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A TALE OF TWO INFLUENCES:
AN EXPLORATION OF DOWNWARD ACCOUNTABILITY IN
WORLD VISION INTERNATIONAL

by

Elena Medina McCollim

A dissertation submitted in partial fulfillment
of the requirements for the degree of

Doctor of Philosophy

May 2019

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ABSTRACT

International nongovernmental organizations (INGOs) face increasing accountability challenges stemming from past scandals and their claims to advance the public good. Since the 1990s, INGOs have responded with numerous reforms. The creation of the Humanitarian Accountability Partnership in 2003 and the INGO Accountability Charter in 2009 reflect sector-wide efforts to enhance accountability to mission, intended beneficiaries, and peer organizations.

Many INGOs have adopted a broad range of accountability reforms. This dissertation focuses on how World Vision, the world's largest INGO, has done so. Downward accountability remains elusive due to such factors as INGOs' lack of transparency toward beneficiaries; the power imbalance between them; donor pressures; and competition with other INGOs.

In the first phase, semi-structured interviews were conducted with 22 past and present staff members across nine countries and a wide range of seniority levels, using these sensitizing concepts: downward accountability, social accountability, humanitarian relief, development. The second phase comprised analysis of an internal dataset summarizing annual reports from 64 country offices; and review of documents including annual reports spanning 18 years.

Using a within-case comparison, the study demonstrates that World Vision has experienced most progress in the area of beneficiary feedback and complaints (as opposed to consultation, participation, or information provision). This has typically taken place within emergency relief rather than development projects. A principal reason is the comparative simplicity of relief aid, contrasted with the difficulty of achieving long-term

change through consultation and participation. Another is the greater role of institutional funding (vs. individual donations) in humanitarian relief. However, these donor pressures can lead to a “tick-the-box” mentality in which routinized compliance substitutes for authentic accountability.

This study suggests that current downward accountability practices fall short of accomplishing a reconfiguration of power relations between the INGO and beneficiaries. They risk becoming another technical component in a large apparatus used to meet donor requirements. This is not surprising when we consider that service delivery comprises a significantly greater proportion of World Vision’s work than does advocacy. Consequently, the relationships between agency and beneficiaries are potentially more susceptible to clientelistic tendencies.

Keywords: Downward accountability; international nongovernmental organization; international development; humanitarian assistance.

DEDICATION

To my father, Richard, independent scholar and independent thinker.

To my mother, Dora, the rock of our family.

To my daughter, Ana Sofia Elizabeth, the light of our lives.

And to the people around the globe in whose name World Vision
and kindred organizations aspire to build a better world.

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This dissertation would not have been possible without the support of many people. I would like to thank, first and foremost, the members of my dissertation committee, Drs. Hans Peter Schmitz, Lea Hubbard, Necla Tschirgi, Angela Crack, and Roseanne Mirabella, who were generous with their time and expertise. As regards my committee chair, Hans Peter Schmitz, I could not have asked for a better: he was by turns exacting, challenging and encouraging; utterly selfless; and never stopped believing in me as a scholar. His support has been an immeasurable gift. Necla Tschirgi accompanied me from the earliest steps of my doctoral journey. In many ways she introduced me to scholarly research, and was an ever-patient support as well as an additional link to the international community. Lea Hubbard taught me how to do qualitative research (building on Robert Donmoyer's fascinating earlier teaching), supported my career goals, and offered cheerful help throughout the writing process – coupled with devastatingly incisive questions. Angela Crack and Roseanne Mirabella joined me on the latter part of the journey out of their generosity and kindness, to my astonishment and delight. Their deep expertise, extensive recommendations, and unfailing support, together with those of the rest of my committee members, have greatly strengthened this dissertation.

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vivid reminder that however much there is to critique in the international development and humanitarian enterprise, the task its practitioners have undertaken is enormous and worthy of respect. Though I cannot name them here, they know who they are and my thanks go out to them all. Most importantly, the persons whom World Vision seeks to serve, though I could not directly engage them in this research, are ultimately its reason for being.

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The University of San Diego provided tuition support throughout almost all of the years of my doctoral studies. The Department of Leadership Studies and its Graduate Student Association provided funds for me to travel to the annual conference of the Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA) during several successive years, as did ARNOVA itself through its Diversity Scholars Professional Development Workshop. At the annual conference, I received feedback during the early and middle stages of my research; as well as in the latter stages, thanks to funding provided by ARNOVA for participation in a doctoral seminar. ARNOVA has become a second intellectual home and I'm especially grateful to Maryam Deloffre, Cristina Balboa, Tosca Bruno-van Vijfeijken, and others too numerous to name here. The

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The help of all of those named above is deeply appreciated. Any errors that may remain in this dissertation are, of course, mine alone.

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ACRONYMS

ACF	Action Contre la Faim
AP	Area Program
CEO	Chief Executive Officer
CARE	Cooperative for Assistance and Relief Everywhere*
CERES	Coalition for Environmentally Responsible Economies
CFRS	Community Feedback and Response System
CHS	Core Humanitarian Standards
CVA	Citizen Voice and Action
DAC	Development Assistance Committee
DFID	Department for International Development
DME	Design, Monitoring and Evaluation
FPMG	Food Program Monitoring Group
GRI	Global Reporting Initiative
HAP	Humanitarian Accountability Partnership
HRBA	Human Rights Based Approach
INGO	International nongovernmental organization
INTRAC	International NGO Research and Training Centre
KPI	Key Performance Indicator(s)
LEAP	Learning through Evaluation in Accountability and Planning
MEAL	Monitoring, Evaluation, Accountability, and Learning
OCHA	Office for the Coordination of Humanitarian Affairs

OECD	Organization for Economic Cooperation and Development
PAF	Programme Accountability Framework
PE-SRT	Performance Evaluation Self-Review Tool
RBA	Rights-Based Approach
UN	United Nations
UNDP	United Nations Development Programme
WV	World Vision

*No longer in use as an acronym.

CHAPTER ONE: INTRODUCTION

The INGO Accountability Challenge

In April 2017, the international humanitarian relief and development NGO, World Vision,¹ participated in a high-level event at United Nations headquarters aimed at ending violence against children, part of a new global campaign for that purpose. Informed by a consultation of 2,000 children from 28 countries, this event embodied the organization's goal of increasing the participation of children and youth in its global advocacy work. It thus vividly exemplified World Vision's aspiration to hold itself downwardly accountable to its primary constituents (World Vision (a)).

Then in 2018, fellow international nongovernmental organizations (INGOs) found themselves at the center of controversy when it was revealed that a country director and other staff members employed by Oxfam had sexually abused and exploited women and children recipients of the aid being disbursed in Haiti in the wake of the 2010 earthquake. International NGOs realized that the issue would come to affect the entire sector, and a heightened sense of urgency with respect to safeguarding vulnerable people from such abuse followed. Today hiring of safeguarding experts has increased, and World Vision's own most recent annual report reflects this concern.

The two events can be seen as corresponding sides of attention to the need to be held accountable to the persons whom INGOs set out to serve. To draw an analogy from

¹ Throughout this dissertation, "World Vision" will generally be used to refer to the global federation known formally as "World Vision International," except where the full name needs to be used for context. Where a national entity is discussed, it will be referenced as such (e.g., World Vision USA, World Vision Tanzania, etc.). The list of Chief Executive Officers (CEOs) in Table 2-1 refers to the CEOs of World Vision International and its predecessor, which began as a U.S.-based NGO.

the field of human rights, the positive right of project-affected persons to have greater agency, expressed as participation in decisions that affect them as in the UN event above, may be considered as corresponding to social, cultural, and economic rights; while the negative right to be free from exploitation and abuse may be considered analogous to civil and political rights. This dissertation will seek to show that the right and ability to present feedback and complaints is, in the case studied, overall better developed than the right to participate meaningfully in the envisioning, designing, developing and implementing of development and humanitarian projects and programs.

The analogy, like perhaps all analogies, is inexact, as the feedback and complaints typically seem to pertain to the receiving of humanitarian aid, rather than to complaints about illicit activity such as corruption or abuse. However, the distinctions among four different facets of accountability to beneficiaries – *feedback and complaints*; *information provision*; *participation*; and *consultation*; yields important insights for understanding how much has been accomplished and how much yet remains to be done.

The UN event described above represents but one of myriad initiatives that speak to World Vision's downward accountability commitment. Why has it undertaken, over the past eight years in which it has been issuing annual accountability reports, this responsibility? To address this question, it is necessary to reflect on the forces that have impelled international NGOs to address accountability needs more generally.

Background of the Problem

Since approximately the late 1990s international nongovernmental organizations have gone from being lauded by donors as the "magic bullet" to poverty and underdevelopment (Edwards and Hulme, 1996; Jordan and van Tuijl, 2000), to being

seriously questioned not only by donors but also by the public at large (Dhanani and Connolly, 2014; Ebrahim, 2009). Legislation passed in the United States in the early 2000s to ensure accountability in the corporate and nonprofit sectors affects INGOs as well as domestic nonprofits; but it is only the most salient aspect of the drive for accountability, writ large. Yet accountability, whether upward to donors or downward to beneficiaries, is increasingly crucial to maintaining – or as it may be, shoring up – support to INGOs. When the currency of INGOs is the urgency of their moral mission, then efficiency and good stewardship of donor resources, and even more, attention to beneficiaries’ self-defined priorities arguably become equally essential to maintaining their legitimacy and thus sustaining their existence.

This dissertation focuses principally on the feedback-and-complaints aspect of downward accountability, on the rationale that it is here that communities and individuals can most meaningfully call the organization to account. Therefore, for the purposes of this paper, downward accountability is defined in the following way: *Downward accountability refers to those policies and practices, undertaken by a nongovernmental organization, and the procedures used to promote and enforce them, designed to collect and act upon beneficiary feedback and complaints.*

The idea that INGOs must practice accountability “downward” – i.e., to the persons intended to receive their assistance and benefit from their projects – has in recent years been adopted by the leadership of the largest INGOs, in what has been referred to as a “normative shift” (Schmitz, Raggo, and Bruno-van Vijfeijken, 2012, p. 1180; Hielscher, Winkin, Crack and Pies, 2017). But efforts to increase downward accountability have encountered significant obstacles ranging from institutional inertia

and opportunity costs (Schmitz, Raggo, and Bruno-van Vijfeijken 2012), to moral dilemmas posed by the need for competition for resources (Hielscher, Winkin, Crack and Pies, 2017; Cooley and Ron, 2002).

Statement of the Problem

Social accountability is similar to, but distinct from, downward accountability. While it may sometimes be used to refer to social responsibility more broadly understood (e.g., as in relation to the social accountability of corporations), in this dissertation it is used to denote the practice of holding the providers of public services accountable to those who use those services (Fox, 2015; Joshi and Houtzager, 2012). Social accountability has also been applied more broadly to encompass INGOs. Donors at all levels increasingly demand greater accountability, but downward accountability has until recently received less attention. It is also arguably more difficult to attain, due to the inherent power dynamics involved: while donors can – implicitly or explicitly – threaten to withhold funding if an INGO does not meet accountability standards, beneficiaries have no comparable lever. Put another way, while upward accountability is enforced by the donors’ ability to exercise their option to “exit” in the case of unsatisfactory performance (Hirschman, 1970), beneficiaries frequently lack such an option, making downward accountability more difficult and more rare (Ebrahim, Battilana, and Mair, 2014, p. 91). They can exercise their right to voice feedback and complaints, but without the “teeth” of a possible exit option, that voice may prove ineffectual. Indeed, as will be demonstrated, all too often the pull toward loyalty toward the NGO proves the strongest impulse, leading beneficiaries to provide positive feedback and/or thanks more often than constructive critical feedback or outright complaints (Hirschman, 1970).

Purpose of the Study

The purpose of this study is to open the “black box” of downward accountability processes, in order to illuminate what influences, both organizational and external, shape the ways in which downward accountability is carried out. Because the case selected is that of a large and influential INGO, it is anticipated that findings from this dissertation may inform what is known about the sector more generally regarding its downward accountability practices, and even more important, the prospects for their effectiveness.

Research Questions

Despite the structural factors militating against it, increasing numbers of INGOs seek to adopt downward accountability mechanisms (Crack, 2014; Crack, 2016; Deloffre, 2016). This leads to the question of why they aspire to downward accountability and how they come to implement it. This paper therefore poses the following research questions:

RQ1: How did World Vision come to decide to adopt downward accountability?

RQ 2: How is downward accountability being implemented at World Vision? What obstacles – if any – is the organization encountering in the course of implementation, and how is it addressing them?

Research Design Rationale

Case Selection: World Vision

Scholars have noted the lack of attention to matters of religion and faith in mainstream development discourse and practice. International development, as conceptualized by economists and financed by governments and multilateral institutions, traditionally has seldom made room for religious ways of knowing (Bornstein, 2003; Lunn, 2009; Marshall, 2001; McDonic, 2004;). Correspondingly, many faith-based

organizations “have viewed the work and thinking of development institutions with skepticism” (Marshall, 2001, p. 339). Despite the significant presence of faith-based organizations among international development NGOs (McCleary and Barro, 2008), this split prevailed until the turn of the present century (Marshall, 2001; King, 2011).

However, even despite the comparatively recent turn within the development establishment toward faith-based institutions, “too often, development circles care only to know whether an organization is either religious or secular,” without taking pains to discern the nature of the organization’s religious identity (King 2011, p. 21). At most, funders such as multilateral development organizations might take an interest in whether an organization engages in proselytizing, or whether it is politically liberal or conservative (King, 2011).

Among faith-based NGOs, World Vision has represented something of an anomaly, since rather than having its origins in one of the mainline Christian churches or other faith traditions, it began as a Protestant missionary organization and is still significantly shaped by its evangelical roots (Whaites, 1999; King, 2011). At the same time, professionalization and rationalization have characterized the evolution of the nonprofit sector generally over the past several decades (Frumkin and Galaskiewicz, 2004; DiMaggio and Powell, 1991; Hwang and Powell, 2009), and World Vision has not been immune to these trends. It therefore presents an arguably unique organization for a case study: the largest Christian humanitarian and development organization in the world; highly sophisticated and therefore fluent in the grammar of development discourse (King, 2011, p. 23); yet possessing a strong evangelical religious identity manifested in the daily life and practice of its thousands of staff members, through phenomena ranging from

daily staff devotions to the requirement that employees sign a statement of faith (Bornstein 2003, pp. 59 – 60).

Like an increasing number of large INGOs, World Vision functions through a federated system, coordinating the numerous entities worldwide that comprise the global partnership. With an annual budget of close to \$3 billion, World Vision and its consolidated affiliates (referring to the nearly 100 national-level organizations comprising the global partnership) constitute one of the largest U.S.-based INGOs, if not the largest.

World Vision's efforts to hold itself downwardly accountability to its beneficiaries are embedded within a larger system of accountability. World Vision is a member of Accountable Now, a peer regulation body, and has signed its ten Accountability Commitments comprising the following areas: respect for human rights; ethical fundraising; professional management; independence; responsible advocacy; diversity and inclusion; transparency; environmental responsibility; good governance; and participation (Accountable Now (a)). As can be seen, these touch on the political, bureaucratic, legal, professional, and managerial aspects of accountability (Williams and Taylor, 2013, p. 562). Moreover, in 2015 World Vision United Kingdom began implementation of a pilot project funded by the UK's foreign assistance agency, the Department for International Development (DFID). The purpose of the pilot project was to “design, monitor and implement three different types of ‘beneficiary feedback mechanisms’ in seven DFID-funded maternal and child health projects” (INTRAC, not dated).

This paper focuses on the practices of downward accountability at World Vision, on the assumption that due to the organization's size and influence, analysis of its downward accountability practices can shed light on the prospects for such practices elsewhere. As the largest evangelical INGO, World Vision evolved over six decades in a manner distinct in many respects from that of otherwise similar INGOs, including other faith-based ones. For example, its growing connection with global evangelicalism led it to decentralize earlier than most NGOs, moving to a federated model as early as 1977 (King, 2011; Whaites, 1999). It is worth exploring whether and how World Vision's experiences with decentralization may have affected its propensity to undertake downward accountability reforms. In addition, World Vision's adoption of downward accountability takes place in a context in which the role of faith-based organizations, and indeed religious faith itself, within international development has become increasingly recognized (Clarke, 2006; Lunn, 2009; Marshall, 2001).

In summary, as a large Christian humanitarian and development INGO, World Vision constitutes an exceptionally interesting case among those leading INGOs seeking to implement downward accountability. Firstly, it comprises part of a larger trend toward the increased profile of faith-based, and specifically evangelical, INGOs working in humanitarian aid and international development. Secondly, its efforts also comprise part of a much broader trend within twenty-first century philanthropy for greater accountability. Due to the power imbalance inherent in relations between INGOs and their beneficiaries, implementation of downward accountability presents challenges and is worth researching for its possible implications for INGO-beneficiary relations, and for donor-NGO relations as well. Finally, and most importantly, significance lies in its

potential to contribute to understanding of the processes at work in implementation of downward accountability, considered important for program effectiveness (Cornwall and Gaventa, 2000; Jacobs and Wilford, 2010) and for the organizational learning so important to program effectiveness (Ebrahim, 2005).

Findings

This study has the following principal findings. First of all, downward accountability practices are typically strongest in the context of humanitarian emergency relief. Within that context, it is the mechanisms and systems set up to facilitate *feedback and complaints* from beneficiaries that perform the best, as contrasted with those set up to promote *consultation, participation*, and the *provision of information* to beneficiaries. A possible explanation is found in two important forces shaping the delivery of humanitarian aid. First is the very nature of such aid, consisting as it does in large measure of discrete material goods whose distribution is easily tracked, and which can therefore elicit clear-cut feedback if these are not delivered satisfactorily.² Secondly, humanitarian emergency assistance relies on grants and contracts, as distinct from development programming, which in World Vision is largely funded through child sponsorship donations. Because large donors – typically governments or multilateral governmental agencies – have strict reporting requirements, including on downward accountability, work funded by them typically adheres more closely to the downward accountability standards now increasingly common in the international aid field.

² Ramalingam puts the matter thus: “Many emergency and basic services operate on a linear, or focused, theory of change: get shelter, food and water to people facing a crisis in order to avert further disaster... The logistics and process of doing so can be highly complicated, but the basic intervention logic is fairly straightforward” (Ramalingam, 2013, p. 353).

Secondly, the diffusion of the tools and processes of organizational learning – handbooks, self-evaluation, and various types of metrics – has increased over time and has been placed at the service not only of improving humanitarian and development effectiveness generally, but also and more recently, of tracking success in downward accountability itself. Where the diffusion of those tools and processes among World Vision staff is most successful, downward accountability can be expected to – and does – follow, as staff reporting reveals. Conversely, where the diffusion of the tools and processes is lacking, information on downward accountability implementation is also lacking.

Thirdly, the finding that *consultation* and *participation* lag behind *feedback and complaints* (and to a lesser extent, *information provision*) at first seems inconsistent with the conclusion reflected in World Vision’s own recent annual accountability report of 2016. That report observes that it is in the area of feedback and complaint where more work remains to be done. However, this is less surprising if the concepts of *consultation* and *participation* are explored a bit further. With their roots in development discourse and practice, they have a longer history of implementation as elements of downward accountability than do either *information provision* or *feedback and complaints*. Furthermore, the nature of development work is longer-term – and has outcomes arguably harder to measure – than is the case with humanitarian emergency relief.

Even more, development as undertaken by World Vision – as by many of its peer INGOs – is intended to make changes that are not only enduring but transformational – indeed, the organization’s approach is termed *Transformational Development*, as will be explained in the chapter to follow. Consultation and participation in the truest sense are

meant to involve those intended to benefit from development work in all stages of programming, from envisioning desired outcomes and setting priorities all the way through to working on implementation (even if an intermediate stage, technical design, is within the province of agency staff). The problem with translating these to downward accountability, however, is this: in some cases, *participation* by beneficiaries is used to denote only labor provided for projects, rather than a more comprehensive role. Thus, when greater success is reported with *feedback and complaints* than with *consultation* and *participation*, it may point to the greater feasibility of attaining effectiveness in the former, rather than in the latter.

Table 1-1, below, summarizes the findings. The horizontal category refers to the degree to which a transformational approach is adopted. The vertical category refers to the degree to which adaptation is employed in enacting downward accountability. Thus, the more that World Vision staff employ cycles of adaptation and iteration in using feedback and complaint mechanisms to specific situations – the more that they contextualize such mechanisms – the more successful such downward accountability practices are likely to be. This is more likely to be the case in humanitarian assistance. However, the less adaptive World Vision is in enacting consultation and participation, the less likely these practices are to be successful – and this is more likely in the development area of its work.

Table 1-1: Summary of Findings

	Technocratic	Transformational
More adaptive	Feedback and complaint, where they occur, are successful (humanitarian)	Participation and consultation would be done more authentically
Less adaptive	Feedback and complaint are limited	Participation and consultation are done, but are less successful (development)

Possible Theoretical Explanations for the Findings

There are a number of possible theoretical explanations for the findings from this dissertation. Recall that the focus has been on the organizational mechanisms, processes, and systems, and the organizational learning tools, employed in order to hold the organization downwardly accountable to the project-affected persons whom it seeks to serve. In an organization of the scale and scope of World Vision, these become necessary due to principal-agent pressures to ensure that downward accountability implementation is taking place and is taking place effectively.

In classic agency theory the goals of the principal and agent are assumed to conflict with each other, and because the agent, as the one closer to the implementation of the work of the organization, necessarily has more information about that work than does the principal, the principal faces the dilemma of ensuring that the actions of the agent maximize the gains to the organization and therefore to the principal (Eisenhardt, 1989; Van Slyke, 2012; Jensen and Meckling, 1976).

The first observation in the case under consideration, therefore, is that the global headquarters; the staff members formally tasked with leading accountability work; and those tasked with conducting downward accountability trainings across different field offices, all constitute the principals; while the field staff tasked with collecting and reporting information about downward accountability implementation are the agents. The tasks of aggregating information collected at the program and project level (that is to say, “in the field”), comparing it across countries and across time, and making meaning from it are onerous and complex – although, it is fair to conjecture, less so than collecting

such information under field conditions in the first place. The incompleteness of the information and the distance between the principal and agent levels both complicate this meaning-making enterprise, and, as principal-agent theory would predict, leave less-than-satisfying results. The use of all four pillars to improve downward accountability, and then the evaluation and reporting of performance in this regard, are all burdens to some degree for the agents, as we have seen amply from the data. One interviewee put it this way:

Program managers and leaders, they don't see good examples of this done properly and they just get resentful and they don't want to put money in it. So, it just becomes like a check the box exercise, "Okay, we have to do an assessment, so we'll just do it, check the box, boom, it's done." They don't say, "Oh, we need an assessment, so we can understand what communities need. And we want the information to inform our decisions." It's not like that, because they haven't seen it done properly, in a lot of instances. And with accountability it's similar. It just seems like a lot of money being put out there for staff to go out and who-knows-what. Because it's not done properly as it should [be] (World Vision accountability and monitoring and evaluation [M&E] specialist).

The same interviewee expressed that, in contrast, meaningful involvement of communities, when it does happen, makes it possible to transcend the problem:

You know, you've got heavy satisfaction when communities are involved in the decision-making, they're participating. You know, they throw complaints out there and they actually get feedback from the program staff, they actually get answers to their questions. Communities are deeply, infinitely more satisfied than when none of that is taking place. And certainly, programs are far more relevant (World Vision accountability and M&E specialist).

In summary, the problem of downward accountability implementation is, in part at least, a principal-agent problem: the burden of downward accountability implementation, when the need for it is not completely understood or appreciated, disincentivizes field staff from both implementation and complete reporting, leaving the principal to cope with a situation of information asymmetry.

However there are further layers to the phenomenon. The condition described above leads to the question of why World Vision – or for that matter other INGOs – should undertake downward accountability in the first place. Here, a possible explanation comes from institutional theory, and in particular from institutional isomorphism. Mimetic isomorphism and coercive isomorphism, as will be shown, are likely explanations (DiMaggio and Powell, 1983).

Finally, the role of donors has been a recurring theme, and resource dependence theory leads to the understanding that INGOs, dependent as they are on donor funding, experience donors as having power over them. Moreover, as donor agencies are likewise dependent on INGOs to implement projects and to make it possible for the donors to disburse funding, the two types of entities are interdependent – even if INGOs experience the donors as having more power over them than vice versa (Davis and Cobb, 2010, p. 6; Pfeffer and Salancik, 2003, p. viii). In light of their dependence on donors, INGOs' propensity to implement donor requirements with respect to often onerous accountability reporting is to be expected. But while resource dependence theory would lead observers to predict that INGOs would therefore seek strategies to increase their autonomy, this dissertation found very little in the data leading to that conclusion. Instead, the increased role of grants as a source of income seemed to be more or less accepted as given by the interviewees.

Rather than seek to increase its autonomy with respect to government donors, World Vision found itself taking on the aforementioned onerous downward accountability reporting burdens in order to comply with grants and contracts requirements, presumably in hopes of remaining competitive for the next grant. In this,

they shared with their fellow INGOs the concern for survival implied in that resource competition (Cooley and Ron, 2002). That this concern is almost to be taken for granted is implied in the following quote from one of the interviewees:

But the struggle to get any funding in the fragile states – because we had no presence. Because of [the disaster] a lot of the large INGOs who work in conflict-affected emergencies really opened up huge programs there. So, this would be the CAREs, the Plans, the ACFs, and Save the Children. [INGO] is the biggest NGO in [country] right now. They’ve got more like 1,400 staff. And they’ve got a huge footprint in [state] especially. *And they really monopolize a lot of the donor funding available in the country.* They are the go-to partner (World Vision program officer, emphasis supplied).

Moreover, the proportion of funding coming from public grants has steadily increased in the past few years, as was seen in Table 3 – from 17 percent in 2011, to 29 percent in 2017. This leads to the question whether feedback and complaints effectiveness is likely to improve as the proportion of funding flowing from such grants increases.

Finally, the cultural differences between the humanitarian project and the developmentalist project are another: as noted, paradoxically humanitarianism, while constituting a lofty ideal, is also a very pragmatic endeavor. This pragmatism seems to permeate the practices of humanitarian staff, making possible the implementation of some downward accountability mechanisms and systems to a greater degree than is the case in development work.

This dissertation therefore concludes that current downward accountability practices still fall short of accomplishing the reconfiguration of power relations between World Vision and its beneficiaries that World Vision intended when adopting transformational development as a mode of carrying out its work. These practices risk becoming part of a “culture of compliance,” in which meeting technical requirements of

downward accountability, particularly those imposed by donors, becomes an end in itself. In this way, downward accountability risks becoming merely part of a large apparatus used to meet managerialist imperatives.

The goal of transformational development, in contrast, ambitiously seeks to undermine the very power imbalances inherent in the relationship between World Vision and its beneficiaries. In doing so, it seeks to counteract tendencies that in some ways parallel the clientelistic relations between citizens and the state, political parties, or other elites (Roninger, 2004; Montambeault, 2011; Stokes, 2011). For transformational development to become a reality, downward accountability must be internalized by staff trained in its implementation; and must use processes of consultation and participation as or more effectively than it currently uses feedback and complaint mechanisms and systems.

Delimitations and Limitations

With respect to delimitations, the first one is that this is a single-case study. It is also important to clarify that this dissertation, by design, does not purport to address whether and to what extent World Vision is actually being held downwardly accountable to its beneficiaries. To do so it would be necessary to survey the beneficiaries themselves, which, due to resource constraints, falls outside its scope. Instead, the purpose has been to explore and analyze how World Vision's history has shaped its approach to development and humanitarian relief work; how, as an organization, it is influenced by trends in development thinking and practice, and also contributes to them; how its organizational learning practices inform and support its downward accountability

practices; how staff are working to help the agency hold itself accountable to the persons World Vision seeks to serve; and finally, what challenges they still face in doing so.

The limitations encountered in the course of this study have been those inherent in the use of nonrandom sampling, and of a comparatively modest sample size. However, although the use of snowball sampling may have introduced some bias, it has also made it possible to access downward accountability experts who might not otherwise have been contacted or interviewed. As to sample size, the increased repetition of themes and of recommended names to contact as interviewing proceeded, both indicated that saturation had been reached. In this way, both limitations were addressed.

Significance

The findings are significant for the following reasons. First of all, although calls for increased NGO accountability downward have been going on for some time – indeed, they appear as early as 1996 – still today too little is known regarding how much progress INGOs have made in holding themselves downwardly accountable. Secondly, the NGO “crisis of legitimacy” has, if anything, increased in recent years (Edwards and Hulme, 1996; Walton, Davies, Thrandardottir and Keating, 2016). Getting downward accountability “right” is an important – some would say central – component of addressing that crisis. Thirdly, the findings themselves are, if not actually counterintuitive, then slightly different from conclusions found in recent reports from the agency itself. If anything, they point to greater success – in feedback and complaints – but, crucially, that success is limited by the circumstances of humanitarian aid. Fourthly, they illuminate the extent to which a “culture of compliance,” coupled with donor

requirements, may inadvertently limit the effectiveness of downward accountability efforts.

Chapter Overview

The dissertation is organized as follows. The next chapter traces the history of World Vision from its origins as a parachurch evangelical missions organization dedicated to relieving human suffering abroad, through decades of growth and its enthusiastic embrace of an increasingly sophisticated approach to international development work. The narrative is one of distinct – sometimes even contrasting – strands in the agency’s DNA, one technocratic and modernizing, and the other idealistic and politically aware. This evolution is placed within the context of changes in development and humanitarian assistance in the second half of the twentieth century and the early years of this one. The literatures on development effectiveness; downward accountability as well as accountability more generally; and on the role of faith-based development organizations in relation to their secular brethren and donors, each inform this chapter.

Chapter Three describes the research design and rationale in further detail, as well as the methods used to collect and analyze data from a range of sources both primary and secondary.

Chapter Four presents findings from annual reports and specialized accountability reports; internal data from national-level reports on the state of child well-being, including on the role of downward accountability; and correspondence between World Vision and the peer-review mechanism of which it is a member, Accountable Now.

Then, Chapter Five further develops these themes by describing the tools for performance measurement developed by World Vision. It then goes on to analyze interview data to examine where the humanitarian, development, and to a lesser extent the advocacy areas of the agency's work differ in their approach to downward accountability, and where they are similar. Their relative success, and ongoing limitations, with respect to the "four pillars" of downward accountability – *consultation, participation, information provision* and *feedback and complaints* – is assessed.

Finally, the sixth and final chapter draws conclusions and their significance, points to directions for possible future research, and presents policy recommendations.

CHAPTER TWO: CONTEXT AND BACKGROUND

World Vision and Its Journey to Program Accountability

Downward accountability rests on “the right to say and the duty to respond,” as the Humanitarian Accountability Partnership (HAP) attests (Guide to the 2010 HAP Standard in Accountability and Quality Management, p. 43). With these words, the statement clearly points to accountability firstly as being grounded in rights, rather than its being desirable as a conduit to improved effectiveness in the delivery of development and humanitarian outcomes.

Nevertheless, the imperative of improved effectiveness applies to development and humanitarian work as well, as will be discussed below. Both those two aspects of World Vision’s work, then, are required – by donors, as well as by the agency itself.. Accountability to project-affected persons is a part of that, but the impulses driving it are varied in nature, and rooted in World Vision’s own history as an organization that was and arguably remains not only mission-driven, but that began as a supporter of actual religious missionaries. World Vision also became, over time, a highly organized and bureaucratically rational organization (Weber, 2013).

