Towards A Conceptual Framework of Beneficiary Accountability by NGOs: An Indonesian Case Study

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ABSTRACT

Beneficiary accountability (BA) by NGOs is a contested notion. Extant research suggests disparity and complexity over its meanings, practices and forms. Its operationalisation, although important, has been a challenge for the NGO scholars, practitioners, donors and the relevant policymakers. In this study, we offer a conceptual framework of BA based on extensive literature review. It highlights four key attributes of BA – casually demanded, action based, quasi-instrumental and focuses on beneficiary self-reliance. We then empirically illustrate the framework by drawing evidence from a case study. The data for this research has been collected via a fieldwork based case study in Indonesia and the methods employed include interviews, focus groups, observation and documentary analysis.

Keywords: beneficiary accountability; case study; Indonesia; NGO

Highlights

- Beneficiary accountability is a contested and misunderstood term
- We offer a conceptual framework of beneficiary accountability
- It is casually demanded and action-based
- It is also quasi-instrumental and focuses on beneficiary self-reliance
- NGOs can discharge beneficiary accountability by involving its stakeholders

1. Introduction

The role of Non-Governmental Organisations (NGOs) in delivering development goals alongside government and other institutions is becoming increasingly important (Banks, Hulme, & Edwards, 2015). With their capacity for social innovation, NGOs – especially those performing development and humanitarian programmes – have become important players to fill the gaps in declining governments' provision of services to society. While these programmes are necessary, they may not in themselves be sufficient to solve the entire societal problems that governments are expected to address (Clark, 1992). With limited resources, it is challenging for NGOs to work on a larger national or international scale. They are required to deliver efficient and sustainable programmes that would fulfill their mission while demonstrating accountability to a range of NGOs' stakeholders, including donors, beneficiaries, governments and others.

One way in which NGOs can develop sustainable programmes is by engaging beneficiaries from the planning stage onwards (UNDP, 2014). Beneficiaries should be central to the effective need assessments and for the justification of service design and delivery (Hall & O'Dwyer, 2017; Wellens & Jegers, 2014). Taking an active part in NGOs' programmes helps beneficiaries to develop greater attachment to the NGOs and cooperate effectively for their success (Awio, Northcott, & Lawrence, 2011). In this way, NGOs are able to ensure that

beneficiaries become self-reliant and manage programmes independently by the end of their period of assistance.

In order for NGOs to engage beneficiaries in their programmes and have further impact on their lives, a strong sense of trust is essential. Mishra (1996) argued that trust could increase truthful communication between transacting parties, which leads to collaboration in using scarce resources. Trust may also increase cooperative efforts and reduce transaction costs (Bromiley & Cummings, 1992), as well as incentivise individuals to invest in the relationship and mitigate tensions and conflict (Zaheer, McEvily, & Perrone, 1998). In contrast, lack of trust, as Tyler and Kramer (1996) note, may cause the grantors of trust to be exposed to unnecessary risks and to impose costly sanctioning mechanisms to protect their interests. In the context of NGOs, lack of trust may lead to an uncooperative stance from beneficiaries. Consequently, NGOs may end up with a situation of less efficient use of resources to assist beneficiaries, with the possibility of limiting their operational formats to 'hit-and-run-type' programmes (Clark, 1992) with pressing demands on their performance.

By delivering their promises, providing access to information about their performance, and being more responsive to beneficiaries' expectations and demands, NGOs can improve their beneficiary accountability (BA) (Brown & Moore, 2001). In this sense, the issue of BA warrants further exploration, and indeed a number of studies have indicated the need for more understanding of the operationalisation of BA (see for example, Boomsma & O'Dwyer, 2014; Unerman & O'Dwyer, 2006). However, the operationalisation of BA is seen as inordinately difficult due to the fact that its definition is unclear (Wellens & Jegers, 2014).

This study, therefore, aims to develop a conceptual framework of BA and to provide an empirical illustration of it via an in-depth case study. Here, we refer to BA as accountability discharged by an NGO to its beneficiaries. BA is understood as a notion embedded in the organisational setting of the NGO. This setting involves a number of social actors including the beneficiaries and others such as volunteers, NGO officials, donors, government officials and other NGOs. We further suggest that BA is formed during the interaction of beneficiaries with NGOs and their stakeholders. Empirically, we provide an important insight that a number of interactions formed within those programmes may facilitate the shaping, maintenance and further development of BA. In doing so, we respond to the above calls for studies on BA. We also contribute to the conceptualisation of BA by investigating various attributes of it manifested within the context of programme delivery. We then present an empirical illustration in the context of a large Indonesian humanitarian NGO.

In the following sections, we review the key literature on NGO accountability in general and BA in particular aiming to identify the key attributes of BA. We then explain the research approach deployed in this study. We present the empirical evidence to illustrate and evaluate the conceptual framework of BA developed earlier in the paper. We suggest that this framework may aid further research in BA and encourage practitioners to consider the multidimensional nature of BA in their programme delivery approaches. In the penultimate section we discuss and analyse the empirical materials in the light of prior research and a conceptual framework developed earlier in the paper. We complete the paper with a summary and conclusion.

