NGO accountability and the sharing of knowledge

*Gloria Agyemang, Mariama Awumbila, Jeffrey Unerman and Brendan O'Dwyer

Abstract

Accountability mechanisms offer the opportunity for sharing knowledge, through their role in the synthesis, contextualisation and transmission of information. Through an examination and analysis of both the different types of knowledge possessed by NGO fieldworkers in a developing country, and the extent and effectiveness that these knowledge types are incorporated into accountability mechanisms between funders and donors, this paper evaluates the current and potential role of NGO accounting and accountability mechanisms in furthering knowledge management and organizational learning in NGOs.

The paper finds that NGO fieldworkers possess operational knowledge which is shared and situational knowledge which is not fully shared with funders. Situational knowledge represents "encultured" knowledge which may contribute to the successful implementation and sustainability of development projects. However in the reporting processes fieldworkers concentrate on compliance with requirements of hierarchical accountability to the possible detriment of knowledge creation and performance improvement of their organisations.

*Corresponding author

Gloria Agyemang

School of Management

Royal Holloway,

University of London, Egham

Surrey, TW20 0EX

UK

Recent academic research into nongovernmental organisational (NGO) accountability has concentrated on the role and functionality of the mechanisms through which accountability is enacted. Questions such as who is accountable to whom, for what and how accountability is fulfilled have tended to dominate discussions and research into NGO accountability (Najam, 1996; Ebrahim, 2003a, 2003b; Unerman and O'Dwyer, 2006; O'Dwyer and Unerman, 2007, 2008). Although accounting and accountability have been linked with knowledge management and sharing and has been explored in a range of organisational settings (for example Busco et al, 2007; Mouritsen et al, 2001; Roberts, 2003) the issue of how NGO accountability mechanisms can and do contribute to the management of knowledge within this unique form of organisation has not been subjected to academic analysis or scrutiny.

NGOs operating in developing countries are a unique form of organisation in that they are neither purely commercial nor public sector organisations that receive funding from a variety of sources to provide services to beneficiaries within local contexts. Essentially intermediary organisations, they engage with multiple stakeholders with diverse demands – among whom their beneficiaries are often the most impoverished people in the world, living in conditions of very real deprivation. Funding and other resources are provided to these locally-based service delivery NGOs by governments and fund-raising international NGOs (INGOs) from developed nations. Such funding amounts to many tens of billions of dollars each year, so the efficacy with which this funding is converted into services for beneficiaries on the ground can have a real impact on the quality of life experienced by many people in developing nations. NGOs in developing countries therefore act as an interface between international donors and local beneficiaries at the grassroots level. While often small-scale, collectively they are responsible for deploying large amounts of aid funding and helping to alleviate the suffering of many millions of the world's most impoverished people. Sharing and dissemination of knowledge between locally-based NGOs and their funders, and between different locally-based NGOs is important. It can help both NGOs and their funders to learn, adapt their provision and evaluate the manner in which they deliver aid and assistance so they provide the most effective solutions. To facilitate this knowledge sharing and organisational learning, locally-based NGOs have a pivotal role to

play in ensuring that the knowledge they possess of the situation on the ground in the local contexts, and the effectiveness of different possible aid solutions, are both fully reported to their funders as part of the accountability process and are also acted upon to enable the most effective implementation of development projects.

Whilst organisational learning and knowledge management in NGOs have been studied (see for example, Edwards, 2002; Jakimow, 2008; Smith and Lumba, 2008), the role and potential of accounting and accountability mechanisms in furthering NGO organisational learning and knowledge management has yet to be explored in the academic literature. This paper addresses this gap in the academic literature. Through an examination and analysis of both the different types of knowledge possessed by NGO fieldworkers in a developing country, and the extent and effectiveness that these knowledge types are incorporated into accountability mechanisms between funders and donors, the aim of this paper is to evaluate the current and potential role of NGO accounting and accountability mechanisms in furthering knowledge management and organizational learning in NGOs. The paper addresses this aim by analyzing the perceptions of NGO fieldworkers collected from interviews held in a range of NGOs in Ghana. The central argument of the paper is that the knowledge possessed by NGO field workers needs to be actively managed and effectively channelled and communicated if NGO accountability mechanisms are to realise their potential to contribute to the effective use of aid. Without such management, there is a danger that accountability mechanisms may only be used for compliance purposes, thereby not contributing in a particularly effective manner to the effective performance and sustainability of development and aid projects.

There are four main sections in the paper. The first section draws on the academic literature to explain typologies of knowledge and previous research that has linked knowledge to accountability. The second section of the paper discusses the research methods used in this study, whilst the third section provides details of the empirical findings. The final section of the paper discusses the findings, linking accountability mechanisms with knowledge management and organisational learning, and provides conclusions. It also suggests policy implications, further

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research that needs to be undertaken to address more fully these policy implications, and limitations of the present study.

