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Chapter 17

NGOs in Ghana: accountabilities, performance and motivations

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Introduction

Non-governmental organisations (NGOs) are non-profit organisations that address development and/or advocacy missions. In many emerging economies they play significant roles contributing to economic development and to the promotion and advancement of human rights. Collectively they are responsible for the deployment of aid to hundreds of millions of the most impoverished and vulnerable people on the planet. The funds they deploy often derive from the global North for development projects in the global South. In 2017, Official Development Assistance reached a total of US\$146.6 billion globally, an increase of 1.1% in real terms from the previous year (OECD, 2018). Much of these funds are deployed through NGOs.

Accounting scholars have studied several issues related to the roles of accounting and accountability mechanisms in these organisations. Prominent amongst these issues have been the study of hierarchical, upward, downward and holistic accountability (O'Dwyer and Unerman, 2007; 2008; 2010; Unerman and O'Dwyer, 2006a; 2006b; O'Leary, 2017). Other studies have also addressed performance management processes within NGOs (Hall and O'Dwyer, 2017; Chenhall et al, 2010; 2013; 2016).

This chapter reviews the key findings from several research studies of NGOs operating specifically in Ghana. The chapter draws on a key research project by Agyemang et al. (2009a) that studied the effectiveness of NGO accountability in Ghana. NGO activity in Ghana is widespread covering all aspects of the economy including poverty reduction, education, health and agriculture. The studies undertaken in Ghana provide examples of the issues that NGOs working in emerging economies have to manage, and the roles of accounting and accountability in enhancing the effectiveness and efficiency of this

management. Within the NGO accounting literature, NGO activity in several other emerging economies has also been studied, including in Sri Lanka (Jayasinghe and Wickramasinghe, 2011); South Africa (Marini et al., 2017), Tanzania (Goddard and Assad, 2006; Assad and Goddard, 2010) and Uganda (Awio et al., 2011; Dixon et al., 2006) to name a few.

This chapter commences by introducing the Ghanaian NGO landscape. It then progresses with an explanation of the key theoretical issues of hierarchical and holistic accountability associated with the study of NGOs in the accounting literature. In doing this it draws upon research projects from Ghana. Attention is then turned to research on NGO performance management in Ghana. The chapter concludes by providing directions for future research.

NGOs and overseas assistance in Ghana

Ghana is considered a lower middle income country by the World Bank (World Bank, 2016). It has a population of 28 million people with 39% of the population living below the poverty line. It met the Millennium Development Goal of reducing poverty by half between 2000 and 2015 (DFID, 2014). Despite this, it still receives a significant amount of aid from Overseas Development Assistance, multilateral and bilateral donors and grants. The OECD development finance gives a sense of the amounts involved (see Table 17.1).

[Insert table 17.1 hereabouts]

This aid covers all the main sectors of activity including the social, economic and production sectors with key areas being education, health, and water. Several national development organisations have strategies to support development in Ghana. For example, DFID, the UK Department for International Development has a strategy of supporting the Government of Ghana with human capital development, economic development and with improving governance. In the health and education sectors its work is undertaken by many NGOs.

Currently, the Ghanaian government lacks an accurate database for all registered NGOs in Ghana. However, according to some sources, there is a conservative figure of over 5,000 NGOs operating in Ghana (NGO Desk at Ministry of Social Protection, 2015). This number is made up of local grass root organisations, faith-based organisations, community-based organisations and international development and relief organisations, amongst others (NGO Desk, 2015). These organisations operate in all the 10 administrative regions in Ghana.)

Hierarchical and holistic accountability

O'Dwyer and Unerman (2008) introduced two concepts of accountability with respect to NGOs as a way of framing the reporting practices between NGOs' funders and their beneficiaries. These are 'hierarchical accountability' and 'holistic accountability'. Hierarchical accountability is accountability of a short term, functional nature that emphasises reporting by local NGO offices to key stakeholders such as donors or suppliers of resources. Over time, the accounting literature has started to use the term 'upward accountability' to refer to such reporting to donors and suppliers of finance about the use of those resources. Holistic accountability, on the other hand, refers the broader forms of accountability that look beyond just accountability to the donors or funders. Holistic accountability includes accountability to funders (hierarchical accountability) but also accountability to beneficiaries, other organisations and the environment. The term downward accountability has been used to refer to the reporting to, and interactions with, beneficiaries. Research has been undertaken to provide an understanding of the practices of upward and downward accountability.