The story of how World Vision was established and evolved over the decades in response to those two contrasting impulses forms the first part of this chapter. Secondly, the chapter goes on to situate the organization within the broader context of emerging trends in humanitarian and development policy and practice. These are mirrored in alternating influences within the organization: firstly, a commitment to what it terms “transformational development,” formally adopted at the highest levels. This approach

was subsequently in danger of being marginalized by the ascendancy of an evidence-based approach, and later returned to primacy in the context of broader donor and academic support for arguably transformational and bottom-up approaches (called, “Doing Development Differently”).

Thirdly, World Vision’s three principal areas of work – development, humanitarian relief, and advocacy – are described, with particular attention to their varying funding sources and the implications of the same.

This chapter therefore sets the stage for a discussion in the following chapters of the various different tools for performance measurement, as well as for organizational learning, that have been used by World Vision to measure the effectiveness of downward accountability implementation: that make it possible, in short, to observe the phenomenon from the distance imposed by geography and – as Robert Chambers would put it – language, culture and class (Chambers, 1983, pp. 3 – 4).

Paradoxically, as Gross Stein argues, “accountability is no panacea” and “is most likely to cripple when it becomes mechanical, technical, and routinized, more and more divorced from the purposes of an organization, its challenges, and its opportunities” (Gross Stein, in Barnett and Weiss, eds., 2008, p. 142). But the reality of World Vision’s being still powerfully shaped both by its mission-driven character and its ever-increasing technical sophistication, as well as by the external pressures of donor demands and an increasing reliance on grants and contracts, leads to a series of dilemmas and tradeoffs in carrying out downward accountability, which will be explored in the succeeding chapters.

A Tale of Contrasting Impulses

World Vision describes itself as “the largest Christian-based global NGO,” prompting reflection at the very outset on two potentially competing aspects of its character: an explicitly Christian faith-based organization, and an organization so large that it has taken on many of the characteristics of a multinational corporation; indeed, many of its staff have, particularly in recent years, been drawn from the ranks of corporate executives. As for its leadership, its last two presidents, especially, came to the organization from long careers in the corporate sector, as did their counterpart at World Vision U.S., Richard Stearns (see Table 2-1).

From its very inception, the agency appears to have drawn from two impulses: one, a passionate and devout response to the suffering of impoverished people – especially children – in Asia and elsewhere. This was embodied in its charismatic founder and manifested in its early years in a freewheeling and emotion-driven approach to relief work. The second was also evident almost from the beginning and consisted in a readiness to employ technology and modern managerial methods to achieve the organization’s goals. In this second aspect, World Vision was modernist in its impulses and observers should not be surprised to find, for example, that little more than a decade from its founding the agency would be the first of its kind to take up the use of computer technology to help track donations and organize its child sponsorship practices (Rohrer, 1987).

Approximately one generation later, these two strands in the organization’s DNA had developed into two distinct approaches to carrying out its work: one, termed transformational development, employed an emancipatory frame for conceptualizing the

way that development work should be carried out, and emphasized the importance of sustainable outcomes and therefore of long timescales. The other emphasized measurable objectives, and as such comprised part of the evidence-based revolution of the early 21st century (Barnett, 2015, p. 137). These two impulses in turn have both influenced the ways in which World Vision approaches downward accountability, and this chapter will argue that one outcome has seen contrasting levels of success in its implementation.

The reason for the contrasting approaches in some ways reflects the contrast between charity and philanthropy throughout American history. As Robert Gross has pointed out, these “two traditions of American humanitarianism... stand at opposite poles: the one concrete and individual, the other abstract and institutional” (Gross, 2003, p. 31). As described below, charity, rooted in Judeo-Christian teachings, animated the Western missionaries and local religious leaders whom World Vision founder Bob Pierce met in his travels throughout Asia; and it also animated him and the early World Vision staffers, funders and supporters who with equal zeal brought the organization into being. The increasing introduction of bureaucratic rationalization, even as early as the 1950s – and especially the increasing reliance on expertise that became more pronounced in the 1960s and 1970s – reflect, on the other hand, characteristics of philanthropy: “pragmatic [and] efficiency-minded” (Gross, 2003, p. 30), and bent on finding and solving the root causes of poverty rather than only ameliorating its effects. VanderPol has described as “eclectic” the combination of charity and philanthropy that characterized World Vision even in the beginning. In its origins within a charitable model, World Vision not surprisingly was of a piece with evangelical efforts in mid-century America more

generally. In its increasing embrace of philanthropy, it was wholly in tune with the broader society:

It was strongly committed to a supernatural world view in which God's special providences ensured staff that they were doing God's will, yet was equally beholden to Enlightenment modernity, whose gifts of technology, science, and organizational bureaucracy were God's chosen instruments to succor the poor. It was intimately personal and individualistic in its view of the poor, while enthusiastically engaged in making the biggest impact possible, using mass media of every kind to promote its message. (VanderPol, 2010, p. 87).

Decades later, this pragmatic emphasis on impact would form the backdrop to – and perhaps provide the justification for – the adoption of the so-called results agenda that overtook the development sector in the first two decades of the 21st century (Natsios, 2010; Banerjee and Duflo, 2011; Ramalingam, 2013). The list of World Vision's CEOs across the years, found in Table 1-1 below, shows that the organization's leaders initially were drawn from the church, while their successors came from the corporate sector.

Table 2-1: CEOs/Presidents of World Vision and their former occupations

1950 – 1969	Bob Pierce – Evangelical minister
1969 – 1982	Stanley Mooneyham – Evangelical minister
1982 – 1987	Ted Engstrom – Evangelical youth leader
1987 – 1998	Robert Seiple – college president, athletic director, sales executive
1996 – 2010	Dean Hirsch – World Vision senior executive
2010 – 2019	Kevin Jenkins – managing director of Canadian investment firm
2019 -	Andrew Morley – CEO, ClearChannel UK

Bob Pierce and Stanley Mooneyham were both evangelical ministers, and as a former leader of the evangelistic organization, Youth for Christ, Ted Engstrom likewise came from a parachurch background (Rohrer, 1987). Robert Seiple seems to have been something of a transition figure, having been a sales executive but also a college

president and athletic director, as well as being a military veteran (Chandler, 1986). He was succeeded by Dean Hirsch, who had risen through the ranks to become CEO in 1996, stepping down from the position in 2010 (Christian NewsWire (a)). The next three heads of the organization all have come from corporate backgrounds. Kevin Jenkins, a former executive in the Canadian investment firm TriWest, and former president and CEO of Canadian Airlines, followed, serving from 2010 – 2019 (Christian NewsWire (b)). He then was replaced by Andrew Morley, a former executive in the telecommunications, technology, financial services, and media sectors (World Vision, (q)). The turn toward corporate expertise at the top thus reflects a decided shift toward corporate efficiency norms within the organization.

Early Years: Stepping Forward in Faith, Joining the Anti-Communist Crusade

Far from constituting a new and contradictory development, the affinity with corporate expertise was, as noted above, embedded in World Vision nearly from the beginning. Like so many mission-driven nongovernmental organizations, it was founded by a visionary, energetic, leader – seemingly larger than life.

As has been amply documented elsewhere, World Vision was founded in 1947 by evangelist Bob Pierce, who while on a mission trip to China met a child named White Jade and converted her to Christianity. Versions of the organization's origin story vary, but most seem to concur that on the following day, a missionary named Tena Hoelkeboer confronted him at his doorstep, child in tow, with the news that the little girl's family had thrown her out upon learning of her conversion. What, asked Hoelkeboer, was Pierce going to do now? Deeply moved, he undertook to support the child with five dollars per

month. In this manner was born World Vision's model of child sponsorship (King, 2011; VanderPol, 2010; Rohrer, 1987, pp. 45-46; Pierce Dunker, 2013, p. 1).

Through the next six decades, child sponsorship would remain the backbone of World Vision's fundraising, providing it with a steady flow of income that made it possible for the organization to make long-term development programming commitments, free from the constraints typically characterizing short-term government grants and contracts. From the perspective of individual donors, child sponsorship provided a sense of immediacy, connection and efficacy, not to mention fulfillment, that other forms of donation presumably do not (Bornstein, 2001). In doing so, it fulfilled the role that charity has traditionally done for charitable individuals (Gross, 2003).

In the years that followed, Pierce traveled frenetically throughout Asia, repeatedly encountering missionaries who were taking on emergency care tasks in the absence of any kind of official church support. Frequently these were European or North American women, such as missionaries Lillian Dickson, Beth Albert and the aforementioned Tena Hoelkeboer (VanderPol, pp. 47-48, p. 55). It may be difficult for a contemporary audience to understand the degree to which social ministry (of even the most apolitical sort) was regarded as suspect by evangelicals in the middle of the twentieth century, and the extent to which Pierce had to work to make World Vision's relief activities acceptable to its evangelical constituency (King, 2013, p. 75). As Pierce attested, "One of the big questions that often comes across my desk is, 'Are you really a Bible-believing group of folks? Aren't you a little bit social-minded in the gospel you preach?' " (Graham and Lockerbie, 1983, p. 49). Jarring as it may be to find social consciousness considered

objectionable, this was the reality within which World Vision functioned in its early years.

The explanation is found in what theologian Timothy L. Smith has termed the Great Reversal, in which early 20th-century fundamentalist Christians turned away from the social commitments championed by their 19th-century brethren (VanderPol, 2010, pp. 24 – 26; King, 2013, p. 73). Into this breach stepped World Vision, to the extent that, “from 1950 to 1966, [it] was the major force in reintroducing evangelical mission to the poor by publicizing the pre-existing charitable ministries of previously isolated missionaries” (VanderPol, 2010, p. 59). During this first phase of World Vision’s work, the emphasis was on charitable assistance, motivated by compassion, to meet urgent individual needs (VanderPol, 2010, p. 60; Gross, 2003). Pierce wrote on the flyleaf of his Bible, “Let my heart be broken with the things that break the heart of God”—a prayer that would later become World Vision’s motto (Rohrer, 1987, p. 53).

The World Vision founder had “deep roots” in the faith missions practice, which is that one sets out on mission with faith that God will provide. Accordingly, and in keeping with his spontaneous, even zealous nature, he would respond to need with immediacy, trusting that the resources would materialize. He once famously sent a telegram from India to headquarters in Monrovia, California, stating: “Have written a check for \$40,000. Cover it.” (VanderPol, 2010, p. 83).

During this time, World Vision remained small in size in comparison with the large mainline faith-based development organizations that were, for the most part, formed during and after the Second World War: Catholic Relief Services, Church World Service, Lutheran World Relief, and the American Jewish Joint Distribution Committee

(King, 2013, p. 75). As a point of comparison, in 1956, World Vision's budget was a mere \$1 million, while the budgets of Catholic Relief Services and Church World Service were, respectively, \$126 million and \$38 million (King, 2013, p. 76). Yet at the same time, the rational use of technology characterized the agency's work almost from the very beginning. Pierce did not hesitate to use technologies and communication methods in innovative ways: films, which at the time were barely considered morally permissible by the evangelical community; and newsletters of various sorts, that went out to individuals instead of having to go through church bulletins (VanderPol, 2010, pp. 51 – 53). When a seven-month U.S. tour of a Korean children's choir, organized by World Vision, resulted in an avalanche of mail from would-be child sponsors, threatening to overwhelm the capacity of the administrative staff, Pierce saw the necessity of adopting then-novel computer technology, and in 1963 the agency leased an IBM 1401 mainframe for \$6,000 per month (Rohrer, 1987, pp. 83-87).

Bob Pierce enjoyed bringing friends into the computer room where punched cards were streaking through like lightning. He usually had the terminology all wrong, but the general idea was correct—God had both man and machine ready to meet emergencies. (Rohrer, 1987, p. 87).

In this, it can be said that World Vision anticipated the rationalization of the nonprofit field (Hwang and Powell, 2009). The professionalization of its staff would come later.

Transformation: From Missions and Relief Work to Holistic Development; and from Charismatic Leadership to Bureaucratic Rationality

The 1970s were marked by significant shifts in World Vision's work: firstly, from missions and relief work, powered by the vision of a charismatic founding leader and shaped by Cold War geopolitics (countering atheistic Communism), to a new emphasis

on long-term development work, with all the panoply of technocratic expertise that that implied (King, 2011, p. 23; Rohrer, 1987, p. 149; VanderPol, 2010, p. 113; p. 118; Whaites, 1999, p. 414). They were also marked by its internationalization, when in 1978 the agency created “a new partnership secretariat and implementing body, World Vision International (WVI), to be governed collectively by the agency’s constituents by a Triennial Council and Board” (Whaites, 1999, p. 415). These constituents comprised both those World Vision offices in wealthy countries, responsible for fundraising, and those in poor countries, where relief and development programming were carried out.

A number of factors contributed to these shifts. Operationally, World Vision had expanded significantly in Southeast Asia during the years of the Vietnam War. Indeed, it had gone so far as to identify itself with the Americans’ anti-Communist crusade. This was consistent with its stance during the Korean War and in China before 1949 (King, 2013, p. 76). With the fall now of the South Vietnamese, Laotian, and Cambodian regimes to communism, the organization faced a near-crisis. World Vision staff fled the Communist takeover and “nearly 30,000 sponsors lost touch with their sponsored children,” just as revenue was “skyrocketing” (VanderPol, 2010, p. 108). The agency recovered by shifting its child sponsorship to Latin America, Africa and South Asia, as well as by participating in relief work in the aftermath of war’s end: airlifts of refugee children and rescue operations for boat people (VanderPol, 2010, p. 108; Whaites, 1999, p. 414).

With respect to governance, internationalization and a shift away from a U.S.-centric model were accomplished by the creation of the secretariat referenced above. And finally, the focus on development reflected a curious combination of both a turn

toward professionalization as well as a new commitment among evangelicals more generally toward social action that sought to tackle root causes of poverty, and in so doing embraced a critique of the existing international economic order.

The turn toward rationalization was, as has already been noted above, an early development in World Vision's evolution:

Only the One for whom we speak knows the special opportunities for enlarged Christian witness which are now possible through the utilization of today's satellite communications, global television, the marvels of electronic data processing—and in days ahead through the application of tomorrow's scientific achievements . . . opportunities which lie ahead as we seek to “by all means save some” (VanderPol, 2010, p. 85).

By the early 1970s, however, the turn toward development had begun in earnest – and perhaps this was not so surprising, as the United Nations had declared the 1970s to be the Second United Nations Development Decade (United Nations, 1971). In 1974, a retired Army colonel, Henry (“Hal”) Barber, was hired to establish a Relief and Development division at World Vision. It is true that the original impetus for this decision was the agency's response to a cataclysmic earthquake in Nicaragua in 1972, which apparently prompted him to propose “a change in World Vision's approach to its relief efforts” (Rohrer, 1987, p. 149). However, the elements of what Krause has termed “the good project” were there from the beginning: how to identify a project, then determine objectives and set out a logical sequence of activities for attaining them (Krause, 2014; Rohrer, 1987, p. 149). In 1978, the turn toward development work reached a “watershed moment” when its development staff, numbering over 50 people, attended a five-week training course in the Philippines sponsored by the International Institute of Rural Reconstruction (IIRR) (Rohrer, 1987, p. 152; VanderPol, 2010, p. 115).

This was also a time during which evangelicalism found itself influenced by the “evangelical Left,” led by such figures as *Sojourners* editor Jim Wallis; the academic Ron Sider; and John Perkins, founder of Voice of Cavalry ministries; all of whom, to varying degrees, undertook a critique of problems of racism, economic injustice, and overconsumption in the global North (King, 2013, p. 79; VanderPol, 2010, p. 135).

These influences made themselves felt in a series of evangelical conferences, culminating in one in Lausanne, Switzerland, in 1974. The Lausanne Conference – VanderPol considers that it can even be thought of as evangelicals’ Vatican II – was attended by 2,500 evangelicals and produced a document, called the Covenant, stating that “God’s missional concern includes ‘justice and reconciliation throughout human society and the liberation of men from every kind of oppression;’ therefore, ‘evangelism and socio-political involvement are both parts of our Christian duty.’” (VanderPol, 2010, p. 99). Latin American evangelicals René Padilla and Samuel Escobar urged the delegates to go still further (King, 2013, p. 92; Myers, 2011, p. 38; VanderPol, 2010, p. 99).

During the preceding years, World Vision had also undergone a change in leadership. Founder Bob Pierce had stepped down in 1967, frustrated by the board’s increasing insistence on stricter financial controls, which he saw as “Spirit-quenching red tape” (VanderPol, 2010, p. 112). These accountability reforms had been spearheaded by the new executive vice-president, Ted Engstrom, mandated by the board to “put World Vision into the black” – the organization had grown too much too fast, incurring excessive debt and finding itself generally unable to meet financial obligations in a timely manner (King, 2013, p. 79; Rohrer, 1987, p. 90, pp. 91-96). As the founding director,

Pierce had been motivated by charity more than by the desire for technological efficiency and efficacy, and the reforms led to sharp conflict between him and the board. After a nervous breakdown, followed by a stay in Swiss sanatorium, Pierce came out of retirement and went on to lead a small organization called Food for the World, which he later renamed “Samaritan’s Purse” and at which he was succeeded by fundamentalist Franklin Graham, the son of evangelist Billy Graham. As King puts it, “From founding the organization in 1950 until his departure in 1967, Pierce *was* World Vision, but World Vision had outgrown him” (Davis and King, 2013, p. 83).

The changes undergone when a nonprofit organization transitions from leadership by an original charismatic founder to a more managerial and professionalized style of leadership constitute a familiar narrative (Block and Rosenberg, 2002; Stewart, 2016). However, in the case of World Vision the change was perhaps especially substantial: under the leadership of Pierce’s successor, Stanley Mooneyham, World Vision’s budget grew from \$4.5 million in 1969 to \$94 million by 1982 (King, 2013, p.84). In the coming years, the agency would be led by a succession of presidents who would take it from strength to strength. As with the international NGO sector more generally, the growth in size often occurred in the wake of massive responses to equally massive humanitarian disasters (Baobab, 2015, p. 2). The following section will describe the governance of the federation that was established in 1978, as well as discuss the growth in revenue it experienced over the years after 1978.

Governance: Decentralization in Structure and Practice

Decentralization in Structure

According to Tallack's typology of INGO structures, World Vision is situated near the middle of a continuum ranging from a unitary model, consisting of a single organization, through to networks and alliances. As a federation, it consists of "national members of a global entity which has (some degree of) control over the members on governance, strategy, management, finance, brand, operating rules." (Tallack, n.d., p. 2). Furthermore, "[b]y signing [a] Covenant of Partnership, each national office agrees to abide by common policies and standards" (World Vision, (i)).

World Vision (known internally as "the partnership") is governed by a 24-member international board that meets biannually and appoints senior leadership, approves strategic planning and budgeting, and sets international policy (World Vision, (i)). The federation is comprised of 65 national offices in which programs take place; 10 support offices tasked with fundraising via donations and/or child sponsorship; eight regional offices; and administrative offices located in London, Brussels, Geneva and New York, all listed in Appendix A. Of these, the last three – Brussels, Geneva and New York – are dedicated to liaison work with the European Union and the United Nations (World Vision (j)).

The London offices contain, in effect, the headquarters of World Vision. However, for historical reasons, World Vision itself is incorporated in the state of California, and the office located in Monrovia, near Los Angeles, remains its official headquarters, although the office is now tasked with mainly administrative functions (World Vision (i); World Vision accountability specialist). Reflecting a marked recent

trend toward decentralized offices, the Global Centre – as the London offices are known – actually comprises staff persons spread across the globe. This includes, in the case of World Vision staff tasked formally with program accountability leadership functions, personnel based in Nairobi, and in and near Toronto, as well as in London (World Vision accountability specialist).

Besides the International Board, an executive body that has as its remit the areas outlined above, World Vision is governed by the Council of Members, which meets every three years. At a lower level, national boards govern many national offices, with national directors approving “more than 90 percent of projects within previously approved budgets.” (World Vision (i)). However, the International Board is “the ultimate governing body for the World Vision Partnership” (World Vision (k)). The board members are elected by regional forums, to which each national board sends a representative (World Vision (k)). At this writing, the members represent six support offices (Australia, Canada, Finland, Ireland, New Zealand, and the United States); 11 program offices (Colombia, Guatemala, Honduras, India, Indonesia, Jerusalem/West Bank/Gaza, Malaysia, Mali, Philippines, South Africa, Uganda); and two hybrid offices (South Korea, Hong Kong). Australia, Canada, and the United States are represented each by two members, with Canada’s representative, Kevin Jenkins, having served as the president and CEO until late 2018, for a total of 24 members. The greater voting power held by those three countries reflects their historical role as the largest funding sources of World Vision (Ronalds, 2014, p. 153; Tallack, 2018, p. 11; Whaites, 1999, p. 414).

The Council of Members is “the highest governing authority for certain fundamental decisions” (World Vision (i)), and its periodic meetings, known as the

Triennial Council, constitute key milestones in terms of setting strategic directions for the federation (Ronalds, 2014, p. 152). For example, World Vision's current strategy document, *Our Promise 2030*, was informed by the Triennial Council held in 2016. At the time of the 2007 Triennial Council, radical evangelical leader and *Sojourners* editor Jim Wallis took the opportunity to remark upon how much World Vision had grown since the tsunami disaster of 2004, and on the added responsibility this conferred on the organization: "World Vision's size, influence, and credibility positions [sic] the organization very well to be a prophetic leader in that movement for justice on the global stage that speaks truth to power – not just as a service provider when disaster strikes" (Wallis, 2007).

Decentralization in Practice

Among federations, World Vision is one of the more decentralized. It perhaps comes the closest to equality among all its affiliates (with the significant caveat above regarding the voting power of the Australian, Canadian and U.S. affiliates), as well as equality between affiliates and the international secretariat, but with "reserve powers" held by the secretariat, "such as involvement in appointment of member CEOs or veto" (Tallack, p. 5). This has its roots in the original decision to form a federation. Whaites notes that, "Even in 1976, internal voices were calling for [the concept of partnership] to be taken to its logical conclusion with strict equality between North and South" (Whaites, 1999, p. 415).³

³ Complicating this picture of decentralization and devolution, however, is a country-level study of World Vision Tanzania, which analyzes the paradox involved in promoting an empowerment discourse while failing to appreciate that an individualistic interpretation of empowerment overlooks the potential for conflict among different subgroups within a community (Kelsall and Mercer, 2003).

With respect to accountability, World Vision like other INGOs faces the challenges involved in juggling what Koppell has memorably termed “multiple accountabilities disorder,” that is, the need to be accountable to multiple stakeholders at the same time (Koppell, 2005). However, while “[s]everal INGOs have put in place tools and processes to address the issues of holding the different entities to account for delivery... World Vision stands out as the one that has gone furthest in achieving the goal with its vertically integrated [a]ccountability mechanisms” (Tallack, 2018, p. 4). Paradoxically, this is so even in the context of decentralization – exemplifying the larger paradox of the duality that is a theme of this dissertation: between technocratic and transformative approaches to development and humanitarian work.

It was noted above that the tsunami that devastated Banda Aceh, Indonesia; Sri Lanka; and parts of southern India on Christmas Day in 2004 was a key milestone if not a turning point in World Vision’s growth. The next section will consider the ways in which World Vision grew in scale over the decades, the connection of that growth with the occurrence of complex humanitarian emergencies, and the case of the emergency response to the tsunami in particular.

Budgeting: Decentralization and Growth

Revenue Trends in the 21st Century

Figure 1 below illustrates the trends in World Vision’s revenue, measured in millions of U.S. dollars, over the twenty years from 1998 to 2017, inclusive. During that time (these are the years for which data are readily available), revenue more than quadrupled, increasing from \$665 million in 1998 to \$2.76 billion in 2017. While the steepest year-over-year increases started in 2003 – possibly in response to the beginning

of the Iraq war – sharp increases are also apparent in 2005 (just after the tsunami of December 2004); in 2008 (the year that Cyclone Nargis made landfall in Myanmar); in 2011; and in 2014, after Typhoon Haiyan in the Philippines in late 2013. Less notable is the increase in 2010, when an earthquake struck Haiti in January of that year.

Figure 1-1: Trends in World Vision Annual Revenue, millions of dollars

Nevertheless, this observation is consistent overall with conclusions reached by the research organization, Baobab, which in a briefing paper on international civil society global financial aid trends of 2015, asserts that the largest increases (across the INGO sector, not only at World Vision) typically take place after humanitarian disasters: “These have had a much bigger impact on rates of income growth than the [2008] global recession...[H]igh profile disasters often act as catalysts for longer term growth, bringing

in new supporters, and providing the stimulus for strengthening global capacity” (Baobab, 2015, p. 2).

In other ways, however, World Vision has differed from other large INGOs. Although its income is the largest among the seven leading INGO federations surveyed by Baobab, its rate of growth has been among the slowest, at 3 percent compared with Save the Children’s 12 percent. In part this may be attributed to its still minimal reliance on government funding, which in some cases has fueled the growth of other federations, of which Save the Children is only the most notable. However, the proportion of funding coming from grants and contracts – whether from the government or foundations – comprises an increasing proportion of World Vision’s funding sources (Baobab, 2015).

Finally, World Vision finances microfinance institutions around the world through its VisionFund, established in 2003 for that purpose (World Vision (l), 2015, p. 27). As of 2016, VisionFund’s network of those institutions had disbursed over 1.44 million loans; held a global loan portfolio of \$509 million; and had a global staff of 7,254 persons (World Vision (m), 2016, p. 41). With a reported global average repayment rate of 97.9 percent, and a majority of clients being women – particularly in Asia – the VisionFund paralleled similar initiatives, along the lines of the classic model pioneered by the Grameen Bank (World Vision (m), 2016, p. 41).

Conceptualizing Transformational Development

With respect to World Vision’s new-found focus on development, increased social consciousness was reflected in an impulse toward what Bryant Myers, director of the field development division in the 1980s, called “transformational development.” He would go on to say,

We're not in the business of developing institutions, infrastructures, roads, dams, and that kind of thing... Our focus is on people. And all people are created in God's image... So, there's no room for paternalism. We're not going to help the person "over there;" we're going to extend hands to brothers and sisters. They have a right to expect that and we have an obligation to act in that way (Quoted in Rohrer, 1987, p. 148).

The focus on transformation had, on the one hand, theological roots. Following the Lausanne Conference, evangelicals, having accepted the importance of social justice concerns as something mandated by the Bible, went on to debate their relative importance with respect to evangelism. In response, Wayne Bragg of the Wheaton Hunger Center elaborated the concept of transformation, as encompassing the "material, social and spiritual change" envisioned in the Gospels (Myers, 2011, p. 48). The concept went by several names: "holistic mission, holistic development, integral mission, holistic ministry..." (Myers, 2011, p. 49; Sen, 1999). If, on balance, the emphasis seemed to be on social dimensions of transformation more than individual, nevertheless the individual dimension remained inseparable from the larger understanding of the concept:

The argument over whether evangelism or social action was prior in the mission of God was resolved to a certain extent by the use of the term transformation in the following way. The difference between the two positions turned to a large extent on people's view of humanity – either as autonomous individuals (evangelism) or as persons in relationships (social action). The term transformation assured those concerned for evangelism that their vision for changing or transforming people would not be lost in the concern to transform the social relationships in which people were set (Sugden 2003, p. 71).

Thus, in transformational development the beneficiary is changed; but also and (arguably) more importantly, the society in which beneficiaries are living in deprivation needs also, urgently, to be changed.

But in addition, in developing the concept of transformational development, Myers drew upon the work of a host of experts in international development and related fields, whose work ranged across decades.

The experts include Robert Chambers, whose framework for development incorporated *responsible well-being*, encompassing *livelihood security*, *capabilities* (drawing on the work of Amartya Sen), *equity*, and *sustainability*. (Myers, 2011, pp. 164-165). Myers also drew directly on Sen's concept of development as freedom, based on *instrumental freedoms* necessary to the support of *individual freedoms*, including *political freedoms*, *economic capabilities*, *social opportunities*, *transparency guarantees*, and *protective security* in the sense of safety nets, "as well as the protection of the rule of law" (Myers, pp. 167-168; Sen, 1999). World Vision's transformational development emphasis drew inspiration, too, from the work of David Korten, whose *people-centered development* critiqued the classic model based on economic growth promoted by most aid donors. Korten set out a typology of four responses to poverty, ranging from *relief and welfare*, through *small-scale, self-reliant local development* and *sustainable systems*, and culminating in *people's movements* (Myers, 2011, pp. 154-156).

However, while valuing the work of these and still other thinkers, Myers and by extension World Vision saw shortcomings in the propensities of each of them to sometimes neglect the role played by religion, whether for good or ill. This critique went further, objecting to the inclination to put faith in human perfectibility rather than acknowledging humanity's fallenness (Myers, 2011, p. 167). For an orthodox and explicitly Christian organization, this constituted an obvious shortcoming (Byworth, 2003; Myers, 2011). Nevertheless, World Vision accepted some elements common to

these thinker/practitioners and declared “the twin goals of transformation: changed people, who have discovered their true identity and vocation; and changed relationships that are just and peaceful” (Myers, 2011, p. 202).

The practice of transformational development also shared assumptions with the Human Rights-Based Approach (HRBA) to development, which emerged in the early 21st century (Schmitz 2012, p. 524). HRBA (also sometimes termed RBA), envisioned development not as charity nor yet as a technocratic exercise, but rather as the fulfilling of people’s human rights. A corresponding assumption held that government representatives were therefore duty-bearers, who could be held accountable by their constituents for fulfilling those rights (Schmitz 2012, p. 528). Based on the above analyses, World Vision pioneered its Citizen Voice and Action (CVA) methodology, a *social accountability* practice whereby it trained community members to, first of all, ascertain the obligations of local governments for providing services; determine whether these were being met adequately; and lobby for redress if they were not (Walker, 2018). CVA had its precedents in the citizen scorecards and social audits that emerged from countries of the global South in the 1980s and 1990s, and its origins can therefore be traced to grassroots struggles for transparency and accountability (World Vision senior development researcher). As shall be seen in the discussion below, this social accountability work would become a key component of the operationalization of Transformational Development (henceforth capitalized, to denote the official World Vision policy rather than only a general description of the approach).

Operationalizing Transformational Development

The question remained as to how Transformational Development was to be operationalized. Curiously, this entailed the use of that classic tool of development planning, the logical framework, or logframe. The logframe, devised by a management consulting firm fifty years ago for use by USAID, can be understood as the epitome of rationality in development planning (Krause, 2014, p. 84). Its purpose is to provide a framework whereby development planners articulate the goals and objectives of a project, determine the inputs (i.e., activities) needed to reach them and the outputs that will result, and set forth assumptions undergirding the plan as well as risks to be mitigated (Krause, 2014, pp. 70-75; Myers, 2011, pp. 240-241).

The use of logframes remains prevalent throughout World Vision, owing mainly to donors' requiring them (according to interviewees in both the development and accountability areas of work within World Vision). This is true despite the Theory of Change having become increasingly popular in development planning – a comparatively new approach in which assumptions, rather than being treated as something external as in the logframe, are “brought into the narrative of the theory” (Valters, 2014, p. 14). In using theories of change, agencies begin by describing the desired outcome, then work backward to determine the objects and activities that will be needed to attain it (Valters, 2014). While World Vision now uses both logframes and theories of change, financing becomes the determining factor with respect to deciding which one will predominate: “[W]hereas a grant-funded project in an office would have a logframe, they would sometimes have a Theory of Change as well. But I think it’s unusual to have a grant-funded project which would only have a Theory of Change and not have a logframe”

(World Vision accountability and learning specialist). The logframe, as a technical product, would be likely to be devised by staff rather than beneficiaries, with an eye to its consumption by donors as an indication of the rigor of World Vision's planning process. This has clear implications for downward accountability, as the logframe can be interpreted as adding a layer of distance between beneficiary input and the agency's programming. Referring to the logframe's counterpart within domestic nonprofits, Mirabella points out that "the rationalist approach emphasizes a logic model that falls short of meeting its objectives when applied across diverse cultural, social, and political settings. One approach does not fit all programs" (Mirabella, 2013, p. 91).