Background literature

In a now seminal paper in this area, Blackler (1995) provides an overview of the terms knowledge and knowledge work as used in organization studies. Conventional understandings of knowledge relate it to where it is located, whether" in bodies, routines, brains, dialogue or symbols" (Blackler, 1995, page 1022). Knowledge that resides in bodies is "embodied knowledge" that depends on the competencies and skills of key individuals. "Embrained knowledge" on the other hand, depends on conceptual skills and cognitive abilities of key individuals and refers to more abstract knowledge. Whilst embodied knowledge tends to be more practical (for example the knowledge demonstrated by doctors in hospitals), embrained knowledge suggests problem solving abilities such as demonstrated by individuals in software firms. With both these types of knowledge the emphasis is on contributions of individuals. Knowledge may however be "embedded" in systems and the relationships between technologies, rules and formal procedures. It may also be "encultured" where knowledge involves "the process of achieving shared understandings" (Blackler, 1995, page, 1024). Such knowledge tends to be pervasive in communication intensive organisations where dialogue and sense making processes are important. Blackler (1995) identifies encoded knowledge in which information is conveyed symbolically and transmitted electronically.

According to Blackler (1995), the current focus on knowledge tends to emphasize embrained, encultured and encoded knowledge rather than embodied and embedded knowledge in recognition of interest in knowledge creation and innovation rather than the possession of knowledge. Mouritsen et al (2001), for example, has studied knowledge management and intellectual capital statements looking at the actions and activities managers put in place in the name of knowledge (Mouritsen, et al 2001, page 740). Other researchers have studies linkages between knowledge management and information technology and information systems management (for example, Pan and Leidner, 2003; Lewis and Madon, 2004; Vasconcelos, Seixa, Lemos, and Kimble, 2005). There is also recognition that knowledge exists as a flow mediating existing knowledge and new insights (Roberts, 2007). Some studies of knowledge and knowledge management have concentrated on the social dimensions of learning using ideas

about "communities of practice" (Roberts, 2006; Wenger, 1998). Communities of practice are defined as "a system of relationships between people, activities and the world" (Lave and Wenger, 1991, cited in Roberts, 2006) or in other words individuals working together, sharing knowledge.

Vasconcelos, Seixa, Lemos, and Kimble (2005), provide a useful way of conceptualising knowledge in organisations. It is the "collection of expertise, experience and information that individuals use during the execution of their tasks" (Vasconcelos et al, 2005, page 1). Although they discuss knowledge management from a technical computerized information systems perspective, in the context of NGOs they identify a number of constraints such organisations face in acquiring and using knowledge. Such constraints include, inter alia, too much focus on personalities (i.e. embodied and embrained knowledge); loss of non bureaucratic operational information such as cultural and social aspects of information (not enough focus on encultured knowledge) and "an inadequate un participative analysis of the needs of beneficiary groups" (Vasconcelos et al, 2005).

In the NGO literature, Edwards (2002) suggests that information, knowledge and wisdom are often confused by NGOs. Differentiating information as raw material, knowledge as filtered information and wisdom as the ability to use knowledge and experience, Edwards (2002) arguably, (and inadvertently) may add to this confusion by suggesting that it is wisdom that is the most important as it leads to learning. The issue seems to be how information may be utilized (turned into knowledge) to enable learning (the use of knowledge and experience).

Concepts of knowledge and knowledge management remain problematic. Blackler (1995)'s suggestion of a reconceptualization of knowledge as "knowing" in recognition of the dynamic and multi-dimensional nature of knowledge may usefully help to develop an understanding of knowledge. Focusing on "knowing" enables a consideration of how knowledge is mediated (in terms of language, technology, collaboration and control); how it is situated (with respect to contexts); how knowing is provisional, constantly developing, pragmatic and contested.

Powell (2006) considers some of these issues when he questions whose knowledge, and whose reality is used in the NGO development sector. All NGOs, he argues, are service providers concerned with making changes and without knowledge, interventions may fail. Knowledge

however is understood differently by stakeholders involved in development and is even more complex where stakeholders exist in different countries and societies. Education, language, culture, beliefs, gender, location, socio- economic environment and power are all factors mediating knowledge. Knowledge management in NGOs therefore requires the incorporation of multiple voices and approaches to knowing (Jakimow, 2008).

A key aspect to the process of acquiring and providing of information in NGOS is through the use of formal accountability mechanisms. These are a normal requirement attached to funding provided to NGOs. They take the form of locally-based NGO providing formal accounts to the donor government (or funding INGO) for the manner in which funds have been used. Such accounting upwards to donors is referred is regarded as a form of hierarchical accountability (O'Dwyer & Unerman, 2007; O'Dwyer & Unerman, 2008), characterized by fairly rigid accounting and accountability procedures. This form of accounting typically provides donors with a written (usually quantified) account comprising information in a form they have requested to help ensure the funds they have donated have been used for the purposes they have specified. This is usually in the form of a one-way flow of information from the NGO to the donor, with the focus being on the efficiency with which the donors' funds have been spent (in terms of spending the funds on the particular projects as specified by the donors). This paper examines the extent to which these upward accountability reports offer opportunities for the sharing and dissemination of broader knowledge about NGO activities.

Research method

The empirical work associated with this paper was undertaken in two stages during late 2007 and mid 2008 in Ghana, West Africa as part of a larger project that considered a variety of aspects related to the effectiveness of NGO accountability mechanisms on Aid delivery (Agyemang et al, 2009).