In an ACCA-funded project that studied NGO accountability from the perspectives of local officers working in thirty NGOs at the grassroots level in Ghana, Agyemang, et al. (2009a) analysed the different mechanisms of upward and downward accountability used in a number of NGOs in Ghana. The report identified five types of accountability mechanisms (see Agyemang et al. 2009a: 13) including disclosure statements and reports, performance

assessment and evaluation document, participatory meetings with beneficiaries, self-regulation and social auditing reports.

The mechanisms of accountability used by the sample NGOs in the study covered both hierarchical and holistic accountability. Disclosure statements and reports, and performance assessments and evaluation are documents that are required by donors and oversight agencies and form the backbone of hierarchical accountability. Generally they contain financial information about projects as well as operational data about the projects. Performance assessment and evaluation reports assess the impact of projects. Typically the performance evaluation is conducted at the end of a project, whilst assessments are conducted mid-way through a project.

Holistic accountability includes accountability to all stakeholders. For example, participation as an accountability mechanism reflects the process of involving beneficiaries in decisions about projects. Social auditing is a process whereby the NGO assesses and reports on its social performance and ethical behaviour (Ebrahim, 2003) and can be considered part of holistic accountability. Its use enables the views of a range of stakeholders (such as beneficiaries, donors and NGO officers) to influence the organisational goals and values of the NGO. Self-regulation may also be considered part of holistic accountability. Within self-regulation accountability mechanisms, the NGO sector develops for itself standards and codes of behaviour. In Ghana for example, a key network of NGOs is the Resource Centre Network that works with many NGOs to promote knowledge management services within the water, sanitation and hygiene sector in Ghana.

Upward accountability

Upward accountability is the reporting relationship between NGOs and their funders where local NGO offices receiving funds are required to provide formal quantitative financial reports to the suppliers of funds about how these resources have been used. Typically these reports specify the amounts received and how much has been spent on development

activities during the period. The purpose of these reports is to demonstrate to the funders that resources have been used appropriately for the purposes for which they had been given. Additionally, these upward reports to funders enable them to assess whether the aid interventions have achieved their targets and goals. They enable funders to have oversight and control (O'Dwyer and Unerman, 2008). Importantly, funders have also indicated their desire to learn about local conditions impacting development.

Achieving the benefits of upward accountability

From the perspective of local NGOs working on development projects, there are several benefits associated with upward accountability mechanisms. Agyemang et al. (2009a) identified key benefits as providing transparency about the work of the NGOs at the grassroots to donors, thereby contributing to the building of a relationship of trust between local NGOs and funders. This was considered important by local NGOs because it assured them of funding and thereby sustainability of operations. Quantitative performance information was considered useful because it enabled a demonstration of what had been achieved. Local NGOs in emerging economies often are highly dependent on external funding and often lived in fear of funding being curtailed. Regular upward accountability through the disclosures about use of funds ensured that there was continuous communication between funders and officers that helped the development of good working relationships and ensured ongoing financial resources.

Despite these benefits there are aspects of hierarchical accountability that were considered problematic. Firstly, hierarchical accountability was seen as being too controlling. The focus was on the specific requirements of the funders. In Agyemang et al. (2009a), NGO officers explained that they often felt compelled to address only the issues that donors required in the reports and that they would often not address other issues that were equally or more important. One example given was the reporting bias on female gender issues which officers complied with in order to be assured of funding, though they felt a more balanced account on both males and females was more appropriate.

Secondly, the focus of upward accountability reports was on the short term, with reports often required on a quarterly basis in most instances. This meant there was not enough emphasis on longer term developmental needs of NGO activities. As an example, officers often discussed the need for beneficiaries to be trained before the development interventions could take place. They argued, however, that the required quarterly reporting did not allow them to fully demonstrate how this training could yield longer term benefits. Thus, in some instances the required accounting did not reveal the full extent of the contribution and benefits derived from the training provided.