Thus, Myers himself acknowledged the limitations of logframes, pointing out that "social change is neither linear nor logical," and that "the key to mitigating [the] potential weaknesses of the Log Frame is to focus first and foremost on the goals of transformation – changed people and changed relationships" (Myers, 2011, pp. 242 – 243). Currently, both the logframe and the theory of change have been used and have even on occasion been merged into hybrid documents that incorporate assumptions into projected sequences of events, the fulfillment of which would lead to desired objectives. The theory of change, as a more flexible instrument that is not as closely tied to inputs and outputs as is the logframe, is potentially more conducive to downward accountability. Nevertheless the interviewee's remark above that donors continue to insist on a logframe even in combination with a theory of change is indicative of the degree to which instruments supportive of downward accountability remain subject to constraints.

In order to operationalize Transformational Development, World Vision's thinking also drew on a number of strands in development theory and practice. This

dissertation has already referenced Sen's capabilities approach; in addition, Transformational Development made use of the concepts of sustainable livelihoods; community organizing; participatory learning and action; appreciative inquiry; and positive deviance (Myers, 2011). Table 1, below, outlines selected highlights from each of those six approaches, together with the contributions that each makes to the mission of transformational development, and potential drawbacks and caveats (from World Vision's perspective). It also selects a few of the key leaders for each, and the institutions with which they are perhaps most closely associated (although the list is not by any means exhaustive). The range of institutions is arguably indicative of the breadth of the sources of inspiration for Transformational Development. The various approaches also encompass a significant degree of technical expertise.

Table 2-2: Approaches Informing/Inspiring Transformational Development

Approach	Characteristics	Advantages (from WV viewpoint)	Disadvantages/cautions (from WV viewpoint)	Selected leading thinkers/practitioners and associated institutions
Capacities and vulnerabilities	Vulnerabilities affect community response to shocks and disasters. Capacities are long-term strengths. Both apply to these domains: physical and material; social and organizational; and motivational and attitudinal. Analysis should be disaggregated by class and gender, to overcome bias.	Aids an understanding of root causes. Prevents the increase of vulnerabilities caused by development projects (“Do No Harm”).	None identified.	Mary Anderson and Peter Woodrow (co-directors of the International Relief and Development Project at Harvard University at the time the approach was elaborated; later associated with CDA Collaborative, led by Anderson).
Sustainable Livelihoods	Five different types of capital: financial, human, physical, natural, social, and spiritual. Goal is to increase these assets and mitigate shocks/seasonal variations that undermine them. Forms of capital are examined with respect to public policies, social institutions, & institutional processes. Strategies devised to improve livelihood outcomes.	Expands capabilities beyond the personal to include the social and environmental contexts.	None identified.	Robert Chambers (IDS Sussex), Gordon Conway (IDS Sussex, Rockefeller Foundation, Gates Foundation)
Community organizing	Five steps include: networking, coalition-building, action-reflection-action, leadership empowerment, birth of a community.	Proven effective in creating participation and ownership; is especially helpful in urban settings.	Confrontational approach may undermine sustainability, reconciliation and peacebuilding.	Saul Alinsky (Industrial Areas Foundation); Robert Linthicum (Partners in Urban Transformation).
Participatory Learning and Action (PLA)	Outsiders help rural people to identify their own knowledge, thus helping them recover their identity, increase their agency.	Community can develop its own analysis, become its own advocate.	None identified.	Evolved from Rapid Rural Appraisal (Robert Chambers, IDS Sussex).
Appreciative Inquiry	Is based on an assumption of health and vitality. Asks what went right, how to increase it, what gives life, what might be, what should be (Delivery, Discovery, Dream, Dialogue).	Adds energy to that which is already effective; avoids retrying that which is not.	Unclear whether benefits can be sustained, especially in the face of potential resistance from those with a stake in the status quo.	David Cooperrider and Suresh Srivastva (Weatherhead School of Management, Case Western Reserve University)
Positive Deviance	Explores diffusion of innovation in communities by seeking early adopters: those who are mitigating the problem.	Promotes empowerment. Behavioral change research suggests new behaviors will result.	Approach is very time-consuming; success depends on highly-skilled facilitation. Is not for all problems.	Jerry and Monique Sternin (Save the Children Vietnam)

(Adapted from Myers, 2011, pp. 251-267)

Transformational Development was ultimately adopted as an official policy at the highest level in the agency: defined in a document presented to and approved by World Vision's governing board in 1995, then revised in 2002 and again in 2017. The dates are worth noting: World Vision adopted Transformational Development in the mid-1990s, at a time when participatory development methods were arguably in their ascendancy, and revised the policy seven years later. However, in the early 2000s the approach decreased in importance within the organization, relative to new priorities (according to World Vision specialists in accountability and learning). Those new priorities, in turn, reflected changes within the development community just as much as had the emergence of the currents that fed into transformational development. In order to contextualize each of these, a discussion of the international development enterprise, and World Vision's place within it, is necessary.

Changes in the International NGO Sector: Emerging Trends in Development and Humanitarian Policy and Practice

What we might term the international development enterprise originated in the construction of the post-war international order. These origins are variously ascribed to President Harry Truman's Four-Points speech in 1949 (Escobar, 1995); and to the 1944 meeting in Bretton Woods, New Hampshire, which by founding the International Monetary Fund and the International Bank for Reconstruction and Development (later one of the two concessional lending arms of the World Bank Group), established much of the international financial architecture that governs multilateral lending and, arguably at least as importantly, sets the terms for international development policy and practice. In

so doing, that architecture also set the stage for the disproportionate influence of wealthy donor governments on the same.

By the start of the 21st century, World Vision had grown exponentially in the wake of the humanitarian emergencies of the 1980s and 1990s, as noted above, and had reached a budget of more than \$886 million (World Vision 2000, p. 4). This moment coincided with the rise, within the broader philanthropic community, of an emphasis on outcomes and results rather than mere outputs (Brest, 2010). The World Bank, as a source of policy advice and professional expertise, as well as – most importantly – the conditions it attaches to its loans, is tremendously influential (Santiso, 2001; Clemens and Kemerer, 2016). Its embrace of the results agenda has proven problematic, as the approach rewards form over function – in other words, and paradoxically, the enactment of institutional reforms without due attention to whether the reforms are functioning and delivering results (Buntaine, Buch, and Parks, 2013).

However, the World Bank, too, has in places acknowledged that a more sophisticated way of evaluating results is needed:

While few would argue that results are not important, the unintended consequences of the reporting systems that are created to prove those results are problematic. These consequences include short-termism and a desire to fund quick wins over long-term institution-building and transformational engagement (Bain, Booth, and Wilde, 2016, p. 21).

Within World Vision, this emerging trend found expression in the creation of Child Well-Being Targets (later termed Child Well-Being Objectives and Aspirations), by means of which the organization as well as its donors would be able to track its success in fulfilling its core mission of improving child well-being – a mission expressed in the motto, “Our vision for every child, life in all its fullness. Our prayer for every

heart, the will to make it so” – itself derived from the Biblical verse, “I am come that they may have life, and have it abundantly,” John 10:10.

In addition, like many INGOs during this period, World Vision had embraced organizational learning as a broader and more holistic approach to the monitoring and evaluation of projects (M & E), ultimately moving to the practice of monitoring, evaluation, accountability and learning (MEAL). The tool that World Vision began using for implementing MEAL was termed LEAP, for Learning through Evaluation in Accountability and Planning. The purpose of LEAP was to “align strategy and programming” by setting forth the ways in which technical programs both support and inform national strategies, and, ideally, “[bring] quality, consistency, and scale to programming” (World Vision (d), p. 4). In doing so, World Vision hoped to bring adaptive learning through iteration to its work (World Vision senior staffer in development).

Doing Development Differently

World Vision’s Transformational Development approach, which had entered something of a lull upon the arrival of the results agenda within the development community, found new energy when bilateral and multilateral donors as well as development academics launched the Doing Development Differently (DDD) community in 2014 (according to a World Vision accountability specialist and a World Vision senior staffer specializing in development). DDD then issued a manifesto that encompassed, in the first place, concepts and practices familiar to advocates of grassroots development approaches going back decades (consultation, participation, local ownership, empowerment, stakeholder mobilization). However, its novelty – and therefore added

value – seemed to consist principally in two elements: first, in its being espoused not only (or even principally) by NGOs or civil society organizations (CSOs), but rather by government donors, who by definition are in a position to support approaches that human rights-minded NGOs and CSOs have long championed; and secondly, in combining grassroots approaches with distinctly 21st-century concepts of iterative learning via “rapid cycles of planning, action, reflection and revision,” with the aim of delivering better impact (Overseas Development Institute). Thus, at the present time, World Vision’s Transformational Development approach has found new support and energy from DDD, while the evidence-based inclination of the Child Well-Being Objectives remains essential, and likewise finds support in DDD.

Moreover, in 2014, World Vision undertook a review of its performance in doing development differently. The resulting report concluded that World Vision’s existing focus on transformational development aligned with a number of DDD principles, principally those revolving around iteration and adaptation. Importantly, the review recognized the importance of a long-term perspective: “It often takes years, rather than months, before trust reaches a level where taboos are uncovered, and traditional beliefs of world-views can be identified and openly discussed.” (World Vision (f), p. 14). Yet donor pressures for timely reporting can undermine commitment to long-term change. The twin donor mandates for long-term, sustainable results and “significant agility in producing them,” on the one hand, and the equally exacting – or even more so – donor demands for the grantee “to deliver projects as agreed, on time and under budget” resulted in an all-too-familiar dilemma. (World Vision (f), p. 35). In addition, the division between professional staff formally tasked with carrying out design, evaluation

and monitoring, and field staff expected to engage the same tasks but without the same level of formal training, was found to result all too frequently in a “tick-the-box” mentality that ran counter to the flexible and iterative approach expected to be embedded in transformational development no less than in “doing development differently.” (World Vision, p. 35; World Vision humanitarian accountability specialist).

Perhaps most important, the review concluded by signaling three areas of concern going forward – developments that constitute challenges facing the international development sector as a whole. First of all is the increasing need to work in what are termed “fragile contexts;” or rather perhaps the increasing fragility (due to armed conflict or natural or human-caused disasters) of the contexts in which NGOs work. Second is the increasing pressure, discussed above, exerted by donors on NGOs to deliver evidence of impact, all the while minimizing risk. Here, the review candidly asserts, “we are challenged by the pressure to reduce risk and implement prescribed activities in a linear mode. This works against our desire to allow for complexity, to be flexible and responsive, and to empower local stakeholders” (World Vision (f) p. 43). Finally, and relatedly, the review acknowledges the challenges posed by the increasing need to rely on short-term funding (arguably owing to the trend in decreasing child sponsorship funds in recent years.). One proposed solution would be for various NGOs to work in one community so that that community’s vision for the changes it wants to see happen can be realized (World Vision (f), p. 43). Presumably this would not take place in the context of humanitarian emergencies, where the cluster approach, in which different international NGOs take on different areas, is increasingly adopted by humanitarian aid funding agencies.

The four trends discussed above – the focus on results, also thought of as the evidence-based revolution; transformational development; organizational learning; and Doing Development Differently – are summarized in Table 2-3, below.

Table 2-3: Trends Affecting Downward Accountability in World Vision

Trend	Characteristics	Protagonists	Time span affected	Impact on WV work (actual or projected)
Organizational learning	Double-loop learning (Argyris and Schon, 1977). Problem-driven iterative adaptation (PDIA) (Andrews, Pritchett and Woolcock, 2013).	Corporations; bilateral and multilateral donors; think-tanks and academics	Early 2000s – present day	Monitoring and evaluation (M&E) gives way to LEAP (Learning through Evaluation with Accountability and Planning).
Evidence-based revolution	Measurable, quantifiable results; randomized controlled trials.	Donors (e.g., World Bank), development think-tanks (e.g., Center for Global Development)	Early 2000s – present day	Child Well-Being Targets are prioritized, then Child Well-Being Objectives
Transformational development	“Changed people and just and human relationships” (Myers, 1998)	World Vision	Early 1980s – early 2000s; and, 2014 – present day	Transformational Development endorsed by Board in 1995.
Doing Development Differently	Local ownership; stakeholder mobilization; rapid cycles of planning, action, reflection and revision; real results (DDD Manifesto)	Donors, think tanks, academics, international NGOs.	2013 – present day	May lead to higher profile, greater influence, and increased funding for WVI.

Of the four, it will suffice to select one – Doing Development Differently – as an example of how the trend is manifested. The review that World Vision conducted of how it has applied Doing Development Differently contains myriad examples of the DDD approach. The need for contextualization is a common theme found in that publication, and the rather blunt assessments in it attest to what a challenge it can often prove. For example, the review states:

World Vision is trying to carefully manage a risk of applying standard project models... without appropriately adapting them for context. Each project model now has clear guidance around which aspects can be contextualised and which aspects need to be consistent with the design. We are learning that field staff need continual assurances and reminders that communities and partners can influence *which* technical programmes are introduced and *how* they are contextualised. Without intentional communication, field staff perceive rigidity and do not have the confidence to adapt in response to local realities (World Vision (f), p. 19).

Nevertheless, there are cases of successful contextualization. Self-evident as it may seem that projects and plans should be adapted to the local context, implementing this in practice is challenging, and demands taking seriously local priorities in ways that Western observers might not at first expect, as the following example attests:

[I]n Burundi, every community identified and adapted the technical programmes that were relevant to their priorities. In this process, many communities identified that the programs were unlikely to be successful because they were not designed to work in a context where alcoholism and witchcraft undermine any progress made. As a result, the technical programs were re-designed to address these issues. (World Vision (f), p. 19).

Who Will Pay? Development, Humanitarian, and Advocacy Work at World Vision

Development Programming: Child Sponsorship and Stability of Funding

Before going further into a description and analysis of the development effectiveness tools that World Vision uses for tracking whether it is attaining success at its stated goals and objectives, a further overview of the organization's work is necessary, this time with a view to its operations.

As noted earlier, World Vision carries out work in the following three broad areas: development programming, humanitarian relief, and advocacy. In 2016, the agency operated in 99 countries with a budget of \$2.72 billion dollars (this includes cash, food aid, and gifts-in-kind), sponsored 3.2 million children, and calculated that 41 million children worldwide benefited from its work (World Vision 2016 Annual Review, p. 4).

Of this, grant funding comprised \$460.49 million (World Vision 2016 Annual Review, p. 35).

World Vision’s Development Program Approach shapes its work in the area of development and is set out in a handbook published in 2011. It is elaborated further in a 100-page handbook of “good practices.” Development Programming Areas (DPAs) are the basic unit in which such work unfolds. A DPA comprises a geographic area with a population density ranging from 15,000 to 50,000 persons in the case of programs funded through child sponsorship, and up to 100,000 in grant-funded programs (World Vision (g), p. 21). A still further handbook provides guidance to national offices on how to conduct annual review and programming meetings, and it is these meetings that figure prominently in the reporting on how well downward accountability is being implemented (World Vision (h)).

However, the Development Program Approach is not implemented in all Development Programming Areas. Instead, the review referenced above (*Doing Development Differently: What Have We Learned?*) found that “of those area programs practicing our Development Program Approach, 73 percent were stimulating transformational development. Of those not practicing our approach, 53 percent were stimulating transformational change” – presumably prompting an inclination to disseminate the DPA to the remaining area programs. (World Vision (f), p. 38).

The distinction between child sponsorship funding and grant funding is key for at least two reasons: child sponsorship provides a steady stream of funding that enables DPAs to implement programs with, ideally, a 15-year timeframe. This is in contrast to grant-funded or contractual work, which typically has a much shorter timeframe (World

Vision accountability specialist). In addition, child sponsors do not impose the exacting reporting requirements with respect to outcome measurements that official donors do. In contrast, bilateral agencies such as the UK's Department for International Development (DFID), multilateral donors such as the World Bank, or large private foundations such as, famously, the Bill and Melinda Gates Foundation all bring with them an emphasis on outcomes measurement as a condition of aid. Individual donors, on the other hand, give for expressive reasons – i.e., giving is an expression of their values and identity – and because they trust the object of their benevolence to do the right thing (academic expert interviewee). Child sponsorship could in this way be considered a way of reconciling the personal and/or religious impulses behind charity with the large scale and technocratic aspirations of philanthropy (Gross, 2003).

It could be argued that in providing the child sponsors with regular reports on the progress experienced by the recipients of their benevolence, the agency provides a “good” in exchange for funds. Where Krause's conception of “the good project” posits the development or humanitarian relief project itself as the good being provided by NGOs and consumed by donors, in the case of child sponsorship it is arguably the relationship between sponsor and child that constitutes such a good (Krause, 2014). Bornstein and others have conceptualized this practice as constituting the potential commodification of children, of their innocence and vulnerability (Bornstein, 2001, p. 597; Li, 2017; Noh, 2018, p. 3). Whether or not one wholly accepts this analysis, child sponsorship, in providing stability of unrestricted income, may be thought of as a type of income-generating activity that helps to partially free the child sponsorship agency from reliance on grants and contracts (Noh, 2018, p. 3). At World Vision, it also typically

funds long-term development programming as distinct from emergency humanitarian relief (World Vision accountability specialist).

Additionally, in a development that perhaps typifies the changes in the international development sector more generally, the rise of middle-income countries, with a concomitant rise in the proportion of middle-class citizens, has also led to an increase in the number of persons in those countries willing to sponsor children. As an example, the number of child sponsors in India is growing at 25 per year on average, and 25 percent of World Vision's global revenues are raised in Asian nations, compared with 10 percent only 10 years ago (World Vision Annual Report 2013, p. 96).

Humanitarian Relief: Reliance on Grants and Contracts

Humanitarian relief, in contrast, is more typically funded by government and foundation grants and contracts. As noted above, these entail much more stringent reporting requirements and outcomes measurement (World Vision accountability specialist). The implications for the efficacy of downward accountability mechanisms of these contrasting funding models will be explored in the next chapter. But the prominence of standard-setting in the realm of humanitarian action is especially clear. As Calhoun has put it, "[H]umanitarian action has become the province of large-scale organizations, donors with demands for evidence of efficacy and efficiency, and a profession with its own standards of good performance" (Calhoun, 2008, p. 95).

There exists a staff perception that in recent years the balance between the funding stream provided by child sponsorship funds and the stream provided by grants and contracts has been changing, tipping increasingly in the direction of the latter. At this writing, examination of the past ten years of annual reports, with their accompanying financial

summaries, did not yield confirmation of this perception. It was possible however to review the Form 990 tax forms of World Vision U.S. While its experience does not necessarily reflect the experience of the entire federation (although its revenues comprise somewhat more than one third of the federation's total), the five years between 2011 and 2017, inclusive, demonstrated a slight upward trend, as reflected in Table 2-4, below.

Table 2-4: Government Grants as Proportion of Total Revenue, in millions of dollars

	Government Grants	Total Revenue	Percentage
2017	\$ 303	\$ 1,044	29%
2016	\$ 220	\$ 1,014	23%
2015	\$ 220	\$ 1,006	22%
2014	\$ 172	\$ 998	17%
2013	\$ 195	\$ 1,027	19%
2012	\$ 179	\$ 975	18%
2011	\$ 175	\$ 1,000	17%

Note: Percentages are inexact due to rounding. Sources: World Vision, Annual Reports. Reports for 2016 and 2017 are found in brochure form, a format different from that used in previous years.

If this trend is borne out across World Vision, it can be expected that grant donors' expectations of demonstrable effectiveness will increasingly affect programming across both humanitarian and development work. World Vision UK, at least, in its 2017 annual report candidly addresses the decline in sponsorship funding, pointing to the need to increase such funding as a challenge, and also acknowledging the increased importance of grant funding (World Vision UK, 2017, p. 2). With a budget at nearly the equivalent of \$104 million in 2017, it comprises a not insignificant part of the federation; as importantly, the influential nature of its government donor, DFID, has larger implications for the organization as a whole (as well as the INGO sector more generally).

The proportion of funding going toward humanitarian work, as reflected in World Vision's annual reports, not unnaturally fluctuates from year to year, oftentimes as a

result of large humanitarian disasters on a given year. Thus, no clear trends emerged from the time that these reports started disaggregating funding for humanitarian work in 2008, through 2017.

However, the areas covered by grant funding go beyond the context of immediate humanitarian emergencies. Instead, grants typically go to fund work in “the most vulnerable communities, including fragile, urban, remote or nomadic populations” (World Vision (g), p. 24).

Advocacy: Transferring Responsibility for Service Provision to the Duty-Bearers?

Finally, the advocacy arm of World Vision’s work encompasses advocacy at the global, national, subnational and local levels. For example, global advocacy included, in 2017, the completion of a seven-year campaign promoting child and maternal health, entitled Child Health Now, and another campaign against violence against children – the Global Partnership to End Violence against Children, alluded to on page 1. As for the other levels, in the interests of promoting the sustainability of their interventions after the conclusion of World Vision involvement, the organization developed the program of social accountability work, Citizen Voice and Action, referenced earlier. The purpose of this area of work, originally entitled Community-Based Performance Management, was to coach community members to demand greater accountability on the part of government service providers. In this way, rather than remaining dependent on World Vision for service provision the community could come to rely on government, the official duty-bearer. (World Vision senior development researcher; World Vision social accountability specialist; Walker, 2018).

The distinction between development work on the one hand, and humanitarian relief on the other, is not necessarily always precise. This is more and more the case in a world in which humanitarian emergencies are increasing not only in number but also in the length of the recovery period (Barnett, 2008). This has implications not only for the relationship between humanitarian and development work, but also for the relationship between each of them and advocacy work, at least at the local and subnational levels. One interviewee, specializing in social accountability work, explained it as follows. In the immediate aftermath of an emergency, priority is placed quite naturally on saving lives, and in such a context it is infeasible to simultaneously train people to advocate for better service provision. As a community transitions from the disaster, however, government agencies are expected to incrementally take on greater responsibility for service provision, and thus social accountability begins to take on importance. Once stability has been reached, ideally government can be held one hundred percent accountable for service provision (World Vision social accountability specialist). This, of course, begs the question of how often such a situation occurs.

Conclusion

This chapter has set out the history of World Vision's evolution from a missionary and relief organization, fueled by one man's passionate if sometimes unorthodox zeal, into a multibillion-dollar global federation and industry leader. It has also situated that evolution within the broader trends shaping the international development and humanitarian relief sectors, trends themselves shaped by changes in philanthropy as well as in foreign aid (i.e., government aid) more generally. That evolution took place also within broader trends within U.S. society, where World Vision

originated: “fascination with technology, especially with the almost magical force of mass media, and an uncritical patriotism that saw the American Way of Life as a cure for the ills of the world” (VanderPol, 2010, pp. 87-88).

The story of World Vision’s spectacular growth is in many ways the story of post-Second World War growth experienced by many of the other international NGOs. The story of its (partial) secularization is, however, different from the experience of mainstream NGOs. Organizations such as Church World Service or Catholic Relief Services, which likewise flourished in the postwar context and subsequently professionalized by adopting mainstream international development thinking and practices, seem to have exerted little influence on World Vision (VanderPol, 2010, p. 90, p. 345; Gerstbauer, 2010, p. 854). For example, as long ago as 1967, Catholic Relief Services could see fit to find inspiration in the motto, “Development is the new name for peace,” from the papal encyclical *Populorum Progressio* (Paul VI, 1967). In contrast, World Vision’s own turn toward development did not begin until the next decade.

In sum, World Vision’s response and adaptation to the same forces that shaped the evolution of other international NGOs during the Cold War was indeed *sui generis*. Arguably, World Vision’s strong sense of itself as an evangelical organization allowed it to continue to identify itself as such, even as it increasingly took up a philanthropic approach to its work in the decades that followed the transition from its original leadership.

In similar fashion, World Vision’s response to the trends prevailing in the post-Cold War period was also shaped by its own internal priorities. While the emergence of the results agenda exerted, and continues to exert, a strong external influence, the

agency's very public commitment to a transformational approach to development and humanitarian work constitutes a not insignificant countervailing internal force (Gerstbauer, 2010). Nonetheless, the evidence-based revolution in the development and humanitarian sectors in general, and with respect to downward accountability specifically, has led to the establishment of a host of tools and processes within World Vision that are intended to enable it to meet donor requirements. The next chapter will consider these artefacts in some detail. The description of these will serve to set the context within which to then discuss findings from a review of the evidence from the documentary record and from the field, as reflected in selected Child Well-Being Reports; annual accountability reports; and semi-structured interviews of past and present World Vision staff members and academic experts. The findings from those sources, and the interpretation of those findings, comprise the content of that chapter and the ones that follow.

CHAPTER THREE: METHODS

Research Questions

This dissertation poses the following research questions: How did World Vision come to decide to adopt downward accountability? How is downward accountability being implemented at World Vision? What challenges – if any – is the organization encountering in the course of implementation, and how is it addressing them? It is anticipated that by shedding light on these questions, it may be possible to draw broader implications regarding the still comparatively nascent field of downward accountability.

Research Design

The dissertation comprises a within-case comparison of experiences in downward accountability within World Vision across countries and over time. Thus, data were collected from internal reports produced by 64 country offices, and from publications spanning 18 years. The rationale for case selection was described in Chapter One and thus will be only briefly recapitulated here.

World Vision is a self-described “Christian relief, development and advocacy organization dedicated to working with children, families and communities to overcome poverty and injustice” (World Vision). Its federated system has been in place significantly longer than those of many of its peer INGOs, having been established in 1978. Its annual budget of nearly \$3 billion makes it the largest INGO.

Whaites (1999) has chronicled how World Vision’s ideological differences with INGOs such as Oxfam, CARE, Save the Children, Médecins Sans Frontières, and Plan International – it is generally, even today, considered more conservative than these – are

contrasted with its somewhat paradoxical position as one of the first INGOs to decentralize and thus ostensibly devolve power back to its Southern offices. Thus, writing as early as 1999, he captured its complex and sometimes contradictory nature in this way:

a partnership of development NGOs that is Christian, but free from church sectarianism; an agency which is large, but whose Southern partners wield enormous influence within its corporate structures; an NGO which has moved from political conservatism to being criticized by the Christian right for its advocacy work and partnership with Marxist regimes; an organization which has become global, with some 17 industrialized-country partners and over 80 in the South (Whaites, 1999, pp. 411-412).

There is sufficient evidence to conclude that World Vision constitutes, despite its large size and prominent position, something of an outlier case. It is, in any event, an exemplar of the concept of downward accountability, not necessarily because of having achieved success in that area – the question of its success or not is, after all, the focus of this inquiry. Rather, it is because of having undertaken downward accountability in an explicit and carefully planned way; having tracked these efforts in an ongoing manner; and having taken the efforts seriously enough to commission an external study on the subject.⁴

This dissertation employs purposive sampling, using exemplars sampling since it is expected to illuminate the sensitizing concepts discussed on page 65, below (Charmaz and Belgrave, 2007; Patton, 2014, pp. 264 and 269)

Positionality

The researcher's own positionality should be noted, as she was for some years a staff person at the association of U.S.-based NGOs that engage in international relief and

⁴ The study, by Gillian Westhorp and Emma Williams, is cited under the References.

development, the Association for Voluntary International Action (InterAction), and had worked for some of its members – although not World Vision – in previous years. Indeed, professional contacts made during those years facilitated the initial access to World Vision for purposes of this research. Also worth noting are the researcher's undergraduate and graduate degrees in international development and a history of policy advocacy and activism in support of issues that might be loosely classed under “transformational development,” such as improved food security policies and poor-country debt relief.

All of the above informed the researcher's understanding of the issues being discussed by the interviews, as well as her review of the extant literature on development and humanitarian relief. In these ways, positionality can be understood to have been an asset to the research. Conversely, of course, this positionality also potentially introduces bias. Even more conducive to bias is the experience of having been a participant in, and observer of, INGO advocacy and countless debates with multilateral donor agency staff precisely during the years that INGO ascendancy was reaching its peak, followed by INGOs rapidly coming under heavy criticism and the questioning of their own accountability. Thus, efforts were made to mitigate any bias through the following means: member-checking of the interviews; the writing of analytic memos; the use of diverse types of data – interviews as well as published and unpublished reports; and review of the extant literature, including and importantly literature critical of NGOs.

Population, Participants, and Sampling Technique

In the first phase, twenty-two semi-structured interviews were conducted, principally via Skype, of a variety of current and past World Vision staff, as well as of

selected academic experts. Institutional Review Board approval was sought on an expedited basis, as no harm was anticipated to the interviewees from the process. Written permission from them was waived, as oral permission was deemed sufficient. The interview guide can be found in Appendix I.

The interviewees were selected using purposive sampling – specifically, snowball sampling (Merriam and Tisdell, 2016, pp. 97 – 98; Patton, 2015, p. 289. They included staff members from the three different program areas of the organization: development, humanitarian relief, and advocacy; across various levels within the organizational hierarchy, from program officers in the field to senior management at global headquarters; and across nine countries on five continents.

The nature of the interviewees' positions as development and humanitarian experts, both within and outside World Vision, is similar to that of elites. In elite interviewing, snowball sampling is preferred to random sampling for the reason that it makes it possible to reach interviewees to whom the researcher might not otherwise have access (Noy, 2007, p. 331; Tansey, 2007). In addition, when the researcher selects the initial set of interviewees based on their positions, snowball sampling makes it possible to then select further interviewees based on their reputations for being knowledgeable about the subject under study (Tansey, 2007, pp. 18 – 21). This was in fact the process followed in this dissertation: an initial list of ten interviewees generated after the first interview with an acknowledged expert in the organization led to further interviews of those recommended by the first interviewees.

A total of 22 interviews were conducted. Interviews averaged one hour in length, were audio recorded and transcribed, and then sent to the interviewees for member-checking. Twelve of the interviewees availed themselves of the opportunity to return either comments or their affirmation that they had reviewed the transcript of their interview and had no comments. The semi-structured interviews were supplemented by five informal interviews conducted with current and past staff and academic experts, the content of which was captured in written notes. The lists of interviews are found in Appendix B.

Data Collection

Data were collected in roughly three phases and from three principal sources. First, the interviews referenced above, both informal and semi-structured, were conducted with key World Vision staff members and other experts. Secondly, data were extracted from the annual reports and annual accountability reports published by World Vision. Thirdly, internal datasets summarizing accountability results were provided by World Vision. The data from these three sets of sources were analyzed in the manner to be discussed starting on page 73, below.

In addition, a range of specialized publications (located on the World Vision website) and internal documents (provided by the agency), and comprising a toolkit, a pilot study, and other documents relating to transformational development and to downward accountability, were reviewed prior to conducting the interviews.

The sensitizing concepts initially used to guide data collection were as follows: *downward accountability*, *social accountability*, *humanitarian relief*, and *development*. As interviews proceeded, however, the following sensitizing concepts emerged and were

also used to guide the inquiry: *power, transformation, and organizational learning* (Patton 2014, pp. 358-363).

Sensitizing concepts by their very nature are not intended to be definitive, but are instead intended to be suggestive, in that way eliciting ideas (Bowen 2006). Indeed,

[a] sensitizing concept lacks ... specification of attributes or benchmarks and consequently it does not enable the user to move directly to the instance and its relevant content. Instead, it gives the user a general sense of reference and guidance in approaching empirical instances. Whereas definitive concepts provide prescriptions of what to see, sensitizing concepts merely suggest directions along which to look (Blumer, 1954, p. 7).

The sensitizing concepts listed above, therefore, are used in the following manner.