Stage 1

In 2007 fieldworkers from 12 NGOs were interviewed. A summary of the different NGO's and their activities is shown in Table 1. To preserve the anonymity of the fieldworkers the names of the organisations have been disguised. A letter was sent to all 33 NGOs working in Tamale, the capital city of the highly impoverished Northern Region in Ghana, inviting them to participate in

the research. Thirteen NGOs responded to this request, and interviews were conducted with all thirteen. However, in this paper interview material from one NGO that did not directly work with beneficiaries but rather acted as an umbrella NGO has been excluded from the analysis.

The NGOs interviewed had differing characteristics and engaged in different activities. Some were local branches of international NGOs (INGOs), some were local partners working for and with the local branches of an international NGO and some were local small independent NGOs. Despite these differences, all the NGOs interviewed received funding from international sources. Table 2 lists the international organisations that funded the activities of NGOs that were interviewed. Additionally they were similar in the sense that their main areas of activities were the welfare provision of development services as opposed to the provision of advocacy services (Unerman and O'Dwyer, 2006).

Table 1: Non Governmental Organisations in the study

NGO Name	Type of NGO	Activities	Number of fieldworkers interviewed
NGO A	Local small independent	Micro credit	3
NGO B	INGO (local branch)	Agriculture	1
NGO C	INGO (local branch)	Health	3
NGO D	INGO (local branch)	Sponsoring children	4
NGO E	Partner of local INGO	Water and sanitation	3
NGO F	INGO (local branch)	Education	4
NGO G	Local small independent	Education	3
NGO H	INGO (local branch)	Health	3
NGO I	Local small independent	Poverty reduction	4
NGO J	Partner of local INGO	Agriculture	1
NGO K	Local small independent	Micro credit	1

Table 2: List of International donors and funders

Organisation
DANIDA
OXFAM UK
OXFAM, Netherlands (NOVIB)
COMIC RELIEF
FEDA
UNICEF
The Irish Government
DFID
IBIS
USAID

All the interviewees were fieldworkers actually working with beneficiaries. Concentrating on those working at this level provides novel perspectives because previous NGO accountability research has tended to focus on the views of individuals working at a higher hierarchical level (i.e. managers and officers) within the organisations. The focus in this paper was in studying perceptions of grassroot officers, important internal stakeholders, whose voices are generally absent from the literature. Semi structured in-depth interviews were chosen as the core method for the study because they offer an effective strategy for gaining deep meaning and understanding from these individuals actually working in the field Previous work on NGO accountability has used interviews and found them to be successful in generating in-depth, meaningful insights (see, for example, Ebrahim, 2003a, 2003b; Edwards & Fowler, 2002;

Goddard & Assad, 2006; Gray *et al.*, 2006; O'Dwyer & Unerman, 2007; Unerman & O'Dwyer, 2006). Although the intention in this study was to hold individual interviewees, the field workers attended the interviewees in groups and the interviews therefore took the form of discussion groups.

The data collection team during Stage 1, comprised three members, two Ghanaian female academics (one geography academic and one accounting academic) who were assisted by a male post graduate student. The interviews were held in English and were recorded. The recordings were subsequently transcribed. Notes were taken during the interviews and, along with the transcriptions, were later analysed to ascertain common themes in relation to accountability mechanisms and the sharing of knowledge.

Stage 2

The second stage to the project was undertaken in mid 2008 and took the form of a feedback and clarification workshop. The data collection team was augmented by two male accounting academics from the UK and the Netherlands. All the NGOs that participated in the earlier study were invited to comment on the analysed findings from the study. With the exception of one NGO, NET, all the NGOs in the initial study were represented at this workshop. A total of 24 field workers attended the workshop. The feedback workshop was organised to be highly participative in order for both the researchers and the researched to have a rich learning and knowledge sharing experience. After an initial presentation of the findings of the project by a member of the research team, the field workers, in groups, were invited to analyse and comment on the preliminary findings. Group members then presented their responses to all participants of the workshop, which lead to a lively forum and plenary discussion. Comments from this workshop were fed into the analyses. Stage 2, therefore, enabled the achievement of several things. Firstly, as a research team we were able to discharge our accountability to participants, secondly we were able to contribute to the knowledge and development of fieldworkers who suggested that they did not have much knowledge sharing opportunities (see later) and finally were able to fine tune and validate our findings.

Findings

In this section we present, interpret and analyse our findings in three main sub sections. In the first section we discuss the two types of accountability mechanisms that were produced by the NGOs we engaged with. Broadly these are *disclosure reports,* written quarterly and the *performance evaluation* report which tend to be written at the end of projects. In the second section we analyse the perceptions of the fieldworkers about how the provision of these accountability mechanisms contributes to their knowledge about their operations. Fieldworker beliefs that this type of knowledge, which we refer to as *operational knowledge,* is shared with donors and funders are examined. The third subsection explores why fieldworkers perceive that the second type of knowledge, referred to in this analysis as *situational knowledge,* is not effectively shared or managed. Situational knowledge relates to the context in which the projects are undertaken and arguably may be the determining factor for sustainable development, given that the socio-economic and cultural contexts impact the effectiveness of development (Powell, 2006).

Accountability mechanisms

Table 3 summarises the main types of upward accountability mechanisms used by the NGOs we interviewed.