Another key issue associated with hierarchical accountability was the perception that it did not enable contextual issues associated with local work to be shared with funders. Quantified performance indicators were useful, but more qualitative reporting was important for the interpretation of performance metrics. The officers were very much aware that donors and funders may need an understanding of the local contexts, but their perception was that the narrative section of the upward reports was ignored by funders. This is because there was no follow up from the funders about the challenges they faced. Hierarchical accountability did not include reciprocal reporting so they remained unsure of how the reports were used.

The impact of these three problems meant that there was a risk that funds channelled through NGOs may not be effectively used. Several researchers have studied these problems associated with upward accountability (Awio et al., 2011; Rahaman et al., 2010). In a more detailed follow on study, Agyemang et al. (2017) explained how the NGO officers in Ghana managed or coped with what they thought of as problems associated with hierarchical accountability processes.

Seeking ‘conversations for accountability’

The above issues demonstrate an imbalance of power between local NGO officers and external funders. This power imbalance means that local officers are required to comply with the requirements of external funders. Agyemang et al. (2017) suggest that much of this compliance is tactical. Fieldworkers felt frustrated because their perception was that the 'real issues' on the ground were ignored by funders. They complied with the requirements but often did not share their real views of issues with funders. The fieldworkers found the accountability to be constraining and they sought more conversations with the funders, and a sense of 'committed listening' (Fry 1995). Some research work has suggested that in such situations NGO officers manipulate and strategise (Elbers and Arts, 2011). Agyemang et al (2017) found however that fieldworkers found ways of working within the upward accountability processes to enable them to meet their understandings of the needs of the development projects in Ghana. There was a strong sense of 'felt responsibility', an intrinsic and deeply felt sense of responsibility towards their tasks and the needs of beneficiaries ((Fry, 1995; O'Dwyer and Boomsma, 2015). This meant that the fieldworkers engaged in activities to support the development process which they believed were necessary to support their work, though not required by the upward accountability process. The 'world of action' (Jordan and Messner, 2012) and doing things to support their beneficiaries was very important to them. Thus for example, the officers provided extended training periods for beneficiaries to ensure they could achieve the benefits of the interventions financed by funders.

What the field workers sought was a level of mutual accountability where the funders could reciprocate by providing them with information about their plans, and how they used the upward accountability reports etc. This would then help develop a relationship where they could fully share contextual information with funders. Agyemang et al. (2017) argue that this was beginning to take place, albeit informally.

Downward accountability

Downward accountability covers interactions between an NGO and its beneficiaries. It often takes place through participatory meetings. The purpose of downward accountability is to

provide ways of involving beneficiaries in shaping the activities of the NGO. It offers ways in which the NGO funders and officers, through engaging with beneficiaries, can understand and respond to the needs of their beneficiaries.

There are variations in the approaches taken to achieve downward accountability and additionally there are differences in the effectiveness in which these approaches are implemented.

Agyemang et al. (2009a) identified two approaches to downward accountability used the NGO case studies they examined. Local NGO officers held community consultations and dialogues with their beneficiaries. These meetings were often held at the start of projects so the beneficiaries could help with the design and planning of projects. This type of downward accountability was often a requirement by donors and was undertaken to assess and identify the needs of beneficiaries. Within the upward accountability reports officers had to show that the consultations had taken place.

The second type of downward accountability process is the participatory review which often takes place during the development process and at the end of the project. Some reviews included beneficiaries and any partner organisation that had contributed to the project. For example a project aimed at children as direct beneficiaries would include teachers and parents in the participatory review meetings. During the review the beneficiaries are encouraged to reflect on the impact the development intervention has had. Evidence from Agyemang et al. (2009a) suggests that beneficiaries engage actively in the process, providing both positive and negative comments about the value of the development aid projects to them.