Downward accountability, to reiterate the description in the introduction to this dissertation, refers here to those policies and practices, undertaken by a nongovernmental organization, and the procedures used to promote and enforce them, designed to collect and act upon beneficiary feedback and complaints. This description, devised for the purposes of this dissertation, is informed by existing definitions of downward accountability in the literature (Edwards and Hulme, 1996; Ebrahim, 2003; Bendell 2006; Kilby 2006; Lloyd, Warren, and Hammer 2008).

Social accountability, reiterating the discussion in the introduction, refers here to the practice of holding the providers of public services accountable to those who use those services (Joshi and Houtzager, 2012; Fox, 2015; Walker, 2018).

Humanitarian relief indicates *humanitarian action to ensure crisis-affected people receive the assistance and protection they need* (UN OCHA).

Development is used here to refer to INGO efforts to promote a better quality of life among project-affected persons by means of technical and social interventions in any

number of sectors such as: health; education; water, sanitation and hygiene; livelihoods; agriculture; forestry; and others. It is used in contradistinction to humanitarian relief.

Power is used to refer to “the ability to act or produce an effect,” as well as “possession of control, authority or influence over others” (Merriam-Webster). It also is meant to evoke Amartya Sen’s concept of capabilities, which is to say, the freedoms enjoyed by persons to secure lives they find beneficial in some meaningful way (Sen, 1999).

Transformational development evokes the approach to development espoused by World Vision starting in the 1970s, one “reflect[ing a] concern for seeking positive change in the whole of human life, materially, socially, psychologically and spiritually” (Myers, 2011, p. 3). It is distinguished from, simply, development by its holistic approach as well as by its emancipatory aspirations as described in Chapter Two.

Finally, with respect to *organizational learning*, Fiol and Lyle’s definition provides a good starting point: “the process of improving actions through better knowledge and understanding” (Fiol and Lyle, 1985, p. 803). In the context of this dissertation, the concept is used to designate the organizational tools developed and used by World Vision to do just that: improve its effectiveness in development and humanitarian work by gathering data and ultimately increasing knowledge about its performance generally and in particular with respect to downward accountability.

In addition, several interviews made reference to data from 64 annual, national-level reports on the state of child well-being. The Child Well-Being Report is a document pulling together information on program performance of World Vision in each country

(or field office) as measured by the Child Well-Being Indicators.⁵ As will be discussed in Chapter Five, a planning tool called the Performance Effectiveness Self-Review Tool (PE-SRT) is used to track progress toward the indicators, and staff are expected to include in each Child Well-Being Report a discussion of the use of the PE-SRT. Each report is also expected to include data on the degree to which downward accountability measures are being implemented according to another planning tool called the Program Accountability Framework (PAF), which is embedded within the PE-SRT. The Child Well-Being Report is therefore the single tool available to the organizational learning and accountability staff at global headquarters that enables them to capture effectiveness data, including downward accountability effectiveness data (former World Vision staffer specializing in accountability training). Country programs differ across a relatively broad range not only in terms of the degree to which they are downwardly accountable, but even as to whether they report on downward accountability at all. Chapter Four draws on the data from the 64 Child Well-Being reports to extend the analysis developed from coding of the annual reports and accountability reports. Typically only one or two pages if any (out of, generally, 30 pages or slightly more) at the end of each Child Well-Being report are dedicated to discussing downward accountability. This content is then abstracted by World Vision staff and organized into spreadsheets. It is the resulting datasets, comprising data compiled from the Child Well-Being reports for the years 2016-2017, that were analyzed during research for this dissertation.

⁵ Although in most cases a field office, and its corresponding Child Well-Being Report, corresponds to a country, there are a few exceptions. For example, Albania and Kosovo are served by a single office which produces a single report. The same is true of Jerusalem/West Bank/Gaza.

The sections below describe how the data were analyzed. Instead of being organized chronologically, which would place the interviews first, the sections are organized thematically. Thus, the first section addresses the data from the accountability reports, correspondence with Accountable Now, and Child Well-Being reports; while the second section focuses on the interview data.

Data Analysis

The Accountability Reports

The accountability reports were coded thematically using the codebook constructed for use with a subset of the interviews, which will be described below. The initial number of 137 codes in that book was reduced after thorough readings and re-readings of the interviews (Saldaña, 2016). Codes assigned to phenomena identified by the interviewees and unlikely to be found in a public document such as the Accountability Report were excluded from the initial 137, to arrive at 74 codes, which were deemed to be useful for coding those publications.

The codebook constructed for purposes of the Accountability Reports was thus limited to codes designating broad concepts such as *objectives*, *results*, *consultation* or *transformation*; or the names of organizational learning tools such as *LEAP 3* or *Design, Monitoring and Evaluation*. Because of the voluminous nature of the data, the 74 codes thus generated were assigned through a combination of automatic and manual methods.

Correspondence with Accountable Now

Since the publication of its 2009 Accountability Report, World Vision has been in correspondence with the peer-review mechanism, or accountability club, Accountable Now (Deloffre, 2010; 2016). Accountable Now reviews its members' annual

accountability reports and responds to them with acknowledgements of what it deems to be good practice; requests for further information; and suggestions on how to improve accountability practices and reporting. World Vision in turns responds to this feedback. In this way, the years from 2009 until the present have yielded a trove of additional data that were used to supplement the sources above.

The correspondence between World Vision and Accountable Now was therefore also coded using the 74 codes referenced above. As not all of the 74 codes corresponded to the data, they were reduced to 57. These 57 codes were then used to code the data, and the results are, as with the results from coding the other data sources, reported in Chapter Three.

Finally, data were obtained from the annual Child Well-Being reports. These data consisted of text previously extracted (by World Vision) from the reports, organized into spreadsheets, and subdivided into four categories corresponding to World Vision's four pillars of downward accountability: *Consultation*, *Participation*, *Information Provision*, and *Feedback-and Complaint* mechanisms and systems. Thus, there was a cell for each of the four pillars with respect to each country (of those whose reports contained downward accountability data).

However, not all of the 64 countries produced data in every one of the four pillars. Instead, as can be seen in Table 7 below, within *Information Provision*, only 37 countries, or 58 percent, were represented; for *Consultation*, the figures were 36 countries (56 percent); and for *Feedback and Complaint*, 35 countries (55 percent). Only within *Participation* were a substantial majority of countries represented: 47, or 73 percent.

Table 3-1: Child Well-Being Reports that Contain Downward Accountability Data

Downward Accountability Pillar	Number of Country Child Well-Being Reports	Percentage of Country Child Well-Being Reports
Feedback and Complaint	35	55%
Information Provision	37	58%
Consultation	36	56%
Participation	47	73%

Of the 64 field offices, 58 produced within their Child Well-Being reports data on any one (or more) of the downward accountability pillars. Thus, six field offices produced no such data at all (the 58 field offices are listed in Appendix G). This is not so surprising when we consider that, as described by some of the interviewees in Chapter Five, the introduction of the Programme Accountability Framework intended to structure reporting of downward accountability implementation was still unevenly adopted across the countries, and that downward accountability reporting was frequently experienced as an additional burden emanating from the federation's headquarters rather than necessarily an intrinsic part of relief and development programs.

Text describing downward accountability experiences for each of countries in each of the four pillars was coded separately by country, in order to enable cross-country comparisons (the codebooks for these data are found in Appendix G). Coding then proceeded as follows: the 137 codes derived from the analysis of the interview data described in Chapter Five were applied to the Child Well-Being data in first-cycle coding (Saldaña, 2016, p. 55). In the second cycle, new codes were added, principally evaluative codes. All the codes were then grouped into eight categories, as follows: 1) *children's empowerment*; 2) *closing the feedback loop and getting results*; 3) *community*

engagement; 4) *evaluative comments*; 5) *feedback and complaint mechanisms and systems*; 6) *humanitarian practice influence*; 7) *management issues*; and 8) *metrics and quantification*.

These eight categories were used to organize the data in each of the four pillars. *Feedback and complaint mechanisms and systems*, while constituting one of the pillars in itself, was applied to the data for each of the four pillars, due to its importance for downward accountability. For the same reason, *closing the feedback loop and getting results* was also used.

The Interviews

The 22 semi-structured interviews were divided into three categories: nine interviews of humanitarian programming staff; 10 interviews of development programming staff; and three interviews, classed in a third category comprised of outside experts and staff working in administration, fundraising, or other areas not directly connected to program and project work. A word frequency count was then conducted of the two first sets of interviews. Based on the words appearing most frequently, keywords were selected that were then subsumed into the following themes: *effectiveness and metrics*; *emancipation or transformation*; *funding from grants and contracts*; *management*; *organizational learning*; and *technology*. These inductively derived themes were used to inform the first round of coding.

In this first round of coding, *in vivo* codes and some descriptive codes were used (Glesne, 2016; p. 197; Saldaña, 2016, p. 55). These first-cycle methods were selected as a “method of attuning [oneself] to participant perspectives and actions,” since the interviewees were almost without exception participants (as distinct from observers) in

the phenomenon being studied, and their actions constituted the phenomenon itself (Saldaña, 2016, p. 73).

In addition, process codes were used, as they are both more vivid than descriptive codes and also help to build a narrative of the process of change being studied – i.e., the adoption and implementation of downward accountability over time (Saldaña, 2016, p. 78). The 10 interviews of development staff yielded, as noted, 137, to which new codes were added for a total of 140 codes. The nine interviews of humanitarian staff yielded 166 codes. Each set of codes was then grouped into a set of categories, which overlapped to a certain extent between the two sets of interviews. For the development staff interviews, the categories were as follows: 1) culture of compliance; 2) consultation; 3) funding and resources; 4) humanitarian sector; 5) information provision; 6) management issues; 7) power; 8) results orientation; 9) safeguarding; and 10) training. For the interviews with humanitarian staff, the codes were distilled into the following themes: 1) complaint and feedback mechanisms; 2) complaint and feedback more generally considered; 3) culture of compliance; 4) consultation; 5) funding and resources; 6) humanitarian sector; 7) information provision; 8) management issues; 9) organizational learning; 10) participation; 11) power; 12) results orientation; 13) safeguarding; and, 14) training. Finally, the themes that emerged from the categories were: culture of compliance; funding; humanitarian aid; organizational learning; power; and results. These appear in Table 3-2 – the categories disaggregated by type of interview, as described above, and the themes in capital letters.

Table 3-2: Themes and Categories Derived from Interviews

Development Staff Interviews	Humanitarian Staff Interviews
CULTURE OF COMPLIANCE	Complaint and feedback mechanisms
Consultation	Complaint and feedback generally
FUNDING AND RESOURCES	Culture of compliance
HUMANITARIAN SECTOR	Consultation
Information provision	FUNDING AND RESOURCES
Management issues	HUMANITARIAN SECTOR
POWER	Information provision
RESULTS ORIENTATION	Management issues
Safeguarding	ORGANIZATIONAL LEARNING
Training	Management issues
Safeguarding	Participation
RESULTS ORIENTATION	POWER
	RESULTS ORIENTATION
	Training

Quality Assurance

The following methods were employed to help ensure quality: the writing of analytic memos and the member-checking of transcripts. Four of the interviewees took the opportunity to return edits for accuracy, which were subsequently taken into account in finalizing the interview transcripts. An additional eight took the opportunity to respond that they had no edits to make. The remaining ten did not respond (the opportunity to

respond had been presented to them as optional in any case). In addition, selected World Vision staff were invited to read and comment on a draft of the first four chapters of the dissertation manuscript. The methods described above were used to support the credibility of the research, which is – very broadly speaking – situated within the constructivist paradigm (Denzin and Lincoln, 2005, p. 24).

CHAPTER FOUR: FINDINGS FROM SECONDARY DATA

Enhanced Attention to Feedback Mechanisms, but at What Cost?

This chapter will summarize findings based on data gathered from three sources: first, from two series of annual reports published by the agency: its overall annual report (2000-2017), and its annual accountability report (2010-2017). Secondly, from the 64 annual country reports on Child Well-Being, as summarized in internal datasets. And thirdly, from correspondence between World Vision and the peer review organization, Accountable Now. In Chapter Five, these findings will be triangulated with those from the interview data.

The data were richest with respect to *feedback and complaints*. It is in this pillar that the Child Well-Being Report data showed the greatest self-reflection on effectiveness and on what was and was not being achieved, and why. However, in a perhaps unexpected development, *participation* was found to not be necessarily confined to later stages of programming, i.e., only to implementation, but apparently just as often took place at the initial, visioning stage (although not at the technical design stage).

Although the greatest volume of data relevant to the research questions were those from the Child Well-Being reports, a review of findings from the annual reports, the accountability reports, and the correspondence with Accountable Now will serve to set the stage for discussion

The Role of Annual Reports in Relation to Nonprofit Accountability

If the public at large is to be considered a stakeholder with respect to nonprofits, then the annual organizational report becomes a key component with respect to nonprofit accountability (Lee, 2004, pages 177-179). Since the early part of this century, the

availability of financial information online via 990 tax forms has arguably put a greater onus on the organizational – as opposed to financial – annual report to convey substantive information that can be easily understood by the public: “Organizations seeking to enhance their public reporting should not view the release or even widespread dissemination of their 990s as fulfilling the purpose of public reporting. For the lay public, columns of numbers do not present useful information” (Lee 2004, p. 178).

The purpose of annual reports is, on the face of it, to fulfill a duty, if not to absolute transparency, then at least – in one memorable formulation – to “translucency,” or the idea that “nonprofit organizations can partially implement their accountability to the citizenry through public reporting, albeit at levels lower than expected of government agencies” (Lee 2004, p. 178). Implied in some descriptions of such annual reports is the idea that they exist to convey a favorable impression of the organization and thus garner support for it (Lee 2004, p. 179). Too often, “reports are... focused on the user needs of powerful funders, influenced by media attention, sometimes misleading or more in line with an [sic] impression management than providing an overall, unbiased picture of NGOs’ performance” (Traxler, Greiling, Hebesberger 2018, page not numbered).

In terms of how to approach the content of annual reports, while a high volume of “organizational annual reports, CEO speeches, corporate press releases, advertisements, and stand-alone environmental, triple bottom line and sustainability reports” is now extant, much of the analysis of such reports “is still dominated by rather mechanistic and somewhat reductionist analyses of texts which often fail to adequately consider issues of quality, meaning and accountability” (Tregidga, Milne, and Lehman, 2012). The increasing acceptance of sustainability as an important criterion by which NGOs should

be evaluated is therefore an important new development, and opens up a potentially fruitful avenue for exploration.

The use of sustainability reporting by nonprofits has been recommended since some time ago (Lee, 2004, p. 179-180). In the latter part of the last century, the Coalition for Environmentally Responsible Economies (CERES) Principles came into effect as a voluntary mechanism for corporations to monitor their own performance with respect to environmental protection and sustainability (International Institute for Sustainable Development; Smith III, J.A., 1993). The Global Reporting Initiative (GRI) later emerged from that organization as a stand-alone entity, in a process described as being shaped by “institutional entrepreneurs” who leveraged their strong networks into the creation of the GRI (Levy, Brown and DeJong, 2010). Today, the GRI principles are employed by AccountableNow, the peer review mechanism of which World Vision is a member, and which will be described below.

Sustainability reporting raises the stakes of the reporting process, since rather than controlling the narrative exclusively by limiting itself to the production of its own annual reports, an organization hands over at least partial control to the rating entity. Moreover, a tension may be found to exist between the desire to envision accounting as a purely rational activity, steeped in the ethos of the modernizing project, and a postmodern approach that is willing to consider multiple interpretations of the activities being reported (Oakes and Oakes, 2012).

The evenness of annual reports varies across organizations and across time. World Vision’s annual reports, as will be seen below, began to refer explicitly to accountability only after several years of being published online.

Accountability Emerging, Part One: The Annual Review

Like most international NGOs and indeed most nonprofit organizations, World Vision publishes an annual report of its activities, outlining goals, detailing outcomes attained, and providing financial reporting on the fiscal year recently concluded. This report, called the Annual Review, is available online starting from the year 2000. Thus 18 such reports are now available (from the year 2000 through the year 2017, inclusive), allowing a glimpse of how accountability has emerged alongside the results agenda as salient within the broader development community.

Viewed first simply on the basis of length, the Annual Reviews were of a standard length – 20 pages – for the first five years of their publication (years 2000 – 2004, inclusive). Subsequently they began to vary in length and format, peaking at 71 pages with the 2014 review; with later reports subsiding back to shorter lengths, and the latest one (from 2017) comprising only eight pages. A word frequency count revealed that the word “accountability” was not used at all for the first five years of the report’s publication (despite, of course, being implicit in the report’s existence), but started to appear in 2005. After that point, accountability was mentioned generally more and more frequently in successive reports, although increasing in some years while declining in others.

Because the reports varied in length, Table 4-1 presents the word frequency count numbers both in absolute numbers and proportionately by page. Figures 4-1 and 4-2 present these same data in graphical form. At first glance, it is apparent that there is a significant spike, in both absolute terms and also in per-page terms, occurring in the review for the year 2012. One other observation is that while the mentions decrease

significantly in absolute terms in the year 2017, they increase proportionately quite markedly.

The sheer number of mentions of the word “accountability” is, of course, only a rough proxy for the level of attention paid, and importantly does not distinguish among upward, downward, and lateral accountability – lateral accountability being accountability to other stakeholders such as staff, board, and volunteers (Christensen and Ebrahim, 2006, p. 8). Nevertheless, it serves for the purpose here, which is to highlight the emergence of accountability, broadly understood, as a topic worth singling out in World Vision’s external communications. This in turn implies an awareness of the value placed upon it by its constituents in the public and among donors.

Table 4-1: Mentions of “Accountability” in World Vision Annual Reviews, 2000 – 2017

Annual Review Year	Mentions of “Accountability”	Number of pages	Mentions Per page
2000	0	20	0
2001	0	20	0.00
2002	0	20	0.00
2003	0	20	0.00
2004	0	20	0.00
2005	3	12	0.25
2006	0	28	0.00
2007	2	8	0.25
2008	0	20	0.00
2009	3	6	0.50
2010	2	6	0.33
2011	1	30	0.03
2012	27	59	0.46
2013	19	15	1.27
2014	18	71	0.25
2015	9	18	0.50
2016	9	25	0.36
2017	8	8	1.00

Figure 4-1: Mentions of “Accountability” per page, Annual Reviews, 2000-2017

Figure 4-2: Mentions of “Accountability” in Annual Reviews, 2000-2017

For comparison, Figure 4-3 demonstrates the number of mentions of “accountability” in the annual report of the Development Assistance Committee (DAC) of the Organization of Economic Cooperation and Development (OECD), the organization comprising 36 wealthy donor countries, for the years 2000 – 2017. The DAC was selected as a proxy for donor thinking in order to illuminate parallels between World Vision and the community of official donors with respect to their views of the importance of accountability, and the evolution of those views over the first two decades of the 21st century. As Eyben has observed:

the DAC, as a constituent part of the OECD, seeks to influence how the world thinks and acts by identifying and finding good practice solutions to problems; these become standards against which member states’ actions are scrutinized through peer review (Eyben and Savage, 2013, p. 80).

Figure 4-3 also shows the number of times per page that “accountability” is mentioned in the annual World Vision reports for the same time span. It is evident from the chart that the two series of data points track relatively closely for the years 2000 – 2011. After that point they diverge significantly, with World Vision increasing its attention to accountability markedly starting in 2012, and the DAC doing so in 2015.

Figure 2-3: Mentions of “Accountability” per page, DAC and WV annual reports

It perhaps should not be surprising that mentions of accountability in World Vision’s Annual Review increased significantly starting in 2012. As discussed in Chapter One, the late 2000s and early 2010s saw an increase in public interest in the accountability of institutions generally, and nonprofit organizations and NGOs in particular. This was also the period that saw the emergence of the results agenda that will be discussed in Chapter Five. Accordingly, in 2009, World Vision began publishing for the first time, in addition to its Annual Review, an annual report dedicated exclusively to accountability.

Besides taking place in the broader context of increased calls for accountability and evidence of effectiveness within the development enterprise generally, the year 2010 was significant for a number of reasons particular to World Vision. Firstly, 2010 was the year that World Vision adopted its Child Well-Being Indicators. The foreword to the 2010 Accountability Report makes this explicit, and also points the way to an intention to

contribute, as a leading NGO, to efforts within the development community towards an evidence-based approach:

During 2010, we endorsed targets related to our child well-being aspirations and outcomes. In the years ahead, we will measure the impact of our programmes towards these targets. We intend to play our part in contributing to enhanced standards across the relief and development sector (World Vision (s), p. 1).

Secondly, by that time World Vision had joined the INGO Accountability Charter (since 2016 renamed “Accountable Now.”). Joining meant a commitment to the 10 Accountability Commitments listed on page 24, expressed in measurement across a range of indicators. These indicators addressed the areas of: 1) governance; 2) stakeholder engagement; and 3) performance. Performance was measured across program effectiveness, economic resources, environmental and social impacts, labor relations, and a category termed “product responsibility,” related to “ethical marketing and communications” (World Vision (s), pages 63-66). Joining meant a commitment on the part of World Vision to holding itself accountable to its own principles and thus was itself an example of internal accountability (Ebrahim 2003, p. 194).

As to the DAC, 2010 saw preparations for the High-Level Forum on Effectiveness that took place the subsequent year in Busan, South Korea. The High-Level Forum was the fourth in a series of such fora, and represented the culmination of an intergovernmental process for increased aid effectiveness begun at the OECD in Paris in 2005. In short, those years represented arguably a high-water mark for the development effectiveness agenda. But for the DAC, evidently 2015, the target year for completion of the Millennium Development Goals, was the watershed year for attention to accountability – at least, for attention to accountability as reflected in its annual report. As can be seen in Figure 4, in that year mentions of “accountability” spiked (before

declining in the next year). As to World Vision, mentions of “accountability” remained high in the years after 2012, although not as high as in that peak year.

The above exercise suggests the influence of mimetic isomorphism on World Vision’s attention to accountability as reflected in a key external document such as the annual review. As the DAC, a principal driver of donor thinking and practice, increased its attention to accountability, so did World Vision (and presumably other major INGOs). It is always possible that both World Vision and the DAC alike were themselves being influenced by a third actor, but in either case, the main point holds: the prioritization of accountability in development aid increased in the second decade of this century.

Accountability Emerging, Part Two: The Accountability Report

At the same time, the foreword to this first Accountability Report also evinced an awareness of the need to make greater strides in downward accountability:

We pay special attention to our accountability to this community, but *the degree to which children, community members and local partners can set the direction of programmes, monitor progress and evaluate our work varies*. The report highlights areas in which we intend to improve practices which promote child and community participation and *enhance community feedback and complaint mechanisms* (World Vision, 2011, page 1, emphasis supplied).

Thus, encapsulated within the same document are the twin impulses that this dissertation maintains have been driving World Vision’s work in (downward) accountability: the determination to prove effective development outcomes, coupled with the espoused intention of transferring power to the most vulnerable by instituting, in particular, practices of gathering and responding to feedback and complaints.

The next section explores the prevalence of attention to those two aspects of downward accountability within the annual Accountability Reports.

Transformational Development and Results Agenda in Accountability Reports

The categories that emerged most often across the accountability reports for 2000 – 2017 to explain the ways in which World Vision understands accountability were the following: *transformational development*, closely followed by the *results agenda*, then *organizational learning*. The first of these, *transformational development*, owed its prominent place almost exclusively to the salience of the concept of *advocacy* across the reports. Very often the mention of advocacy was merely descriptive (as when citing the existence of advocacy campaigns, or explaining that Citizen Voice and Action is a social accountability program that consists of advocacy). Nonetheless, evaluative comments regarding the desirability of improving advocacy practice include the following:

Collaboration with NGOs, governments, universities are perceived by staff as more consistent across [emergency assistance programs]. However more work is needed in prepositioning partners, and strengthening our level of advocacy and policy influence should better reflect our investment in those areas. (Accountability Report 2010).

What is telling, however, is that participation was also particularly salient, and yet its categorization within transformational development is not as uncomplicated as that of advocacy. As we have already noted, participation can oftentimes be limited only to participating in implementing a project that has already been designed by agency staff, and based on priorities other than those that might have been chosen by the most vulnerable within the community of project-affected persons. The Accountability Reports referenced Citizen Voice and Action, World Vision's social accountability program, numerous times. These included reflection on CVA's relationship to other aspects of World Vision's work and to the agency's incorporation of the concept of

power into its program decisions, albeit within the context of relations with government service providers rather than with the agency itself.

National offices are also intentionally building social accountability approaches such as CVA into the programming work, as it may be an effective way of building an enabling environment, holding power-holders accountable for basic services, and promoting inclusion of vulnerable groups in policy and decision-making processes. Recent studies that include CVA also indicate sustainability of child well-being outcomes because it builds local skills and capacity for collective action that will remain after World Vision's contribution to the programmed has ended.

This joint analysis and exploration process is intended to enable WV staff to build strong relationships with all key stakeholders. In the process staffs develop a good understanding of the activities, power dynamics and linkages that exist in the local area. (World Vision (n), p. 14).

Nevertheless, the significant level of attention paid to advocacy is in striking contrast to the proportion of the budget dedicated to it, which in the 2017 report, at 22 million out of 2.7 billion, constituted 1 percent of the budget (World Vision (o), page 8).

Finally, one extended passage in the *2010 Accountability Report* was particularly intriguing for what it revealed regarding either the organization's propensity for remarkable candor, or adroitness at pre-empting public criticism, or perhaps an understandable combination of both. The passage described a process whereby, in the context of the humanitarian emergency response in Haiti in the wake of the devastating 2010 earthquake, camp management committees had sprung up more or less spontaneously. World Vision, in keeping with its approach in other contexts, seems to have initially allowed or even supported this rather organic development of local leadership. Unfortunately, the local leaders soon enough were alleged to be perpetuating

various kinds of abuse, both financial and sexual, of those within the camp. In response, World Vision brought in a team of experts in humanitarian emergency accountability and set up a series of corrective actions, with this result:

By the end of 2010, World Vision had embedded specific Humanitarian Accountability Officers into each of the programs and projects that comprised the overall earthquake response. [They were] charged with operationalizing standards for humanitarian response, especially those established by the Humanitarian Accountability Partnership. (World Vision (p), pages 42 – 43).

The standards were the (by now familiar) four pillars that have been under discussion throughout this dissertation: information provision, feedback and complaints mechanisms, consultation, and participation. The discussion of the incident concludes thus:

Independent evaluation found that World Vision's efforts to mitigate challenges to beneficiary processes were implemented across several or all of the specific individual programs and projects that comprised the overall earthquake response. In this sense, this can be thought of as a "systemic" approach (as opposed to a case-by-case approach) by the agency to mitigating challenges. Together, these systems appear to have significantly mitigated the challenges that arose in the aftermath of the earthquake. (World Vision (p), page 44).

As for the results agenda, it was, if anything, even more salient. The accountability report made frequent references to *evidence; indicators; results and outcomes; incentives; efficiency; and benchmarks*. The references to these concepts began with the 2010 report and continued throughout the years. For example, the 2010 report states:

A focus on fostering timely, scaleable local capacity has often brought measurable results. (Although it was also found that several offices continue to face challenges of transition from response.) A consistent recommendation for offices is to enhance disaster risk reduction and community resilience alongside response capacity (World Vision (s), p. 24))

This quote illustrates the importance of a results orientation within humanitarian emergency response, but also shows evidence of the importance of a broader understanding of disaster relief, extending it to include long-term recovery as well as the capacity to withstand disasters. Processes of recovery and reconstruction in turn place emergency response along a continuum that extends to include development work at the other end.

Before moving on to an extended discussion of findings from the Child Well-Being reports, it is necessary to delve into the tools that World Vision has devised for measuring performance and diffusing organizational learning. The tracking of downward accountability practices is carried out through tools embedded within the tools of performance measurement and of the diffusion of organizational learning, and obeys the same logic of fidelity to metrics. Performance measurement is a part of the larger phenomenon called the evidence-based revolution, while organizational learning, as it appears to be practiced at World Vision, constitutes a practice that ensures that learning from evidence helps the agency to improve its performance.

What are the Results? The Evidence-Based Revolution

The researcher who seeks to understand how World Vision came to undertake downward accountability, and the reasons why, soon enough encounters a paradox. This paradox consists of the coexistence of the Transformational Development approach with the effectiveness imperative, both described in the preceding chapter. Furthermore, the paradox extends beyond one organization to affect the entire INGO sector, as exemplified in the following quote:

The number of agencies, particularly international NGOs, using rights language *has continued to increase*, but the contradiction between rights-based approaches

and their political and process approach to intangible goals such as empowerment and the increasing popularity of results-based management has become very apparent. *It is harder to manage support for transformation approaches when one is required to report tangible, easy-to-measure changes...* (Eyben, Guijt, Roche and Shutt, eds., 2015, p. 9, emphasis supplied).

Furthermore, an exploration of the reasons for this paradox leads us to consider the very different ways of knowing at the heart of the contradiction. Put simply, those development thinkers and practitioners who espouse an approach that seeks to transform relationships – an approach, emancipatory at its core, that seeks human empowerment – also tend to embrace a conception of knowledge that regards explanations as contingent. This epistemology takes into account the impact that power differentials have on which groups' knowledge is considered valid and therefore used to inform future practice. In contrast, “ ‘[e]vidence’ and ‘results’ have a common intellectual heritage of ‘methodological individualism’ that economics shares with medicine; in this they differ from the holistic social sciences, which are concerned with relations between people and the culture and history that shape them.” (Eyben, Guijt, Roche and Shutt, eds., 2015, p. 25).

In light of the tension between these two epistemological approaches, this dissertation is, in part, inspired by the critical realist approach as it seeks to explain the paradox identified above: an organization that has endorsed at its highest level a commitment to an emancipatory agenda (Transformational Development) simultaneously embraces the evidence-based revolution by developing the indicators and objectives, and tools and systems to measure them, that are so characteristic of the positivist approach undergirding the evidence-based turn (Denzin and Lincoln, 2005, p. 139). Critical realism attempts to bridge the divide between post-positivism and constructivism by

positing that an external reality exists and is knowable. However, the ways of apprehending this reality are themselves shaped by social relationships, as “[s]cience or the production of any kind of knowledge is a social practice” (Easton, 2010, p. 120).

Tools for Performance Measurement

Child Well-Being: From Targets to Objectives, From Evidence to Reporting

In approximately 2007, World Vision established an Office of Global Knowledge Management, tasked with “bring[ing] together people, processes and technology to enable World Vision to change data into information, information into knowledge, and knowledge into learning” (World Vision Annual Review (t), p. 110). This was prompted perhaps in part by the reflection that in 61 years of operating, the organization had accumulated 1,800 databases and tens of thousands of documents – most of them inaccessible to the organization as a whole, and therefore unusable as a source of knowledge and capabilities for improving effectiveness. (World Vision (t) , p. 110).

By 2012, the organization had set itself the goal that by 2014 each Regional Office would be regularly reporting on its contributions to Child Well-Being Targets (World Vision, p. 111). By 2014, far beyond only the Regional Offices, enough National Offices had begun producing Child Well-Being Reports that it was possible for World Vision to begin compiling them into one global report which it then began to publish annually.

In taking up the use of Child Well-Being Targets, World Vision was reflecting the movement within the aid community toward greater aid effectiveness and more “effective development cooperation,” articulated at high-level fora of the OECD, held in Rome in 2003, Paris in 2005, Accra in 2008 and Busan in 2011, and later in Nairobi in 2016,

through the Global Partnership for Effective Cooperation (OECD/DAC). The Global Partnership, a joint platform of the United Nations Development Program (UNDP) and the OECD, had been formed after the arrival of the 2015 target for meeting the Millennium Development Goals gave way to the Sustainable Development Goals and a new target date of 2030 (UNDP).