There was evidence of two main types of reports, disclosure reports and performance evaluation reports, being produced by the NGO fieldworkers (Ebrahim, 2003a). Fieldworkers suggested that donors and funders were the main audience for these two types of reports. Table 3 summarises the contents of these main accountability mechanisms.

 There were two main types of disclosure reports. Each year all NGOs produced an annual summative report of all activities showing operational and financial performance. Some local branches of INGOs produced their own country reports which summarised their activities, provided their mission statements, and gave operational and financial information about project and organisational activities. In many NGOs the officers also provided interim reports of their activities throughout the year. Interim reports were produced on monthly basis in some NGOs, on quarterly basis by others, and half yearly by others. They contained details of funds received and how the funds had been utilised. For example, a field worker in a small local NGO providing micro credit explained during interview that funding was received on a quarterly

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basis. At the end of each quarter a report was provided detailing the activities that had been undertaken and how much had been spent on these activities.

Both the interim and summative reports provided performance information mainly using physical performance measures. Both types of disclosure reports included a narrative summary of achievements with some limited discussion of problem areas. Typically the officers referred to these as the "challenges".

Table 3 - Existing NGO upward accounting and accountability mechanisms identified in this study

Accountability mechanism	Financial information	Narrative	Quantitative performance indicators	Written or oral	Frequency	Stakeholder focus
Disclosure statements and reports						
Annual reports	Yes	Yes	Yes	Written	Once	Range of stakeholders
Interim reports	Yes	Yes	Yes	Written	Monthly, quarterly, and half yearly	Donors
Performance assessment and evaluations						
Assessment Reports	Yes	Yes	Yes	Written	Continuous	Donors and internal stakeholders
Evaluation / Final Project Report	Yes	Yes	Yes	Written	At end of project	Donors

Performance assessment and evaluation reports are written at specific stages during the life of projects. Some NGO fieldworkers considered the assessment reports and the evaluation reports to be similar, whilst other fieldworkers described differences between them. Performance evaluation reports are typically written at the end of a project or at the end of a funding stream, and therefore are final summative project reports prepared for donors. On the other hand, performance assessment reports tend to be written on an on-going basis but are more comprehensive than the regular interim disclosure reports. The performance assessment reports were felt by fieldworkers to be valuable internal management documents.

Despite this, as with the disclosure reports, the main audience for the performance assessment and evaluation reports are donors. The performance assessment and evaluation reports

concentrate on the extent to which predefined project aims and objectives have been achieved. In addition they may also consider issues of sustainability and organisational learning, and these aspects appeared to be less evident in the more regular disclosure reports.

The performance assessment and evaluation reports tended include descriptions of the context in which the project was undertaken, with an analysis of why projects were successful or otherwise. In many instances the NGO fieldworkers would have help meetings and discussions with their beneficiaries in order to represent their views of the project within the evaluations. For example, one NGO field worker discussed how they reported on a beekeeping project. As part of the evaluation, the report discussed how family incomes had been improved. The overall aim of this type of accountability mechanism seemed to be to provide evidence of the potential longer term impacts of the projects. As was the case with the regular disclosure reports, these evaluation reports usually included both financial reports and narrative reporting of the challenges experienced in the undertaking of the projects.

Mediating operational knowledge for fieldworkers and funders

In their discussions of the benefits associated with these mechanisms of accountability the field workers suggested that their production helped them to better understand their operations. Their knowledge about development operations became more honed since the process of gathering information for the reports enabled the fieldworkers to assess the operations of their NGO. This was because the requirement for reporting encouraged fieldworkers to focus on project activities, directing the funding towards the objectives of projects. One fieldworker explained that the accountability mechanisms enhanced operational transparency allowing them to see what they were working on. Other officers suggested:

> It is from the information that you gather that informs whether you are actually meeting the programme objectives or not. (NGO C)

> This is the amount we received and this is how we spent the money (NGO E)

> The content of the report mainly includes the plan, the work plans, and the activities and how they relate to budgets and then the outcomes, problems that we encounter and why we did not meet the activities. So in our work … we try to have this monitoring, and evaluation (NGO F)

They [the accountability reports] help to standardise a common understanding of programmes (comment during feedback workshop)

Additionally, the necessity of reporting and explaining variances within the regular disclosure reporting accountability mechanism meant fieldworkers directed their attention to those operational aspects that had not been achieved. The fieldworkers interviewed were not accounting officers but operational workers actually working with beneficiaries. But within the accountability reporting processes, they were, conceivably, acting as "communities of practice" sharing information with each other, learning from each other, through their formal and informal interactions (Roberts, 2006; Wenger, 2000). Through their continuing interactions at the grassroot level with beneficiaries, fieldworkers could identify where actions were successful and where they were unsuccessful. More importantly, they could also explain why these interactions were successful. Applying knowledge to development requires an "understanding of the knowledge" created and the regular disclosure accountability mechanisms fostered such understanding and application (Powell, 2006, page 520). For example, the officers explained what the reports meant and what they required them to do in this way:

If there is a big under spend, then it means you did not carry out the activities in that quarter, so you have to investigate (NGO H)

The reports make us think about what went wrong … we need to justify our activities (NGO G)

