their community. However, when asked about the OCs function one of the women said: *"They are in charge of supervising whether the grass [seeds] are planted"* (FGD 8 women, line 23) – indicating that in her view the OCs are there to supervise the beneficiaries and not CARE. Beneficiaries in the FGDs in Bado and Coral Grande made similar statements. In general it seemed as though the few beneficiaries who know the OCs do not share the same perception of the OCs as a mechanism as CARE.

We asked those beneficiaries who had been in contact with an OC in which ways they had interacted with them. A few said that the OCs had visited them in their homes to check whether they had prepared their land as well as received and planted the seeds from CARE. This had happened on average 1-2 times in a year. Various beneficiaries in the FGDs expressed that they did not know how to get in touch with members of the OC. None of the beneficiaries expressed that the OCs were involved in decision-making or represented their interests before CARE in any way. When asked how the OCs could be of better use to the beneficiaries, one woman in our



FGD in Bado answered: *“The committee could support us more, put more on their part. They could for example arrange meetings, inform, and supervise more”* (FGD 8 women, line 46). If asked whether they communicate with the OC, the beneficiaries who knew the OC said they did, but they communicated more directly with CARE. When asked if they felt represented by the OC towards CARE, one woman in Bado answered *“Not always”* (FGD 8 women, line 49) and the other women in the same FGD said that they did not feel represented. Beneficiaries in Cushuro and Coral Grande also expressed that they did not feel represented by the OC in the respective communities.

#### 6.3.5.2 The OCs’ Perspectives

We managed to interview OC members for each community that we visited. While in Bado four of five members of the OC were present; only two members of the OC that is affiliated to both Cushuro and Coral Grande showed up. The OC for Collahuasi was no longer functioning; however, we were able to meet with two members. The OC members’ lack of presence during our visits (except in Bado) reflected the beneficiaries’ statements regarding the general lack of presence of the OCs, quite well. Apart from general questions regarding their functioning (which has been described earlier) we asked them how involved they felt in making decisions related to the project that CARE is implementing in their communities.

The OC members in Bado explained their role as: *“We are CARE’s right arm”* (FGD 7 man, line 25) another member added *“CARE themselves couldn’t go to supervise all the families, they don’t know them. We have a good relationship with the beneficiaries.”* (FGD 7 man, line 32) these quotes indicate that the members of the OC see themselves more as representatives for CARE and not so much as representatives for the beneficiaries, although they are beneficiaries themselves. When asked what they do for the beneficiaries, both the OC in Bado and the one in Sanagoran (which is affiliated to Cushuro and Coral Grande) answered that they supervise whether the beneficiaries have received seeds and prepared their land, but that the beneficiaries sometimes complain to them regarding CARE, which will be discussed further in the section on Listening.

The OC that was affiliated to Collahuasi, namely the OC in Ancash (composed of non-beneficiary members) explained that they had not visited Collahuasi because they had been visiting other communities and had not had time to visit all the communities they were meant to represent. However, when asked about their involvement in decision-making in CARE’s projects one of the members stated: *“We have formed part of the decisions through the reports. We have been the connection between the beneficiaries and CARE. We bring the beneficiaries voices to the people managing the project, which is more than the beneficiaries can do themselves by complaining to*

*the field staff*” (IDI 5, line 170). We have received copies of the reports that this OC has submitted to CARE although the recommendations in the report are not based on dialogue with beneficiaries in the communities we visited, but other communities. The reports seem as a good tool to communicate the wishes and recommendations of the beneficiaries to CARE, however, as it takes place during the implementation of the projects, the degree of involvement in decision-making is arguably not very high and it can be concluded that the OCs therefore currently serve more as a feedback and complaints mechanism than a mechanism for involving beneficiaries in decision-making. Furthermore, the full written reports were only produced by the OC in Ancash, as its members are educated non-beneficiaries, while the members of the OCs in La Libertad are beneficiaries and are generally less capable of developing the same type of reports. Still, we saw that the OCs in La Libertad have put together a few evaluation reports including small recommendations and with report cards written by the OC on behalf of the beneficiaries attached.

#### *6.3.6 Sub-conclusion on Involving People in Making Decisions*

While CARE claims in its accountability policy that the involvement of beneficiaries in decision-making is important and has dedicated a component of its Accountability System to ‘Participation and Decision-Making’, our findings reveal that the beneficiaries in the communities only feel a low level of involvement in decision-making. The CARE staff that we interviewed generally had a perception of the level of involvement of beneficiaries as higher, however they confirmed the beneficiaries’ main concern, namely the timing of the involvement. According to the literature on forward accountability, the fact that beneficiaries are only involved after the projects are being implemented, if at all, can be argued to result in a limited degree of forward accountability (Jacobs and Wilford 2010; Wenar 2006; Mitchell 2007; Unerman and O’Dwyer 2006). According to the conceptual framework, in terms of involving people in making decisions, CARE can be characterized as being at the lowest ‘sapling’ level, as beneficiaries are merely being informed about the NGO’s plans and NGO staff assume that the most marginalized people in the community are represented, our research shows no deliberate actions taken to ensure the involvement of the most marginalized. For CARE to advance to a ‘maturing’ level it would require that beneficiaries were consulted at all stages of the project cycle, including the planning, design, review and evaluation phase (Jacobs and Wilford 2010), which they are currently not. Community research in Angola, by Jacobs and Wilford (2010), show similar results as ours that NGOs tend to barely involve beneficiaries in decision-making as plans are more often than not made without consulting the beneficiaries first.

Furthermore, consulting men and women separately, could help ensure a higher degree of the most marginalized, which in this case are the women. To advance to an even higher level of involvement of beneficiaries in decision-making, decisions would have to be made jointly by CARE and beneficiaries throughout the project cycle and the ultimate level would entail a reversal of roles where beneficiaries take the lead in making decisions and draw on the NGOs expertise as relevant. The last level, however, would require much capacity building of the beneficiaries to overcome some of the described challenges that are present in these communities.

## 6.4 Pillar 3: Listening through Feedback and Complaints Procedures

The third component in CARE's Accountability System is the 'management of grievance, complaints, and suggestions'. According to CARE, this component aims at opening up the opportunity for beneficiaries to give feedback to CARE—be it positive or negative. The reception of feedback is described by CARE to be a way to improve the impact of its interventions (CARE Peru 2013b). The organization claims to use the feedback to determine whether it complies with agreements and commitments and to become aware of demands and complaints. As outlined in our theory section, the use of feedback and complaints mechanisms are essential for good forward accountability practice (Agyemang et al. 2009). What CARE intends to do is, according to Brett (2003) and Cowie (2000), vital in development interventions: to invite the stakeholders into a dialogue where they can express their views and have their voices and wishes heard.

When asked generally about the purpose of the feedback and complaints procedures, the Regional Accountability Leader Rojas stated that the feedback and complaints mechanisms are seen to help CARE improve. Moreover, former Accountability Advisor Sanchez describes the feedback and complaints mechanisms, as a means to prevent conflicts between the organization and the stakeholders and to avoid negative impression and reputation for CARE. The project team in La Libertad emphasized that by giving the beneficiaries the possibility to give feedback it is an opportunity for CARE to listen and learn from them and to strengthen the trust between the beneficiaries and CARE.

### 6.4.1 *The Mechanisms for 'Management of Grievance, Complaints and Suggestions'*

For receiving feedback from beneficiaries are CARE's Policy for Accountability includes a set of formal mechanisms. However, during our field study we identified a set of informal mechanisms that are used for this component.