However, World Vision eventually concluded that targets themselves were too limiting, and ought to give way to objectives and, even more, to aspirations: “There was a long conversation in the mid-2000s about how World Vision should articulate its focus, and are we a rights-based organization, or are we looking to aspire to something more than that. So, not just fulfill children’s rights, but actually pushing more toward a vision or a dream, of child well-being in fullness” (World Vision senior development staffer). A focus on objectives, however, was still important as it would clarify whether it was only output targets that were being achieved, or the results which those outputs were intended to support: “I was in some of the meetings where they said, ‘Well, what should we aim for? Should it be the number of children in school, or going beyond that, say, number of children able to read? Because there’s no point putting them in school if the school is so bad that they can’t read’” (World Vision senior development staffer).

The transition from Child Well-Being Targets to Child Well-Being Objectives came within the context of a new strategic plan at World Vision, focusing on goals to be achieved by 2030. The Targets are summarized in Table 1, and the Objectives, which are more general than the Targets, are summarized in Table 2.

Table 4-2: Child Well-Being Targets

Target 1: Children report an increased level of well-being (12–18 years)
Target 2: Increase in children protected from infection and disease (0–5 years)
Target 3: Increase in children who are well nourished (0–5 years)
Target 4: Increase in children who can read (by age 11 or end of primary schooling)
Source: World Vision. Child Well-Being Reports, https://www.wvi.org/child-well-being-reports

Starting in 2010, World Vision began applying the targets to the work of its 65 field offices (i.e., offices in countries where programming takes place, as distinct from offices, typically located in middle- or high-income countries, that are dedicated to fundraising). Subsequently, World Vision required each one of those offices to report on its progress toward Child Well-Being Objectives (World Vision (a)). The findings are now summarized annually in one global report, first published in 2014, followed by reports in 2015 and (most recently), 2016-2017 (World Vision (a)). Since 2017, a highly detailed Child Well-Being Report Template outlines how each office is to complete the report (World Vision accountability specialist; World Vision (b)).

Not all of the 65 national offices contribute to all of the eight Child Well-Being Objectives. Objectives 5, 6 and 7, pertaining to nutrition, health care, and education, are targeted by 75 percent, 78 percent, and 83 percent of national offices, respectively (World Vision (a), p. 5). However, all of the eight Child Well-Being Outcomes are supported to a greater or lesser extent by national offices.

Table 4-3: Child Well-Being Objectives

1. Children report an increased awareness of God's love (Target 1)
2. Increase in children who have positive and peaceful relationships in their families and communities (Target 1)
3. Increase in girls and boys protected from violence (Target 1)
4. Children ages 12-18 report an increased level of well-being (Target 1)
5. Increase in children who are well-nourished (Target 2)
6. Increase in children protected from infection and disease (ages 0-5) (Target 3)
7. Increase in primary school children who can read (Target 4)
8. Increase in adolescents' education and life skills (Target 1 & 4)

Source: World Vision. Child Well-Being Summary Report 2016-2017

Assessing Progress: The Program Accountability Framework

World Vision has also developed a tool to assess progress toward the effective implementation of downward accountability, called the Program Effectiveness Self-Review Tool (PE-SRT), and developed within the past five or so years (World Vision accountability specialist). The PE-SRT, applied to the national Child Well-Being reports described above, generates a score for how well a country is performing with respect to downward (i.e., program) accountability, by means of a metric called the Program Accountability Framework, or PAF (World Vision accountability specialist). Applied to a host of performance criteria, the PAF is used to measure whether a program is *emerging*, that is, just beginning to meet the given criterion; *growing*, i.e., making good

progress in meeting the criterion; or *maturing*, or consistently meeting the criterion (World Vision (c)). With respect to downward accountability – which is only one of the many criteria evaluated by the PE-SERT – the PE-SRT measures performance in each of four pillars: consultation; participation; information provision; and complaint and feedback mechanisms and systems. World Vision, from staff experience and from an external review conducted of its Program Accountability Framework, concluded that of those four areas, two were strongest: *consultation* and *participation* – that is, the practices of gathering input and opinion from project-affected persons; and of involving them in project implementation, respectively. In contrast, World Vision further concluded that with respect to *information provision* (i.e., the provision of information not only about programs and projects but also about where and how to provide feedback and/or register complaints about them); and in particular, those *feedback and complaint mechanisms*, themselves, its projects and programs performed somewhat more weakly (World Vision Accountability Report 2016). World Vision has compiled internal data by collecting the Child Well-Being Objective reports from 64 of its field offices and analyzing them for reference to the performance of each country office within each of those four pillars of program accountability. While not all 64 Child Well-Being reports are published, some are, and often constitute a point of pride for the national offices that produce them (World Vision accountability and M&E specialist). Of the 64, a selected 12 full reports were available for inspection. These were the reports for programs in the following twelve countries or areas: Afghanistan; Albania and Kosovo; Jordan; Jerusalem/West Bank/Gaza; Lebanon; Nepal; Romania; South Sudan; South Caucasus; Uganda; Vietnam; and Zimbabwe. Data summarizing the downward accountability

practices of 58 out of the 64 were made available, and a list of those countries is found in Appendix C.

Guidelines for Planning: The Development Programming Approach

Like many INGOs, World Vision has developed a system of tools, guidelines, and approaches for planning, learning, accountability, and measurement. They comprise different types of constructs, but function in such a way that they can be viewed as parts of a larger system, nested one within the other. Figure 4-5 on page 99 shows how these different types of instruments and subsystems fit together. They culminate in the Programme Accountability Framework, which is used for reporting progress in downward accountability. What is interesting about these various elements is the way in which they reflect the two influences shaping World Vision that have been discussed earlier: they may be termed the technocratic and the transformational – to use a type of shorthand.

To begin with, World Vision has developed what it calls the Development Programme Approach, or DPA (formerly, the Integrated Programming Model) (World Vision (h), p. 6). It comprises: i) principles; ii) approaches; and iii) aspirations and outcomes, all of which are intended to promote the agency's ultimate goal: "sustained well-being of children within families and communities, especially the most vulnerable" (World Vision (h), p. 5). These are set out in a 34-page handbook to be used in all aspects of its programming. Although the name, Development Programme Approach, implies that the approach refers only to development work, in fact the handbook covers disaster management and advocacy as well as development. Reflecting its nature as a somewhat technocratic document, the DPA contains detailed instructions on Child Well-Being

Indicators, Aspirations and Outcomes; as well as on evidence-based practices. At the same time, for example, it sets out World Vision’s Critical Path, a series of eight questions to be asked over the course of program design and implementation and to be used in working with local partners, which emphasizes the relational nature of the work to be undertaken. This emphasis on relationships constitutes an important element of the Transformational Development approach, as discussed earlier.

In addition, and again like many INGOs, World Vision has undertaken to expand monitoring and evaluation into monitoring, evaluation, accountability and learning, or MEAL. Its particular framework for this, however, is termed LEAP, i.e., Learning through Evaluation with Accountability and Planning. (The agency recently transitioned from an earlier iteration of this framework to its third and current one, and so the data often refer to LEAP 3, as well as to what has turned out to be an onerous process of adjusting to it: “the LEAP 3 transition”).

The DPA shares an affinity not only with Transformational Development, but also with elements of Doing Development Differently. For example, the Critical Path (see Appendix F), is meant to be “iterative rather than linear” – thus reflecting a key principle of DDD (World Vision (h), p. 25). With respect to program effectiveness, the DPA handbook sets out thirteen standards (World Vision (h), p. 8). These standards in turn serve as the inspiration for nine questions posed by the Program Effectiveness Self-Review Tool, which is used for calculating levels of downward accountability attained by a program, as reported in the Program Accountability Framework. Again, Figure 4-5 illustrates the ways in which these documents and tools are intended to work together.

Figure 4-4: Nested Systems of Tools for Planning, Learning, and Accountability Measurement

Key:

LEAP = Learning through Evaluation with Accountability and Planning

PE-SRT = Performance Evaluation Self-Review Tool

PAF = Program Accountability Framework

The Journey to Downward Accountability Assessment

Despite the existence of a plethora of planning documents, tools, handbooks, and processes, World Vision's journey toward assessing its attainment of downward accountability effectiveness has been circuitous. Between 2014 and 2016, the United Kingdom's foreign assistance agency, the Department for International Development (DFID) commissioned a pilot study of downward accountability, led by World Vision UK and carried out by seven NGOs, located in Zimbabwe, Ethiopia, India, Tanzania, Somaliland (an autonomous region of Somalia), India, and Pakistan. The pilot focused specifically on complaint and feedback mechanisms, identified as the area facing the greatest challenges, and concluded, among other things, that the need for contextualization was both extremely important for judging the success of the pilot, and also made it difficult to generalize observations. It is context that determines the type of feedback mechanisms preferred by project-affected persons (e.g., not surprisingly, areas of low literacy preferred focus-group discussions and other face-to-face interaction, including phone calls).

In addition, it is important to "close the feedback loop," by responding to feedback and complaints, whether to resolve the issue presented, or at minimum, to acknowledge that the feedback or complaint was received and explain why a further response is not possible or warranted. The pilot study found that the feedback loop was frequently closed at low levels in the staffing hierarchy, rather than having complaints referred up the chain. It was not known whether this was due to complaints being responded to at the lower levels, or to staff reluctance to refer them upward. Furthermore, in contrast to traditional monitoring and evaluation (M&E), the beneficiary

feedback mechanisms considered in the pilot study made possible “real-time adaptation,” i.e., timely course corrections based on the feedback, for example in the areas of staff accountability (INTRAC, n.d., pp. 74-81).

The Child Well-Being Reports: Wide Variety in Effectiveness Across Four Accountability Pillars

Perhaps the most striking finding is that by far the richest results were found, as noted earlier, in the data on *feedback and complaints*. One simple indicator of this is immediately apparent in Table 8, which sets out the number of codes and number of documents coded in each category and shows that *feedback and complaints* registered 118 codes, while the number of codes for the other three pillars ranged between 53 and 63.

Table 4-4: Codes Used in Four Pillars of Accountability⁶

Four Pillars	Number of Child Well-Being Reports	Number of Codes	Codes per document
Participation	46	63	1.37
Consultation	35	58	1.66
Information Provision	37	53	1.43
Feedback and Complaint	35	118	3.37

In contrast, 46 Child Well-Being reports (recall that the downward accountability data had been extracted from these reports) contained data on progress (or lack thereof) in the area of *Participation*, while only 35 – 37 reported on their performance in the other

⁶ Recall that the number of documents for each pillar varies, because not all Child Well-Being reports contained information for each of the pillars.

three pillars. This may point to participation's longevity as a programming goal, as will be remarked on in Chapter Five; or to the wide range of activities that are counted as participation, while performance in the other three categories is more difficult to attain. To ascertain whether this is so, and to glean information about the nature of country office attainment in all four pillars, the next section offers a more in-depth analysis of the data, pillar by pillar.

Feedback and Complaints: Rich Data, Ample Self-Reflection on Effectiveness

The data on the *Feedback and Complaints* pillar yielded the richest results for various reasons. First of all, it yielded a high volume of evaluative comments, that is, observations on whether feedback and complaints were being effectively received and acted upon. While it may seem obvious that data on all four pillars would be expected to consist of such evaluative comments, in fact the data from the other pillars tended more often to be descriptive rather than evaluative. This may owe something to the fact that while *feedback and complaints* comprise a relatively new practice, *consultation* and *participation*, in contrast, are practices of long standing and there is by now a wide consensus on their desirability (Cooke and Kothari, 2001). Therefore, it may be that evaluative comments are not thought to be needed, or not needed as much as they are for *feedback and complaints*.⁷

Moreover, among the evaluative comments, very frequently observations were found regarding plans to improve performance in the coming year, rather than reporting on performance in the year just concluded. This was true in all four pillars, not just *Feedback and Complaints*. One rather representative example (from *Feedback and*

⁷ I am indebted to Mieke Berghmans for this observation.

Complaints) is as follows: “[This National Office] *plans to* set up complaint and feedback boxes or hotlines in each [Area Programme] with clear response loops to ensure confidentiality and prompt response” (emphasis supplied). Or again, “*The next action plan* is to design feedback mechanism[s] integrated into [Area Programme] planning according to its context” (emphasis supplied).

Some comments reporting on prospective changes, however, were more detailed and set out specific plans for implementing changes that could help improve performance, for example:

The greatest limitation in full application of [the Programme Accountability Framework] is lack of mechanism[s] that enable regular community feedback. Therefore, in [Fiscal Year 2017 this National Office] developed [the] Community Feedback and Response System (CFRS) in order to strengthen accountability to communities by providing a channel for children, community members and partners to easily report Child Protection incidents, raise questions, suggestions and concerns about [its] activities, outlining a process for action to be taken in response. The application of this system will start in [Fiscal Year 2018].

There was considerable candor about areas where effectiveness in handling feedback and complaints was lacking, for example: “[This National Office] ... needs to explore ways to enhance accountability by establishing community feedback mechanisms (CFMs) to ensure community complaints are systematically collected, analyzed, feedback provided, and action taken as this is currently not strong enough.” The degree of sophistication regarding how to go about making such improvements varied across countries. A minority – but a significant minority nonetheless – used the recommended three-level rating system (*Emerging, Growing and Maturing*) and furthermore, quantified the proportion of programs that attained each level, as in the following excerpt: “This has been one of the standards that has [experienced] the least progress in recent years, only 14% of the programs have advanced to Level 2 and have not been able to reach Level 3.”

Often, as in the first example cited above, it was the lack of feedback and complaints mechanisms themselves that were pointed out as the reason for lack of effectiveness: “Presence of functional community feedback mechanisms... were among the lowest rated at 39%...” Where positive results were reported, there was an explicit description of what is necessary in order to achieve effectiveness, as in the comment below:

All 18 [Area Programmes] applied community feedback and response mechanism[s]. Jointly with the communities [World Vision] defined and enforced a context sensitive mechanism for feedback and complaints that is accessible, safe and effective. It includes having a procedure in place for writing an e-mail, calling or visiting the office in person for complaints, suggestions and recommendations, including on staff behavior misconduct towards children.

A report from another country was even more detailed, and reflected that both face-to-face and anonymous methods were used for delivering feedback and complaints:

[This National Office] deploys a variety of feedback collection approaches including focus group discussions, key informant interviews, post distribution monitoring, complaint and help desks, face to face forums and hotlines. All of these approaches have helped to improve beneficiary participation and feedback collection has improved to help inform more responsive, effective, efficient and relevant interventions across the relief, recovery and development spectrum.

As may be surmised from the reference to “the relief, recovery and development spectrum,” this particular program was located in what is known as a fragile country context, indicating that, as will be discussed at length in Chapter Five, the presence of humanitarian emergency response programming was likely responsible for the implementation of effective feedback and complaint mechanisms and systems.

Several of the above examples point to another important characteristic of the *Feedback and Complaints* data: the degree to which they incorporated quantitative data supporting their conclusions about effectiveness or lack thereof; and the degree to which

they reflected the use of organizational learning tools such as the Programme Accountability Framework, or referred to important organization-wide processes such as the transition to LEAP 3. One rather notable example of this is found in a “fragile context,” where a humanitarian emergency response is being implemented:

As a result of this, 48 projects in [Fiscal Year 2017] (28 in the North & 20 in the South) have complaints and feedback mechanisms which captured a total of 127 ... actionable complaints (59% came through hotline, 22% through staff, 8% through community help desks, 6% suggestion boxes), of which on average 77% ... were responded to on time.

These numerical data were further disaggregated by regions within the country. Although this country’s report does not indicate whether the responses to the feedback and complaints were found to be satisfactory by the complainants, that there are data on timely responses at all is in itself remarkable. Where country reports concluded that implementation of feedback and complaint mechanisms had been ineffective or nonexistent, they gave various reasons, such as the lack of awareness of the Program Accountability Framework; lack of application of the PAF where awareness exists; lack of feedback and complaint mechanisms; and lack of collection of feedback and complaints even where mechanisms do exist. This last was due to lack of systematization, as in the below example:

Collecting feedback or complaints from the community is the area where [National Office] staff identified the greatest need for improvement. This is because we do not yet have a clearly established system, so *any issues which arise are dealt with as is deemed appropriate by the ADP manager and team*. Stronger support and guidelines for this will need to be developed within [the National Office] (emphasis supplied).

The lack of systematization as a possible reason is left implicit in the following example, which like many others points to prospective rather than actual improvement (but also has a specific plan to achieve it): “[This National Office] developed a

Community Feedback and Complaint Handling Policy and Procedures Manual. In [Fiscal Year 2018], this will be applied and emphasized during Annual Community Review and Planning process.

Most interesting of all were the findings categorized under “*closing the feedback loop, attaining results*,” referring to the practice of responding to feedback, either by incorporating the requested changes or at least explaining why further action could not be taken. Several of the National Offices that reported progress in implementing feedback and complaints mechanisms and systems referred explicitly to the closing of the feedback loop, which is the final litmus test of whether the organization is indeed being held accountable to the program-affected people whom it aspires to serve. Data from one country report noted:

Claims and complaint[s] are responded [to] immediately and according to the topics in question. When necessary, the person lodging the complaint is approached directly. Some programs have designed communication pieces to [help] children and their families express their opinion[s] about the processes developed in their community.

Another also quantified the feedback received, at least in general terms, and was able to address at least the binary question of whether complaints and feedback received a response, even if not to indicate how many responses were deemed satisfactory by the complainants: “As an illustration, the [Area Programme] received more than 156 feedback and comments from the communities and responded to all of them in 2017.” Another country report was more precise: “More than 84% of the feedbacks received a timely response. The remaining 16% required follow- ups.” This was from a country which had recently experienced a disaster and where a humanitarian emergency response had therefore been implemented.

One country report, also from a fragile country context, stated, “Community feedback and complaints received were quickly acted on and also used to inform program adjustments where feasible.” Another country report, interestingly, quoted from community members who both reflected the (problematic) tendency to use feedback channels to express gratitude, yet simultaneously pointed to the practice of the organization’s responding to their complaints: “We thank World Vision since they ask us what we feel about what they do with us and when we complain, they hear us and give us feedback.”

Finally, one country program reported that, “[c]hildren’s complaints helped [Name] primary school in [Name] Area Programme to get new roofs and storage tanks” – an impressive account of success not only in responding to complaints and feedback, but also of including children in decision-making, a stated World Vision goal.

It must, however, be borne in mind that examples such as the ones above still constituted the minority. The majority reported only prospective improvements, and/or flatly reported a lack of feedback and complaints mechanisms and systems. Nevertheless, the apparent connection between effectiveness in feedback and complaints implementation, and the application of organizational learning tools as well as the presence of humanitarian emergency response, is worth noting as it suggests that diffusion of such tools leads to effectiveness.

Information Provision: More Information Provided about Programs than about How to Give Feedback and Lodge Complaints

With respect to the *Information Provision* pillar, the country report data were not as rich, nor did they evidence the same degree of self-awareness as was the case with

Feedback and Complaints. Nevertheless, there were comparatively plentiful comments regarding the provision of information; the inclusion of the most vulnerable, especially children; and the prevalence of consultation. In addition, the use of organizational learning tools was relatively pronounced, with numerous national offices reporting the use of the Programme Accountability Framework, as well as quantifying their information provision practices.

The chief trend, however, was the reporting on information provision without specifying whether the information provided was on projects and programs generally, or on how to register feedback and complaints specifically. This is not necessarily inconsistent with the definition of information provision found in World Vision's accountability webpage, which states in part, that accountability includes "the commitment of an organization to... provide information, listen and empower its diverse stakeholders to actively participate and hold to account." (World Vision (r)). That definition assumes, not unreasonably, that an important first step to being able to hold the organization accountable consists in knowing what programs and projects are planned to begin with, what they hope to achieve, and what beneficiaries can expect from them. The following excerpt illustrates this approach and also encapsulates a number of important priorities, such as the diversity of stakeholders who are to be kept apprised; the importance of traditional leaders; the role of partners (local NGOs) in validating data; and the importance of inclusion of the most vulnerable:

[The National Office] reports to communities and donors through various mechanisms that are put in place: sharing of information through program reports, meeting with partners on the validation of program data, consultation with administrative political authorities, consultation with religious leaders and other opinion leaders, consultation with children and women's groupings.

However, access to information about what services or goods the organization has committed to delivering is only one component of the type of information that beneficiaries need in order to hold the organization accountable. Therefore, information about how to give feedback and lodge complaints – and, ideally, what types of responses to expect and in what timeframe – is at least a central part of the information provision pillar and needs to be documented as thoroughly. As it happens, some of the Child Well-Being reports did make specific mention of the role of information provision in facilitating feedback and complaints. The following quote details the various components of programming of which beneficiaries need to be made aware:

Providing Information: Since 2013, [this National Office] has piloted accountability in fragile context. Towards that end, we ensure that start-up workshops are conducted at the inception of every project to: (i) keep all the stakeholders aware of the project activities, implementation requirements, the resources available; and (ii) solicit commitments of each stakeholder to the implementation, project duration, target locations, beneficiary selection criteria, key activities *as well as beneficiary feedback and complaints mechanisms* (emphasis supplied).

This same country office reported:

[D]uring the distribution process, it is standard practice that at every distribution (food, non-food items and vouchers) we give a pre-distribution address on the entitlements and equally display the ration sizes/entitlements (ration boards, posters, and banners) at the distribution sites for beneficiar[ies] to know what they are supposed to receive.

Again, the nature of humanitarian emergency response, and the role of humanitarian assistance in delivering detailed feedback and complaint mechanisms and systems are here clearly evident.

Participation: Not Confined to Later Stages of Programming

Analysis of the participation data revealed that, as with the previous two pillars, future plans for changes were more often discussed than current efforts. Additionally, the

use of metrics and organizational learning tools was especially salient. Contrary to what had been expected, it appeared that participation was not necessarily limited to implementing projects and programs previously designed by World Vision. Descriptions of that type of participation were no more frequent than descriptions of participation more broadly understood as including helping to shape programming from its earliest stages. For example, one country program – in a fragile context – reported: “At the [Area Program] level, plans are developed on the basis of community shared vision and [Child Well-Being] priorities with shared responsibilities in which [National Office] is one of the local partners.” The following quote likewise illustrates the role of humanitarian emergency response in a fragile context; in this case, it is a food assistance program that provides the context for participatory processes at all stages:

[This National Office’s] projects involved beneficiaries in activity planning, implementation, monitoring. A total of 1,326 beneficiaries are part of food assistance project management committee practice that has been replicated in all other programming across other sectors. In addition, use of participatory targeting models that involved community members, partners, minority organizations, government was critical in improving quality of targeting the most vulnerable households and children...

However, there are instances where the limited nature of community participation is tacitly acknowledged, as in the example below:

Community leaders, mothers, faith actors... often participate in activities as *active implementers, mobilizers or volunteers*... [This National Office] plans to organize quarterly meetings ... to jointly monitor implementation progress in order to further increase ownership and *make participatory adjustments* to the plans as well as boost participation levels (emphasis supplied).

Consultation: The Role of Community Meetings is Key

Within the *Consultation* pillar, the most commonly reported experience was that of community meetings – whether monthly, quarterly, or annual – used to garner

stakeholder input that was subsequently used to shape programming. The following example is perhaps fairly typical:

During the design of [technical programs] and contextualization of [Area Program] plans, project stakeholders at local community level and national level were consulted using [Development Programme Approach] approach to identify and discuss community needs, the most vulnerable and the programme partners. [Ghana]

The Annual Community Review, a principal if not *the* principal vehicle used across the World Vision federation to solicit community input, was sometimes explicitly referenced but just as often not. More often, only “community meetings” in general were cited as an important consultation tool.

Furthermore, in the *consultation* data the use of organizational learning tools such as the Programme Accountability Framework (PAF) and the third iteration of Learning through Evaluation for Accountability and Planning (LEAP 3) was very salient. The following excerpt illustrates this well:

For consulting with communities or adapting [technical programs] to the local context, all of 25 [Area Programs] that will enter LEAP 3 in [Fiscal Year 2018] have [technical program logframes] and relevant outcomes based on assessment of community needs relevant to child well-being priorities. However, as shown in Figure 5.2, 44% of APs still rated themselves as emerging in this criterion.

Even more important than showing awareness of the LEAP 3 transition was the use of the three levels in the PAF— *emerging*, *growing*, and *maturing* – to assess the level of quality of the consultation that was taking place. The use of that framework was evidenced here:

At least 11 out of 28 ADPs rated themselves at level 1 that communities are consulted on project activities through community meetings, program annual and semiannual reviews. 5 ADPs were rated at level 2 that communities have regular consults through [focus group discussion], reviews on program outcomes, working committees of project model/approaches are involved in program/project

implementation. 8 ADP rated at level 3 that they have regular consultation *and share outcomes with communities and beneficiaries* (emphasis supplied).

Indeed, the use of organizational tools and of metrics and quantification used in reporting consultation effectiveness occurred almost as frequently as did the descriptions of consultation processes via community meetings. However, as the above example indicates, quality of consultation varied. The annual and semiannual community review meetings represent one end of the spectrum, that which may be considered the least consultative. Nevertheless, the finding that consultation, even if of varying quality, was taking place in numerous countries is consistent with the conclusion in World Vision's 2016 Accountability Report that there were more examples of good practice in the areas of *consultation* and *participation* than in the areas of *information provision* and *feedback and complaints*.

Reporting to a Peer Review Mechanism: *Accountable Now* and the *Global Reporting Initiative*

As has been noted before, World Vision is a member of Accountable Now, an organization comprised of peer NGOs and tasked with what it terms "sustainability reporting," i.e., reporting on a range of NGO policies and practices. Since 2009, World Vision has, like other members, provided the Independent Review Panel (IRP) of Accountable Now with an annual accountability report. The IRP subsequently issues a series of comments evaluating the content of that year's report. The correspondence between both bodies – World Vision's senior accountability leadership and the members of the IRP – is posted on the World Vision website as well as on the Accountable Now website. This correspondence therefore constitutes a rich vein of data reflecting World Vision accountability practices and how they have evolved over time. Moreover, World

Vision's *2016 Accountability Report* even includes an appendix outlining how that report aligns with Accountable Now's reporting requirements (2016 Accountability Report, page 33).

Accountable Now uses for its sustainability reporting standards the sustainability reporting framework developed by the Global Reporting Initiative (GRI), the body that produces "principles and performance indicators" used by organizations of all types, including corporations and governments (Accountable Now (b); Global Reporting Initiative).

These GRI guidelines are arguably "the most widely accepted standard," with over 90 percent of the G250, the largest companies in the world, publishing a sustainability report, and nearly 75 percent of those companies using the GRI guidelines to do so (Dingwerth and Eichinger, 2010, page not numbered); and the GRI itself is "commonly regarded as the world's leading voluntary scheme for corporate non-financial reporting" (Traxler, Greiling, and Hebesberger, 2018, page not numbered).

Notwithstanding, some analysts hold that the GRI ultimately "fails to empower" (Dingwerth and Eichinger, 2010, page 1); that its growth has plateaued in recent years because of the inherent tensions in its institutional model, which rests on using multistakeholder participation for developing its guidelines (Brown, DeJong and Lessidrenska, undated); and that, importantly, it has failed to fulfill its early promise because "its trajectory reflects the power relations among members of the field, their strategic choices and compromises, their ability to mobilize alliances and resources, and constraints imposed by the broader institutions of financial and capital markets" (Levy, Szejnwald, and DeJong, 2010).

Nevertheless, Accountable Now has chosen to use GRI indicators for its members' reporting. In 2008, Accountable Now commissioned GRI to develop reporting guidelines specific to the NGO sector; and in 2010, GRI finalized the NGO Sector Supplement, which Accountable Now members are required to use for their reporting. The supplement is divided into "profile disclosures," and "performance indicators." The profile disclosures are further subdivided into four categories, and consist of standards regarding the organization's *strategic commitment to accountability*; data about its *organizational profile*; a description of the report's *parameters*; and details regarding the organization's *governance structure and key stakeholders*. The performance indicators cover the following areas: *program effectiveness*; *financial management*; *environmental management*; *human resource management*; *management of impacts on the wider society*; and *ethical fundraising and communication*. (Accountable Now (b)).

Finally, *program effectiveness* is subdivided into six sets of indicators. All six are found in Appendix H. The first three of the six, which will receive here particular attention, are as follows:

NGO1 – *Involvement of affected stakeholder groups to inform the design, implementation, monitoring and evaluation of policies and programs...* NGO2 – *Mechanisms for stakeholder feedback and complaints to programmes and policies and in response to policy breaches...* NGO3 – *System for programme monitoring, evaluation and learning*. (Accountable Now, p. 6)

NGO2, focusing on *feedback and complaint mechanisms*, will form the principal focus of the following analysis of correspondence between World Vision and the Independent Review Panel of Accountable Now. However, NGO1 – which can be seen to correspond more or less closely to both the *consultation* and *participation* pillars – will also be included, as will NGO3, due to the importance of monitoring, evaluation and

learning in World Vision's work. NGO4 refers to gender and diversity, and while these themes do not constitute one of the four downward accountability pillars, they will also be considered, as will the two remaining program effectiveness performance indicators from the NGO Supplement, NGO5 (*advocacy positions and awareness campaigns*), and NGO6 (*coordination with other actors*).

Correspondence between the Independent Review Panel and World Vision

The correspondence between Accountable Now's Independent Review Panel and World Vision was coded both inductively and deductively: the text was examined closely, and new codes generated as appropriate; at the same time, codes used for analysis of the data from the Child Well-Being reports, as described in Chapter Five, were also used. In this way, 57 codes were generated. They were then grouped into the eight categories used for the analysis of the data from the Child Well-Being reports, with a few adjustments. From that original list of eight, the categories, "*evaluative codes*" and "*closing the feedback loop and getting results*" were omitted, and two new ones added, "*transformational development*," and "*safeguarding*" and "*consultation*." Only the text focusing on the six performance indicators – NGO1 through NGO6 – was considered.

Of the eight coding categories, the following yielded the richest data: *metrics*, *effectiveness and quantification*; *management issues*; and *transformational development*. Within management issues, the concept of stakeholders recurred as an extremely salient one. It was categorized as a management issue because very often it was discussed in the context of governance; it was also often frequently clear from the context that "stakeholders" referred not only to program-affected persons and direct beneficiaries, but stakeholders of all types, such as individual supporters, partner organizations, donors, and

the like. Standardization was also considered important, and some of the most interesting findings came, perhaps not surprisingly, from the most recent exchanges. For example, the IRP noted that monitoring, evaluation and learning at World Vision were being guided by the LEAP framework, “of which the latest iteration introduces more national-level standardisation into programming” (Feedback from IRP on 2016 Accountability Report). Similarly, with regard to metrics and effectiveness, the panel paid significant attention to evidence and outcomes. For example, it noted:

World Vision invests in their [Monitoring, Evaluation and Learning] systems and uses a sound system of global measurements for programme progress and national entity capacity improvement (see also page 28 or evidence of child- well- being improvements on page 34). It will be important to report against the same parameter in future years to compare developments over time. (Detailed comments on IRP feedback on 2014 Accountability Report.)

Interestingly, Citizen Voice and Action (CVA) received quite a bit of attention, as exemplified by the following comment:

Results from Citizen Voice and Action (CVA) showed positive results; improvements in communities’ services and increased development outcomes. Additionally, the Panel would be interested in other general feedback from communities to World Vision – some of which was mentioned throughout the report (e.g. external evaluation by communities). (Detailed comments on IRP feedback on 2014 Accountability Report).