2. A Conceptual Framework of BA by NGOs

BA has been a contested notion. Extant research suggests disparity and complexity over its meaning, practices and forms (Cavill & Sohail, 2007; O'Dwyer & Boomsma, 2015; Taylor, Tharapos, & Sidaway, 2014). In this section, we will review the relevant literature. Briefly, in this literature we identify a number of studies suggesting that BA is multidimensional in nature and varies at different relational levels (O'Leary, 2017; Romzek, LeRoux, & Blackmar, 2012; Taylor et al., 2014). We argue that BA should be considered in its context and, in the case of

an NGO, there might be different perspectives on it. To develop a conceptual framework of BA, we highlight its four key attributes – *casually demanded, action based, quasi-instrumental* and *focuses on beneficiary self-reliance* (see Figure 1). Even though we distinguish between these attributes, we acknowledge that some of the attributes are, in reality, interconnected. We elaborate on each of these attributes below.

<mark>INSERT FIGURE 1 HERE</mark>

2.1. BA is casually demanded

A number of prior studies indicate that BA should be seen through a 'socialising' lens (Roberts, 1991) which evolves in line with the systems of social, political and cultural interactions that take place in the communities where an NGO operates. This perspective provides the insight that BA reflects a moral order of social practices to fulfil a specified promise involving the reciprocal rights and obligations of the interacting actors (Brown & Moore, 2001; Ebrahim, 2005; Jacobs & Walker, 2004; O'Leary, 2017; Schweiker, 1993; Shearer, 2002). Such a view, therefore, implies that BA tends to be casually demanded. It goes beyond the mere consequence of a formal principal-agent relationship, or based on a single lens such as that NGOs are only held accountable to certain formal authorities (Coule, 2015). Rather, BA tends to involve informal interactions, such as ongoing communications with the NGO partners, staff and beneficiaries and the sharing of information that may include an NGO's values and missions (Coule, 2015). Meanwhile, others have also noted that putting in place too many formal systems would not be effective in relation to beneficiaries' interactions with NGOs (Dixon, Ritchie, & Siwale, 2006; Wellens & Jegers, 2014). Additionally, Hyndman and McConville (2018) find that most beneficiaries tend to be more interested in their personal outcomes and only in activities with which they are personally involved. Formal reports are often perceived as including too much irrelevant information and may result in a 'cold view of the NGOs'. This finding echoed Gray, Bebbington, and Collison's (2006) assertion that the requirement for a formal accountability mechanism may diminish when performance can be easily observed by the relevant stakeholders (including beneficiaries).

According to socialising perspectives, casual interactions depend on 'connectedness'. The importance of 'connectedness', which is the ability to connect, is central to the types of social connections formed between NGOs and beneficiaries (see Coleman, 1988, etc.). We identify that social connections between NGO officers and beneficiaries, which are also influenced by donors, volunteers and other relevant stakeholders of the NGO are useful to facilitate BA. Moreover, as BA may be casually demanded by beneficiaries, beneficiaries' trust and closeness towards the NGO are essential (Awio et al., 2011; O'Dwyer & Unerman, 2007). Though reflecting a virtuous circle, accountability – albeit in its casual form – is noted by Hyndman and McConville (2018) as a pre-requisite, or at least essential ingredient, for NGOs to gain beneficiaries' trust. This is going to be explored further in Section 2.2 below.

2.2. BA is action based

While it tends to be casually demanded by the beneficiaries, BA is also characterised by an action-based experience of the NGO programmes. Experiencing NGOs' services may boost beneficiaries' perceptions of NGOs' accountability and may help to build their trust in the NGOs (Hyndman & McConville, 2018). Edwards and Hulme (1996) suggest that 'as independent organisations with a mission to pursue', NGOs need to demonstrate that they can perform effectively and be accountable for their actions and commitments. Such a mission-driven perspective may enable NGOs to focus more on their actions than administrative

(financial) matters (Hall & O'Dwyer, 2017). Yet more, the latter is often perceived as a distraction from NGOs' main jobs or even as a waste of time and money (Agyemang, O'Dwyer, Unerman, & Awumbila, 2017).

Empirically, Awio et al. (2011) examined how small grass roots NGOs discharge BA through engagement and participation of the community that they serve by establishing trusting interactions between the community members and the NGOs. According to the study, effective BA 'must be reconceptualised as accounts of actions and transactions, rather than the numerical abstractions of accounting' (Awio et al., 2011, p. 86). A similar view is also held by Taylor et al. (2014) who have examined BA practices in relation to the 2009 Black Saturday bushfires disaster in Victoria, Australia. They found that involvement of beneficiaries in NGOs' programmes was more important than written reports to beneficiaries.

2.3. BA is quasi-instrumental

Unlike the casual attribute of BA that we discussed earlier, which tends to involve more implicit, subjective standards of appraisal, and requires no external evaluator to directly assess the accountability practices, the quasi-instrumental attribute of BA is linked to the notion of 'act of account-giving' (Mulgan, 2000; Roberts & Scapens, 1985). The latter is often conceptualised as a procedural notion with formalised administrative practices (Sinclair, 1995; Walker, 2016) that requires a legitimising mechanism which expects organisations to formally report their activities (Roberts, 1991; Schweiker, 1993; Shearer, 2002). Such a type of accountability is demanded particularly when there is a lack of closeness between accountor and accountee (Rawls, 1972). It is commonly discharged through various formal formats such as reports, disclosures, performance assessments and evidence of compliance with regulations.