#### 6.4.1.1 Formal Feedback Mechanisms

CARE has set up four formal feedback mechanisms, namely, the free telephone hotline, a specific e-mail address, the project technicians' field record cards, and the feedback & complaints register at the local offices (CARE Peru 2013a). The free telephone hotline, through which beneficiaries have the possibility to express their opinions, is a mechanism that was taken into use in 2007 (CARE Peru 2013b). In an interview with Bendazu, she explains that the call goes directly to a landline in Lima, answered by the Accountability Advisor, during the phone hours, which are from 9am to 5pm Monday to Friday. Another mechanism is the [opinion@care.org.pe](mailto:opinion@care.org.pe) e-mail address that the beneficiaries can use to write their feedback to CARE (CARE Peru 2013b). Additionally, when CARE staff is in the field, the policy dictates that the project teams should physically carry a notebook containing of field record cards that the beneficiaries can fill out or

the field staff can fill out for them, where one copy is brought to the regional office and another is given to the beneficiary (see App. 5). This third mechanism is used to register viewpoints and day-to-day problems (CARE Peru 2013a). In the local offices of CARE one can also use the fourth formal mechanism, the feedback & complaints register, which is a notebook similar to the field record cards (CARE Peru 2013b).

#### 6.4.1.2 Informal Feedback Mechanisms

In addition to the feedback obtained through the formal feedback mechanisms CARE also receives feedback through informal feedback mechanisms. According to beneficiaries in Cushuro from our FGD with women, in the cases where beneficiaries actually give feedback or make a complaint to CARE it often happens through a telephone call to the CARE staff directly on their mobile phone. The Project Team in La Libertad state that this way the beneficiaries get to communicate directly with one of the responsible staff members of the specific project instead of going through the national office in Lima. Another channel, through which grievances, complaints, and suggestions are received, is through direct face-to-face communication when CARE staff visits the communities. Such face-to-face feedback is said to take place either when field staff carry out activities with the beneficiaries, or in open meetings or capacity building meetings where representatives from CARE and a group of beneficiaries is present (CARE Peru 2013a). Moreover, when feedback is needed in the formulation and implementation of a project it is said to be received from the communities and partners through meetings, assemblies, focus groups, opinion polls, complaint registers, and public hearings (CARE Peru 2013a).

Having presented the formal and informal mechanisms for ‘management of grievance, complaints, and suggestions’, CARE’s position in terms of listening—through feedback and complaints procedures—is analyzed next based on the conceptual framework.

#### 6.4.2 Beneficiaries’ Perspectives on Being Listened to

During the FGDs with beneficiaries, we asked them “on a scale from 1-4 how much do you feel that CARE listens to you as beneficiaries, your feedback and complaints”. We received the answers presented in Table 13.

Table 13: Overview of beneficiaries’ perspectives on being listened to								
Which FGD	Collahuasi mixed	men	Bado women	men	Cushuro women 1	women 2	Coral Grande men	women
Level of listening to beneficiaries (1-4)*	2	3	1-2	2	1	3	1-2	1

\*1=I feel that CARE does not listen, 2=I feel that CARE listens a little, 3=I feel that CARE listens, 4=I feel that CARE listens a lot

The table above shows that when it comes to listening, beneficiaries generally rate CARE's performance lower than involvement in decision-making and provision of information. When asked to elaborate on their ratings, one of the women who rated '1' in the first FGD in Cushuro said: *"They don't listen to us at all, we complain to them, but they don't listen"* (FGD 10, line 36), this woman was clearly expressing a frustration towards CARE for not having been listened to. In the FGD with men in Cushuro, one man said: *"When we suggest something, the CARE staff talk to their bosses and come back with an answer. Some of the representatives [CARE staff] listen, others do not"* (FGD 12, line 82). This quote reflects our own general impression after having conducted all the FDGs with beneficiaries, namely that the beneficiaries had very different experiences with being listened to by CARE. For instance, one of the women from the second FGD where the average was 3, said: *"We do feel that CARE always helps us, they listen to our comments and solve our problems"* (FGD 11, line 59) expressing that she experienced that CARE has listened to her. We observed that this particular respondent seemed very engaged in CARE activities and this statement may indicate that her own participation may have contributed to an experience of being more listened to by CARE.

#### 6.4.3 CARE staff's Perspective on Listening to the Beneficiaries

We asked CARE staff the following question: *from 1-4 how much do you think the beneficiaries feel that CARE listens to them?* Table 14 below shows CARE staff's answers.

Which IDI or FGD	Former Accountability Advisor, Claudia Sanchez	Regional Accountability Leader, Mariluz Romero	Regional Accountability Leader, Luiz Rojas	CARE field staff, La Libertad
Level of listening to beneficiaries (1-4)*	3	3	2	3

\*1=beneficiaries feel that CARE does not listen, 2=beneficiaries feel that CARE listens a little, 3=beneficiaries feel that CARE listens, 4=beneficiaries feel that CARE listens a lot

The ratings in the table above are generally higher than the beneficiaries' ratings, indicating that the staff has a rosier picture. However, the former Accountability adviser Sanchez elaborated on her answer: *"Sometimes there are problems with the communication. That's why it is important to have different forms of communication [mechanisms], because if one does not function, the others may"*. Through this statement she indicates that there have been some challenges when it comes to feedback and complaints between CARE and the beneficiaries.

We therefore analyze the responses obtained from beneficiaries and CARE staff on the feedback and complaints procedures, by examining whether each of the formal mechanisms function in practice, as well as investigate whether any informal mechanisms exist and how they function.

#### 6.4.4 Formal Feedback and Complaints Procedures and Mechanisms

##### 6.4.4.1 The Free Telephone Hotline

The free telephone hotline was the first feedback and complaints mechanism initiated by CARE and also the one that is mostly promoted. Regional Accountability Leader Romero emphasized that every time CARE had meetings in the communities they would inform the beneficiaries about the free hotline. Additionally, the free hotline is also publicized on all written CARE material given to the beneficiaries. The beneficiaries who participated in our different FGD were, however, not very familiar with this mechanism and the ones that knew about it expressed negative comments about its usage.

The respondents from the FGD with female beneficiaries in Cushuro informed us that the use of phones is limited in their communities. First of all, most communities do not have *landlines* and as the free hotline number only functions when calling from a landline, beneficiaries need to travel to the nearest town to get hold of a landline telephone, which incurs costs of both time and money (CARE Peru 2013a). Moreover, Regional Accountability Leader, Rojas, explained that the number is not completely free, because you need to have 50 cents credit on your phone to make the phone call and thereafter the money is refunded—this is however not explained well enough to the beneficiaries. He further clarified that the phone lines are slow, there is a lack of phone signal, and no phone booths exist. Additionally, the project team in La Libertad explained that, in the districts where they do have signal, cellular phones are only used by those who can afford to put credit on them. Thus, the usage of the free hotline is influenced by contextual factors, such as resource constraints.

The sole beneficiary (from Collahuasi) whom claimed to have called the free hotline stated: *“I tried to call CARE’s free hotline but the phone rang and rang and no one answered it”* (FGD 3, line 88). This statement shows that in addition to local conditions such as resource constraints, which are out of CARE’s sphere of control, the fault in this particular case lies with CARE, as the Accountability Advisor’s responsibility to answer the phone is not fulfilled. As such, there are both internal and external factors that challenge the functioning of the hotline mechanism.

Moreover, according to the field staff in La Libertad the free hotline is also not used because *“the beneficiaries are scared and feel like they tell on someone [when using this mechanism]”* (FGD 6 mixed, line 93). Through this statement the field staff express that the beneficiaries do not feel safe or comfortable using the hotline as a medium to make complaints. At the time that our research has conducted, CARE had recently established a free *cellular* hotline as well, as an attempt to eliminate the barrier for the beneficiaries who do not have access to landline phones. However, our research showed that information on the existence of the cellular hotline had not

been communicated to the beneficiaries, nor the CARE staff. In addition to the responses from our interviewees, CARE's 2013 yearly report shows that the free hotline is not a mechanism that leads to increased forward accountability for CARE, as zero cases of feedback and complaints were made to the free hotline in 2013 (CARE Peru 2013b). Based on our research, an explanation for this could be the limited accessibility that beneficiaries and staff expressed to this feedback and complaints mechanism.