It seems natural that a social accountability program, especially one with the long track record that CVA has, would elicit attention from a peer review mechanism set up to monitor accountability. And indeed, the panel further observed that

Social accountability whereby citizens are given a voice versus their governments but also World Vision as a service provider has been considerably widened in the activities. Findings from baselines and evaluations are shared with communities, partners and project staff to validate (or question) and discuss the findings (Detailed comments on IRP feedback on 2014 Accountability Report).

Consistent with this study's observation that much of the data from the Child Well-Being reports regarding downward accountability were prospective, rather than documenting improvements that had already taken place, the panel commented, "Overall, less information on processes and more on outcome / evidence is welcome in the next full report" (Detailed comments on IRP feedback on 2014 Accountability Report).

Accordingly, by the time of the 2016 report, the panel could report with some satisfaction progress on complaint and feedback mechanisms. Referring presumably to the DFID-funded pilot project referenced earlier, the panel noted: "The results of a pilot project on beneficiary feedback mechanisms indicated that feedback and complaints mechanisms should be contextualised to each programme location, and complaints are therefore handled on a programme basis," before going on to observe,

However, the Panel requests more information on the different channels available to submit feedback and complaints – e.g. online forms, surveys, face to face consultations – as well as evidence that these are well known and lead to positive management response. There are some commendable examples provided of how World Vision has been listening to communities and dealing with complaints and feedback in Nepal, Somalia, Cambodia and Iraq and the Panel commends World Vision for the additional information provided in addressing such issues. (Feedback from IRP on 2016 Accountability Report).

The last accountability report for which panel feedback was available was the one from 2017. The panel made no comments on NGO1 – 6 under performance indicators, instead focusing on performance indicators in other areas: environmental management and human resource management. From this it may be surmised that performance under standards NGO1 – 6 was satisfactory. Because the 2017 report was produced in the subsequent year, and the sexual abuse scandal in the humanitarian relief and development sector came broadly to light in February 2018, the 2017 accountability report paid significant attention to safeguarding against sexual exploitation and abuse, stating in its

foreword: “[We are] aware that we have a vital part to play in helping to rebuild trust in our sector following revelations of sexual exploitation and abuse in some quarters” (*Accountability Report 2017*). The panel responded by urging that policies stated to be available on request be made available proactively on the website.

Conclusion

This chapter has drawn on internal data and public artefacts to outline in some detail the path that World Vision has taken to first institute and then improve its accountability “downward” to the beneficiaries whom it seeks to serve. The finding that *feedback and complaint* is the area that has generated the richest data and prompted the most critical self-reflection will be seen to support the following chapter’s finding that it is in *feedback and complaint* – typically within humanitarian emergency response programs – that the most progress has been achieved, to the extent that it has been achieved at all. This is partly in contradistinction to the conclusion found in World Vision’s own 2016 accountability report, which concluded that the most progress had been achieved in the areas of *consultation* and *participation* and therefore it is these factors/pillars that account for improvement in downward accountability.

This dissertation contends that the reason for the discrepancy lies in a number of factors. Chief among them is the greater difficulty of achieving long-term change through processes of consultation and participation. Another is the greater role of government funding in humanitarian relief as opposed to development programs, coupled with the significant role of donor requirements in shaping downward accountability processes and systems. These donor pressures have been found to potentially lead to a “tick-the-box” mentality in which routine compliance substitutes for genuine accountability; and these

findings comport with findings from the literature: “The danger of HAP’s model of accountability, founded on routine verification, is that it may have the unintended consequence of tempting its members to pursue tokenistic policies that can be portrayed in written reports as examples of good practice” (Crack, 2016, p. 51).

In addition, through an examination of the series of annual reports and accountability reports produced by World Vision over the years it has been possible to trace the evolution of accountability as an explicitly articulated theme in the agency’s external communications. This development tracks the almost simultaneous emergence of accountability generally, and then downward accountability, within the field of development and humanitarian relief.

CHAPTER FIVE: FINDINGS FROM PRIMARY DATA

The Distinction Between Humanitarian and Development Work

The first pattern to emerge from the data was as follows: there are significant differences in the way that downward accountability takes place in the humanitarian and development spheres. The interview data reveal a complex interplay between factors that alternately constrain and promote World Vision's ability to effectively implement downward accountability mechanisms within each of the two areas.

Humanitarian emergency relief – known in the aid industry as “humanitarian emergency response” – is different from ongoing development work in at least two ways. After a natural disaster⁸, or in the context of violent conflict and/or refugee flows, a large apparatus of foreign assistance frequently descends on the affected region. As noted in Chapter Two, these humanitarian emergency responses are typically funded by grants, rather than by the steady flow of child sponsorship funds (recall that World Vision is a child sponsorship organization). Because donors impose strict conditions on reporting and effectiveness, humanitarian staff give priority to using donor metrics, and this includes collecting data on downward accountability – in particular, on the use of complaint and feedback mechanisms.

In addition, the nature of humanitarian emergency aid, by focusing on tangible deliverables like food aid, housing, and the like, simplifies the task of downward accountability because accountability mechanisms can focus on concrete, discrete goods and services. The accountability mechanisms used to collect feedback on the delivery of

⁸ Scholars have noted that many so-called natural disasters taking place in the global South cannot be truly considered natural, in that they reflect societal choices that lead to fragility and thus to more devastating impacts than they would in a more prosperous society (Cohen and Werker, 2008).

those goods and services include, for example, suggestion boxes, helpdesks, hotlines, and even accountability officers who walk through the project area wearing special vests. Those on the receiving end of humanitarian aid are more likely to speak up if for some reason they fail to receive the emergency assistance on which they depend: for example, a food ration card if their name was mistakenly left off a food aid distribution list. Operational problems such as being left off of a list for the distribution of food aid are susceptible to technical solutions (through post-distribution monitoring) and thus tend to emerge more frequently in the organization's internal data as complaint-and-feedback loops. As one interviewee put it,

[Y]ou can send people with clipboards to elicit feedback when people are receiving blankets or shelter, or something like that, I think more easily... Whereas actually the long-term development stuff about participation and empowerment, etc., that's a slightly different thing (World Vision senior development staffer).

Humanitarian Emergency Response Context

In the interviews with humanitarian staffers, the following six themes emerged more strongly than they did in the development realm: *complaint and feedback*, with particular attention to the *mechanisms* used for collecting and dealing with complaints and feedback; *funding and resources*; *organizational learning*; *management issues*; and, to a slightly lesser extent, *information provision*. In contrast, development staffers gave greater attention to the three themes of *compliance culture*; *power*; and *results orientation*. *Consultation* and *safeguarding* were of approximately equal salience in the two areas. The residual category (interviews of outside experts and fundraising managers) was chiefly interesting for the light it shed on issues of *culture*, *language*, and *governance/regulation*.

Complaint and Feedback

Complaint and feedback, and the *mechanisms* used for dealing with them, were more salient, and the discussion of them significantly richer, on the humanitarian side. This indicates that attention to complaint and feedback mechanisms and systems is more fully developed in humanitarian work, arguably in part for the reason given above: the nature of humanitarian aid lends itself to the use of those mechanisms more easily than does long-term development work.

However, ultimately data were mixed on whether and to what extent complaint and feedback mechanisms were effective in actually garnering beneficiaries' viewpoints and responding to those viewpoints effectively: some interviewees maintained that complaint and feedback mechanisms were effective, while others asserted they were not. Nonetheless the important point to note here is that, to reiterate, *complaint and feedback* – the most crucial of the four pillars of downward accountability – was given significant attention on the humanitarian side, more so than on the development side.

Interviewees expounded at length on the various types of *complaint and feedback mechanisms* used, and on how to determine which ones were most appropriate – whether suggestion boxes, helpdesks, cell phone technology, focus groups, face-to-face discussion, community meetings, or others. Perhaps not surprisingly, the question of which mechanisms to use for collecting complaints and feedback was identified as being highly context-dependent.

It became apparent that seasoned accountability champions know to contextualize the mechanisms that they use in order to collect complaints and feedback. They maintain that the question is not so much whether one type of feedback mechanism works better

than another – for example, technology-dependent ones such as text messages or telephone hotlines, rather than face-to-face meetings. Rather, it is knowing enough to select which mechanisms to use based on what the community says it prefers. (Of course, this begs the question of how to know whether consultations with communities to determine the best mechanisms truly are accessing the perspectives of a broad range of community members, and in particular, the most vulnerable). An early champion of downward accountability, trained in the use of various mechanisms designed to collect feedback over a decade ago when World Vision had recently begun its endeavors in that area, describes the various types of feedback mechanisms in use and notes something about the process involved in selecting which ones to use in a given community. This interviewee's observations are worth quoting at length because they indicate how that person and their staff gather information, specifically feedback from the community being served:

We have a basic rapid assessment tool that we use for the needs assessment... Once we've done the assessment, we ask the communities, "How do you want to file the complaints?"

[W]hat we've discovered to be mostly preferred – again, it's not one-size-fits-all, it has to be contextual – we find that people say, "Okay, we want to use" – maybe it's the traditional leaders.... [Others] will say, "No, traditional leaders we can't trust. We want to use [text messaging], because we have got the phones" ... Some will say, "No, put the suggestion boxes at strategic points. Then, whenever we have got an issue, [we'll] write on a piece of paper and put it there" ... Or, some will say, "Come, face-to-face." When there are problems with distribution... approach this person who's wearing this type of a vest who is moving around, who is collecting the feedback and complaints from the different stakeholders...

So...what I've been trying to do is to come up with complementary mechanisms, knowing that one mechanism cannot save all. But key things, key principles: we have to make sure that the mechanisms that we put in place are accessible. They offer confidentiality. So that at least someone will not be victimized because someone raised this complaint... [W]e always make sure that those principles are in place (World Vision accountability specialist and trainer).

However, context was not necessarily all, and a particular complaint and feedback mechanism might be found to be generally preferable. For example, there was a place for suggestion boxes as they offered anonymity, particularly valuable in the case of sensitive complaints:

And in [this country] context it's primarily been the face to face interaction, that is number one. Followed by number two, hotline, and number three is basically suggestion box for any inputs. The reason why these suggestion boxes are very effective in this context, in a fragile context, is that it's anonymous. People prefer to remain anonymous if they want to give anything in writing (World Vision accountability specialist and trainer).

In addition, the agency's experience of having participated in a massive humanitarian emergency response was also shown to have informed the way in which downward accountability was implemented in subsequent humanitarian emergency responses. One interviewee stated, "[C]ombined with what came out of [the 2004 tsunami response in] Sri Lanka, what came out of the [Food Program Management Group] globally, I think that really pushed the program accountability framework development, and that's where that came [out of] (Former World Vision humanitarian staffer). Indeed, numerous interviewees named food assistance as a key context for complaint and feedback mechanisms, usually one in which these were successful in addressing complaints about food aid – particularly in contrast with one or more of the other four pillars. For example, "[O]ur food assistance programs have some very clear instructions and processes for setting up complaints mechanisms and for information provision. But sometimes we might be weaker on the participation piece" (World Vision humanitarian staffer).

The use of face-to-face methods was the most salient of the feedback mechanisms, with numerous interviewees pointing to the importance of in-person feedback – as the following example rather vividly indicates:

[H]elpdesks are really, really, really good. That's where you've got staff at a helpdesk during a food distribution (or whatever the case may be), and people love that. They love it. They can go up and talk and get information and complain and chat and throw ideas around. They love it (Former World Vision staffer and M&E specialist).

The most notable aspect of the data on complaint and feedback in the humanitarian realm was, to repeat, its richness and depth – whereas discussion of complaint and feedback in the development realm tended to be less voluminous and also less detailed, and more prone to discuss the issue in abstract rather than specific terms. Two apparent reasons – the concrete nature of humanitarian aid's lending itself more readily to complaint and feedback mechanisms, and in particular the nature of food aid and the experience imparted by food assistance programs – have been cited above. A third reason is the imposition of donor requirements, which will be discussed further below.

Organizational Learning

Overwhelmingly, the theme of *organizational learning* was more salient in the data from interviews of the humanitarian aid staff, than in interviews of development staff. This theme was defined to comprise all of the organizational learning tools discussed earlier – particularly PAF and LEAP 3, but also monitoring and evaluation (M&E). These tools, designed to track progress toward objectives and also to incorporate whether downward accountability efforts were effective, were referenced significantly more frequently by the humanitarian staffers than by the development

staffers. Chief among these tools to improve effectiveness, including World Vision's effectiveness at holding itself accountable, was M&E broadly understood (not only as exemplified by World Vision's tools). And within M&E, there was significant attention to the recent emergence of MEAL – in other words, M&E has been evolving into *monitoring, evaluation, accountability and learning (MEAL)*. One of the earliest staffers to be trained in downward accountability (starting in approximately 2007), subsequently became a downward accountability champion. This interviewee explains his/her observation:

Over time, what I've noticed is there is a, maybe, a huge improvement in the uptake of accountability across the board, yes. And then, if we think in terms of expertise within our organization, you know I have quite a lot of people that are now, one, taking accountability as a career – whose role is accountability. But ... what has also been happening is the blending of accountability with monitoring, evaluation, and learning (World Vision accountability specialist and trainer).

This is consistent with the trend in the literature: *accountability* increasingly is folded into *monitoring and evaluation* (Eyben and Gujit, 2015). *Learning* is added, with the objective of feeding monitoring and evaluation into programming, so that agencies can be held accountable – and in this way (ideally), the cycle is complete.

However, donor exigencies mean that not all the components of MEAL are given equal weight, as another interviewee observes:

The person and the funds [for implementing downward accountability] may not be included at the beginning, and if there isn't one focal point it becomes one of many things that need to be done by people who are already under severe pressure... MEAL staff have many things to do. And the monitoring and evaluation part might be prioritized, especially because they need that information to complete donor reports – apart from anything else. And whereas donors do have accountability requirements, maybe they would not be seen as high a priority, as getting the basic M&E information in place to complete the reports (World Vision humanitarian accountability specialist and trainer).

Yet another interviewee also pointed to the challenges involved in putting all the components together:

[E]nsuring that, whether it's the country managers, or other folk, really think and integrate accountability and M&E into the program, is, I think, a huge part of it. Yes, and really ensuring that M&E and accountability are joined up, creating that culture (former World Vision humanitarian accountability specialist).

In all of this, the power to enforce downward accountability implementation lies only with the donors. To reiterate – and encapsulate the central dilemma at the heart of this dissertation – because beneficiaries lack anything resembling the leverage that donors have for enforcing downward accountability, its implementation depends on the will of the organization as well as on donor imperatives or at least donor support.

It is perhaps slightly ironic that the organizational learning indicators, chief among them MEAL, or LEAP in World Vision terminology, were discussed more frequently in the humanitarian side, given that LEAP originated in the development side. As one interviewee described it,

LEAP was put together not for humanitarian projects at all, it was put together for the sponsorship programming. Because... those child sponsors were sending money in, but... there was no structure around that. And so, they put together the LEAP framework so that those sponsorship programs could have structure around them. And so, then during the tsunami response they wanted to take that LEAP structure and see if it would work in a humanitarian context. So, we... brought that into the humanitarian part of the organization. Which was fine, but it wasn't nearly as necessary because grants basically come with a built-in structure (former World Vision staffer and M&E specialist).

Another described it this way:

So, from grant-funded programs, we have always had, generally, a higher level of accountability to donors, right? And I can remember when we first brought in LEAP. And one of the key rationales for bringing in LEAP was, "We want to bring the level of reporting within our non-grant-funded programs, up to the level of what we're doing in our grant-funded programs. How can we do that?" And that's one of the reasons that LEAP was established (World Vision humanitarian staffer).

Both observations, then, point to the longevity of downward accountability processes (embedded within LEAP) as an additional reason for their being better-developed in humanitarian work than in development work. Lest this conclusion be thought to merely reveal bias on the part of humanitarian staff's recollections, development staff also recognized the same chronology, for example: "I was involved in some of the early stages when the question of [downward] accountability first came up... And it originated with the Humanitarian Accountability Standards... and the need for World Vision to be accountable to communities when it was involved in humanitarian emergencies (World Vision humanitarian staffer).

Funding Structures and Donor Requirements

Second only to the importance of organizational learning in explaining why downward accountability was better-implemented in the humanitarian side, were the weight of donor expectations and, sometimes, the structure of funding – particularly with respect to grants. Already noted previously is how humanitarian emergency responses are more often funded through grants and contracts. This funding stream has a direct impact on the level of accountability required from the agency: upward accountability, but also downward accountability because donors also want the receiving agency to track how well it is holding itself accountable to beneficiaries. One interviewee drew a contrast between the effects of being funded by child sponsorship funds and external grant funds in this way:

So, lots of trust, from [individuals] who give to the organization, and give their money, trusting the organization to do the right thing... And so, you could work in a place for ten years and know, instinctively and intuitively, from having seen the changes that happen there; but maybe have very little capacity for documenting that in tangible ways. If you did that in the humanitarian side, you

wouldn't get a grant again (World Vision humanitarian accountability and M&E specialist).

This distinction has led to an interesting phenomenon whereby the development arm of the organization found itself obliged to create organizational learning tools to capture downward accountability and fold them into existing monitoring and evaluation processes to create the panoply of organizational learning tools and processes described in Figure 4-5 on page 99. Meanwhile, in humanitarian emergency responses, donor grants and contracts come with their own pre-existing accountability frameworks that the implementing NGOs are obligated to fulfill. In World Vision's experience, LEAP ultimately had to be incorporated across both arms of the agency, with the result that reporting requirements grew burdensome and duplicative. One interviewee working in a large humanitarian emergency response in a fragile context described the burdensome nature of reporting in this way:

But what really struck me with the LEAP 3 transition is that it is just so – there was so little space for contextualization that it was sometimes really hard to make the designs work [here]. In [country] we are about 50 percent grant-funded and 50 percent sponsorship-funded... And so then, LEAP 3 becomes this really interesting process where we have to kind of merge the two. And show how the grants are contributing to our objectives in a more clear way, but a lot of the requirements of the donor got left out of the framework. And so, it's really difficult, it creates a huge amount of work for the managers to cope with both systems (World Vision program quality specialist).

Beyond the inefficiencies involved in merging systems – symptomatic of a broader problem in development aid and pertaining to the onerousness of donor requirements generally – there is the tension between the need to be cost-efficient in order to keep grants and contracts flowing to the agency, and the desire to invest time and resources in meaningful downward accountability. One interviewee expressed the tension this way:

See, what has happened is [that] some of these agencies who are donors or semi donors... they need to actually trust the system that we have in place. So, what has happened is [the donor agency] has their own mechanism. And then it's a challenge for us.... they actually downplay the system that we have created, saying that we are not cost-effective... [T]hey find [another] partner cost-effective, and we have lost out on opportunities to take on programming. Because we have a high cost, having all of this system in place... for us to be reasonably responsible to the beneficiaries whom we serve, there is a cost that World Vision has paid (World Vision humanitarian staffer and M&E specialist).

Management Issues

The data from the humanitarian sector were also distinguished from those of the development sector by the degree to which management issues emerged as salient.

Management issues were selected as a theme that loosely grouped a number of categories including, most importantly, 1) capacity-building; 2) leadership buy-in; 3) systematization; and 4) the use of organizing tools such as logframes and the Area Development Programs. Each of these connect to downward accountability, in the following ways: 1) Interviewees regarded it as important *to build the capacity* of staff to hold the agency accountable to its beneficiaries; 2) *Support from senior leadership* for downward accountability was identified as a key factor in the success of such accountability initiatives; 3) *Systematization* in downward accountability systems was sometimes flagged as lacking; and 4) *Organizing tools*, as noted earlier, were used for reporting on downward accountability and are hence important for tracking accountability's success or lack thereof.

The issue flagged by the interviewee above, who noted the burdensome nature of downward accountability reporting, recurred as a broader management theme as well. Interviewees spoke to both the perceived and actual burdens of implementing, and reporting on, downward accountability.

Inasmuch as the PAF is an instrument emerging from the central offices to track not only downward accountability but program effectiveness in general, interviewees indicate that it can be seen by country office staff as an additional burden on top of their existing responsibilities, or even as something devised to “catch them out.” One interviewee stated:

Design, monitoring, and evaluation – so, DME – and accountability [are] both very similar in this regard... Neither one of those has overall, widespread buy-in. DME especially is seen as burdensome, and as a big burden without a lot of value. And accountability is kind of seen that way as well (former World Vision staffer and accountability specialist).

The perceived burdensome nature of downward accountability was closely related to the idea of downward accountability’s becoming part of a “culture of compliance,” or a “tick-the-box” exercise, whereby staff members tasked with carrying it out were incentivized to merely go through the motions rather than using it as a tool for authentic engagement with project-affected persons. This observation was voiced repeatedly by World Vision staff and former staff. The sense that downward accountability was extrinsic rather than intrinsic to the mission – even going so far as to indicate that they viewed downward accountability requirements as threatening – came through in the words of one interviewer who said, “There’s a tendency of people to feel that this thing is there to spy on what they’re doing, what they’ve been doing... there’s that feeling of insecurity” (World Vision accountability specialist and trainer). For this reason, as the same interviewee emphasized, proper training becomes all the more essential, so that the value of downward accountability can be better understood as essential to the mission rather than as an externally imposed bureaucratic requirement.

Another challenge implied in tales of the burdensome nature of downward accountability was the sheer number of other reporting requirements competing for staff attention. As one interviewee put it,

If you're just reporting and then you say, "Well, we have 30 percent coverage for accountability," and the Global Centre says, "Well, you've got to [increase] that to 80 percent," who cares? They have a hundred things they have to [raise] up to 80 percent. So, accountability is not going to get the same level of attention [if] the focus becomes a [mere] compliance mechanism for the Global Centre to say, "Ah, you're not doing this well enough" (Former World Vision humanitarian staffer).

At the heart of this dilemma lies the nature of incentives. In the view of the same interviewee, the strongest incentive to implement downward accountability rests in changing the perception of downward accountability as compliance to a necessity to the accomplishment of effectiveness goals:

Because the value, I think, is in people's self-critical reflection around what they're doing in their programming... If you're the National Director, and you're trying to bring about child well-being outcomes and you find that there's a big obstacle in your way, which is that your DME system can't even tell whether you're doing that; or you don't have a functioning feedback and complaints mechanism, if that's something that becomes a big obstacle, then you want to change it (Former World Vision humanitarian staffer).

However, another interviewee questioned whether downward accountability ought to be valued principally for its (as yet, in their view, unproven) link to development effectiveness:

I think that the relationship between [downward accountability and development effectiveness] is so indirect and so complicated. It takes so much effort to try and do that. That's not why we set them up. We didn't set up accountability mechanisms so that children could read better, right? We set up accountability mechanisms so that we could ensure that we were actually really – especially the feedback and complaints – that we were actually really listening to people and making our programs responsive to the kinds of issues that were affecting communities (World Vision humanitarian accountability and M&E specialist).

Another management issue related to downward accountability was the key role that champions play. From the perspective of the interviewees', when champions pushed downward accountability forward, it was more likely to be undertaken successfully and sustained.

Capacity-building was also identified as a significant issue that management needed to address if downward accountability was going to be viewed as essential. Several interviewees described slow but essential processes of building capacity among staff for designing and implementing downward accountability systems. Initially when setting up such systems, capacity was low and the learning curve was steep, even among the champions tasked with setting them up. For example, one interviewee described the establishment of downward accountability for an emergency food program in this way:

We started in January 2018, and we started from scratch in [country]. I had to put together a team, and then start off by saying that we start with information provision, especially setting up of helpdesks, for people to raise complaints, to give us feedback and suggestions, and also to give them a platform to ask questions and inquire about the program... There were many examples of improvising, innovating, and also seeing that we simplify and make ourselves approachable for the beneficiaries whom we serve. And over a period of twelve months we were able to do these accountability processes well (World Vision humanitarian accountability specialist and trainer).

In short, the greater attention to capacity building and the role of management in the humanitarian arm implies a greater tendency toward managerialism within this section of the organization (Mitchell 2018) and it is possible to conclude that increased managerialism may lead to greater efficacy in the implementation of feedback and complaint mechanisms, if not in the deeper processes of beneficiary empowerment expected to flow from participation and consultation.

Within the issues loosely grouped under management, as noted above, the role of senior leadership support for downward accountability was included. This pivotal role of senior leadership support emerged repeatedly throughout the interviews. It is categorized here within management – rather than as a separate leadership element – because *senior leadership support* is understood as a complex interplay of influences being exercised both by the field staff and those senior to them. As one interviewee noted,

Field staff might be really keen, but they don't have the senior leadership-level support. For example, in [country], I had so many – well, one in particular, just wanting to do these. And we got so much pushback from the senior leadership. But as soon as a new senior leader came in, who incidentally had a humanitarian background, she was like, "Go ahead and do this." And that's [country], and they've just done amazing things since then (Former World Vision staffer and M&E specialist).

Senior leadership support went hand-in-hand with the prospects for implementing the appropriate training (which, in turn, required sufficient resources). Again and again, this was emphasized in those interviews that mentioned leadership support. For example,

When you see teams that are actually trained, and you see real resources put into DME and accountability and you have buy-in from the leadership, you can really heavily see a difference, a positive impact on the overall quality of the program. (consultant, M&E specialist, and former World Vision humanitarian staffer).

Finally, as the same interviewee pointed out, the humanitarian emergency response context brought those three elements – senior leadership support, staff training, and resources – together in a way that made success possible:

In the [disaster] response, where indeed there was capacity, there was buy-in, and there were resources, so all three of these things came together in the [disaster] response. Leadership was very bought into it, into accountability and DME. There was tons of money; and that [country] staff, we actually trained them. But they already have strong capacity, they're good, they're strong. And they were into it (consultant, M&E specialist, and former World Vision humanitarian staffer).

Development Programming Context

Data from the interviews of development staff overwhelmingly revealed an interest in issues of *power* (including power imbalances) as it affected downward accountability. This was followed by a markedly higher interest (relative to that of the humanitarian staff) in the *culture of compliance*, and a slightly higher interest in a *results orientation*. The category, *culture of compliance* was formulated to capture codes relating to staff's tendency to comply with reporting requirements in a rote manner, instead of internalizing the reasons that downward accountability is desirable and aiming to implement downward accountability measures in a more authentic manner. The category, *results orientation* was formulated to capture codes relating to donor requirements for results reporting, as well as to codes relating to results reporting for its own sake. On the whole, it captures indications that the "results agenda" embraced by the international development community has been internalized by World Vision staff (Eyben, 2013).

Power

Interviewees from the development side of World Vision's work raised the issue of power and particularly power imbalances more frequently than did those involved in humanitarian work. They situated downward accountability within a broader context than that of results reporting. Instead, "doing" downward accountability effectively meant, for them, having an awareness of the role of the power imbalance between World Vision and its beneficiaries. This imbalance complicates the ability of the organization to collect feedback that goes beyond rote expressions of thanks and that would instead consist of constructive criticism that might help World Vision to improve its programs.

Not surprisingly, then, the discussion of power and related themes brought in such topics as World Vision's embarking on Transformational Development as well as its advocacy work; and in addition, its CVA program, the participatory budgeting work that had preceded that program, and the broader social accountability work of which the program is a part. Although interviewees paid most attention to those topics (Transformational Development and CVA), they also pointed to the importance of partnership, empowerment and sustainability – not only in relation to downward accountability, but in general.

The question of power emerged from the very beginning in various discussions of how to train World Vision staff in downward accountability practices. Interviewees among the development staff emphasized that it was essential for staff to understand the imbalance of power inherent in the relationship between the agency and its beneficiaries, in order to appropriately design and implement downward accountability. To begin with, cultural norms often led beneficiaries, when given the opportunity to provide feedback, to express gratitude. This was coupled with the perceived need to keep the NGO happy and engaged with the community, and thus overcoming the imbalance presented a fundamental challenge: "The assumption of course is that you don't bite the hand that feeds you. [Beneficiaries fear that] the NGO is going to withdraw, so they don't rock the boat. We recognize in the sector there's a long way to go" (World Vision accountability specialist). Another interviewee stated,

I would say, the single most important thing [for World Vision to learn about downward accountability], I think, would be that the practice of program accountability needs to take the imbalance in power relations more seriously because, you know, World Vision is a large international NGO, and so World Vision needs to be more conscious of the imbalance in power relations. So, I think that exposes a number of problems in this model of information provision,

consultation, participation and feedback, that model is not sufficiently – well, I think it's partly been adapted, but it needs more work to take these power relations seriously (World Vision researcher, development).

This interviewee shows an awareness of the disempowered position in which the beneficiaries find themselves relative to World Vision. INGOs, being neither for-profit corporations nor government agencies, are neither subject to the discipline of the market nor are they accountable to voters. The persons meant to benefit from development and humanitarian aid lack the leverage that ordinary consumers might (theoretically) have, as they do not pay for goods or services; or that voters might have who (in principle) can express their displeasure at the ballot box (Ronalds, 2010, p. 181).

This recognition of power imbalances extended to those existing within communities as well, and to the concomitant responsibility of staff members, when undertaking community consultation, to see to it that they reach the most vulnerable (and typically less visible) members of the community as well as the more privileged ones (Chambers, 1983). This had implications for how training in downward accountability is done. It would be a simpler matter to rely on local community leaders for guidance as to how to conduct consultation and especially whom to consult. However, the more thorough approach to downward accountability implies finding out who, within a community, is likely to be less visible, more vulnerable and generally more powerless, and find ways to listen to them. As one interviewee described it:

I think that accountability covers so many different elements that it's not something that you just need to hire one technical specialist and they can get it done. Or carry out a couple of trainings. It involves quite a varied skill set: people who are very good at engaging with communities, listening to communities, being very sensitive about cultural, gender, power dynamics at community level. (World Vision accountability specialist).

One interviewee expressed doubt as to whether the norms and standards that govern work in the humanitarian sphere sufficiently engaged this need to grapple with power imbalances between World Vision and beneficiaries:

[T]here's a larger learning process that needs to happen because – I think the constraint is this linkage to the [Humanitarian Accountability Partnership] Standards that perhaps does not take seriously enough the unequal relations between World Vision and beneficiaries, nor critique the very notion of “beneficiaries,” with the dependency that often arises from it. While it comes out of a genuine attempt to respond to beneficiaries in humanitarian emergencies more adequately and more accountable, “who” has power to set and drive agendas, especially those which raise deeper issues, seems not adequately surfaced (World Vision senior researcher).

A similar concern was expressed by an interviewee who feared that a lack of commitment to transferring power from the NGO to the beneficiaries would turn downward accountability from a potentially transformational practice into the proverbial “tick-the-box” exercise discussed earlier:

[U]nless you have trainers of trainers who are politically motivated and emphasizing the aspects of the work that are explicitly designed to transform power relationships at the local level and emphasize the empowerment of individuals – marginalized individuals and communities – it can quickly deteriorate when under time pressures and recruitment drives, to just go through the motions of consultation, if you like – documenting, catching the results, and getting them written up (former World Vision staff and social accountability expert).

Interestingly, the question of giving “teeth” to accountability emerged repeatedly among diverse interviewees. This was grouped under the theme of power, since the power to hold duty-bearers (including NGOs) accountable was considered essential to making downward accountability effective. Accessibility of feedback mechanisms was identified as one part of the answer. This is why making such mechanisms accessible to the most vulnerable – women, children, landless persons, internally displaced persons, persons with disabilities, or otherwise marginalized persons depending on the context –

recurred among a number of interviews as an important factor. Confidentiality of reporting mechanisms was another factor that affected the effectiveness of downward accountability:

[W]e see that accessible feedback mechanisms and giving people a range, so they can find the one they're most comfortable with, is critical to doing that, and I don't think we've cracked that. So that people feel comfortable reporting not just exploitation and abuse, but also corruption. I would have thought, you know, being realistic about what happens in the field, we should be getting more allegations of fraud, or exploitation and abuse, and we don't get them. So that's probably the biggest obstacle, failing, it's where the feedback systems aren't delivering on their potential (World Vision humanitarian accountability specialist and trainer).