Prior literature (Agyemang, Awumbila, Unerman, & O'Dwyer, 2009; Ebrahim, 2003) has noted that quasi-instrumental accountability, which may involve beneficiaries in its data-gathering process, includes a 'participatory review report' and 'programme audit report'. In preparing these two reports which are normally requested by external, upward stakeholders (e.g. donors or governments), NGOs often conduct surveys that might include evaluation of past or existing programmes (Agyemang, Awumbila, Unerman, et al., 2009; Ebrahim, 2003). However, the review and audit reports have been criticised as merely focusing on short-term results, while the participation of beneficiaries may be pseudo/symbolic and ineffective to improve NGOs' future performance. This is because, in practice, the two mechanisms are often conducted on an ad hoc basis, unstandardised and biased as they tend to use first-party evaluation (de Montclos, 2012; Mir & Bala, 2015). Furthermore, it has been argued that there is less expectation from NGOs to provide reports or disclosure to the beneficiary community due to the cost-benefit aspect of using this mechanism. Such reports are less relevant in terms of demonstrating accountability to beneficiaries (Kilby, 2006; Mir & Bala, 2015; Schmitz, Raggo, & Vijfeijken, 2012).

In addressing such issues, Hyndman and McDonnell (2009) argue that to be effectively used as instruments of BA, participatory review and programme audit reporting mechanisms require a sufficient amount of interactions between beneficiaries and NGOs. Such interactions, then, may allow the former to be involved in the decision-making process and have bargaining power in NGO programmes' design and delivery.

2.4. BA focuses on beneficiary self-reliance

In order to live up to their raison d'être in providing maximum benefits to beneficiaries, NGOs need to avoid accountability disparity – a condition whereby NGOs put more priority on accountability to the powerful stakeholders (i.e. donors and governments) as compared to their not-so-powerful stakeholders (i.e. staff or beneficiaries) (Agyemang, Awumbila, Unerman, et al., 2009; Ebrahim, 2003; Hyndman & McDonnell, 2009). In exerting such efforts,

Ebrahim (2003) observed that NGOs can be motivated by internal and external factors. Internal factors include their commitment to achieving their mission and being transparent to their stakeholders, as well as their sense of moral duty and awareness of an obligation (O'Dwyer & Boomsma, 2015; Ospina, Diaz, & O'Sullivan, 2002). External factors include their willingness to fulfil the accountability requirements as set out by their stakeholders, such as pressure from donors (Benjamin, 2012; Christensen & Ebrahim, 2006; Mir & Bala, 2015) and social sanctions (de Montclos, 2012).

Consequently, to keep NGOs' commitment to assist beneficiaries in improving their welfare, it would be insufficient for an NGO to only provide functional, short-term and instrumental accountability. Rather, they are challenged to move towards a more strategic, long-term and expressive form of accountability (Avina, 1993; Ebrahim, 2010; Edwards & Hulme, 1996; Knutsen & Brower, 2010). The latter type of accountability can be delivered by NGOs via assessment of the developmental (long-term) impact of their programmes for beneficiaries. With such an assessment, NGOs make continuous improvements by strategically empowering beneficiaries, as individuals and members of their communities, to become self-reliant and rise confidently from their perilous conditions (MacIntyre et al., 2013).

Besides requirements of such attempts from the side of the NGOs, empowerment of beneficiaries also demands an active involvement of the latter to help the NGOs to go beyond performing service delivery and to further act as a catalyst for empowering beneficiaries to become more independent upon completion of the NGOs' period of assistance (Hilhorst, 2002; Kopinak, 2013; Wellens & Jegers, 2014). Via participation, the NGO and its beneficiaries can create 'community capacity' that has the leveraging potential to generate beneficiaries' sense of self-dependence, solve collective problems, improve or maintain the well-being of the society and stimulate microeconomic development (Ospina et al., 2002). An element of beneficiary active participation in programme level decision-making is also considered as an important requirement by donors in channelling funding to NGOs. As noted by Uddin and Belal (2019), BA is interlinked with donor accountability. Their case study of BRAC Bangladesh revealed that donors even allocate some funding to enhance BA and work with other NGOs and regulators to ensure that NGO-funded programmes have been able to have an impact on the lives of beneficiaries. Their finding provides support to arguments made by O'Dwyer and Unerman (2008) and Hyndman and McConville (2018) that donors actively promote beneficiary participation and beneficiary-feedback mechanisms.

However, participation is effectively a means to an end, not an end in itself (Vervisch, Titeca, Vlassenroot, & Braeckman, 2013). Earlier research has cautioned that participation could represent a challenge in achieving the goal of generating community capacity, particularly when beneficiaries are unable to voice their genuine concerns to the NGOs (O'Dwyer & Unerman, 2010; O'Leary, 2017).