#### 6.4.4.2 The Notebook of Field Record Cards

According to the former Accountability Leader Sanchez, since the free hotline did not function well in the mountain communities, the notebook of field record cards was developed. The field record cards appear to function better than the free hotline. When we asked the beneficiaries in the FGDs if they were acquainted with the notebook with field report cards, most of the beneficiaries expressed their familiarity with it. Some of the beneficiaries, such as the women from the FGD in Bado, mentioned the notebook even before we asked about it. One woman said: *"if we have a complaint or a concern, we approach the CARE representatives and they write it down in their complaints notebook, they always bring it with them"* (FGD 8, line 10). Even though most beneficiaries knew that the field workers are supposed to have the notebook on them at all times and that they could use it to make complaints, few had actually seen it and even fewer beneficiaries had in fact used it. Nevertheless, according to the field staff that we interviewed in La Libertad, the notebook, is the most widely used mechanism among beneficiaries to complain. The yearly CARE report backs up this statement showing that the highest percentage (38%) of feedback and complaints are communicated using the notebook (CARE Peru 2013b).

However, even though it is the mechanism most widely used, this does not necessarily imply that it functions optimally. Former Accountability Advisor, Sanchez, explained that even though the policy claims that the field workers should carry around the notebook at all times, in practice, this is not the case. Even though it is explained to the field workers, when starting their employment with CARE, that they need to bring the notebook at all times, no one seems to follow up on whether the field staff is actually complying with this policy. Sanchez even claims that some field workers have never used the report field cards. Regional Accountability Leader, Rojas agrees: *"there has been a lack of supervision and pressure [on the field staff], and no follow-up on the usage of the field record cards has been executed [therefore] some CARE field staff does not bring the notebooks"* (IDI 14, line 55). Moreover, Sanchez claims that whether the notebooks are brought and used depend on the individual worker.

In addition to the challenge of enforcing the staff's use of the notebook, other challenges exist, which have to do with resource constraints and trust. Based on the low literacy rate in the



regions where CARE intervenes some beneficiaries cannot read or write, hence they are unable to write down the complaint or feedback. CARE seeks to resolve the issue related to resource constraints, through offering that the field staff can write down what the beneficiaries dictate. However, this may impede some beneficiaries in using this mechanism, or hold back, as it is sometimes more difficult to criticize someone to their face.

Moreover, the project team in La Libertad explained that many beneficiaries did not want to sign the field record cards *“some people are afraid to sign with their name”* (FGD 6, line 186). This can be analyzed as a trust- and power related issue. Even though the beneficiaries are not obliged to sign, the complaints made with the usage of the field record cards do not give the beneficiaries the possibility to be completely anonymous, since beneficiaries need to approach the field staff personally when giving a complaint through the notebook. Thus, one explanation for why the mechanism is not widely used can therefore be the fact that the notebook is not a mechanism that gives the option to be completely anonymous. Also, beneficiaries that cannot read may not want to sign, as they are unable to check if the field staff has conveyed their complaint correctly. During our FGD with the field staff, they expressed a request for an optimization of this mechanism. They for instance suggested that it might be better if the OCs or a third party were in charge of the notebook—as this could transform the notebook into a more neutral mechanism.

#### 6.4.4.3 Visiting the Office and E-mail

Some of the feedback and complaints mechanisms that CARE has made available to the beneficiaries do not seem to be used. Few beneficiaries mentioned the possibility to visit the local CARE offices to pose a complaint or give feedback for instance. When asked about this, they explained it to be due to resource constraints as travel incurs costs for them. Additionally, despite the fact that CARE has a particular e-mail address to which e-mails with feedback and opinions can be sent, no beneficiary mentioned this as a possible medium to file a complaint or give feedback. As already explained in the section on accessibility to information, very few beneficiaries know how to use Internet and have access to it. Even though CARE’s 2013 yearly report on accountability states that 18% of the feedback was obtained through internet, this number entails complaints and feedback that are not only from beneficiaries (CARE Peru 2013b). Based on our research, we presume that close to all messages using the e-mail mechanism were sent by consultants and contractors.

#### 6.4.4.4 Overseeing Committees as a Feedback and Complaints Mechanism

Even though the OCs are seen as a ‘participation and decision-making’ mechanism in CARE’s Accountability System, it is relevant to discuss the parts of this mechanism that relate to the feedback and complaints procedures executed by CARE, since the OCs in all districts see

themselves as a medium for feedback and complaints between the beneficiaries and CARE. The OC in Bado stated: *“they [the beneficiaries] complain to us and thereafter they complain to CARE”* (FGD 7, line 24). A member of this OC further explains that they visit the beneficiaries with the aim of listening to their experiences, to note down if the beneficiaries have complaints and/or feedback, and later bring this information to CARE. Nevertheless, in our research we noted that the timing for which the OC is involved with the feedback and complaints of the beneficiaries varies. For instance in Cushuro the female beneficiaries stated: *“if we have a question or a complaint we first talk with the CARE representative, and if they do not take action, we go to the [overseeing] committee”* (FGD 11 women, line 34). In the community of Coral Grande, they use a similar approach. The women stated that when they have a complaint, e.g. that the seeds do not seem to grow, they communicate this to the community’s seed distributor (of CARE’s seeds), a local boy. They then assume he would communicate this to CARE, however, the women were not certain that this actually happened. Here we see that the community uses their contact person who has frequent contact with CARE as a medium to express their feedbacks or complaints.

Using the OCs and the representatives as a channel for feedback and complaints has potential benefits—i.e. that they are somewhat neutral and do not represent the NGO, and if composed of community members then they are more reachable than CARE employees, as they are present in the communities at all times—but using OCs as a channel can incur disadvantages. CDA (2011) for instance, explains that in many cases such community groups or designated representatives might not communicate effectively with neither the NGO nor the community. As the members of such committees tend to be the most educated or furthest up in the communities’ hierarchies, the most marginalized members of the community might feel intimidated by approaching these members, thus the committee members often do not reflect the voices of the most marginalized (Wood 2011). However, the OCs might be useful in gathering feedback and complaints, to some degree, as a supplement to other mechanisms. Moreover, the OCs can serve to ensure the anonymity of beneficiaries that CARE seems to struggle to ensure with their current feedback and complaints mechanisms. If beneficiaries go to the OCs and utter their opinions instead of going directly to the CARE staff, they can sustain their anonymity towards CARE.

#### *6.4.5 Informal Feedback and Complaints Procedures*

Our research shows that most feedback from the beneficiaries to CARE is received through informal oral communication, either face-to-face, or when the beneficiaries call CARE’s technicians and project staff on their cell phones. The majority of the beneficiaries we interviewed stated that this is the way they had or would take contact to CARE, when posed the question: *If you have a problem or want to make a complaint or suggestion related to the project,*

*what would you do?* Project staff confirms this and explains that the beneficiaries especially communicate their complaints and feedback verbally to the technicians and engineers that support the beneficiaries in the field on a regular basis. The reasons why feedback and complaints are communicated in such an informal manner can be many. First of all, CARE's technicians and engineers actually meet the beneficiaries physically in the field. Secondly, higher trust is observed among beneficiaries towards the field staff that they know personally. Thirdly, this is the only manner for beneficiaries that are illiterate to communicate with CARE. Lastly, the ones that do not possess a landline or a mobile phone cannot use such means, thus, communicating with CARE staff needs to be done face-to-face.

Through our research, we could see that the beneficiaries preferred complaining directly to the technician or engineer responsible for the specific project activities in their community. Women in Coral Grande even expressed how they had seen themselves as unable to complain in a certain situation because the technician in charge was replaced by another: *"The same person doing the insemination [of the animals] did not return. One cannot complain to another person"* (FGD 15, line 12).