Achieving downward accountability

In undertaking the consultations and community dialogues NGO officers have to be sensitive to the cultural settings in which they operate. In some rural areas for example, there might be a requirement for meetings to be held separately for men and women. Often the participatory review meetings are organised as focus group meetings. As part of the ACCA NGO Project (Agyemang et al. 2009a) five focus group meetings were held to assess the effectiveness of this as a method for interacting with beneficiaries. Agyemang et al. (2009b) reports on this experience, pointing out that the method seemed to be an effective method for drawing out the views of beneficiaries because they spoke out with confidence and shared their views of the NGO work freely. They were critical of some aspects of the work of NGOs. For example, beneficiaries of a micro-credit finance scheme criticised the length of repayment period of the scheme, arguing that this time period did not reflect the trading cycles they operated under. From the experience of holding these focus group meetings, Agyemang et al. (2009b) argue that the method offers the opportunity for engaging effectively with stakeholders such as beneficiaries.

Problems of downward accountability processes

Whilst there are clear benefits associated with downward accountability processes, there are also associated problems. Where the downward accountability processes are part of the upward accountability requirements of donors, it is possible that the real needs of beneficiaries are not identified or reported upon. Instead the needs as specified by donors are addressed. It is also possible that beneficiaries will not share their true views as they need the resources provided within the projects and they may perceive a risk of losing these resources/ projects if they comment negatively. Agyemang et al. (2009a) explained that often financial and cost information is not shared with the beneficiaries. Many beneficiaries did not have a high level of financial literacy and also were powerless *vis a vis* the NGO officers as well as the donors. Agyemang et al. (2009a) provide examples of how the NGO officers suggested that they had to manage the 'capacities' (meaning the lack of education) among beneficiaries.

In a section labelled 'Accountability and the Powerless', Agyemang et al. (2009a) illustrate clearly key problems with downward accountability in Ghana. Firstly strategic benefits associates with downward accountability processes may not be achieved because beneficiaries have weak negotiating skills and limited bargaining power. Secondly, beneficiaries had a strong fear of losing resources and therefore often were acquiescent and compliant. Thirdly beneficiaries often did not have the time or scope of understanding to fully engage with the NGO processes. Agyemang et al. (2009a: 31) state that: 'beneficiaries are often overwhelmed with challenges from day-to-day living, so do not have the ability to spend much time reflecting or providing feedback to the officers. This is often coupled with, and compounded by, a relatively low capacity by many beneficiaries to understand fully the issues and external pressures involved in a particular aid project'.

Rights based approaches to development and downward accountability

Downward accountability forms an integral part of a development approach known as the 'rights-based approach' (O'Dwyer and Unerman 2010' O'Leary, 2017). The UN HRBA Portal (2018) defines the human rights based approach as 'a conceptual framework for the process of human development that is normatively based on international human rights standards and operationally directed to promoting and protecting human rights. It seeks to analyse inequalities which lie at the heart of development problems and redress discriminatory practices and unjust distributions of power that impede development progress'. Under this philosophy, the plans, policies and processes developed by development agencies and NGOs are therefore not to be offered as charity but are enshrined in international law, placing obligations and duties upon NGOs and donors. The approach involves firstly identifying the rights of people as laid down in international conventions. Once these are identified then attempts are made to empower people to claim these rights. NGOs and their officers are seen as duty-bearers accountable to the beneficiaries. Elements of the rights-based approach include active and meaningful participation, with beneficiaries often seen as the directors of development. Whilst this approach to development is widely used, research in Ghana has not overtly investigated its effectiveness. O'Leary (2017) provides a rich account of rights-based approaches in two case studies in India. Her findings suggest that when self-determination and empowerment associated with rights-based approaches are promised by

NGOs to beneficiaries, different forms of monitoring and evaluation are introduced in addition to the traditional upward and downward accountability processes. Accountability therefore is seen as a process to achieve a specific promise, and the underlying motivations of actors need to be understood.

Performance management in faith-based NGOs in Ghana

The first section of this chapter has explained key aspects of NGO accountability that have been associated with accounting research into NGOs in Ghana. There are other examples of NGO research in Ghana which touch upon accountability issues but focus on specific types of NGOs and the work they perform in Ghana.