In contrast, non-engagement of beneficiaries 'strikes at the heart of effective capacity building' (Brown & Moore, 2001, p. 584). To encourage beneficiaries' active involvement, studies such as Romzek et al. (2012) suggest NGOs make use of shared norms (which may include faith), shared goals (e.g. self-reliance of beneficiaries and their communities) and the facilitative behaviours (e.g. frequent communication) of interorganisational and interpersonal relationships between NGOs and their beneficiaries. So long as beneficiaries' expectations of NGOs are confirmed through commitment to assisting beneficiaries to accomplish the shared goals with the NGOs' competence and caring attitude, beneficiaries' trust in NGOs is likely to grow (Creed & Miles, 1996; Fisher, 2013; Kasperson, 1986; Mayer & Gavin, 2005; Rosanas & Velilla, 2003). This trust will, furthermore, keep them actively involved in the NGOs' programmes. On the other hand, a lack of trust from beneficiaries may act to prevent them from cooperating with NGOs and make them more reluctant to participate in NGOs' programmes (MacIntyre et al., 2013).

3. Research Design

The fieldwork for this study was undertaken in an NGO, ACT (Aksi Cepat Tanggap) Foundation in Indonesia. Founded in April 2005 with social and humanitarian aims, it features unique characteristics such as its large size in terms of volunteers involved in addition to funding available and its outreach activities. For this reason, our study is different from many of the other case studies investigating BA practices (e.g. Awio et al., 2011; O'Leary, 2017), that are based usually on small organisations on the ground.

As a well-resourced NGO, ACT is run by both professional staff and volunteers. As of December 2015, ACT has employed 164 full-time employees and had the support of 141,746 volunteers to serve its beneficiaries, numbering 20,098,315. Most NGOs in Indonesia have an average of only five paid employees, are supported by 21 volunteers and provide services to about 423 individual beneficiaries (BPS, 2015). In general, ACT's activities are supported by four main departments, namely the *operational* (managing operations and administrative activities), *humanitarian network* (handling disaster emergency and relief management, community development and disaster preparedness programmes as well as volunteer management), *philanthropy network* (managing donors and fundraising activities) and *global philanthropy and communication* (managing ACT's interaction with the media, global stakeholders and partners) departments. In addition to the programmes managed by the humanitarian network department, ACT also runs religious-based programmes focusing on the management of Qurbani, Zakat and Waqf.[1] The latter programmes seem to reflect ACT's commitment to practising Islamic beliefs in promoting humanitarian values and decency. While the above departments are the main functions that handle ACT's day-to-day activities, their respective names, chains of command and coordination, as well as the remits of each department have purposely been made flexible by ACT leaders in order for them to be able to cater for the needs and dynamics of the organisation.

Besides the above support from its human resources, ACT, as a well-resourced NGO, obtains funding from various sources but, in most years, the majority of its funds are derived from humanitarian income, with less than 4% of its funds generated from zakat funds paid by the public, with the remainder derived from other income sources. The details of ACT's income, based on ACT's 2011–2015 financial reports, are presented in Figure 2.

==INSERT FIGURE 2 HERE==

Figure 2 shows that most years have seen an increase ACT's funds, with the exception of a slight decrease in 2015. The major increase in funds in 2014 happened when the income from humanitarian funds more than doubled as compared to 2013. The occurrence of several major disasters in 2014 (e.g. Gaza Crisis and Kelud Eruption) may explain the increase in ACT's funding. Moreover, based on the income generated, since 2012, ACT can be considered as a large NGO according to the classification by Crawford, Dunne, Stevenson, and Hannah

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[1] Qurban (Qurbani) is the voluntary (but strongly recommended) sacrifice of an animal (e.g. a sheep, goat, cow, camel) to Allah the Almighty during the period of Eid ul Adha (one of two holy days celebrated by Muslims). Some or all of the sacrificed animal's meat is distributed to people in need. ACT escalates the social impact of this annual religious ritual by empowering farmers in many different regions in Indonesia to become suppliers of sacrificial animals while in return providing them with modern farming knowledge. Other than Indonesia, ACT also performs the slaughter of sacrificial animals internationally in 27 other countries in need.
Zakat (Zakah) is the compulsory payment of alms when one's wealth has reached a determined threshold (nisaab), the beneficiaries of which are specified in the Qur'an (the poor and needy, among others). It is one of the five pillars of Islam (along with shahadah (declaration of faith), prayer, fasting in Ramadan and Hajj) that Muslims are obliged to perform.
Waqaf (Waqf) is the voluntary donation of cash or assets (land, buildings, water wells, etc.) for religious or charitable purposes, the disbursement of which must be carried out in sharia-compliant ways. ACT is keen to revitalise the great potential of waqf in the country by offering both social and productive waqf programmes to its donors. The benefits of social waqf assets may be directly received by beneficiaries (e.g. water from a well, education services provided by schools), while those of productive waqf assets are generated from the proceeds of the investments made in those endowment assets (e.g. the revenue generated from space rented in a waqf building).

(2009), since its annual income has exceeded £1m. As part of its accountability mechanism to donors and other stakeholders, and in alignment with its aims to apply independent, non-discriminatory, transparent, accountable and neutral-objective principles, ACT has published financial statements audited by public accounting firms since the beginning of its establishment.