The Accountability Advisor, Bendazu, states that the informal feedback and complaint procedures are probably used more due to the custom of using oral communication, which may be related to the low educational levels of the beneficiaries. However, not all beneficiaries have a cell phone or the telephone numbers of the field staff, as is mentioned by field staff and the female beneficiaries in Coral Grande.

Both CARE staff and beneficiaries emphasize that feedback and complaints are also communicated in more formal settings, in arranged meetings between the two actors but where the aim of the meetings would be other than giving and receiving feedback. The male beneficiaries in Bado even expressed that meetings with CARE is the most widely used way for beneficiaries to give feedback and complain. The reception of feedback and complaints through meetings is, however, not mentioned as one of the mechanisms in the 'Management of grievance, complaints and suggestions' of CARE, nevertheless, during our research we observed meetings to be used as a forum for conversation between CARE and its beneficiaries. An example of this was during one of our visits in Cushuro, where we observed while the Regional Accountability Advisor, gave a speech to a group of beneficiaries, both men and women, whom had shown up for the meeting. We were surprised by the direct and honest communication from the men present. The presentation was supposed to be a capacity building activity on the rights that Peruvians have according to Peruvian laws to engage in projects implemented by the local

governments and an encouragement for the beneficiaries to organize and involve themselves in the government's projects. However, the male beneficiaries used the opportunity to express their view on CARE's activities in the district. Here, the men shared their negative opinions on: the capacity buildings (like the one we were attending); the members of the OC; that CARE did not listen to them; and how their expertise as farmers should be used more by CARE. Through this observation, we were reassured of the findings we had made during the FGD, where several of the men and women expressed that they did not have problems to orally express their feedback and complain to CARE. Nevertheless, here we also noticed that the most talkative women from the female FGDs kept quiet.

#### *6.4.6 Responding to the Beneficiaries' Feedback and Complaints*

When analyzing if the feedback and complaints procedure of CARE does work, how CARE responds to the feedback and complaints received is significant. The Accountability Advisor, Bendazu, acknowledges the importance of responding to the feedback and complaints received: *"if we do not respond the people might get a negative attitude towards CARE and use other [external] mechanisms to communicate their attitude"* (IDI 1, line 12). Therefore, CARE claims to respond within seven to 21 days. According to CARE, since the implementation of the mechanisms in 2007 until the end of 2013, 1 290 messages including grievances, complaints, suggestions, and praise regarding the intervention of CARE had been registered and responded to in the stated timeframe for respondents, where only 85 of the messages were registered in 2013 (CARE Peru 2013b). However, we were unable to check this statement or to reveal whether the field staff shares the view of the Accountability Advisor based on the answers from our interviews.

The need for CARE to respond on the feedback and mechanisms received also relates directly to the obligation of answerability which the organization has towards beneficiaries whom use these mechanisms (Brinkerhoff 2001). Our research does not indicate that CARE has problems in responding the beneficiaries when feedback and complaints are received, except for the sole example from the man who tried to call the hotline and no one answered. This experience has, however, most likely de-motivated that particular beneficiary to use this mechanism again. According to Bainbrigde (2011), to respond as promised is also necessary to encourage the beneficiaries to use the mechanism. CDA (2011) takes it a step further by arguing that if the beneficiaries do not see changes based on their feedback and complaints, or do not feel they are taken seriously, they may stop using the mechanisms. From our research, it appears that CARE handles feedback and complaints quite well, even when the feedback does not result into changes made. The OC in Ancash for instance, stated that the second time they wrote a report

with feedback and suggestions gathered from the beneficiaries, CARE did not implement all of their suggestions as they had done the first time. Nevertheless, CARE took the time to explain to them why such changes were not made, which prevented the OC from becoming unmotivated, and they continue to serve as a channel through which beneficiaries could give their feedback and complaints to CARE. This is a clear example of how important it is that CARE allocates time and resources to manage all the feedback and complaints mechanisms for them to be effective.

#### 6.4.7 Challenges to Feedback and Complaints Procedures

When we asked the beneficiaries if the possibility to complain or give feedback to CARE exists, all beneficiaries agreed that they have the possibility to express their opinions. Although everyone claimed to have the *possibility* to complain or give feedback, only a few cases where people *had* complained or given feedback were actually found. This indicates that there are factors that challenge CARE's feedback and complaints procedures. These will be discussed below.

##### 6.4.7.1 Transparency around the Feedback and Complaints Mechanisms

As mentioned in the section on provision of information, beneficiaries that participated in our FGD were not very informed about CARE's Accountability System –this includes the feedback and complaints mechanism, as part of the system. Also, when asking beneficiaries specifically about the feedback and complaints mechanisms that CARE employs, it became clear that some of CARE's beneficiaries had not been given enough information about which mechanisms exist and the procedure behind them. Such two-way communication—through information-giving and responding—is crucial to make the feedback and complaints procedures work (Wood 2011). Much responsibility lies on the field staff, as they should in their daily contact with the beneficiaries inform about the mechanisms, accommodate the feedback and complaints, and bring it to the regional office where it can be solved. Some of the responsibility also lies with the Regional Accountability Leaders, as their task is to inform the beneficiaries about the existence of the feedback and complaints mechanisms and the processes behind these. The NGOs need to be transparent and explain thoroughly the feedback and complaints mechanisms to the beneficiaries, for them to feel trust in the mechanisms and use them (Bonino and Warner 2014).

In our research, it seems as though CARE has been unable to successfully establish mechanisms that the beneficiaries use in practice. By applying context-sensitive development theory, one can derive the explanation that CARE's mechanisms do not embrace the preferences and cultural norms of the communities we visited. Such preferences and cultural norms are believed to be a product of the social context of the communities (Wood 2011). Scholars such as Bainbrigde (2011) argue that to improve the use of the mechanisms, NGOs need to take the historical,

social, and cultural context into consideration, so that beneficiaries experience the mechanisms to be easy to use, safe, and accessible.

#### 6.4.7.2 Levels of Literacy and Education

Similar to provision of information, our findings show, that the efficiency of CARE's feedback and complaints procedures is affected by social factors such as beneficiaries' education and literacy level. According to Agyemang et al. (2009), due to inadequacy of capabilities and skills, such as literacy, the beneficiaries tend to be unable to engage in forward accountability activities, such as the use of feedback and complaints mechanisms. Wood (2011) agrees and adds that elements related to the resources held by beneficiaries and NGOs—both as an organization and its staff—are essential in ensuring that feedback and complaints mechanisms work. In CARE's projects, beneficiaries have a hard time using mechanisms where they would need to write down the feedback due to the low literacy rate. Even though some initiatives have been incorporated to try to solve these issues, where for instance the field staff writes in the notebook what the beneficiaries dictate, this solution brings about other issues such as anonymity and confidentiality, which are discussed in relation to trust further ahead.

Our findings showed that the beneficiaries used a lot of the informal face-to-face communication to express their feedback and complaints to CARE field staff while in the field and during meetings. Wood (2011) argues that some communities tend to have cultural preferences for oral communication, thus a combination for the low level of literacy with cultural preferences can be the explanation for why the informal verbal mechanisms are favored. This is also stated by CARE's Accountability Advisor to be the case in the Peruvian communities we visited. Additionally, according to Baños Smith (2009) beneficiaries might be of the perception that feedback and complaints expressed orally might be more likely to be resolved. Or that it will be resolved quicker (Bainbrigde 2011).