Owusu (2017) undertook a doctoral study of two faith-based NGOs in Ghana. This study combined research into the nature of faith-based NGOs and also considered performance management practices of the two NGOs, asking whether the faith mission and values of faith-based NGOs contribute towards achieving development. The study is interesting also for its consideration of whether accountability is influenced by NGO organisational missions and values.

Faith-based NGOs have historically, as well as more recently, played major roles in development (Boehle, 2010; Tomalin, 2012). They tend to have holistic or dual missions that aim to improve the material well-being and poverty alleviation of people as well as to enhance their spirituality (Woolnough, 2011, 2013). There is thus a development mission objective as well as a faith or spiritual mission objective.

Ghana was chosen as the context for examining the role of faith based NGOs because Christianity is followed by almost 72% of the population and faith holds a very important position in the social fabric of the country. Christianity dominates many national discourses and the way things are undertaken by people in their daily lives.

In his study, Owusu (2017) analyses two local NGOs that operate in development focusing on the needs of children in one case (the Omega case study¹) and on agricultural development in the second case (the Alpha case study). Both organisations are Christian faith-based organisations but their funding arrangements differ. Alpha was the development arm of a well-known international church and obtained funding through donation contracts and grants. Omega, on the other hand, received funds from individuals who sponsored children.

Performance management practices depend on NGO mission as defined by donors

A key aspect of performance management is the identification of objectives. Being faith based organisations the expectation was that the two missions, development and spiritual, would form the objectives of each NGO. Surprisingly this was not the case and differed between the two case studies.

Omega clearly had objectives that specified both development and spiritual missions. The NGO was mandated by its international donors and sponsors to ensure a holistic development of children. It was clearly stated that 'accepting Christ and becoming a practising Christian' was a key objective. There were also more social, economic and material developmental objectives. NGO officers actively interacted with churches, to achieve both development and spiritual objectives. They were actively prevented from working with the national and local government. Monitoring and evaluation revolved around these dual mission objectives. Firstly, performance management practices included the use of a spiritual scorecard that showed the spiritual performance in metrics such as the number of registered children who have accepted Christ as the Lord and their personal saviour; the number of Bibles distributed to children and their caregivers; a child's ability to attend church regularly. Sponsored children had to write letters to their sponsors and the number of letters written and their contents formed part of the performance monitoring of the achievement of faith goals. But additionally, to reflect the performance and

¹ Omega and Alpha are pseudonyms for the real organisations

achievement of development mission, there were also measures of the achievement of more physical and tangible projects. Examples of metrics used to manage performance in this area included the number of projects completed; the number of children and care givers provided with housing; the number of water bore holes drilled in communities; the number of children offered funding to successfully complete primary or secondary education; the number of children receiving medical treatment abroad for complicated diseases; the number of shoes distributed to beneficiaries. To Omega's international NGO financial sponsors, developmental and spiritual missions were important and each had to be reported upon in the upward accountability reports. Performance management practices were multi-dimensional to reflect the multi-dimensional objectives associated with the holistic approach to development taken by this faith based NGO.

In the case of Alpha, the activities of the NGO officers were bounded by a development-oriented mission of agricultural growth and the goal of achieving food security in local communities. Thus the entire focus of performance management was on the achievement of agricultural objectives that formed the development mission for this organisation. The officers were encouraged to engage with national organisations working on the national agricultural development agenda. Direct reference was made by the NGO's officers of their desire to influence the Government of Ghana's attempts at achieving the UN's Millennium Development Goals. Unlike Omega, the mission statement of Alpha emphasised development and poverty alleviation through empowerment without any reference to faith. Performance management practices focused on metrics that related to the development mission. For example, the 2016 annual report stated the number of poultry, maize and soy bean farmers that had been trained. The financing from the international NGO took the form of either contracted financing or the provision of grants. With contracted financing the projects were performed under contracts as specified by donors. In such projects, donors had absolute control to dictate what had to be undertaken in communities. They set the goals for projects and local NGO officers then monitored performance against the prescribed quantitative targets around development-oriented needs in the areas of food, water, shelter, clothing and health care. Where funding was provided as grants, the local NGO officers had more freedom to decide on strategy, operations and monitoring. Although

faith and spirituality were not measured or reported upon, Owusu (2017) in his analysis explains how the shared Christian value system between the local and international NGO led to a more informal upward accountability relationship.