Through its combination of human and financial resources, ACT is able to carry out its various activities, which mainly focus on two main programmes to handle both natural (earthquakes, tsunamis, volcanos, floods, etc.) and social disasters (social conflict, war, hunger, malnutrition, poverty, corruption, etc.). These programmes cover emergency response, relief and recovery management as well as preparedness aimed at mitigating damage caused by future disasters and are dedicated to catering to the needs of beneficiaries. In this study, beneficiaries are defined as recipients of ACT programmes who may be in a position to reveal their preferences (including local leaders of beneficiaries' communities) or may not be in such a position (e.g. children, mentally handicapped) (Puyvelde, Caers, Bois, & Jegers, 2012). Considering the comprehensiveness of the data and to highlight how ACT practises BA, this study focused on two of ACT's programmes: the 2010 Merapi eruption programme (representing ACT's activities in handling natural disasters) and the Integrated Nutritious Workshops (exemplifying ACT's responses to mitigating social disaster, particularly malnutrition at a village in South Tangerang, West Java from October 2012 to November 2013). The analysis is also enriched by an investigation into the links between these programmes and other ACT initiatives.

This study employs an interpretive methodology as the views of participants and their subjective understandings inform the empirical evidence gathered (Burrell & Morgan, 1979). The fieldwork was conducted over four months (Aug‑Nov 2014) using interviews, focus group discussions (FGDs), observations and document reviews.

The interviews (46 in total) as the most significant part of this study aim to seek knowledge, understanding and stories of personal experience through conversation (Mears, 2009; Mills, Eurepos, & Wiebe, 2010). The semi-structured interview format was used for this study, wherein the authors prepared questions prior to the interview while also remaining open to the possibility of developing further questions relevant to the interviewees' responses (Bryman, 2012). The interviews involved members of ACT management, staff, beneficiaries, representatives of institutional donors, individual donors, as well as experts and academia (see Table 1) and took place for about one hour, on average. Consent to be recorded, noted and transcribed was given by each interviewee.

INSERT TABLE 1 HERE

FGDs were conducted to obtain a more in-depth understanding from different individual beneficiaries in the group to address the research question about their views on BA. The discussions were also aimed at establishing the presence of any 'group effect' on perceptions about the topic resulting from the interaction between the participants and which may have remained untapped during the individual interviews (Agyemang, Awumbila, & O'Dwyer, 2009; Morgan, 1996). Four FGDs were conducted with members of beneficiary communities (see the details in Table 1). An additional FGD was conducted with two donor representatives upon their request to allow a more comprehensive discussion. To minimise bias, participants were recruited following discussions with neutral parties (e.g. with volunteers) (Krueger & Casey, 2009).

Other than the above two methods, the authors also conducted observations to gather meaningful and contextual information to aid in addressing the research question. ACT management granted us access to participate in several ACT meetings and undertake voluntary

work at the Qurbani festival at ACT's Integrated Community Shelter, Mount Merapi area, Yogyakarta. During these observations, we documented and reflected points relating to the NGO's management and stakeholders' views on BA and the verbal and non-verbal cues behind their interactions and daily routines (Tedlock, 2005). Furthermore, from the fieldwork observation in Yogyakarta, we obtained significant additional information on ACT's interactions with its beneficiaries, which it would not otherwise have been possible to access through the interviews and FGDs alone.

The authors have also used documentary analysis on both private and publicly available ACT documents to support analysis of the above data collection methods. The internal records used include ACT's accounting and internal control manuals, programme audit reports, internal evaluation reports, the minutes of meetings and standard operating procedures. The publicly available information includes ACT's annual reports and archived articles from ACT's website. The summary of BA techniques identified from the above four data collection methods based on its degree of formality is presented in Figure 3, which indicates that the most commonly used mechanisms for discharging BA tend to be informal in nature (Edwards & Hulme, 1996) and require ongoing communication between beneficiaries and NGO personnel (Knutsen & Brower, 2010). More detailed explanations regarding these mechanisms will be elaborated in Section 4.

INSERT FIGURE 3 HERE

In addition to the above methods, the authors also had several informal communications with a number of officers from ACT during the period of study, through emails and messaging services, to either confirm or request additional data, such as reports of programme audit and some statistical information on source and usage of funds. These further data gathering processes were guided by the attempts to address our research question.

We have used thematic analysis of the data gathered and focused on 'identifying, analysing and reporting patterns (themes) within data' (Braun & Clarke, 2006, p. 79). In conducting the analysis, we have combined the transcripts of interviews and FGDs with notes from observations and documentary reviews. We have continued our analysis by conducting open coding to distil concepts that emerged from the data. Next, we have grouped these first-order codes which have affiliated features into second-order themes. With the codes and themes established, we have applied thematic analysis in an iterative way (Dixon et al., 2006; Miles & Huberman, 1994). We did this by performing 'continuous movement back and forth between theoretical conceptualisation, data collection, analysis, and interpretation' (Bryman, 2012, p. 559) to achieve our research aims, while at the same time examining other issues that emerged from the data.