That report was monitoring growth …so I went to look at how … the farmers and some of the tools they were to use…whether they were using the tools properly. If they were not, I made some corrections…and after that I wrote actually whether they used it to work at all, did they go to the bush at all …and did they need the required input? (NGO I)

These quotes above, from different NGOs draw attention to the ensuing activities that stem from knowledge gained from undertaking the report. Powell (2006) identifies development as a "knowledge industry" where knowledge is an outcome of reflection. The fieldworkers reflected on the development processes that they reported upon through the accountability mechanisms. They suggested that they actively used the knowledge gleaned from the gathering of information for the reports to improve on their operational tasks. Thus although upward accountability is often discussed "narrowly in terms of the proper use of financial resources" (Lewis and Madon, 2004, page 4), for the fieldworkers it was a way for them to know their operations more closely.

Apart from the better knowledge of operations that the reporting processes facilitated fieldworkers suggested that it also enable them to have more strategic knowledge about their operational work. This tended to be derived mainly from their participation in the performance assessment and evaluation accountability processes which required a comprehensive review of projects. For example, one fieldworker explained how an evaluation enabled the NGO to consider contingency plans for considering alternative sources of funding.

> We held an evaluation meeting which we call KICK (Knowledge Information between Counterparts)…during which we became apprehensive about possibilities of cuts or reduction in funding. So we opened a new bank account to try to get funding from other stakeholders interested in the education of Muslim children. During KICK we were able to share ideas as to how to handle the situation (NGO G)

In another example, one interviewee from a larger branch of an INGO discussed how an evaluation of projects had led to the NGO streamlining operations to prioritise three core areas of education, food security and women's rights. It also led to the number of smaller NGO partners with whom they worked, being reduced. Such perceptions of fieldworkers seem to counter other research findings which suggest the collection of information (especially in smaller NGOs in developing countries) does not lead to its use in improving performance, or learning (Edwards, 2002; Ebrahim, 2005). Other research has suggested that people in NGOs who collect and process data "remain unclear of its value and purpose (Lewis and Madon, 2004, page 5). A significant number of officers in our sample were adamant that their work is improved from their participation in the performance evaluations and assessments. What was considered critically important was following up on the knowledge gained or as Jakimow argues using "reflexive practice" to enhance organisational learning (Jakimow, 2008).

Whilst gaining knowledge at the operational level was significant at the fieldworker level, for developmental resources to be effectively deployed and efficiently used, such knowledge required sharing with donors and funders. Interviewees indicated that the operational knowledge was shared with the funders and that the accountability mechanisms usefully mediated this process. But the manner in which the mediation occurred was complex because it involved fieldworkers firstly identifying what *they* assimilated and learned from the collection and reporting of information before the transfer of knowledge externally. The NGO funders were not physically present and depended on the careful synthesis of information on which to build their

knowledge. The fieldworkers emphatically suggested that the accountability reports provided such a system of knowing.

> It allows them to cross check and monitor activities without physically being present (comment from feedback workshop)

> You know, we are corresponding regularly, and there may be certain problems, including management problems, financial problems, anything that we share. So, they (funders) give support on how they can support and resolve any challenges that we may have (NGO H).

The fieldworkers felt that the reports helped to clarify operational issues, ensuring ongoing support from funders. Some officers discussed the importance of achieving trust through the accountability mechanisms which they felt gave the operations transparency, thereby ensuring continued donor support for projects. Blackler (1995), critically, suggests that the key question with knowledge relates to systems of knowing and the responses that they generate (Blackler, 1995, page 1040).

Sharing knowledge gained through performance evaluations and assessments were felt by some fieldworkers to be vitally important as demonstrating impact quite often led to further funding where funders absorbed and acted upon the knowledge. A raised profile for NGOs in developing countries followed where the knowledge gained was disseminated more widely. For example, one fieldworker for an NGO working in improving basic literacy described a situation where an assessment of the NGOs work over twelve years had led to other international funders seeking to be involved with their activities.

> We held an impact assessment. The report was very interesting… we could trace the number of pupils who have gone on from basic literacy to formal schools, to colleges and even universities. As a result of … [our impact report] NGO F has actually caught the eye of other international donors and government as well. Right now there is a draft [government] policy document on complementary education. (NGO F)

The critical point here is that the knowledge contained in the evaluation reports had been disseminated and shared. This does not always happen as reports may be "tucked away in the file of the project concerned(Powell,2006, page 525). Some of our interviewees indicated that some reports were lodged in intranets and that they did not know what follow up actions were undertaken by INGOS. Although fieldworkers felt they had contributed to knowledge creation, such knowledge disappeared through the process of summarisation at the global level. Whilst

fieldworkers concentrate on micro level operational knowledge, it seems that INGO and funders are more concerned with macro level polices and international practices (Lewis and Madon, 2004; Powell, 2006, Jakimow, 2008).

Relatedly, some interviewees revealed that the performance assessment and evaluation reports often were written by independent consultants with the fieldworkers contributing their knowledge. In some instances the independent consultants were foreign, external independent consultants specifically tasked by funding organisations with reviewing projects. Thus, although the fieldworkers perceived the evaluations as a way for them to discharge their accountability, and impart knowledge what and whose knowledge was actually recorded in these evaluation reports remains debateable.