Social Accountability: Citizen Voice and Action

Related to, but distinct from, the discussion of power was World Vision's work in social accountability through the program called Citizen Voice and Action (CVA), described earlier in pages 41 - 42. Briefly, this work, inspired by the participatory budgeting work conducted in several countries in Asia and Latin America in the 1980s and 1990s, entails training project beneficiaries in how to hold government officials accountable for the provision of public services.

Three persons involved in CVA (one current staff person and two past staff persons) were interviewed to gain their perspectives on downward accountability as informed by their expertise in social accountability. While it might seem natural that there would be a great deal of overlap between CVA and downward accountability work, in fact this appeared not to be the case – as other interviewees, not only the past and present CVA staffers, also revealed. Instead, the two seemed to be kept quite separate. In part, this was due to the different purposes of each: CVA was designed to train citizens in “project-affected areas” in how to, first, access information about the services that were to be provided to them; and secondly, how to hold local public officials

accountable in case of lapses. The constraint against applying similar training to the relationship with World Vision was explained as follows: that the (unintended) effect would inevitably be to transfer the obligation to provide such services from local government to World Vision, thus inappropriately supplanting government in its role as service provider.

Unfortunately, as one interviewee observed, “There seems to be a risk, in part, of reinventing the wheel, when we actually have a lot of learning from CV and A, and we haven’t adequately started applying it...” (World Vision senior development researcher). In addition, there were similarities in terms of the drivers of success in social accountability as well as downward accountability, as the following quote illustrates:

So, if you are working with Support Office champions, maybe they can find a little bit of budget that then can help the National Offices to roll it out, so it works well. But then with the Social Accountability Leadership Team, to have regional champions, to be able to say, “Okay, you know what? That sounds like a great idea, I’m going to take it up with the National Offices team and see if we can scale it up.” That is also really, really useful for us as a model. Because the three of us, the four of us, we can’t be everywhere, we just – practically, we can’t do it, so to have that support is fantastic. (World Vision staffer and social accountability specialist).

In other words, the Support Offices – those country offices located in the rich countries and tasked with fundraising for work in the field – may be of some help in promoting social accountability work, but support from leadership at the regional level is just as, or more, important, in that it provides resources in the form of staffing. Once again, as with downward accountability in the humanitarian arm of World Vision’s work, the support of senior leadership is significant.

A Culture of Compliance

Given the foregoing discussion of the importance of power and power imbalances in the development staff's analyses of downward accountability, it is not surprising that interviewees among the development staff next pointed to the presence of a culture of compliance as an obstacle to the effective implementation of downward accountability. This phenomenon has already been touched on briefly. To elaborate further, in this context, a "culture of compliance" connotes, not something desirable but rather a tendency to prioritize complying with rules due to principal-agent pressures, rather than from intrinsically valuing that which the rules seek to promote (Eyben and Gujit 2015, Crack 2017). One interviewee, referring to the sexual abuse scandal that erupted at Oxfam in February 2018, offered: "One thing those kinds of scandals tend to highlight is the inadequacy of a compliance approach. Not that compliance isn't important, but compliance isn't sufficient for accountability, and transparency isn't sufficient for accountability" (World Vision researcher, development). Instead, as scholars have noted, it is necessary to move "from compliance to commitment," if authentic organizational learning is to take place (Hubbard, Mehan and Stein, 2006, p. 174).

Another interview connected this issue to the setting of international standards and the need to prevent international standard-setting from supplanting local ownership of downward accountability processes:

So, I think from where I sit, at the kind of international level... we are setting policies, and we're setting standards. But we don't want to communicate those in a way that compounds this kind of compliance mentality. We want to communicate these things in a way that says, "We want you to be empowered to analyze and think for yourself about how can you use these standards in a way that's going to help you to actually produce better results" (World Vision development staffer).

This same interviewee also observed:

[O]ne thing that I would say is that we actually struggle with compliance, in a very negative way. So, across the organization, people tend to be... too concerned about doing what they perceive to be the expected thing, rather than really thinking creatively about, “How do we solve problems and how do we achieve the outcomes and the results that we’re actually looking for?” (World Vision development staffer)

Perhaps somewhat more positively, another interviewee pointed out that the culture of compliance could be overcome, thus preventing it from inhibiting the flexibility that might lead to more effective downward accountability practices: “We need to incentivize staff to think outside the box of compliance, because quite often we have this approach, we believe it works; therefore, we’re going to roll it out exactly in this way. And we don’t want to promote that approach, we want to promote flexibility” (World Vision accountability specialist and trainer).

A Results Orientation

An orientation toward achieving and measuring results – sometimes known as “the results agenda” – was also more salient in the development data, although the difference was not pronounced (Eyben and Gujit 2015; Vallejo and Wehn 2016) in helping to explain why downward accountability might be less effective in development work. The finding that the results agenda was more salient in development work was somewhat counterintuitive. Interestingly, one of the more nuanced examples indicating an interest in results was a description of the experience of collecting data using a participatory method called popular benchmarks: “We could get collective readings, not subject to statistical analysis but nevertheless of great value, and those were the kinds of data that went into the [World Bank-mandated] Interim Poverty Reduction Strategy for Sierra Leone: the popular benchmarks” (former World Vision staffer and social

accountability expert). In another example, an interviewee reflected on the emphasis on results as something mandated by donors and affecting the organization's work as a whole, not only its development programming: "I think the questions are being raised by the donors who are less influenced by the Rights-Based Approach, and more think in terms of development effectiveness and aid effectiveness" (World Vision accountability specialist).

Another interviewee, speaking about the shift toward Child Well-Being Outcomes, recalled the process whereby these had been adopted, in this way: "[W]e said actually, well, outcomes, that's a bit rigid, so we moved more toward Child Well-Being aspirations, and so we said, 'Okay, well, that's the bigger goal,' and we're going to find our way towards those, and always be pushing for those" (World Vision development staffer).

In short, the above examples show that in most cases, the consideration given to a results orientation in the development area was deeply contextual, and not necessarily indicative of an attachment to what is more commonly understood as "the results agenda" with its emphasis on quantitative and standardized metrics.

Partial Convergence in Two Thematic Areas: Safeguarding and Consultation

Finally, the difference between the development and the humanitarian areas in the following two categories was almost negligible: *safety and safeguarding*, and *consultation*. In the context of this dissertation, *Safety and safeguarding* is a category developed to capture the concept of measures put in place to protect the vulnerable, and particularly children, from abuse. The term "safeguarding," originally developed as a legal concept in the United Kingdom to refer to protections for children and vulnerable

adults, has in recent years traveled into humanitarian discourse and received increased attention in the wake of the sex-abuse scandal of 2018, referenced earlier (Sandvik, 2018). *Consultation* is used to refer to the process of conferring with beneficiaries in order to garner their opinions as to how the development or humanitarian work in question should be done (or is being done).⁹

Safety and Safeguarding

With respect to *safety and safeguarding*, the nature of the discussion on the development side took place at a slightly more abstract level than on the humanitarian side, suggesting that the development staffers discussing safety and safeguarding perhaps regarded these concepts as referring to hypothetical situations rather than existing ones. One interviewee did flag safeguarding as a crucial issue, asserting both its importance and the likely underreporting of abuse cases:

[W]here I think we have some weakness is encouraging really frank feedback that includes allegations of staff misconduct. And offices have got quite a lot of feedback. It's very rare for there to be these types of allegations. And that underlines the wider issue: that underreporting of exploitation and abuse by beneficiaries is the real issue (World Vision accountability specialist).

Another interviewee from that same professional area spoke to the issue of the binding nature of safeguards as something that could be leveraged to enforce downward accountability:

[A]t the end of the day, you know, your job if you're a field-level manager is everything from: keep your project running on time, on-quality and under budget; keep the government and local stakeholders happy; make sure nothing terrible happens... [S]o in that environment, which [issues] catch your attention? Well, if it's auditable, if it's going to cause pain, or bring you great praise and

⁹ Interestingly, "consultation" seems to appear nowhere in Andrea Cornwall's *Buzzwords and Fuzzwords*, an article otherwise replete with explication and critique of bits of development jargon such as "participation," "empowerment," and many others (Cornwall, 2007).

encouragement, that is just a practical way we can use human nature to get people's attention. (World Vision safeguarding expert).

In contrast, the humanitarian staff spoke about safety and safeguarding in terms of assuring the confidential and protected nature of complaint and feedback mechanisms: “[W]e have to make sure that the mechanisms that we put in place are accessible. They offer confidentiality. So that at least someone will not be victimized because someone raised this complaint” (World Vision accountability specialist and trainer). This conforms with the broader trend observed earlier, of humanitarian work being more practically-focused than development work.

Consultation

With respect to consulting beneficiaries on their needs and desires regarding development and humanitarian projects, there were similar levels of convergence between the two sides of the organization. Interviewees from both sides emphasized the importance of consulting communities before implementing projects or programs. One interviewee from among the humanitarian staff illustrated this quite vividly. Interestingly, this person also framed consultation in terms of power relationships, much as development staff tended to do. Consultation, in this view, implies ceding some power to the beneficiaries in order to design projects that more closely conform to their expressed needs:

[H]ow can we transfer some of the power? Through consulting people on the key decisions that affect them. So, before you design your [Water, Sanitation and Hygiene - WASH] project; and before you decide, for example, where those pumps will be located; where the latrines will be; what the latrines will look like; where you put the shower cubicles, and what they will consist of... let us actually ask, the men and the women separately, right? Before you sink a whole load of money into that project – and it's very difficult to actually make changes once the WASH infrastructure is in place (World Vision accountability and M&E specialist).

Notably, the above observation also emphasizes pragmatic reasons for consulting and for doing so effectively: to help ensure that the projects that are put in place have a chance to succeed precisely because they respond to needs articulated by those who are to benefit from them. Carrying out a thorough consultation in the first place – one that is gender-sensitive – obviates the need to retrofit a project afterward, which would be difficult; or worse, to chalk up a failed project as a mere occasion for “lessons learned.”

Another interviewee (carrying out humanitarian work in a fragile context), pointed to the need for consultation to ensure programming sustainability, saying, “Basically, we’re based on the ladder of [the] sustainable development process and hence firstly [the] community need[s] to [be] aware [of] the current condition and situation to be able to reflect their own problems and needs” (World Vision field staffer).

On the development side, one interviewee highlighted the importance of understanding consultation as going beyond the design phase of a project or program, to include collaboration with local partners and government: “Yes, it’s broader than just how we design. It’s really about how we engage the communities that we’re working with... [W]e don’t implement just on our own, in isolation, but actually we work very closely in collaboration, in partnership with local civil society organizations and host governments” (World Vision safeguarding specialist).

Discussion

World Vision’s attempt to hold itself accountable to its beneficiaries has, arguably, been shaped by the twin impulses toward adaptive management on the one hand (shaped to a significant degree by having a results agenda), and transformational development, on the other. The agency has developed a toolkit of sorts for development

programming, which incorporates both of these. This toolkit – termed the “development programming approach” – incorporates transformational thinking in that it seeks to base the organization’s work on consultation with the affected communities. At the same time, it also seeks to adjust and re-design its projects and programs continually, based on reflection and evaluation on how programming is proceeding – thus also incorporating a key principle of adaptive management, iteration. The development programming approach also forms part of the results agenda in another way, by virtue of being centered on a set of objectives devised about a decade and a half ago to measure child well-being.

Thus, on one hand, the modernizing project – understood broadly as the results agenda and the technocratic aspects of development and humanitarian work carried out by World Vision, as by so many other international NGOs – has in many respects been positive, in that it holds the potential for applying downward accountability mechanisms across the entire organization. It represents formalization of downward accountability and continuity across sectors and programs. In the words of one interviewee,

[I]t grew... it was formalized as part and parcel of our programming. Where each and every program or project had to have accountability processes in place. So, I think that genuinely led to what we now have as an organization, which is: accountability cuts across all sectors and programs (World Vision accountability specialist and trainer).

On the other hand, this person added:

There are people who feel that it’s maybe an add-on to what they are doing. An add-on to their KPIs [key performance indicators] and that kind of stuff (World Vision accountability specialist and trainer).

However, according to the data, the instruments used to structure downward accountability and collect data on downward accountability are not yet universally adopted across all program countries. An initial analysis of the aggregate data from the

64 Child Well-Being reports indicates that in too many countries, there is little to no mention of the Program Accountability Framework, which, within the framework of the child well-being reports, and as noted earlier, is the sole instrument for collecting global data on how well downward accountability is being implemented. Even when staff are aware of this toolkit, all too often they report that downward accountability is only *emerging*, rather than *growing* or *maturing* (the three categories that the agency uses to assess the strength of downward accountability implementation). Where countries do report effective downward accountability practices, and report on them in some detail, it is where humanitarian responses are taking place or have recently taken place. This is chiefly in the areas of complaint and feedback mechanisms, and sometimes (although to a lesser extent), in the area of information provision.

Also, in the development area as well as in the humanitarian, the role of senior leadership support for effective downward accountability implementation is key. As one interviewee noted,

So, the other thing that it depends on I think is the quality of leadership both at the local program level but then also at the national office. So, if the program office has strong leadership, is committed to quality programming, then they're much more competent and able to actually enter – or have a stance of – negotiation with the funders, rather than just seeing themselves as being a conduit for funding activities and so on. So, I think national leadership is a really key determinant, really, as to whether or not logframes and plans become constrictive (World Vision development staffer).

Performance in the areas of consultation and participation tends to lag these, by and large. In the interview data, when participation is cited, all too often, it tends to be “participation” in the sense of community members providing labor to a project, such as in food-for-aid projects, rather than having been involved from the beginning in designing the project.

Finally, judging from the interviews and from the wealth of organizational learning documents like the Development Programming Approach and others, there is no lack of awareness, at least among middle to upper-level staffers, of the importance of recognizing the power imbalance that World Vision has with respect to program-affected persons. Nevertheless, ensuring the flow of candid feedback in the presence of that power imbalance is something not easily accomplished: as noted earlier, respondents when offering feedback have a tendency to express gratitude for the projects, and it is difficult (although not impossible) for the agency to overcome that dynamic

Conclusion

These findings point to the limitations to implementing downward accountability and suggest that the presence of champions among field staff is an important factor in its success. World Vision has experienced some limited success, chiefly in the area of feedback and complaints within humanitarian emergency aid. It is here that, paradoxically, the role of outside donors both prods the organization to implement feedback and complaint mechanisms, yet places constraints by imposing onerous reporting requirements.

CHAPTER SIX: CONCLUSIONS

A Tale of Two Impulses Redux

The story of World Vision's adoption of downward accountability has been shown to be one of complexity and some unexpected findings. As has been demonstrated, somewhat contrary to expectation, it is with respect to feedback and complaints mechanisms and systems – rather than information provision, consultation, or participation – that there has been the most progress in downward accountability implementation.

However, this progress toward downward accountability is relative, as the majority of field offices reported only incompletely on downward accountability performance. Many offices did not quantify the extent to which downward accountability was being implemented, nor use World Vision's rating system to evaluate how successfully it was being implemented. Furthermore, where progress did occur, it was found to a greater extent in humanitarian emergency responses than in development programs. The data from this study indicate that this is not surprising given the following influences that differentiate humanitarian work from development work. First of all, the very nature of humanitarian work, being chiefly material in nature and short-to-medium term in duration, lends itself to the use of downward accountability mechanisms more easily than does development work, with its typically longer-term nature and aspirations to transformational change. Secondly, humanitarian work is, to a greater degree, funded by large donor agencies and thus subject to their reporting requirements, which increasingly include the tracking of downward accountability. Thirdly, because accountability broadly understood has a longer history of implementation within the

humanitarian community, there is a larger formal community of practice therein to support downward accountability practices, through peer-review mechanisms such as the Humanitarian Accountability Partnership and Accountable Now. Finally, the support from senior leadership appears to be more prevalent in the humanitarian side, providing further strengthening to the implementation of feedback and complaint mechanisms and systems.

As organizational learning has become a higher priority for the agency – as evidenced by the growing number of indicators, toolkits and training manuals designed to systematize and diffuse such learning across the organization – World Vision has had access to more tools with which to track and improve downward accountability practices. Here, the influence of technocratic donor imperatives is keenly felt. Not coincidentally, where donor pressures are greater – again, in humanitarian aid – feedback and complaint mechanisms and systems are stronger. This may not, however, extend to the other pillars of downward accountability.

The lack of definition of those other aspects of downward accountability – chiefly consultation and participation – arguably puts them at a disadvantage with respect to feedback and complaints (and perhaps to a lesser extent information provision). Briefly put, it may be that staff were not always able to discern when participation was taking place and thus did not report it as frequently. With feedback and complaints, it was more often possible to know when these were taking place and to report on them, whether the agency was responding to them or not (i.e., “closing the feedback loop”). Participation and consultation have been part of the development “toolkit” for much longer than downward accountability has been on the agenda. While it might be expected that this

would lead to greater capability for their implementation, this seems largely not to have been the case. The seeming paradox is resolved if we reflect that the more defined and concrete nature of humanitarian aid makes possible – sometimes even requires – the use of feedback and complaints.

Changes in the Foreign Aid System and in Philanthropy

The experience of World Vision as regards downward accountability in both development and humanitarian work is embedded in a larger framework of changes in both the foreign aid system and the philanthropic sector. The emergence of a new kind of philanthropy over the past two decades has been notable. Here the term “new philanthropy” is used to loosely denote trends in 21st-century philanthropy. It refers to various phenomena known as “strategic philanthropy,” “outcome-oriented philanthropy,” “impact investing,” and “venture philanthropy” (Porter and Kramer, 1999; Frumkin, 2003; Brest, 2010; Eikenberry and Mirabella, 2018). The development of this “new philanthropy” has coincided with the shrinking of the state and the ascendancy of the neoliberal model (Hay 2012), and that model’s ideological justification (Hall, 2013 p. 150). The resulting contraction in the provision of public goods and public services has in turn been used to justify increased levels of philanthropic giving. It has also been put forward as a rationale for why philanthropy must become better focused on efficiency and effectiveness – in short, with results (Hay, 2012, p. 2).

The “culture of measuring outcomes” extended beyond the foreign assistance sector and found a home in domestic philanthropy as well. In the United Kingdom, social impact bonds, whereby governments contracting with nonprofit organizations calibrate the amount they pay based on results attained, garnered attention; while

philanthropy in the United States promptly followed suit with the spread of similar “pay for success” models (Gugerty and Karlan, 2018, p. 8).

And yet, the advent of the results agenda has, if anything, complicated organizations’ efforts to carry out greater accountability. This is so for a number of reasons. First of all, it is important to distinguish between a results orientation and an emphasis on outcomes. The distinction is straightforward enough. For example, donors may request aggregate numbers on such results as:

[t]he number of educational curricula revised, the number of children completing primary education, and the reduction of maternal deaths during childbirth, among those at the individual level; and new or changed policies, practices, and working routines at the organizational level. In other words, projects are evaluated based on predetermined results through the use of quantified and aggregated indicators (Eyben, 2011, and Green, 2010, cited in Vallejo and Wehn 2016, p. 3).

Yet these results, laudable though they may be, leave out those “non-planned” changes that may nonetheless be attributed to the intervention being evaluated (Vallejo and Wehn, 2016, p. 4).

Secondly, while the advent of the data revolution has both whetted donor appetite for reporting on results, and made it apparently more feasible to comply with those requirements, there are a number of reasons why organizations still struggle to report meaningfully on their performance. One is that an organization has collected too few data. Another is that it has more data than it can possibly analyze given its resources – recall here World Vision’s realization that it had 1,800 databases, accumulated over the course of over sixty years, but not at that time meaningfully organized, let alone utilized. Finally, without collecting the right data, an organization may not know whether to attribute changes in outcomes to its interventions, or to other variables that might have been present. Thus,

[T]here is a time and place to measure impact. But in many situations, the best questions to address may be ‘Did we do what we said we would do?’ (accountability) and ‘How can data help us learn and improve?’ (performance management) instead of ‘Did we change the world in the way we set out to?’ (Gugerty and Karlan 2018, p. 9).

It is the contention of this dissertation that collecting feedback and complaint data in humanitarian emergency responses, when done successfully (more on that is below), makes it possible to address the question, “Did we do what we said we would do?” In the case of World Vision, the organization is clearly using feedback and complaint processes for that purpose, i.e., to determine, for example, whether the material aid distributed in fact reached the intended beneficiaries and satisfied their needs *according to their own (self-reported) perceptions*. Taking the analysis of feedback and complaint one step further, the agency is also attempting to collect and use data *about* the feedback and complaint processes to learn and improve *the way it does downward accountability* (the second question in Gugerty and Karlan’s three-question list above). So far, so good. And in some perspectives, it is in that limited sense that downward accountability data should be used (World Vision accountability and M&E specialist). However, donor pressures have led the agency to want to use the *data on how downward accountability is done* to support the broader aim of improving development (or humanitarian relief) performance – in short, for performance management, as the accountability and M&E specialist observed. Yet it is not clear that there is necessarily a robust causal connection between downward accountability and development effectiveness.

Recommendations for Future Research

The most fruitful direction for future research to take would be for case studies to be undertaken of other and comparable INGOs – perhaps the eight or so largest global

nongovernmental organizations. In this way a cross-case comparison would make it possible to see whether the findings from this dissertation are generalizable across wider, and possibly more varied, experiences.

In addition, future research could expand on the scope of this dissertation in a way that could yield results amenable to a comparison with those from studies of downward accountability practices at other INGOs. For example, a study undertaken of downward accountability practices at Oxfam Australia found that “field staff display consistently more favorable perceptions of the organization’s existing accountability practices than do home office staff” (Davis, McDonald and Brenton, 2012, p. 948). While this dissertation did not undertake to explore differences between the perceptions of field vs. headquarters staff, future research could do so and could seek to find the reasons for any such differences.

In addition, given the important role played by grants and contracts as noted above, a quantitative or mixed-methods study examining in detail whether and to what extent there is any correlation between volume of grants dollars on the one hand, and downward implementation on the other, is warranted. One immediate challenge faced by such a study would be how to operationalize downward implementation, given the gaps in the data described above. As data collection and reporting improve, with the increased adoption of organizational learning tools – if such improvement does take place – meaningful correlation will become more feasible.

Concluding Thoughts

In the end, it seems that downward accountability, by traveling a distance from its origins in the participation revolution in the last century, to becoming a quintessentially

21st-century aid effectiveness tool, has experienced a journey similar to that of participatory budgeting. In one analysis, over the course of its “international travel” from South to North, participatory budgeting was transformed from a *policy instrument* – “a means of orienting relations between political society... and civil society” to a *device* – “a mix of technical components... and social components” (Lascoumes and LeGales, in Baiocchi and Ganuza, 2015, p 197). This description bears interesting parallels to the one by Joshi and Houtzager, who contend that “widgets,” that is, value-neutral technical tools such as participatory budgeting and many others, “[depoliticize] the very political processes through which poor people access services” (Joshi and Houtzager, 2012, p. 146). These scholars assert that more promise lies instead in “watchdogs,” social actors who, within their specific historical and political contexts, engage public providers in efforts to hold them accountable (Joshi and Houtzager, 2012). Whether peer review mechanisms such as Accountable Now constitute such “watchdogs” is another matter, and likely to be unsatisfying, since global organizations by definition, while not lacking specific historical and political contexts, lie outside national borders and therefore outside national-level politics of contention.

Instead, for development and humanitarian work to be truly transformational, it would be necessary for the “watchdog” function to be enacted by actors found within the local context. And this points to a second dilemma: the possibility that INGO-beneficiary relationships embody clientelistic tendencies.

While clientelism typically refers to a relationship between those in a position to give political support, i.e., votes, to office-seekers, it need not be limited to the political context and can be defined more expansively (Montambeault, 2011; Stokes, 2011; Lewis,

2017). Thus, Roninger's definition is one that could have relevance to the structure of INGO-beneficiary relationships:

Clientelism involves asymmetric but mutually beneficial relationships of power and exchange, a nonuniversalistic quid pro quo between individuals of groups of unequal standing. It implies mediated and selective access to resources and markets from which others are normally excluded (Roninger, 1994).

The relationships are helpful to the persons involved in projects and programs – the beneficiaries – because they have need of the material goods and services that INGOs provide. They are beneficial to the INGOs because this work is their *raison d'être*, and thus, not insignificantly, their justification for raising funds from donors and the public (Barber and Bowie, 2008; Bornstein, 2001; Yuen, 2011).

The analogy arguably breaks down, however, when it characterizes the relationship as one involving a quid pro quo between the parties, particularly one in which goods and services are essentially exchanged for votes. Naturally, such is not the case here, as INGOs are not political parties. Nevertheless, it is hard not to glimpse aspects of clientelism in the relationship, as when data reveal that feedback tends to consist mainly of the expression of thanks, as noted earlier. Kelsall and Mercer (2003), conducting fieldwork in Tanzania, found that while World Vision project beneficiaries welcomed opportunities for what outsiders might term “empowerment,” they might not necessarily have perceived them as being desirable in the same way:

[W]hile the poorest might express desires for an increased share of the benefits [World Vision Tanzania] provided, they expressed few signs of wanting to be “empowered” in an individualistic sense. Behind their statements one could discern a desire for increased control over their lives, but this could equally be understood in terms of gaining increased access to patrons, as to becoming “self-directing,” “self-sufficient,” or “autonomous.” Extrapolating, we might venture that both empowerment and development are interpreted locally in an idiom of clientelism, which sutures the divide between rich and poor (Kelsall and Mercer, 2003, p. 297).

Beyond this particular country context, other analysts as well have come to see “civil society, including Northern NGOs, as new sources of, and vehicles for, clientelistic largesse” (Whaites, 2000, p. 138).

The quest for greater downward accountability, then, takes place in a larger context in which structures more complex than the power balance inherent in INGO-beneficiary relations complicate the implementation of accountability mechanisms and systems. Seen from a perspective close to the grassroots level, existing ways of understanding and enacting relationships between the powerful and the powerless may undermine such attempts. Yet paradoxically, seen from the framework of those structures that fund and sustain humanitarian and development work, technical requirements and the responses to those requirements may – in the humanitarian context – make possible the effective collecting of feedback and complaints, if not always more thoroughgoing and authentic processes of consultation and participation.

Policy Recommendations

Given the state of affairs outlined above, what should be done regarding downward accountability? Some desirable policy recommendations might be as follows. First of all, donors would do well to adopt longer timelines for downward accountability reporting. The organizational learning tools described above are only beginning to be diffused across World Vision not only horizontally, but more importantly, vertically, “down” to the field level. As has been shown, implementation has been uneven. On the other hand, data collection on downward accountability practices at World Vision began only about five years ago, and absorption of changes in the use of organizational learning tools – notably the third iteration of its monitoring, evaluation, accountability and

learning (MEAL) framework, LEAP 3 – has operated on a slower timeline than that of the typical donor agency. Thus, the recommendation for donors is the classic one of calling for them to recognize that genuine change takes time, and to adjust their timelines accordingly. While some are beginning to do so, more needs to be done in this area.

As to recommendations for World Vision: it is desirable to (continue to) join with other INGOs, through channels such as Doing Development Differently, to push for just such a shift in donor frameworks and timelines. Despite the competitive pressures that INGOs experience in the field, as vividly described above, with respect to policy dialogue and particularly with respect to contributions to academic and policy research, it is still possible to work in coalition with other INGOs – indeed such work is not uncommon.

In the meantime, other more modest changes can be implemented internally. These would involve collecting data more systematically and in a way that would make it easier to assess progress over time – something that has been complicated by staffing changes in the past. Quantifying such data in a standardized fashion would also be desirable, as it would make comparisons across countries and regions more feasible.

In addition, a study of how World Vision's social accountability work, CVA, might inform its downward accountability work is recommended. One pragmatic area of exploration would be to see what downward accountability data collection systems might learn from the CVA data collection systems, which have a longer history and are likely to be more thoroughly developed.

All of this is not to neglect the need to continue training the staff who implement downward accountability – and what is more, to do so in a way that is at once pragmatic

and expansive, and raises consciousness about the power imbalance inherent in the relationship with project-affected persons and the corresponding need to correct that imbalance by ceding power. This also requires, not surprisingly, increased resources, of time as well as money. Here it is as well to give the last word to an interviewee with significant experience in designing and conducting such training across a number of countries. This interviewee remarked, “As costly as it is to run face-to-face trainings, I mean costly in terms of time and money for me to be there, I think that without that foundation it is more difficult to implement” (World Vision humanitarian accountability specialist). The interviewee also made the following observation, which illustrates keen awareness of the dichotomy between mere technical training and a fuller understanding of what a transformative approach requires:

I start by training people on the concept. The concept involves these two things: the definition [of accountability] and the discussion on the responsible use of power...

So, for example, if we implement the project without involving people and then we don't invite them for their feedback and complaints, and act on those, is that actually the responsible use of power?

So once [staff] people have this information – it's an intangible thing, but if I'm actually there with people, training them face to face, *I can get a sense of when it goes from the head to the heart.*

And if it only stays in the head and it doesn't reach the heart, I don't think that they will *actually use their hands and feet* to ... support the implementation and actually make changes happen (World Vision humanitarian accountability specialist, emphasis supplied).

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APPENDIX A:

Countries in the World Vision International Partnership

Afghanistan	Malawi
Albania	<i>Malaysia</i>
Angola	Mali
Armenia	Mauritania
Australia	Mexico
<i>Austria</i>	Mongolia
Bangladesh	Mozambique
Bosnia and Herzegovina	Myanmar
Brazil	Nepal
Burundi	<i>Netherlands</i>
Cambodia	<i>New Zealand</i>
Canada	Nicaragua
Chad	Niger
Chile	<i>North Korea</i>
China	Pakistan
Colombia	Papua New Guinea
Congo (DRC)	Peru
Costa Rica	Philippines
Dominican Republic	Romania
Ecuador	Rwanda
El Salvador	Senegal
Ethiopia	Serbia
<i>Finland</i>	Sierra Leone
<i>France</i>	Singapore
Georgia	Solomon Islands
Germany	Somalia
Ghana	South Africa
Guatemala	South Korea
Haiti	South Sudan
Honduras	<i>Spain</i>
Hong Kong	Sri Lanka
India	Sudan
Indonesia	Swaziland
Iraq	<i>Switzerland</i>
Ireland	<i>Taiwan</i>
<i>Italy</i>	Tanzania
<i>Japan</i>	Thailand
Jerusalem West Bank	Timor-Leste
Gaza	Uganda
Jordan	<i>United Kingdom</i>
Kenya	<i>United States</i>
Kosovo	Vanuatu
Laos	Vietnam
Lebanon	Zambia
Lesotho	Zimbabwe

Fundraising offices appear
in *italics*.

Child sponsorship offices
appear in ***bold and italics***.