4. Findings

In accordance with the conceptual framework discussed in Section 2, in the sections below we consider each of the four key attributes of the comprehensive BA framework (BA is casually demanded, action based, quasi-instrumental and focuses on beneficiary self-reliance). We provide selected empirical examples of how the above key attributes of BA manifest in the practices of ACT's programme delivery.

4.1. BA is casually demanded

'Most of them (beneficiaries) have never asked for the reports. […] Who among the beneficiaries want to read it [laughing]?' (ACT Senior Vice President)

'Accountability' beyond 'accountancy' appears to be the primary focus when discussing BA. In general, most beneficiaries, representatives of institutional donors and officers of ACT do not perceive BA to be satisfied in the form of a set of financial or other formal reports. The norm is to expect the NGO to fulfil its promises to the beneficiaries. It is expected that while the NGO interacts with the beneficiaries, a non-formal communication will be an 'account giving' exchange for the beneficiaries (Mulgan, 2000). Roberts (1991) notes that accountability's social structures are shaped by interactions while patterns of communication and expectations are formed. This is evident in an expression made by a beneficiary representing a community who received ACT's assistance in the 2010 Merapi eruption emergency and recovery programme. The memory of informal communication that he and his community had with ACT made him consider the NGO's representatives on the ground as their own family:

'Our communication with ACT has been like family. […] I regard all of them as my own family.'

Another beneficiary who was also one of the survivors of 2006 Yogyakarta earthquake supported the above view by testifying how the ACT team continuously maintain a meaningful communication with the beneficiary's community even though many years have passed since the NGO completed its programmes to help the community:

'We still have good communication with the ACT. They always sent us goats or cow in the Eid ul Adha. The ACT's president also visited me last week.'

Furthermore, in our case, beneficiaries did not think that systematic and fully disclosed reporting influenced their judgment of whether an NGO was accountable or not. This view is reflected in a comment made by a beneficiary of the ACT's community development programme:

'About the funds from the donor, I think we do not need to know about it […] for me, even if I know about it, it is not so important for me [laughing].'

Likewise, two other beneficiaries of ACT stated in similar tones:

'In my opinion, ACT is responsible for reporting to the donors, not to us – the beneficiaries. […] We only knew about the general financial reporting through the media. ACT did not directly report to us. I thought it was not my concern. I just did not want to know.' (ACT Beneficiary in the 2010 Merapi eruption emergency and recovery programme)

'We did not need to know too much detail about who gave the funds, how much the raised funds were. What was more important to us was that we were happy because of their help.' (Informal leader[2] in a community at Bantul regency, Yogyakarta, Indonesia and ACT Beneficiary in the 2006 Yogyakarta earthquake emergency and recovery programme)

The above quotations demonstrate that formal and standardised financial reports are less preferred by the beneficiaries themselves. This is supported in the literature (for instance Dixon et al., 2006; Wellens & Jegers, 2014) where it has been suggested that placing emphasis on too many formal reports will not lead to effective communication between beneficiaries and NGOs.

As BA is casually demanded by the beneficiaries, there is a wider appreciation of the role of other parties involved and the way that their relationship with the NGO is facilitating the casual nature of BA. The more the trust and closeness between all parties and the NGO, the easier is the connection between the NGO and its beneficiaries (Awio et al., 2011). The above

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[2] We observed during our data collection period that an informal leader of a beneficiary community is normally someone who has lived in the community for a long time and is relatively better educated than other beneficiaries. The community members may also naturally choose him/her to be their informal leader due to his/her charisma, or higher understanding on religious matters, or because he/she can demonstrate ideas that seem advantageous to the community.

informal leader of the ACT beneficiary community at Bantul regency commented that the close interaction ACT had with them led to cooperative works between ACT representatives and members of beneficiary communities:

> *'I hold my thumbs up to the ACT's president. His works were very systematic, he told us to this, this, and this. He asked us to work cooperatively. He suits me well, and we are a good team […] In rebuilding our (earthquake-destroyed) houses, we made the bricks by ourselves. I also proposed to the ACT's president that the excavation of the house foundation could be used to make the bricks. I really support the ACT's works. The community supports them as well.'*

The smooth communication between parties resulted in trust and supported beneficiaries in the form of active participation in ACT's programmes. However, as argued by Hyndman and McConville (2018), the trust may not only be built via interactive communication but also through NGOs' real work to beneficiaries. This will be further explored in the following Section 4.2.

4.2. BA is action based

> *'I never think that far. I have been grateful to get their assistance. What is the benefit for me to know about their accountability? I never even think to ask them about it. What I ask them was why the programme was ending?'* (ACT Beneficiary in the Integrated Nutritious Workshops)

In addition to the casual nature of BA, beneficiaries, as well as others in our case, have expressed the view that receiving actual assistance as a result of programme delivery is among the key ingredients which made them feel that ACT was accountable to them, and as evident in Taylor et al. (2014)'s study, such tangible works are more appreciated than mere provision of formal reports and other administrative processes that may be seen as a distraction from the more impactful actions of an NGO (Agyemang et al., 2017).