In his conclusions, Owusu (2017) argues that NGO accountability and performance management plays out in different ways in faith-based NGOs in Ghana. Where the goal of faith is an overt mission objective (as in Omega), performance measures included metrics related to faith, and operations needed to be undertaken with local churches to facilitate the achievement of these goals. On the other hand, where development was the mission of the NGO, faith worked in the background and was not measured. As suggested by O'Leary (2017), the underlying motivations for NGO work need to be understood.

Ultimately, however, it was the type and source of funding that was responsible for differences in performance management practices. The mission depended on funding sources. In the situation where funding sources for operations emanated mainly from individual Christian sponsors, the 'faith' mission was driven by these sponsors who may be considered the most 'powerful' stakeholder in holistic accountability relationships. The development mission of poverty alleviation is considered as background activity to the 'faith' mission of the organisation. On the other hand, where funding for activities comes from contractual and multiple donor sources, NGO officers concentrate mainly on the development mission of poverty alleviation. The relationship with government becomes important and it is considered to be a powerful stakeholder in relation to holistic accountability because of its role in development.

Looking forward

NGOs play a significant role in the deployment of substantial amounts of aid in the alleviation of impacts of poverty worldwide. In so doing, they help hundreds of millions of the most impoverished people on Earth realise their basic human rights. Well-designed accounting and accountability mechanisms are crucial in improving the effectiveness and efficiency with which this finite aid is deployed by and through NGOs, thus improving the life

experiences of those living in extreme poverty. NGO accountability issues therefore remain important for the development of emerging countries such as Ghana.

By reviewing key literature in this area, this chapter has provided insights into the roles that NGO accounting and accountability mechanisms can and do play in enhancing the effectiveness and efficiency of aid delivery in Ghana. While, at a broad level, the insights apply across NGO accounting and accountability globally, at a more fine-grained level several insights are context-specific. To derive maximum impact from academic research into NGO accounting and accountability, it is therefore important for future studies to provide insights that are context-specific while also helping develop more generic improvements in the shape of NGO accounting and accountability mechanisms regionally and globally.

Achieving this impact will require future studies to do more than simply replicate existing studies in new contexts, such as going much further than commenting on whether the individual NGOs studied are using upward, downward, hierarchical and/or holistic mechanisms. As this field of research matures, such studies only have the potential to make diminishing incremental contributions to advancing the academic literature. There therefore needs to be a focus in future on more nuanced studies of NGO accounting and accountability that are designed to provide major new insights – often in new contexts.

Theories of upward, downward, hierarchical and holistic NGO accountability, developed over a decade ago, have been very helpful in structuring interpretive analyses that highlight key elements from complex data about NGO accounting and accountability practices.

However, as this field matures there is a need for more refined theories to be developed that help derive both more context-specific insights and are adapted to evolving (and improving) NGO accountability practices. Development and refining of theories in the area of NGO accounting and accountability is thus an additional direction and important element

of future NGO accounting and accountability studies that can make an impact both on the academic literature and on policy and practice around NGO accounting and accountability.

This impact is particularly important because donor agencies remain accountable to their taxpayers, and their missions and motivations drive NGO activities in the global south. While it may be understandable that the values, missions and motivations of funders sometimes drive the activities and behaviours of local NGOs, they need to do so in ways that maximise the chances of the world's most impoverished and vulnerable people realizing their basic human rights. As the insights covered in this chapter have shown, NGO accounting and accountability mechanisms have a significant role to play in this effectiveness and efficiency of translating donations into poverty alleviation on the ground.

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[Editor's note: Table 17.1 is in a separate file, to be inserted in this chapter]

[Editor's note – table to be inserted in chapter 17 “NGOs in Ghana: accountabilities, performance and motivations”]

Table 17.1 Development Assistance to Ghana

USD million, (2015 prices and exchange rates)

2014	2015	2016
1013	1769	1324

Based on *Development Aid at a Glance 2018 Edition* (<http://www.oecd.org/dac/financing-sustainable-Development>)