APPENDIX B Semi-Structured Interviews

General Role	Location	Date of Interview
Accountability Officer	United Kingdom	February 19, 2018
Academic Expert	United States	March 4, 2018
Senior Leadership	United Kingdom	April 4, 2018
Safeguarding Expert	United States	April 11, 2018
Accountability Officer	United Kingdom	April 11, 2018
Development Officer	United Kingdom	April 4, 2018
Social Accountability Expert/Director	Australia	May 7, 2018
Former External Relations Officer	South Korea	April 13, 2018
Field Officer	South Korea	June 19, 2018
Program Officer	South Sudan	June 6, 2018
Former Staff Trainer	Australia	April 23, 2018
Staff Trainer	Zimbabwe	June 18, 2018
Monitoring, Evaluation, Accountability and Learning (MEAL) Expert/Director	Canada	June 18, 2018
Academic Expert	United Kingdom	July 11, 2018
Social Accountability Expert	United Kingdom	July 2, 2018
MEAL Expert/Director	Australia	August 8, 2018
Humanitarian Accountability Staffer	Canada	August 6, 2018
Field Officer	Myanmar	July 31, 2018
Social Accountability Expert	United States	August 9, 2018
Senior Leadership, Humanitarian Aid	United Kingdom	August 21, 2018
Field Officer	Myanmar	August 27, 2018
MEAL Expert/Director	Jordan	August 16, 2018

APPENDIX C

The 58 Field Offices That Included Downward Accountability Data in their Child Well-Being Reports

Afghanistan
Albania and Kosovo
Bangladesh
Bolivia
Bosnia-Herzegovina
Burundi
Cambodia
Chad
Chile
Colombia
Democratic Republic of Congo
Ecuador
El Salvador
Ethiopia
Ghana
Haiti
Honduras
India
Indonesia
Jerusalem/West Bank/Gaza
Jordan
Kenya
Iraq
Laos
Lebanon
Lesotho

Malawi
Mali
Mexico
Mongolia
Mozambique
Myanmar
Nepal
Nicaragua
Niger
Peru
Philippines
Romania
Rwanda
Senegal
Somalia
South Africa
South Caucasus
Sri Lanka
Swaziland
Tanzania
Uganda
Vietnam
Zambia
Zimbabwe

APPENDIX D

World Vision's Transformational Development Policy

DOCUMENT NUMBER: EC/95/68
REVISION NUMBER:	
BD/02/65 BD/17/53	

TITLE:	Transformational Development
PURPOSE:	<p>Poverty is a surmountable condition of deprivation, vulnerability and broken relationships, which threatens human survival, involves unacceptable human suffering and prevents people from fulfilling their God-given potential. Transformational Development is how World Vision responds to poverty and vulnerability as we follow our Lord and Saviour Jesus Christ to promote human transformation, seek justice and bear witness to the good news of the Kingdom of God.</p> <p>Transformational Development is both a vision and a process. The vision is “life in all its fullness” for every child; girls and boys, families, communities and societies living abundant lives characterised by dignity, justice, peace, and hope. The process is a transformational journey of shared learning and holistic change, through which people discover God’s love and purposes for them as they work with others to address injustices and improve and sustain child well-being.</p> <p>The purpose of this policy is to establish the core principles of Transformational Development that inform all World Vision’s work across all entities and in all contexts. The principles of Transformational Development are applicable to other ministry policies and provide the framework that brings all areas of work together into a coherent whole, focused on the sustained well-being of children, especially the most vulnerable.</p>
POLICY:	<p>The pursuit of Transformational Development requires all World Vision entities and programmes to:</p> <p>Recognise God is already at work in the process of human and social transformation: God is at work in the world to reconcile all people and the whole of nature to Himself. World Vision recognises that God’s work is displayed wherever people show compassion to those who suffer, relationships are reconciled and people are enabled to live with dignity, justice, peace and hope. World Vision staff take the time to understand what God is already doing, and to join with God’s work through life, deed, word and sign, seeking to be good stewards of God’s creation and the resources with which we are entrusted.</p>

	<p>Prayer and discernment are vital to the success of Transformational Development. Acknowledging God as the author of transformation, World Vision teams actively engage in prayer and discernment to understand how God has been working, and to seek direction and strength from God for strategy, planning and implementation.</p> <p>The goal of Transformational Development is “life in all its fullness”; the holistic well-being of girls and boys within thriving families, communities and societies. Transformational Development requires that the spiritual as well as the material, social and political root causes of child vulnerability are understood and addressed. Spiritual nurture is integral to our holistic approach of human development. We respond to God’s profound love for children through our relationships and actions, with the desire that children in any context might experience fullness of life.</p> <p>Restored identities and relationships are central to the pursuit of ‘life in all its fullness’. Broken relationships and a marred human identity are at the root of poverty and injustice. Restored identity and relationships, centred on God’s love, bring hope and can transform individual lives and entire nations. We recognise that it is impossible to achieve sustained well-being of children without addressing the gender inequalities that are the source of injustice and poverty. Through Transformational Development, girls and boys of all backgrounds, ethnicities, beliefs and abilities are valued, listened to, included and nurtured within peaceful, reconciled and gender equal families, communities and societies.</p> <p>Empower children, their families and communities to plan and control their own journey of transformation:</p> <p>Transformational Development is the responsibility of the people themselves. World Vision’s role is to empower girls and boys, especially the most vulnerable, with their families and communities, to envision, plan, implement, monitor and evaluate their own development processes in partnerships with local governments, businesses, and civil society. World Vision is committed to facilitating community engagement that promotes the dignity and full participation of females and males as equal in the sight of God.</p> <p>Families are the primary social units and the basis of civil society. Our work supports families to strengthen their resilience and improve livelihoods, enabling them to provide and care for children. World Vision programs promote transformed lifestyles and relationships between women, men, girls, and boys that enable children’s well-being and prevent violence and discrimination.</p> <p>Children play a key role as agents of transformation. World Vision will build children’s ability to participate, taking into account their age, maturity and context. We uphold children’s rights to be listened to; to express their opinions on matters that affect them; and to freedom of expression, thought, association and access to information, while respecting the roles and responsibilities of parents and others in authority.</p> <p>World Vision’s contribution to a community’s journey of transformation will always be limited and time-bound. Throughout World Vision’s involvement, there will be a continuous focus on developing local leadership, seeking to strengthen communities’ resilience and capacities to maintain and build on gains in child well-being and sustainable development after World Vision’s contribution has ended.</p>
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	<p>Identify, include and benefit the Most Vulnerable Children within each specific context: The most vulnerable children are those most affected by extreme deprivation, serious rights violations, abusive or exploitative relationships, disabilities, and vulnerability to disaster. World Vision embraces the challenge of prioritising, including and empowering the most marginalised and deprived girls and boys and their families.</p> <p>World Vision will go to where they are, listen carefully and work respectfully with them to understand and address the root causes of their vulnerability and build their capabilities, decrease their vulnerabilities and enable their equitable access to services. Staff will work to enable vulnerable people to be treated with dignity, not pre-judged or portrayed as victims, incompetent, or in need of medical care.</p> <p>Child Protection prevents and responds to exploitation, neglect, abuse, and other forms of violence affecting children. World Vision upholds children's rights to protection from all forms of abuse and violence, especially gender-based violence, and all practices that undermine the dignity of girls, boys, women and men and their right to protection from physical, sexual and psychological harm.</p> <p>World Vision expects that working with the most vulnerable girls and boys and their families will lead to mutual transformation, where attitudes and beliefs about the spiritual, social and political nature of vulnerability are challenged and changed. The values, beliefs and practices of World Vision staff are challenged and changed, just as those of community members, leaders, partners, governments and supporters are.</p> <p>Recognise that the causes of child vulnerability are complex and require humility, adaptability and active mutual learning, rooted in ongoing relationships: The complex nature of child vulnerability requires that Transformational Development processes are flexible; that design and implementation are merged through rapid cycles of learning and adaptation; and that there is a real focus on achieving results.</p> <p>World Vision's approach to Transformational Development requires programme staff to be rooted in positive relationships with girls and boys, their families and duty bearers and committed to mutual learning together. These relationships are characterised by a humility that recognises there is always more to learn; curiosity at how change happens within a context; and accountability to those we serve. Through this listening and learning attitude, new approaches and innovations are sought, identified, tested and shared.</p> <p>World Vision's technical interventions contribute to a locally owned vision of child well-being. They are jointly identified and designed with stakeholders in each context and build on local government and civil society capabilities. Technical interventions meet internationally accepted sector-specific standards and guidelines, which are carefully adapted to local contexts through a process of iterative learning, ensuring they have an impact on the root causes of child vulnerability and lead to the progressive fulfilment of children's rights at each stage of their lifecycle.</p> <p>Because global issues and systems affect poverty, World Vision maximises its influence on international organisations, and seeks to engage donors and supporters deeply in their own transformation, and to increase their prayer and actions on behalf of vulnerable children. Organisations from all sectors of society – business, civil society and government – are already</p>
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	<p>active in improving child well-being. Transformational Development requires identifying and collaborating with a range of existing organisations including those of different faiths or ideologies, celebrating our shared values of justice, love and hope. We embrace the risk and rewards of partnering with those who are different to ourselves.</p> <p>In working with partners, World Vision's preferred role is as catalyst and convenor, connecting stakeholders to better impact key child well-being issues and efforts.</p> <p>A nurturing family, community and society is required for children to thrive. We recognise, respect and strengthen others' legitimate roles in upholding the rights of children and contributing to their sustained well-being. This includes empowering children, families, communities, civil society organisations, government and the private sector to work in partnership on projects that support child well-being.</p> <p>World Vision promotes relationships with and between partners that are transformational, by living out the principles of mutual benefit, transparency and equity.</p> <p>World Vision believes that the Church is God's primary instrument to transform lives and address the spiritual causes of poverty and injustice. For this reason, local churches, where they exist, are indispensable partners in the work of Transformational Development. World Vision works in ways that strengthen and enhance the local church's engagement in and capacity for ministry with vulnerable children.</p> <p>Recognise that God desires the transformation of systems and structures so they work for equity, justice and the well-being of children, especially the most vulnerable:</p> <p>World Vision works with and strengthens governance systems, policies and structures at all levels, helping to make them more transparent, accountable and effective in delivering on the rights of their citizens.</p> <p>Citizens, communities and civil society organisations are equipped and enabled to engage in collaborative, constructive dialogue with national and local government officials and service providers to hold them accountable for upholding children's rights and the provision of quality services against existing plans and policies.</p> <p>World Vision seeks to enable donors' and supporters' own transformation as they participate with communities to improve the lives of their children. Opportunities are provided for donors and supporters to engage deeply and to increase their prayer and actions on behalf of vulnerable children.</p> <p>The WVI President or his/her designee may develop further detailed management policies to implement this policy. Such management policies are also authorised to revoke the Partnership Policy on Programming Effectiveness in Long-Term Local Programming (BD/09/57), after having incorporated relevant provisions as deemed appropriate.</p>
Definitions	<p>Children's well-being refers to positive relationships, healthy individual development (involving physical and psycho-social health, cognitive, social and spiritual dimensions), and contexts where all children experience safety, social justice, and participation in civil society. World Vision's vision of "life in all its fullness" for every child is articulated through our four child well-being</p>

	<p>aspirations: that each girl and boy enjoys good health; is educated for life; experiences the love of God and their neighbours; and is cared for, protected, and participating.</p> <p>The most vulnerable children are those most affected by extreme deprivation, serious rights violations, abusive or exploitative relationships, disabilities, and vulnerability to disaster. The more vulnerability factors children experience, or the longer they experience any one of these factors, the more vulnerable they become.</p> <p>The Church is the global body of Christ-followers. (WV Faith and Development Guiding Frame, 2017)</p> <p>Holistic means positive change in the whole of human life: materially, socially, psychologically and spiritually. (Myers, 2011)</p>
SCOPE:	<p>This Partnership Policy applies to all World Vision entities, including VisionFund and World Vision microfinance entities. It is relevant to all operational contexts.</p> <p>This policy supersedes the Transformational Development Policy (BD/02/65) approved by the World Vision International Board in 2002.</p>

APPENDIX E:

Summary of World Vision's Transformational Development Approach

Transformational Development: How WV Promotes Transformational Change

Poverty is a combination of suffering, deprivation, vulnerability and broken relationships that prevents people from fulfilling their God-given potential. **Transformational Development** is how World Vision responds to poverty and vulnerability and works towards a vision of “life in all its fullness” for every child in every context with the exception of a Category III emergency response. This means girls and boys living abundant lives, within transformed families, communities and societies characterised by dignity, justice, peace and hope, as God intended. It is a journey of shared learning and change.

TD involves 3 layers of change. World Vision programmes are designed specifically to improve the well-being of children, especially the most vulnerable. The question is, what happens after those projects have ended? Are families, communities, governments, and local organisations able to maintain and build on the gains made for child well-being? There are specific actions that World Vision can take to increase the sustainability of project outcomes; by increasing local capacities, strengthening partnerships and networks, increasing accountability, building resilience and restoring broken relationships. Our Christian identity means that we do not stop at the sustained well-being of children. We believe God is calling us to go deeper and seek the transformation of families, community and society.

A thorough analysis of the root causes of poverty and vulnerability will eventually uncover the deeper, often hidden, social, cultural and spiritual issues that prevent children from enjoying life in all its fullness. These issues manifest as cultural practices, social norms, or power dynamics that keep people trapped in poverty. WV is called to engage at this deeper level, to understand and address these hidden root causes and to promote lasting transformation. This is the third layer of change.

The core principles of Transformational Development, summarised below, inform all World Vision’s work across all entities and in all contexts.

Listen - We listen to God, seeking to discern His voice and guidance. God is already there, in the community, working to reconcile all things to Himself. He has been present and working well before WV ever arrived; we join His work. **We listen to the people we serve.** We use participatory assessments to ensure participants, including children, are involved in the decisions that affect their lives. We seek to address the immediate needs of the most vulnerable, as well as understanding and addressing the underlying root causes of vulnerability, restoring broken relationships and building social cohesion.

Reach - We embrace the challenge of prioritising, including and empowering the most marginalised and deprived girls and boys and their families, regardless of ethnicity, religious affiliation or gender. We do this because in the Bible, we see God has a **bias to the poor**. He expects us to care for and protect the vulnerable and marginalised. We work with communities and other stakeholders to identify those that are most vulnerable to

depravation, abuse, and exploitation. We include them in decision making and ensure they are benefitting.

Empower - We create opportunities for beneficiaries to influence and increase their sense of ownership over programme decisions. We hold ourselves accountable to those we serve. Our work promotes the dignity and full participation of females and males as equal in the sight of God.

Connect - World Vision cannot change the world on our own. To see deep and lasting change, we have to be good at working together with others. We work with others on inter-agency assessments and implementing consortia. We work with and support partners who share our desire to uphold the rights of children and and promote peace and protection. We partner with local and national government; with churches and faith-based organisations; with the private sector as well as other NGOs and CBOs. We strive for relationships with and between other organisations that are characterised by **equity, transparency and mutual benefit**.

Challenge – By definition, fragile contexts are places where governance systems are broken or at best, fragile. The ability to “challenge them” is highly variable in context. There may be no institutions left to challenge, or challenging those institutions that do exist may put staff or beneficiaries at risk. Often the powerful figures in a community or the duty bearers are the perpetrators of violence themselves. In spite of the risks, we still seek to re-build a relationship of accountability between service providers and beneficiaries because that is a critical requirement for work “on” fragility towards resilience and recovery. Where possible we also share data from the front line to advocate for peace and child well-being at the national and international levels to influence behaviour and policies that affect children.

Adapt – The contexts where we work and the problems WV staff are working to solve are complex, and it is often difficult to predict the outcomes of our actions. Programme staff need to have the space and agility to use their understanding of context and close relationships with communities to work flexibly towards a shared vision for child well-being in response to the changing situation. We use short cycles of action and learning, to ensure that our programmes remain relevant to rapidly changing contexts, and they produce the desired results.

These six principles of Transformational Development are put into practice in local programmes using the Development Programme Approach, the Fragile Contexts Programme Approach (FCPA), or the Urban Programme Approach as appropriate in context. At national level, they are reflected in Field Office strategy, the Community Engagement and Sponsorship Plan (CESP) and Technical Programmes.

Source: World Vision International.

APPENDIX F

Stages of World Vision's Critical Path

Stage 1: Preparing

World Vision prepares to engage the community by learning about the program area and by defining World Vision's identity in the area. This stage is made up of assessment and the first step of the Critical Path. Both are carried out mainly by World Vision staff. There is limited interaction with communities.

Stage 2: Engaging and visioning together

In the second stage, World Vision staff engage with communities and local stakeholders to find out who they are and what is currently being done to improve child well-being and to address vulnerability in the area. This stage culminates in the development of a community-owned vision and priorities for child well-being. This typically is co-facilitated by World Vision and other local stakeholders committed to child well-being in order to ensure that it is locally owned and led rather than driven by World Vision...

Stage 3: Planning for partnering together

In the third stage, World Vision and local stakeholders work together to develop detailed project plans to address the child well-being priorities that emerged from Stage 2. The key outcomes of the stage are agreements on what will be done; what each stakeholder, including World Vision, will contribute; and how stakeholders will collaborate...

Stage 4: Managing and transitioning together

The final stage includes the implementation and eventual transition of shared projects and the program. During steps 7 and 8, monitoring and learning systems are established that can be led by the communities and stakeholders... Baselines and evaluations are conducted in a way that builds the capacity of local stakeholders. Transition refers to the ending of World Vision's involvement in a share project or program...

Excerpted from *The Handbook for Development Programs*, World Vision International, 2011, page 27.

APPENDIX G

Codebooks

Categories appear in boldface and codes follow below each category.

DEVELOPMENT WORK	HUMANITARIAN RELIEF
Complaint and Feedback - General	Complaint and Feedback - General
Accountability is foundational to World Vision's work	Closing the feedback loop
Accountability broadens beyond information provision to the other three pillars	Collecting and acting on feedback is more advanced
Complaint and feedback mechanisms	Complaint and feedback
Closing the feedback loop	Complaint and feedback are doing well in some cases
Complaint and feedback	Complaint and feedback are not systematized
Complaint and feedback are weak	Complaint and feedback are weak
Complaint and feedback is a newer pillar	Confidentiality
Confidentiality	Dealing with negative feedback
Face-to-face	Face-to-face
Feedback mechanisms	Focus group discussions
Focus group discussions	Food assistance as vehicle/context for downward accountability
Positive feedback	Formal vs. informal feedback
Service provision	Multiple feedback channels
Technology - cell phones	Operational complaint and feedback is easier to implement
	Positive feedback
	Sensitive complaints are difficult to handle
	Sensitive issues
	Type of feedback matters
	Complaint and Feedback Mechanisms
	Complaint and feedback mechanisms
	Helpdesks
	Mechanisms need to be complementary (i.e., of various types)
	Suggestion boxes
	Technology - cell phones
	Tipoff line

DEVELOPMENT WORK	HUMANITARIAN RELIEF
Compliance Culture	Compliance Culture
Avoiding devolving into a tick-the-box exercise	Compliance culture
Compliance culture	Focusing on deliverables rather than processes
Program accountability becomes instrumentalized	Tick-the-box
Tick-the-box	
Flexibility	
Consultation	Consultation
Collaboration	Being close to the field is important
Consultation	Community-led decision-making
Consultation is lacking	Consultation
Context matters	Consultation includes needs assessment
Flexibility	Consultation is lacking
	Consultation is strongest
	Context matters
	Cultural factors
	Field-led
	Translation issues (concepts of accountability)
Funding and Resources	Funding and Resources
Child sponsorship	Department for International Development (DFID)
Department for International Development (DFID)	Donor community growing fast in a fragile state
Donor influence is strong in humn. work	Donor influence is strong in humanitarian work
Donor pressures [in development context]	Donors
Donors	Donors lag in responding to feedback
Donors have short time-frames	Early start (in building in accountability) is crucial in a humanitarian emergency
Funding	External funding comes with reporting requirements
Funding fluctuations	Funding
Grant funding	Funding fluctuations
Pressure is always there, even with private funding	Grant funding
Private unrestricted funding	Norm cascades

DEVELOPMENT WORK	HUMANITARIAN RELIEF
Resources	Pressure to spend money
Resources are needed	Resources
	Resources are needed
Humanitarian	Humanitarian Aid
Accountability started in the humanitarian side	Accountability started in the humanitarian side
Accountability in humanitarian contexts can lay the ground for social accountability	Child Well-Being Report
Core Humanitarian Standards	Core Humanitarian Standards are superior to the Program Accountability Framework
Fragile contexts	Core Humanitarian Standards
Humanitarian Accountability Partnership	Difficulties of accountability in a fragile state
Humanitarian emergency response	Fragile states
Humanitarian side = pragmatic	Humanitarian Accountability Partnership
Humanitarian side strong on accountability	Humanitarian emergency response
Humanitarian standards (various)	Humanitarian side = pragmatic
Humanitarian side good on complaint and feedback	Humanitarian side strong on accountability
INGOs have capacity for accountability in humanitarian emergency but governments don't	Humanitarian standards (various)
Learning loops	Lack of propensity to question authority in an illiberal society
PAF developed by humanitarian side	People in the humanitarian world have been equating accountability with feedback and complaints mechanisms
	Post-distribution monitoring
	Pre-distribution
	Wider humanitarian community
	Information Provision
	Information provision
	Information provision by itself insufficient
	Information provision is not systematized
	Information provision is weak

DEVELOPMENT WORK	HUMANITARIAN RELIEF
Management issues	Management Issues
Information provision	Accountability cuts across all sectors and programs.
Area Program	Accountability is everyone's responsibility
Capacity-building	Area Program
Champions	Burdensome nature (perceived) of accountability tools
Clustering ADPs is not efficient as expected	Capacity of national staff in inverse proportion to opportunities for jobs elsewhere in the economy
Development Programme Approach	Capacity-building
Doing Development Differently	Champions
DPA linked to accountability	Development Program Approach
DPA linked to PAF	Feasibility
Had to adjust PAF to fit DPA	Food Programming Management Group
Leadership	Formalization of downward accountability procedures
Leadership buy-in	Inconsistency in reporting on accountability
Logframes	Internal capacity
Systematization	Lack of institutionalization
Training	Lack of international exposure among national staff
	Lack of management
	Leadership
	Leadership buy-in
	Logframes
	Mainstreaming accountability
	Management
	Mission creep in accountability reporting
	National Offices
	Senior leadership supporting program accountability
	Staff capacity
	Standardization
	Systematization
	World Vision's federated structure
	Zimbabwe - high-capacity MEAL staff

DEVELOPMENT WORK	HUMANITARIAN RELIEF
	Organizational Learning
Design	Applying the PAF to development work
Design, Monitoring and Evaluation	Awareness of organizational learning tools is lacking
Evaluation	Design
Influencers of aid industry trends	Design, Monitoring and Evaluation
Isomorphism within one INGO	Evaluation
LEAP 2 to LEAP 3 is a radical change	Global Centre
LEAP 3 not promoting accountability to donors	Global experts
Leveraging the interest in external systems	Isomorphism within one INGO
M&E	Local centers of excellence
M&E becomes MEAL	M&E
MEAL	M&E becomes MEAL
Metrics	MEAL
Organizational learning tools	Metrics
Organizational culture	Organizational learning differs between humanitarian and development groups
Organizational learning	Organizational learning tools
Organizational learning tools	Organizational culture
Program Accountability Framework	Organizational learning
Theory of Change	Program Accountability Framework
	Rapid assessment
	Tools
	Participation
	Participation
	Participation is lacking
	Participation is strongest
Power	Power
Advocacy	Accessibility
Building a CBO from scratch	Accountability as a foreign concept

DEVELOPMENT WORK	HUMANITARIAN RELIEF
Citizen Voice and Action	Accountability means giving up power
Communities using CVA methods vis a vis World Vision	Advocacy
Contrast between CVA and program accountability	Agency
DPA linked to Transformational Development	Asking communities how they want to give feedback
Duty-bearers	Building a CBO from scratch
Empowerment	Chauvinism and bigotry among staff
Few linkages between CV&A and acct.	Collaboration with CVA
Gender	Conflict between the CBOs and the community
Inclusion of the most vulnerable	Duty-bearers
Key difference between CVA and program accountability	Empowerment
Lack of collaboration with CVA	Inclusion of the most vulnerable
Listening	Lack of collaboration with CVA
Multiple accountabilities	Lack of inclusion of the most vulnerable
National leadership	Participatory budgeting
Ownership	Partnership
PAF linked to CVA	Power
PAF linked to Transformational Development	Power - the responsible use of
Participation	Power imbalance
Participatory approach in monitoring and evaluation	RBA
Participatory budgeting	Traditional leaders
Partnership	Transferring power
Policy advocacy	Transformation
Power	Visioning
Power - the responsible use of	
Power imbalance	
Program accountability leading to social accountability	
Rights-based	
Root causes	
Seeking linkages between CVA and program accountability	
Social accountability	

DEVELOPMENT WORK	HUMANITARIAN RELIEF
Sustainability	
Teeth of accountability	
Traditional leaders	
Transferring power	
Transformation	
Transformational Development	
Transparency	
We have tried to really discourage using the Citizen Voice and Action approach on World Vision,	
Results Agenda	Results Agenda
Child Well-Being	Cases exist where accountability is successful
Child Well-Being outcomes crowded out Transformational Development	Effectiveness
Effectiveness	Evidence
Evidence	Indicators
Incentives	Influencers of aid industry trends
Indicators	Outcomes
LEAP 3 seeking greater efficiency	Research
Outcomes	Results
Popular benchmarks	Benchmarks
Research	Standards
Results	
Standardization	
Safety and Safeguarding	Safety and Safeguarding
Oxfam scandal impact	Levers
Safeguarding	Oxfam scandal impact
Safety (from retaliation)	Safeguarding
	Safety (from retaliation)
	Trust
	Training
	Training
	Training in the "why" of accountability is crucial
	Training of trainers

APPENDIX H

Programme Effectiveness Performance Indicators in the Accountable Now Reporting

Guidelines

NGO1: **Involvement of affected stakeholder groups** in to inform the design, implementation, monitoring and evaluation of policies and programmes.

Sustainable change will only be achieved if affected stakeholders develop ownership of the process and its results. Please describe the involvement of affected stakeholder groups.

How does your strategy translate into specific roles/decision making power of e.g. people affected by your programs or campaigns?

In which formats and frequency do you engage stakeholders: e.g. surveys, focus groups, community panels etc.? ...

NGO2: Mechanisms for stakeholder **feedback and complaints** to programmes and policies and in response to policy breaches.

Do you have a written feedback and complaints handling policy in practice?

How many and what types of formal complaints did you receive? Who is responsible to act upon them, in what time frame? Have most formal complaints been resolved?

Can you provide evidence that your complaints policy is well known and has led to positive management response?

NGO3: **System for program monitoring evaluation and learning** (including measuring program effectiveness and impact).

Please describe how you monitor and evaluate impact and progress against your strategic objectives.

How do you publicize results and put program adjustments into effect?

Can you provide evidence that MEL led to positive management response?

NGO4: Measures to integrate **gender and diversity** into program design and implementation, and the monitoring, evaluation, and learning cycle.

Diversity is not just a question of fairness, but also a potential quality driver. It enriches implementation strategies by inviting different views; it allows tapping into more networks and broadens the basis of acceptance; it fosters resilience that monocultures do not tend to possess.

What systems do you have in place to identify stakeholders that risk being excluded from your work due to e.g. disability, ethnicity poverty, illiteracy, age, gender?

How does this inform the planning, implementation and evaluation of your work?

Have you set yourself specific targets? What has been achieved so far?

NGO5: Processes to formulate, communicate, implement, and change **advocacy positions and public awareness campaigns**.

Advocacy and public awareness-raising have become an increasingly important part of NGO work. At the same time public criticism in regard to NGO legitimacy and effectiveness is rising. Good accountability for advocacy can address both criticisms.

Do you have a published process for adopting public policy positions ensuring that they are evidence based, truthful, effective and respectful of people's dignity?

How do you ensure meaningful stakeholder participation in your advocacy work?
 How is corrective action taken when appropriate? Can you provide examples?
 Identify the organization's process for exiting a campaign.

NGO6: Processes to take into account and **coordinate with other actors**.

Complex situations, numerous actors and fast-moving targets are a reality for most NGOs. Strategic and effective coordination with the activities of other actors is important to reduce duplication, leverage impact and improve cost effectiveness. What systems do you have in place to avoid duplication and identify opportunities for engagement with others to improve and leverage your effectiveness?
 Can you provide evidence that these systems work well in practice?
 Who are your key stakeholders in such a process (e.g. governments, rights-holders, multilateral institutions, NGOs, business, donors etc.), and what role do they play?
 How do you ensure that partners also meet high standards of accountability?

Excerpted from *Reporting Guidelines: Based on GRI NGO Sector Supplement 3.0 Level C Reporting Template*. Accountable Now, 2014, pages 6 – 7, emphasis in the original.

APPENDIX I

Interview Guide

Interview Guide

Date (of interview): _____

Location (city where interviewee is located): _____

Respondent's Name: _____

Gender of Respondent: M F

Approximate Age of Respondent: 22-35 36-45 46-55 56-65 65+

Thank you for taking the time to meet with me. The purpose of this research study is to produce findings about potential causal mechanisms behind the adoption and the implementation of policies and practices to promote accountability to beneficiaries.

As noted in my letter to you, this interview may take about 45 minutes to one hour, and all data will be kept strictly confidential. Before we start, I would like to ask your permission to record the conversation with this digital recorder so that we don't miss any of the important parts of our conversation.

[After oral consent is given, audio recording begins.]

We are going to start with a few questions about the attributes of your organization and about your position in the organization. Then will we move into more substantive issues regarding program accountability.

Regarding any foreseeable risks or discomforts resulting from this study, the study involves no more risk than the risks you encounter in daily life.

While there may be no direct benefit to you from participating in this study, the indirect benefit of participating will be knowing that you helped researchers better understand the drivers of program accountability at a leading international NGO. Additionally, and ideally, this understanding may help to inform World Vision's future efforts at advancing program accountability.

Personal and Organizational Attributes

First, can you confirm for me where in the organization you work (e.g., at World Vision headquarters, a regional office, etc.)?

Would you please describe the specific role you play in World Vision?

How long have you been in your position?

How long have you been in the organization overall?

Accountability

Please share what you know about how World Vision developed its program accountability.

What previous experiences informed the decision?

What were the steps that you recall that led to this decision?

What was the rationale for undertaking program accountability?

What obstacles initially stood in the way of the decision?

How were these obstacles overcome, to the extent that they were overcome?

If (since the time that World Vision first adopted program accountability), thinking about program accountability has changed in your organization, how has it changed?

Which staff persons or departments are those championing program accountabilities?

What issues do they face?

What staff incentives exist to promote program accountability?

What staff incentives do you think should exist for this purpose, that currently do not (if any)?

How has the process of federating affected the adoption and/or implementation of program accountability, if it has?

Now I'd like to hear about how the program accountability that you described above is put into implementation at World Vision .

Of the four pillars of program accountability at World Vision (information provision, community consultation, promotion of participation, and collecting and acting on feedback), which do you consider the area(s) in which the most progress has been achieved? Why?

What successes and failures have you perceived in the areas that you identified?

How effective do you find the provision of information and/or training to World Vision staff about program accountability measures?

I'd like to focus now on the fourth pillar, collecting and acting on feedback.

What successes and failures have you perceived in this area? What are the reasons for these?

What would you recommend for improving the practice of collecting and acting on feedback?

What are your impressions about any resistance or challenges to these mechanisms?

Where such mechanisms have been successful, what do you think are reasons for this success?

What do you think it would be most important for WVI to learn about program accountability?

What do you think is the most effective way for this learning to take place?

What are the implications for other INGOs? How do you think their experiences might echo or differ from yours?

Finally, is there anything else that you would like to add? Do you have any questions for me, or would you like clarification about anything that we have discussed?

IRB #: IRB-2018-182

Title: An Exploration of Downward Accountability at World Vision

Creation Date: 12-11-2017

End Date: 3-11-2020

Status: **Approved**

Principal Investigator: Elena McCollim

Review Board: USD IRB

Sponsor:

Study History

Submission Type	Initial	Review Type	Expedited	Decision	Approved
Submission Type	Renewal	Review Type	Expedited	Decision	Approved

Key Study Contacts

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