#### 6.4.7.3 Power Relations between CARE and its Beneficiaries

Wood (2011) highlights that the main idea behind the feedback and complaint mechanisms should be to create and preserve good relations and trust between the NGO and the beneficiaries by engaging in dialogue. According to the OC in Ancash, beneficiaries in the region had fear of complaining and critically expressing their opinions. Beneficiaries had explained to the OC that if they complained, they feared it would affect them individually and that they would 'stop receiving benefits' or be 'kicked out of the project'. The field staff in La Libertad expressed that they had the same impression. This finding shows that the beneficiaries do not understand the value of their feedback, although the project staff actually sees the feedback from

beneficiaries as essential to improve the quality of their work, as they explain: *“To CARE the work might be well done, but to the beneficiaries it could be the opposite”* (FGD 6, line 51).

Our findings demonstrate that some beneficiaries do not trust the mechanisms set in place. Thus, the relationship between CARE and its beneficiaries affects the functioning of the feedback and complaints mechanisms and thus the extent to which forward accountability takes place. The relations tend to be affected by the power imbalances and (mis)trust that exist between the NGO and its beneficiaries. Therefore, various contextual considerations need to be addressed, by applying a context-sensitive approach and looking at the socio-cultural, historical and political context of the beneficiaries.

The power imbalance that exists can help to explain why our research shows that some of the beneficiaries are also afraid to use the mechanisms available to give feedback and complain—as they are so dependent on the NGO and scared of being cut out of the project if they make comments that CARE does not want them to utter. According to Agyemang et al. (2009), it is common that beneficiaries feel they have limited bargaining or negotiation power with the NGOs, due to fear of losing the benefits from NGOs’ interventions. He further argues that this has resulted in a tendency where beneficiaries avoid criticizing NGOs. Norman (2012) also argues that beneficiaries *“may fear reprisal from the organization or from the community if they speak their minds”* (Norman 2012, 62). Such a fear, felt by the Peruvian beneficiaries, is understandable when one thinks of the historical and socio-cultural context the communities are a part of. The populations of the communities where CARE have interventions are mostly indigenous and have been historically marginalized and disempowered. CDA (2011) argues that the locals whom have lived in such contexts need more support to voice their opinions without fear. This is because they have experienced earlier that if *“you raise your voice, and bad things happen”* (CDA 2011, 20). It is therefore important that the NGO signals to beneficiaries that it welcomes criticism and it will be used constructively to improve the projects, so that beneficiaries understand that they will not be punished for their feedback and complaints. One of the ways that CARE seeks to go about the fear of the beneficiaries to give feedback and complain is by using the OCs and community representatives as intermediaries. Agyemang et al. (2009) expresses that other NGOs have had great success in doing this, as the beneficiaries tend to feel safe in questioning the NGO with representatives from their own social group, as opposed to the NGO’s staff.

#### 6.4.7.4 Trust

Even though CARE might never have given the beneficiaries a reason to mistrust them, their trust depends on past interaction with other actors (Granovetter 1985). March and Simon (1958)

argue that this is especially seen in situations of uncertainty and vulnerability, which some of the beneficiaries in Peru seems to feel they are under when giving feedback and complaining.

Beneficiaries from Coral Grande stated that they have had good experiences with CARE so far, not like with the mining companies or other NGOs. However, it seems that CARE as an organization had not been present in the particular communities, which our research is focused on, long enough to obtain universal trust from the beneficiaries. Wood (2011) states that NGOs need to address the length of their engagement in the community when incorporating feedback and complaints mechanisms. According to CDA's (2011) research long-term relationships and ground presence is important for the beneficiaries to create trust in NGOs. Our findings show that beneficiaries tend to have trust in individual field staff members, as they openly engage in giving feedback and complaints directly to them, either when they meet face-to-face in field visits, by calling the field-staff on their mobile phones, or when they gather in meetings with the field staff and the Regional Leader for Accountability—rather than through the other mechanisms. This can be because their feedback and complaints then go to the organization and not directly to the staff they personally know. Since it has been claimed that the beneficiaries do not feel safe using the formal mechanisms, CARE should engage more in the informal mechanism where the beneficiaries appear not to feel fear.

#### 6.4.7.5 Anonymity and Confidentiality

Both the formal and informal mechanisms used to give feedback and complaints tend to have barriers, as the possibility for the beneficiaries to be anonymous is limited. Even though CARE states that anonymous feedback is seen to be just as valid and will be attended to in the same manner as if it was non-anonymous (CARE Peru 2011), it is difficult to stay anonymous when you personally have to approach the field staff to give feedback or make a complaint. Nevertheless, the beneficiaries tend to prefer the use of oral informal ways to give feedback and complain and not to provide written feedback and complaints. This could be because the beneficiaries would not want to “*leave a permanent record*” (Baños Smith 2009, 16). Wood (2011) also explains that beneficiaries from regions characterized by verbal communicational cultures tend not to want to share written feedback. Such arguments related to our findings of beneficiaries whom tend were concerned about reprisal by the organization if they complain. Beneficiaries that fear reprisal from the NGOs if they speak their minds tend to be affected by their socio-political, regional, or historical context, where incidents of corruption, conflict, fear, and ethnicity was or currently is the reality (Wood 2011; Norman 2012), which could very well apply in this case.

CDA (2011) further argues that feedback and complaints processes are only seen to be effective if the beneficiaries have trust in the procedure and are therefore willing to honestly share their



concerns and suggestions. For this to take place, the beneficiaries need to have an understanding of the purpose of the feedback and complaints and feel that they can give feedback in a safe and confidential way. Anonymity could be a solution to help the beneficiaries of CARE's intervention to feel safe and thus give more honest feedback. Bonino and Warner (2014) suggest for NGOs to use feedback boxes as a solution to issues related to confidentiality or fear of reprisal.

#### 6.4.7.6 Power Relations among Beneficiaries

Power relations do not only exist between the NGO and beneficiaries, but can also exist among beneficiaries. When analyzing how feedback and complaints mechanisms should be chosen and used, Wood (2011) argues that one needs to take into account the cultural aspects and the relations between the different beneficiary groups, because different levels of vulnerability, social inclusion, mobility, power and voice can exist.

When asked if they felt comfortable complaining, all beneficiaries expressed that they would feel comfortable communicating grievances to CARE. However, female beneficiaries in all districts expressed that they knew people that did not feel comfortable giving feedback or making a complaint. In Bado for instance, one woman explicitly said in this regard: *"We feel comfortable talking to you here because we are all women and you are women"* (FGD 8 women, line 56), insinuating that they may not have felt as comfortable if men had been present or if we had been male researchers. This is an aspect that limits the use of certain feedback and complaints mechanisms, mainly among women who seem to lack the confidence to openly express their opinions. This comment is backed up by information found in CARE's yearly report on its Accountability System, which showed that 75% of all feedback and complaints were made by men (CARE Peru 2013b). This indicates that gender is an influencing factor on feedback and complaints mechanisms, which was also apparent throughout our research. Gender is a key factor when taking a context-sensitive development approach as gender issues can influence interventions of NGOs significantly and therefore must be considered for effective interventions (Ware 2012).

At the meeting between CARE and the beneficiaries in Cushuro, we observed that only men spoke up. This confirmed the comments made by the women we interviewed in Bado, which revealed that they preferred talking among women, demonstrating that power imbalances – especially related to gender– seem to exist amongst the beneficiaries in the communities. Another example was a woman in Collahuasi who said: *"They have not listened, but it's because I am a woman, Chola [indigenous]"* (FGD 3, line 77). This woman directly states that she feels that she has not been listened to because of the fact that she is a woman and because of her

ethnicity. These findings indicate that gender issues may be inhibiting the women from engaging in feedback and complaints processes to the same extent as men.

If CARE does not put special effort into including the weakest groups and especially women from the communities, the forward accountability mechanisms used by the organization might reproduce locally existing power imbalances as is addressed in the literature by Jacobs and Wilford (2010) and Lloyd (2005). Agyemang et al. (2009) and (Jacobs and Wilford 2007) suggest having separate meetings for men, women, or other vulnerable groups so that all are encouraged to speak freely despite different discriminatory issues within the communities. Additionally Baños Smith (2009) points out that there should also be a gender balance within the NGOs' teams of staff that collect the feedback. In this way, beneficiaries may feel more comfortable giving the feedback, which is what we experienced first-hand with women beneficiaries.