Another beneficiary of ACT's Integrated Nutritious Workshops[3] stated that observing the NGO's concrete work and fulfilment on its promise to the beneficiary community may increase beneficiaries' trust towards ACT. The beneficiary commented:

> *'My trust was built as I have seen their real work. […] When I saw them (ACT) providing the free medical treatment as they promised, oh I realise that they were right. […] I think ACT's programme has been really good and perfect. They provided general practitioners counselling, paediatrician counselling, and nutritious packages. Their volunteer also worked very well. They treated the children with care and friendly manner. […] They gave us examples of how to take care of our children. […] I share those that have been taught in the ACT's programme to the community.'*

Our evidence shows that concrete actions are not only essential to demonstrate the accountability of NGOs to beneficiaries. The actions coupled with social interactions with NGO representatives can develop trust as suggested by Hyndman and McConville (2018). Interestingly, the existence of beneficiaries' trust also triggers their enthusiasm to actively participate in ACT programmes and disseminate the benefits of their participation for other members of the community who may not have attended the programmes. This fact provides support that such interplay may not only occur in small grass roots NGOs (as argued by Awio et al., 2011), but is also likely to take place in a large organisation such as ACT.

Beneficiaries' active involvement in NGOs' effective programmes may indicate how NGOs have been accountable in bringing a positive impact to the lives of beneficiaries and their communities, something which seems to be more valued by the beneficiaries and other stakeholders of NGOs in the less formal accountability mechanism (Edwards & Hulme, 1996;

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[3] ACT conducted the Integrated Nutritious Workshops in three stages: health care intervention (January–June 2013), health education for families (May–July 2013) and economic empowerment for mothers (September–December 2013). The programme was aimed to assist malnourished children with poor and inadequate nutrition as well as their parents to help them meet the needs of their families.

Hall & O'Dwyer, 2017). A volunteer, for instance, explained how BA can be discharged through the provision of services which meet the needs of beneficiaries in a timely manner:

> *'From the side of beneficiaries, accountability means fast service, and not to hold [the donations] and distribute them slowly. […] Beneficiaries tend to see quality and quantity of the given donations. They do not go into more details. As long as ACT gives good service, fast response, with the kind approach, usually they do not ask for any further form of accountability.'* (ACT Volunteer who assists ACT in various programmes)

Representatives of ACT's institutional donors expressed a similar view:

> *'Who among the beneficiaries want to read the report? No one. Essentially, BA means that they can deliver what they have committed to the beneficiaries at the beginning of the programme. So basically, they should do what they say they would do.'* (Representative of Institutional Donor who trusted ACT to carry out a community development programme)

> *'It was not important to disclose the amount of the funds [to beneficiaries]. They do not need to know about it. […] The important thing was that they could see ACT's works and get the benefits from the works.'* (Representative of Institutional Donor who trusted ACT to carry out the Integrated Nutritious Workshops)

While the representatives of ACT institutional donors seemed to be rather dismissive of the beneficiaries as evident in the above quotes, it does not mean that they were not asking ACT for financial accountability. Indeed, they do demand both financial and programme accountabilities which need to be audited by independent accounting firms. With regards to the accountability mechanism that ACT needs to discharge to its beneficiaries, we could argue in line with Gray et al. (2006) that the more an action is easily observed, the less demand there will be for a formal accountability mechanism. Even more, different degrees of formal, administrative and financial-related types of accountability are suggested by donors and have been adopted by ACT. This aspect will be elaborated more in Section 4.3 below.

4.3. BA is quasi-instrumental

As discussed in Sections 4.1 and 4.2 most of the beneficiary respondents in our study demand only non-procedural accountability mechanisms which can be discharged via informal mechanisms and concrete actions. However, a small group of beneficiaries held different opinions. For instance, an elected formal leader[4] who co-supervises ACT's Community Development Programme in Babelan[5] provided a somewhat different perspective to that of the informal leader and the majority of participants. He expected BA to go beyond promise fulfilment, by delivering a more formal form of accountability, such as thorough disclosure of financial information, but not as complex as income statements, statements of financial position or cash flow. Another community leader from another village in Babelan struck a similar tone:

> *'I want to know the detail of the funds. How much [of the funds] were allocated to our village. Then, we can see how ACT runs the programmes and calculate whether they made any sense with the allocated funds.'* (Formal leader in a community at Babelan regency, Bekasi, West Java, Indonesia and ACT Beneficiary in the Babelan community development programme)

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[4] In contrast to the informal leader described in footnote 2, the formal leader of a beneficiary community is someone who is formally elected by the community members to lead the community. He/she is a civil servant and has the official responsibility to carry out the government authority. As a consequence of his/her duties, he/she has to report to leaders within higher hierarchy of government, i.e. the Sub-District/District Heads.

[5] Babelan regency is located in Bekasi, West Java, Indonesia. There, ACT collaborates with an energy-provider company to conduct a series of community development programmes aiming to help residences around the company's operating area to help increase the economic and social welfare of the community members.