To summarise, in this sub section we argue that the fieldworkers synthesised the information contained in the accountability reports, into knowledge to develop their operations. The regular disclosure accountability reports focussed on providing information about the achievement of objectives, budgets, and activities. Most fieldworkers interviewed broadly agreed that such standardisation of information enabled focus and facilitated the monitoring and control of tasks. By undertaking these tasks regularly, their operational knowledge improved. The provision of these reports enabled them to collate their knowledge and to transmit such knowledge to funders, so they also gained operational knowledge of what is happening on the ground. The performance evaluation reports were perceived to useful ways of knowing more broadly and fully about factors that influence overall impact and outcomes of projects. Accountability mechanisms therefore mediated operational knowledge at the micro level in which the officers worked. However there was some uncertainty about the extent to which performance reviews and evaluations were used by funders to change practices at the more macro level. In the next section we focus our analysis on how information about the context and situation on the ground is reported in the accountability mechanisms. We assess the extent to which the accountability mechanisms enabled contextual reporting to influence the use of knowledge.

 Losing situational knowledge

Our interviews revealed that most disclosure accountability reports required the fieldworkers to fill standardised templates designed by donors. Many fieldworkers suggested that where this was the case, the mechanisms did not facilitate the full reporting of contexts and situations. Detailed knowledge about the contexts and the situation affecting the development work was lost. It is in this aspect of the accountability reporting processes that the fieldworkers seemed most critical of the accountability mechanisms. Their arguments suggested that they had more knowledge that than the reports enabled them to impart.

 In effect the fieldworkers felt unable to share their interpretations and knowledge of how the local situation could be impacting on their work. Blackler (1995) discusses such knowledge as "situated knowledge" and states that it "emphasises the significance of peoples' interpretations of the context within which they act and the key role that 'communities of practitioners' play" (page 1041). NGO fieldworkers are "communities of practice" and they possess knowledge that is not abstract and decontextualised but rather developed through their sense making as they collect and synthesis information through their interactions with beneficiaries and each other. This is not dissimilar to "encultured knowledge" associated with communicative intensive organisations such as engineering and software firms where dialogue and sense making processes drive the creation, sharing and use of knowledge (Roberts, 2007).

Fieldworkers provided examples of where knowledge about the context and the situation was not shared through the accountability mechanisms. They had "situated" knowledge of geographical areas where NGO services should be directed. For example, NGO E, was a water and sanitation NGO so their knowledge about the terrain and the suitability of areas was important but they felt that such knowledge did not find its way into the reports. They did not have control over where water and sanitation projects were directed. This meant their work tended to be dispersed, leading to resources not being effectively or efficiently used.

> If we could change anything, we would like the opportunity to determine the district which we should work in for a particular year. This will enable us to concentrate our resources (NGO E)

> We are with the people all the time and we know the areas in which these facilities are needed most... But because of the donor....you have to satisfy the donor (NGO E).

Not being able to influence where the development projects should be undertaken invariably would have knock on effect on the sustainability of projects (Powell, 2006). Clean water and

sustainability although they become available, may not be sustainable because of the failure of donor NGOs to fully analyse the "various layers of contexts" in which they have been provided (Lewis and Madon, 2004, page 5). Local knowledge did not seem to permeate into the reports.

Additionally the fieldworkers felt they had knowledge about the appropriateness of technology being offered and used because of their understanding of the local context. Despite this, because they were required to report on their use of the specific technology provided by the donor, their knowledge about the appropriateness of alternative technology was not shared. The accountability mechanisms in this respect did not contribute to knowing.

> For example if the solution to the water problem in the community is...may be a small community pipe system. But ... the donor says I want to see x number of boreholes or x number of hand dug wells (NGO E).

In their reporting, therefore, it seems the fieldworkers were more concerned about compliance with the accountability to the donors and to following rules and regulations. One fieldworker described their accountability reports as:

> …Mostly very nice facts in line with the donors' [specifications] (NGO I).

Our probing suggested this to be the case because they felt that a lack of compliance could damage their reputation and limit their funding. There was a fear of being seen as corrupt and fraudulent. Busco et al (2007) in the business situation identify three sides to accountability: compliance, performance and knowledge suggesting that all three issues need to be managed as all three contribute to value creation and are also associated with risk. They argue that "in particular, knowledge management and learning processes are capable of enhancing individual commitment to internal and external rules, organisational goals and strategies, thereby promoting compliance and performance."(Busco et al, 2007, page 85). In Ghana and other developing country contexts, because local NGOs are fully dependent on donors and funders for resources and funding (Aryeetey, 1998; Botchway,2001; Porter, 2003; Townsend and Porter, 2004) , accountability to donors was seen in terms of control rather than as "felt responsibilities deriving from organisational values" (Lewis and Madon, 2004, page 4). Arguably, the onus was on funding NGOs to find ways of drawing out knowledge if the accountability mechanisms were only being utilised for compliance.

One piece of contextual information that was often not fully reported related to reasons why some projects were not successful. Fieldworkers suggested that failing projects (those not achieving project objectives) were often discussed in reports as "challenges" or "unintended consequences". Many projects failed because of a multiplicity of contextual and situational factors. Officers however felt funders did not want to know why they occurred and the tendency was therefore not to elaborate on them in the reports.