#### *6.4.8 Sub-conclusion on Listening through Feedback and Complaints Procedures*

Through analyzing the data, we have found that the formal feedback and complaints mechanisms that form part of CARE's 'Management of grievance, complaints and suggestions' component do not work optimally. The beneficiaries do not use some of the mechanisms at all, such as the free hotline, the e-mail, and the local office record cards. The only formal mechanism employed by the beneficiaries is the notebook with the field record cards. Nevertheless, it appears that some procedures connected to the notebook's usage do not function as desired. In the analysis we found, however, that some informal feedback and complaints mechanisms that are not part of CARE's 'Management of grievance, complaints and suggestions' component *were* used. The most widely used form used by beneficiaries to give feedback and complain, appeared to be verbal communication of their views directly to the field staff or project leaders during field visits or meetings. Based on theory by Wood (2011) it might be beneficial to create procedures that enable staff to handle the information received in this manner better.

The deficiencies of the 'Management of grievance, complaints and suggestions' mechanisms are grounded in both CARE's internal procedures— such as lack of emphasis from CARE staff in giving information about the mechanisms, or bringing the notebooks when in the field, etc.—and external factors which influence the behavior of the beneficiaries and the NGO—such as resource constraints, trust, power relations.

Based on our findings CARE can be characterized as being at a 'maturing' level in the conceptual framework, as CARE creates opportunities to hear feedback and complaints from beneficiaries and provides formal systems for feedback and complaints. CARE may even be moving to what is

described as the 'flowering' level, since staff seems to actively encourage beneficiaries to give feedback and make complaints and staff has managed to create informal opportunities to hear from different people. However, the framework stresses that the formal mechanisms for providing feedback and complaints should be easy and accessible for beneficiaries to use, which is not the case, and is where CARE faces some challenges, due to the described internal and external factors. CARE would need to overcome these challenges in order to reach a higher level of listening and thus a higher degree of forward accountability, according to the conceptual framework.

## 7 Discussion

### 7.1 The Empirical Findings

This section will reflect upon the empirical findings made in the quest to answer the research question: ***How does CARE Peru seek to ensure forward accountability and to what extent does forward accountability take place?***

Our analysis shows that through its comprehensive ‘Institutional Policy for Accountability’ and corresponding ‘Accountability System’, CARE is including all the ‘right’ processes and mechanisms that scholars have outlined for NGOs to achieve forward accountability (Unerman and O’Dwyer 2010; Wenar 2006; Ebrahim 2003; Agyemang et al. 2009; Jump 2013; Wood 2011; Cronin and O’Regan 2002). Nonetheless, during our research we quickly realized a gap between theory and practice, as our findings revealed various weaknesses of CARE’s forward accountability practices. While the majority of the literature on forward accountability is focused on defining the concept and advocating for its use, very limited number of studies have been carried out to study how these processes and mechanisms play out for the NGO in practice and how to measure the extent to which forward accountability is actually achieved. Our study therefore contributes with new knowledge on the field. The strength of our research is that we have been able to demonstrate in practice what scholars have advocated in theory. In addition, we have showed the importance of context-sensitivity for NGOs to be successful in their forward accountability initiatives.

In determining the extent to which CARE achieves forward accountability, firstly, our findings revealed that in terms of **provision of information**, CARE could be characterized as being at a ‘maturing’ level in the conceptual framework. The arguments for this is that CARE provides the basic information about the organization and the projects to the beneficiaries, including some budget information, however, importantly, no specific efforts are made to provide information to the most marginalized people, including women and the illiterate. Beneficiaries’ accessibility to information is not taken into account, which is highlighted in the literature as being key to succeeding with forward accountability (HAP 2010). Furthermore, the methods for sharing information are not discussed with the beneficiaries to ensure that the information is relevant and understood, particularly by the most marginalized people in the communities, as is required in order to achieve a high level of forward accountability according to the conceptual framework based on Jacobs and Wilford’s LF Framework (2010).

Secondly, our findings showed that when it comes to ***involving people*** in decision-making, CARE is characterized to be at a ‘sapling’ to ‘maturing’ level in the conceptual framework. This is based

on our findings that CARE manages to consult beneficiaries about the projects, although not at all stages of the project cycle, which is otherwise advocated for in the conceptual framework and additional forward accountability literature (Wenar 2006; O'Dwyer and Unerman 2010; Jacobs and Wilford 2010). Beneficiaries are not involved in the planning, design and evaluation stages, but merely consulted during the implementation and review of the projects. This not only limits the degree of forward accountability reached, but as was shown in our findings, this can also compromise the quality and results of current and future projects. Also, cultural norms appear to influence gender relations within local communities resulting in that the most powerful are often the ones voicing their opinions, consistent with a tendency outlined by Jacobs and Wilford (2010). In this regard, CARE does not seem to take specific action to involve the most marginalized people in decision-making, namely the women.

Lastly, our findings indicated that, in **terms of listening** to beneficiaries through feedback and complaints procedures, CARE is be characterized to be at a 'maturing' level. This is based on our findings that CARE provides beneficiaries with opportunities to give feedback and complaints, establishes formal mechanisms for receiving feedback and complaints, and tries to ensure that CARE staff spends time in the communities asking for informal feedback from beneficiaries. What holds CARE back from advancing to a 'flowering' level is the lack of accessibility, functioning and adequacy of some of the feedback and complaints mechanisms, which inhibit beneficiaries from giving feedback and complaints. Furthermore, staff attitudes are imperative in this respect, as the functioning and accessibility of the mechanisms, to some extent, depend on staff attitudes. Our empirical findings demonstrate some of the main arguments in the literature, that the establishment of the feedback and complaints mechanisms needs to be based on community context; including preferences and cultural norms (Bainbridge 2011; Wood 2011). Moreover, we found confidentiality and anonymity to be vital for the mechanisms to function optimally, which is also specifically stressed by Bonino and Warner (2014). Additionally, staff attitudes and behavior was found to be a key factor in order for forward accountability to take place, as according to a report by CDA (2011), the staff needs to know their responsibilities and see the value of feedback for the mechanisms to be managed ideally. Another important finding in feedback and complaints procedures was the issue of gender. It was found that women are much less likely to complain and 75% of feedback and complaints submitted to CARE have been submitted by men.

All in all CARE is currently at a maturing level in the conceptual framework, which is level two out of four. CARE has initiated various processes to achieve forward accountability; some forward accountability processes and mechanisms function well, others do not, and some function well

for a certain group of beneficiaries and not for others. Furthermore, we found that there are factors which stem from the socio-cultural, political, and historical context, which challenge CARE in its attempt to achieve forward accountability, but, as outlined, there are also a range of actions that CARE could still take to reach higher levels of forward accountability. These actions include a higher consideration of the local context and using more adequate and more accessible mechanisms. Also specific actions to ensure the involvement of the most marginalized are needed, e.g. separate meetings with men and women beneficiaries to increase the level of participation from women are suggested by theorists such as Agyemang et al. (2009); Bainbridge (2011) and Jacobs and Wilford (2007). Also, generally it was found that CARE's staff does not have the sufficient competences to practice forward accountability and needs more capacity building than the staff members are currently receiving. According to the literature such training can help to ensure that the mechanisms are taken properly into use, by helping the staff to recognize the value of forward accountability in the projects and the organization, as emphasized by CDA (2011), which goes hand in hand with the NGOs prioritization of resources as an internal factor that influences forward accountability.