> Challenges- they do not want to know. They never come back to ask for further information about how to deal with these (comment at feedback workshop)

> We hide the failures; we do not want to be seen as failures (comment at feedback workshop)

Clearly, situational knowledge such as why projects have not been successful would usefully encourage learning and may ensure more sustainable development. Not pursuing such a way of knowing therefore remained a lost opportunity for funders to "appreciate the issues" (comment from feedback workshop). In the words of Edwards (2002), by not following up on "challenges" and "unintended consequences" funding NGOS and donors were not demonstrating much wisdom.

Fieldworkers suggested that donors were often unaware of local conditions, and of how these conditions impacted on the efficiency with which specific types of projects could be undertaken. There was a strong belief that some funders and donors did not act on contextual issues that fieldworkers considered were important even when the knowledge was share with them in accountability reports. For example, there was a preference shown by donors and funders for rural development as opposed to urban development. From their knowledge of the local contextual situation the field workers suggested that this meant "the needs of the urban poor are ignored" (NGO J). Secondly, using their situational knowledge about rural development, they suggested the need for a longer term approach because working with beneficiaries in rural areas required much time to educate and prepare them for the NGO engagement. Fieldworkers talked in terms of beneficiary "capacities", a term signalling the low levels of literacy and understanding depicted by beneficiaries. They suggested that where more preparatory time is allowed and built into projects the outcomes and impacts of funding would be greater. Working closely with beneficiaries at the grassroot level meant they developed a well grounded understanding of the needs of rural development. This particular issue was exemplified by a NGO funded to provide basic education services. The

process required training volunteers and facilitators, who then were responsible for holding literacy classes for the beneficiaries.

> We used to build capacities by training facilitators between January and March. Classes start in May/June. But the facilitators made it known to us that they would work better if they had a longer period of training. So, this year we have moved the training start date to November…they can now have 7 – 8 months to build up their expertise before the classes start. (NGO F)

Although this information was shared with funders through the narrative sections contain in the accountability reports, the fieldworkers suggested that no action was taken as the request for funding to support this extended training service was not provided. The budget report showed an overspent amount on training services.

> The fact of the matter is that there is no mutual accountability between donor NGOs and receiving NGOs. They are willing to listen but whether they apply what you tell them is another thing. So the intentions may be there but they are not always backed by actions. (NGO F)

Several researchers have discussed the prevalence of NGO donors concentrating on their own plans rather than engaging in "authentic" discourses for true sharing of ideas and priorities (see for example, Hickey and Mohan, 2005 and Wallace, 2006, cited in Powell, 2006). The climate of collaboration necessary for knowledge sharing appeared to be missing (Hardy et al, 2003).

Other NGOs suggested the barriers to sharing situational knowledge stemmed from a perceived donor/funder interest in physical performance measures rather than in the supporting narrative reports. Although all accountability mechanisms included information in quantitative and qualitative narrative forms, there was a perception that donors did not heed the messages contained in the narrative reports. It is through the narrative reports that such contextual information was usually provided. One NGO fieldworker described reports that contained the number of health outreach meetings and the number of patients visited as forming the foci of upward accountability reports on mental health activities. He also described the number of life stories of mentally ill persons that had been collected as part of the funded project, and as a result were commented upon in the upward accountability reports. He argued that the actual content of the life stories was more important and could be used to publicise and develop the NGO work which involved raising awareness of the plight of mentally ill people. Although the narrative reports (especially the performance evaluation reports) contained details of these life stories, they

were not published but were retained in the INGO database on the intranet. Funding had not been provided for their publication and distribution:

> … At our last internal review, the director was around and he read one of the stories and said 'this is very, very rich and anybody in the public domain who reads it would be very interested.' Because, it gives much information about what we do and also about the prevailing situation of mental health in the country. (NGO C)

Because the perception was that situational knowledge was not acted upon and therefore somewhat irrelevant, some fieldworkers did not share all their situational knowledge with funders. One officer in an NGO called this "a culture of silence" that pervaded the NGO sector in Ghana. Rather than critically reporting on the situation and contexts, field workers were more engaged in complying with requests from funders for standardised information. This approach meant valuable knowledge was kept from deliberations about development projects. For sustainable development there is the need to link and use both local and global knowledge and accountability mechanisms arguably should foster this (Lewis and Madon, 2004).

Conceivably, the nature of the accountability mechanisms could also have had a detrimental impact on the sharing of situational knowledge. All were reports written in English. One fieldworker during the feedback workshop suggested that many of the local NGOs did not have the skills to write more critical contextual reports. A smaller local NGO recognised this possibility and suggested during interview that funders needed to be visit more often "so that they can see what is happening on the ground". Some fieldworkers explained that they were under constant time pressure to produce regular reports alongside undertaking the projects. It was easier for them to provide "nice facts" in line with donors' requests than to spend their limited time writing more analytical reports that they felt would not be taken seriously. Knowing things relates to how people think about things which also relates to language as a "structure of thought and shared understandings" (Blackler, 1995; Powell, 2006). The accountability mechanisms may have acted as barriers to sharing knowledge rather than facilitators.

Our argument in this subsection, to summarise, is that the knowledge of fieldworkers about the context and situation in which projects are undertaken are not fully articulated in the accountability reports. Underpinning all accountability relationships are issues of power which pervades much of this discussion of unshared situational or contextual knowledge. Fieldworkers

worked in the constant fear that resources and funding could be curtailed and because of this were anxious to comply with requests for standardised information. There was not a collaborative environment in which to share information about contexts. Thus although there was a collection of expertise and information within the individuals working on projects, perceptions of power and control prevented fieldworkers from contributing knowledge through their upward accountability reports.

In the following section, we discuss our findings further linking accountability mechanisms with knowledge management. Policy implications of the study and suggestions for further research conclude the paper.

Discussion and conclusions

In several respects our findings follow conventional literature on knowledge that it is broadly located in people, routines, dialogues and symbols (Blackler, 1995). Our NGO fieldworkers represent knowledge workers mediating between beneficiaries, the recipients of project and development services, and mainly overseas international funders supplying the resources that enable the services to be provided. Whilst conventional literature discusses knowledge in terms of whether it is "embodied, embrained, embedded or encultured" our particular focus has been to examine how and whether accountability mechanisms provided by NGO fieldworkers contributes to the "knowing" of NGO work. Reconceptualising knowledge as "knowing" according to Blackler (1995) allows us to consider knowledge in a more dynamic way.

Our findings suggest that the upward accountability mechanisms provided by fieldworkers enabled both themselves and their funders to know about the operational activities being undertaken. The routine reporting of activities in standardised form facilitated this type of knowledge development and management because it directs attention to specific routine issues like the budget, the activities; the variances. Knowledge about operations at the micro level is made explicit by a focus on familiar issues. There remained uncertainty however as to whether the shared contents of performance evaluation reports were acted upon by NGO funders.

Our findings also highlight the problems associated with using standardised accountability mechanisms for knowing about situational and contextual factors impacting on development. Fieldworkers did not feel able to fully share such knowledge through the available accountability

mechanisms. Important contextual factors such as where to undertake projects, what types of technology best suited the contexts, the conditions affecting performance, inter alia, seemed to get lost. The more cultural, social, non operational type information (as also noted by Vasconcelos et al, 2005) was not shared. Such "encultured" knowledge may require more dialogue so that shared sense making aspects of knowledge may be encouraged. There seemed to be an organisational vulnerability associated with resource dependency; a fear that funds may be withdrawn, if the whole story is known. The effect of this was a compliance attitude towards accountability mechanisms rather than a use of it as a system of for knowing about the context and situation. The form the accountability mechanisms took may not have been conducive to reporting on situational aspects.

Accountability mechanisms by focussing on the questions of "for what, to whom, why and how" are important mediators for stakeholder engagements and dialogues. Accountability mechanisms, however, may also contribute to the understanding of all organisational contexts, operational and situational. In order to facilitate such knowing, the "how" question may need to be expanded to include "how is the information gathered", and "how will the information be used". Policy makers when developing accountability mechanisms may need to consider making clear to stakeholders their particular take on these questions.

How the information is gathered is significant in the developing country context because in some countries the necessary writing and language skills that will allow for full critical reporting may require development. Standardised templates may only be useful for operational knowledge. Alternative ways of gathering information may be called for situational knowledge to be shared. For example the participatory review meetings held with beneficiaries may be usefully held with fieldworkers, who are also, less powerful stakeholders. Information technology and computer systems of knowledge management, though useful, may not fully address the need for more sense making and dialogue to facilitate the flow of encultured knowledge. We echo calls made for funders to become sensitive to the needs of NGOs in developing countries so that mediums of communications match their resources and capabilities (Jakimow, 2008; Powell.2006). Providing training to improve writing skills for example may contribute to the quality and nature of information shared.

Funders and donors need to attend to perceptions about how the information from accountability reports is used. At the very least they should identify ways in which such information is shared with local officers at the grassroot level. This is crucial because by so doing it would alleviate some of the power imbalances between receiving NGOs and funding NGOs. Knowledge sharing may be improved where more trust between those writing the reports and those receiving the reports exists. Mutual accountability by which funders explain to receiving NGOs the use to which the accountability reports are put may go some way to removing the fears associated to reporting failure. Only when and if this becomes a reality will full knowledge be made available through the accountability mechanisms.

The focus of this study has been on development NGOs operating in one developing country, Ghana. Whilst this has provided useful insights of the Ghanaian context, further research work is needed to consider other country situations. Furthermore this study has concentrated on the perceptions of fieldworkers. Research that considers other levels of workers is necessary in order to get a fuller view of perception of the usefulness of accountability mechanisms for knowledge development and management.

We have concentrated on fieldworkers and made inferences about NGO funders and donor. Research work that sheds light on how accountability reports are used by the receivers of reports is of utmost importance for a more complete understanding of accountability and knowledge.

The study did not set out to analyse knowledge management from an information system perspective and its findings may be limited because of this. There remains scope for analysing how the use of computerised information systems may enhance the sharing of knowledge between funding and receiving NGOs.

Finally, the relationships between accountability mechanisms, knowledge and power require further study.

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