## 7.2 Reflecting upon the Conceptual Framework

In order to structure and analyze the findings, we developed a conceptual framework that modifies and extends the LF Framework by Jacobs and Wilford (2011) by combining it with context-sensitive development theory and adding aspects from the forward accountability literature, as well as internal and external factors derived from our empirical data. From the LF Framework we incorporated the three pillars, namely, 'providing information publically', 'involving people in making decisions' and 'listening' and used the levels described in the original framework to measure CARE's performance. The LF framework originally had a forth pillar, the NGO staff's attitudes and behaviors, this pillar has been redefined as an internal factor of the NGO, together with the NGO's resource prioritization, that originate from the forward accountability literature and empirical data. These function as explanatory factors that influence whether and how forward accountability takes place. We then added a dimension to the framework that considers the external contextual factors, integrating a context-sensitive development approach. These factors have been derived from our empirical data and categorized as resource constraints and social relations. Our rationale for constructing this unique framework was that we found the LF framework to serve as a good foundation for studying CARE's forward accountability practices, however, the framework is too simple and one-dimensional, as it does not take the local context into account, nor various internal factors that may challenge the NGO in achieving forward accountability. It presents a set of ideal processes

that the NGO must engage in to reach increasing levels of forward accountability, yet these processes may not be ideal or feasible in every context. As we have seen, some of the forward mechanisms initiated by CARE through their 'Institutional Policy for Accountability' (and corresponding 'Accountability System') do not lead to forward accountability as expected, which is where the context-sensitive development approach has served as a valuable lens through which to explain these phenomena. The added dimension of including the wider socio-cultural, political and historical context into the analysis has enabled us to take the analysis to a deeper level by acknowledging that the phenomenon of NGO forward accountability does not take place in a vacuum, where a checklist of processes and mechanisms should simply be ticked off and forward accountability is automatically ensured. We thus argue that there is no one-size-fits-all approach to forward accountability and believe that integrating a context-sensitive development approach when studying forward accountability, which to our knowledge has not been done before, is imperative. Still, the framework does not guarantee that all external factors that might influence CARE's forward accountability practices are taken into account, since there is a risk that important contextual aspects might have been identified through our IDIs and FGDs.

One of the main challenges to this research has been working with the concept of forward accountability, as it is such an abstract and complex concept that comprises a range of vague underlying-concepts, which are interlinked and can be understood differently from person to person. This was especially a challenge with the beneficiaries of CARE, whom had never heard this type of terminology, nor reflected on the topic before. We attempted to get around this issue, by breaking down the concept and collecting the most conspicuous terms used to define forward accountability in the literature and using these to communicate with all of our respondents. Examples of this are 'responsibility', 'communication', 'making-decisions', 'listening', 'feedback' and 'complaints'. In this way, we managed to get the respondents' views on the subject and piece together a picture of CARE's forward accountability initiatives in the communities. In addition, it is also difficult to measure "the extent to which CARE *achieves* forward accountability." We have sought to do this through rating exercises with our respondents, in order to make the beneficiaries answers measurable and comparable. Still, the answers we have received are based on individual experiences from sample groups in the communities and cannot be generalized from. Nonetheless, we argue that our findings give a strong indication of CARE's forward accountability practices in the two regions. However, recognize that there is no straight answer to the question.

Overall, our conceptual framework has been useful, both as a tool to structure our analysis and to gain a deeper understanding of our findings. One challenge has been, however, to determine

to which extent CARE ensures forward accountability as a whole, as we found that CARE is performing at different levels in the three pillars. Nevertheless, as theorists recognize, forward accountability is a complex concept and it is therefore impossible to arrive at a simple answer when assessing an NGO's achievement of it (Dixon, Ritchie, and Siwale 2006; Choudhury and Ahmed 2002; Kearns 1994; Sinclair 1995; Jacobs and Wilford 2010). Still, we believe that this thesis is a contribution to the academic literature on how forward accountability practice can be analyzed, as the unique combination of theory on forward accountability processes and mechanisms with a context-sensitive development approach can produce a deeper understanding of the NGO's challenges and help identify potential areas to improve, for the achievement of a higher degree of forward accountability. Nevertheless, the factors related to the context-sensitivity in our framework are not applicable to research done in all contexts, as the external factors would have to be modified to fit each particular case.

### 7.3 Reflecting upon the Methodology

While conducting the research and analyzing the results, realistic pragmatism as a philosophical underpinning has been useful and beneficial. First of all, by allowing a subjective epistemology driven by practical consequences, it has been possible to choose a research design that was best suited to answer the research question. Thus, the exploratory case study based on a qualitative approach has been used to explore the real-life case of forward accountability in CARE, which would have been too complex for surveys and experimental strategies. Thereafter, a focus on the relation between theory and practice has guided us as researchers in understanding forward accountability in CARE, as it has opened up for the possibility to move back and forth between the research question, data generated through field work, our analysis, existing forward accountability literature, context-sensitivity theory, and framework using the abductive 'systematic combining' approach to develop our unique framework. In this way, we have not restricted ourselves to analyzing the data with the LF framework and the limited existing literature on forward accountability, but have expanded the LF framework into a more suitable framework that could help us answer our research question. This research approach has been in line with the explorative and descriptive nature and purpose of this research. Thus, the LF framework has been modified and improved. Moreover, the pragmatist approach is described as having a focus on context. This goes hand in hand with the importance that we have attributed to context-sensitivity in this thesis, by emphasizing that the various logics and relationships that characterize the Peruvian context, in order to be able to understand the research issue.

In realistic pragmatism it is recognized that the researcher brings own interpretations into the data collection- and analysis-phase (Ormerod 2006). An awareness of double hermeneutics



between the Peruvian respondents and us as researchers has been kept throughout the development of this thesis, as the answer to our research question is founded on the subjective opinions of the respondents as no other way to obtain information about forward accountability and to measure it is believed to exist.

By following the view of realistic pragmatists in this thesis, we ontologically stand by the view that reality exists independently to our cognition. Therefore, we believe that a real world exists despite our inabilities to fully understand it. Even though we have tried to fully understand how forward accountability by CARE works in practice, this philosophical view dictates that we must acknowledge that our knowledge is not regarded as final, but the most useful, probable, and credible that we are able to arrive at, given the situation and information we have at this specific time. Thus, our knowledge of forward accountability in CARE is fallible, as we as researchers can never really fully understand the complexity of it.

Through the use of a case study design, we have been able to collect rich data. Such in-depth and contextualized data have been gathered by means of the qualitative methods: IDIs, FGDs, and observations—where we were able to discuss forward accountability in practice. Due to the exploratory nature of our research, the IDIs and FGDs were used mainly to gain fundamental information about CARE's Accountability System and how it works. With the use of qualitative methods, we have been able to answer our exploratory research question as this method has enabled us as researchers to reflect the respondents' views on forward accountability and the complex local context they and forward accountability mechanisms are influenced by. Nevertheless, ideally, follow-up interviews should have been done to make sure that the data was understood as meant by the respondents. The flexibility that comes with case study research is in line with realistic pragmatism and the abductive 'systematic combining' approach. The case study design based on a qualitative research method has therefore made it possible to make new discoveries and redefine the initial conceptual framework. As already addressed in the methodology, case studies are known to make little ground for statistical generalizability (Yin 2003). Nonetheless, it is suited to make analytical generalizations and to shed light on an understudied phenomenon such as forward accountability, as is the idea of this thesis. The analytic generalization to be made is that whether forward accountability works in practice or not depends on the identified internal and external factors. Both the internal aspect of an NGO, such as resource prioritization and NGO staff's behavior and attitudes, as well as the context-sensitive external factors, such as resource constraints related to poverty and education as well as relations regarding power imbalances and trust, have an influence on how forward accountability can work optimally. Thus, the extension of the LF framework including these two

dimensions has brought insight to the academic field and similar lessons can be applied to a wide variety of the NGOs aiming to engage in forward accountability.

### *7.3.1 Quality of Data*

Based on our realistic pragmatist philosophy we find it essential to reflect upon the quality of data in relation to reliability and validity. The quality and appropriateness of our data is founded in our understanding of forward accountability and our ability to answer the research question.

Reliability characterizes good quality research, signifying that other researchers will be able to obtain the same results by using the same data. In this thesis, reliability is assured by critically looking upon the data with the eyes of two researchers. This implies that the empirical data and interpretation of it was crosschecked throughout the entire process, where both authors –to some extent independently of each other –observed, transcribed, and coded the data. Hence, the reliability of the observed evidence was increased by the fact that two people were observing, processing the data, and interpreting the findings instead of one (Yin 2003). Moreover, all original data (the interview notes, the transcribed interviews, and recorded interviews) and the processed data (the coding) is documented (see App. 2 and App. 6). In this way, there is transparency around the opinions of the CARE staff, the beneficiaries and the OCs portrayed in the analysis. As a result, we believe that any researcher could be able to reach the same results and findings if given the same data. However, it is important to acknowledge that the results and findings of research tend to reflect the perceptions and understandings of the researchers. Since some of the respondents perceived us as closely related to CARE, they might not felt confident enough in sharing their experiences with us. Moreover, there is the risk that conclusions have been drawn on the basis of an excerpt and not the whole conversation, we have however been cautious to avoid this. Focus has also been placed on contextual understanding of the reality, which has been studied through observation as well as IDIs and FGDs.

‘Construct validity’, the concept of illustrating evidence through multiple data sources, is needed to give strength to case study data collection, making it more accurate and convincing (Yin 2003). The data collection of this research was based on multiple sources of evidence, such as IDIs and FGDs, observations and documents from CARE. Additionally, data was collected from three respondent groups, namely: CARE staff, beneficiaries and OCs. Thus, obtaining the perspectives from all involved actors. This has helped us understand their experiences of accountability and the factors that influence it.

The degree to which causal inferences can be drawn from a research, is known as the ‘internal validity’. The qualitative research methods have enabled us to obtain in-depth and contextualized empirical data, through the openness and flexibility it offers. Moreover, the internal validity was enhanced by continuously moving back and forth between the empirical data, the theory, and the framework—allowing these to influence each other. This led to discoveries such as the importance of being context-sensitive to be able to make the forward accountability mechanisms work optimally. Context-sensitivity was therefore incorporated into the framework and was studied further. Hence, ‘matching’ through ‘systematic combining’ has resulted in a redevelopment and extension of the LF framework.

On the subject of the external validity, this case study does not have the aim to be statistically generalizable beyond this specific case. The main goal is rather to contribute with insights to the topic of forward accountability in a Peruvian NGO context. The validity of such a study might be criticized by not portraying conclusions outside of the specific context of the Andean regions in Peru. Even so, the validity of our findings has been strengthened as we have, in addition to the knowledge received from the IDIs and FGDs, connected it with general theory on forward accountability and a Peruvian context analysis, which has led to intriguing findings. Thus, our findings provide an understanding of the broader perspectives of forward accountability by integrating the influence of the specific context on beneficiaries and CARE staff. Our research can therefore serve as a point of departure for further research, where elements of the conceptual framework could be applied to other regions in Peru and abroad (by identifying the particular country’s contextual factors) or different NGOs.

## 8 Conclusion

This thesis has been dedicated to investigate and answer the research question: ***How does CARE Peru seek to ensure forward accountability and to what extent does forward accountability take place?*** The aim of this thesis has been to elucidate the understudied concept of forward accountability. It has sought to generate new knowledge of the fundamental aspects that NGOs should consider to ensure accountability towards beneficiaries in practice. Through seven semi-structured IDIs and ten FGDs with the main actors involved (CARE staff, intended beneficiaries, and overseeing committees), as well as through secondary data, this thesis has explored the forward accountability practices of CARE Peru.

In our analysis we have found that the answer to the first part of our research question is that CARE seeks to ensure forward accountability through its 'Institutional Policy for Accountability' that includes the NGO's 'Accountability System'. Based on this Institutional Policy for Accountability and our interviews with CARE Peru's Head Office, CARE appears to be engaging in all the correct processes, that are outlined in forward accountability literature, for achieving accountability to its beneficiaries. However, by analyzing the empirical data through our conceptual framework, our analysis revealed inconsistencies and challenges between the policy and CARE's forward accountability practices in the two regions that were studied. The extent to which CARE achieves forward accountability is best answered by looking at the level of maturity (which ranges from low to high: 'sapling', 'maturing', 'flowering' and 'fruit bearing') in the three areas: ***Provision of information, Involving people in decision-making, and Listening through feedback and complaints procedures.***

Within the ***pillar of provision of information***, CARE was characterized as being at a 'maturing' level, since the NGO provides basic information to its beneficiaries but fails to take the beneficiaries' accessibility, to the information provided, into account. It was found that beneficiaries' accessibility to the information provided mainly depends on the external factor resource prioritization, which includes lack of education and poverty. ***In terms of involving people in decision-making***, CARE is performing on a lower level, between 'sapling' and 'maturing'. This is based on the findings that the NGO generally appears to acknowledge the beneficiaries requests during the implementation of the projects, but does not seem to consult them at the planning and designing stages of the project cycles. It was found that internal factors such as 1) attitudes and behaviors of staff, 2) external factors related to imbalances of power, as well as 3) beneficiaries' capabilities and awareness of their right to be involved, are the explanatory factors for the relatively low level of involvement in decision-making. Concerning the last pillar, ***listening through feedback and complaints procedures***, CARE is characterized to be at the 'maturing' level

of the conceptual framework, as CARE provides beneficiaries with the possibility to give feedback and complaints through formal and informal mechanisms. Nonetheless, the feedback and complaints procedures are not functioning optimally due to the lack of accessibility, functioning, and adequacy of these mechanisms, which are affected by both internal and external factors. The internal factors include 1) enough resources allocated for the field staff to engage in the different listening mechanisms, and 2) training that ensures the right attitudes and behaviors of the staff, as well as 3) the lack of confidentiality and anonymity of the mechanisms, which all hinder forward accountability from taking place on a high level. Moreover, external factors affect the extent to which the listening mechanisms work, these include: cultural preferences and norms, trust in the mechanisms, power imbalances between NGO staff and beneficiaries, power differences among beneficiaries, and previous experiences.

In conclusion, CARE is not currently ensuring forward accountability at the highest level 'fruit bearing' since the NGO does not take the internal and external factors, which influence whether accountability to beneficiaries is achieved in practice, sufficiently into account. CARE is currently merely on a sapling to maturing level. For CARE to reach the highest level of forward accountability, it would first of all have to consider certain internal factors. The internal factors identified for CARE are resource prioritization and its staff's attitudes and behaviors. It was found that more time must be allocated for staff to engage in the forward accountability mechanisms. For instance, proper training and capacity building on forward accountability must be offered to staff. In this way, CARE staff would have better preconditions to ensure forward accountability. Moreover, CARE needs to consider external factors related to the socio-cultural, political, and historical context that the beneficiaries are embedded in. In the specific context of the Peruvian regions which are focused on for this thesis, it was found that CARE needs to place special attention on the resource constraints of beneficiaries and importantly also its relationship with beneficiaries in the development and implementation of its Accountability System's mechanisms, in order to achieve good results with forward accountability. Throughout the three pillars, CARE especially fails to take specific actions to inform, involve, and listen to the most marginalized people.

In sum, CARE aims to ensure forward accountability by initiatives that are all 'by the book', but due to little focus on internal and external factors the NGO does not succeed in reaching a high level of forward accountability.



Men from FGD in Coral Grande and us



FGD in Collahuasi



Woman beneficiary in Bado showing us her dairy products from participating in the CARE project



Women from FGD in Cushuro

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