Thus, while promise fulfilment continues to be a central element of BA, however, in cases where an NGO has not been able to deliver on a promise, some interviewees perceived the need to demand greater transparency regarding the allocation of funds received by ACT in the form of corporate donors' CSR contributions in relation to any community development programme conducted in their village. Our informal communication in the field with a volunteer on the programme revealed that such suspicion from the community leader at Babelan programme happened because a corporate donor who provided funding to a community development programme asked ACT to prioritise a water provision programme rather than other programmes proposed by members of the beneficiary community in the participatory meeting. This was also evident in the community leader's further comment:

> 'My community for sure needs the water, but there are other needs as well. That is what I want from them (ACT and corporate donor).'

Through the instrumental form of accountability, they wish to identify why the bottlenecks occur and whether there is any potential misconduct by the NGO. Although they do understand that ACT requires a proportion of donor funds to finance the operational costs of running a programme, they still expect ACT to be transparent in terms of the donor funds allocated to programmes conducted in their community. Additionally, they were not particularly concerned with details such as ACT's income statements, statements of financial position or cash flow. The use of resources to implement a review mechanism and the subsequent costs associated with it have been identified in other studies as drawbacks, even more, when their effective facilitation to BA is difficult to demonstrate (Mir & Bala, 2015; Schmitz et al., 2012).

Hyndman and McDonnell (2009) suggest that NGO mechanisms and reviews require a sufficient number of interactions with the beneficiaries and well-facilitated participation in decision-making processes. In our case, a community leader has also suggested an alternative for resolving the situation through open communication with relevant decision-makers from both the corporate donor and ACT. He felt that existing interactions between them were good, but not sufficient to clarify the situation:

> 'We should sit together. I want them to follow my suggestion. […] Most representatives from ACT and the corporate donor have close communication with me. However, they are only low-level staff. They cannot make decisions.' (Formal leader in a community at Babelan regency, Bekasi, West Java, Indonesia and ACT Beneficiary in the Babelan community development programme)

According to our observations and informal conversations with beneficiaries, volunteers and ACT staff, the driving factor behind community leaders' demands for accountability may also be lack of information on their part about the NGO programmes, their prior experience in dealing with NGOs[6] and being less able to intervene despite their formal authority. It may also derive from leaders' concerns that any problems caused by the NGOs (e.g. misuse of funds, unprofessional services) could pose risks to their own legitimacy and credibility since members of their community may view them as incapable leaders who have failed to effectively control the work being carried out in their area. In this sense, these power actors may consider that accountability discharged only through the provision of programmes to beneficiaries is not sufficient to engender their trust in ACT and for them to retain their legitimacy in front of their community. They need a more formal form of accountability in order to assess the extent to

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[6] Some other NGOs were irresponsible in dealing with those community leaders. Those NGOs came to the community and conducted FGDs with community members. Once they understood the community needs, they used it to make fundraising proposals to prospective donors. However, from then, those NGOs disappeared and left the communities without fulfilling their promises. These incidents had created negative experiences and apathy amongst both community members and leaders towards NGOs and their works.

which ACT is delivering its responsibilities and to ensure that the work of the NGO is in line with their own expectations. These power and legitimacy issues may not be too obvious in the case of informal community leaders who mentioned in Section 4.1: 'We did not need to know too much detail about who gave the funds', as they may not have official duties to carry out such responsibility.

Additionally, when financial accountability becomes a requirement, a further issue lies in the time and expertise needed for the preparation of financial reporting on behalf of the NGO. As a result, there may be a requirement for reporting to be less complicated whilst still remaining informative. An officer at ACT stated:

> *'Our consultant suggested that when ACT works in the community, it needs to mention how much funds it gets from donors, how much is allocated to the programme, operations and physical activities. It's just like those presented in information boards that you typically see at a construction site.'* (ACT community development officer)

Moreover, the officer also emphasised the need for financial information that could be accessed by beneficiaries, to include the total amount of funds and allocation of those funds. With such disclosure, beneficiaries would be able to monitor the budget and evaluate whether it is tied in with the actual work being carried out on the ground. However, other interviewees considered too much transparency regarding financial matters as undesirable. A senior vice president at ACT argued:

> *'We would not disclose the financial information to our beneficiaries as it may raise unnecessary suspicions from beneficiaries' side. […] Our responsibility to them is to bridge between them and the donors.'* (ACT Senior Vice President)

Moreover, a representative of ACT institutional donor made a similar comment:

> *'When there is a question about transparency, we have announced the mock-up[7] at the opening of the programme.'* (Representation of Institutional Donor who trusted ACT to carry out the Integrated Nutritious Workshops)

It was also apparent that ACT management teams agree on the need for disclosure on the amount of funds assigned to its programmes. A senior manager of ACT also explained that the disclosure of funds allocated to a beneficiary programme is presented in the form of a mock-up board shown during the programme's opening ceremony:

> *'We usually show the mock-up containing the total amount of the funds. […] We do not disclose the detail to the public.'* (ACT Senior Manager)

The above quotations demonstrate what we discussed earlier that the less preference of ACT management and its donors' representatives on the formal and standardised financial reports does not mean that they do not take up any mechanism to meet such expectation on instrumental accountability. Rather, quasi-instrumental levels of disclosure on the total funds allocated to its beneficiary programmes, among others through a mock-up board, are welcomed and encouraged by both parties to provide necessary accounts to certain beneficiaries, while at the same time avoiding too much irrelevant detail that may cause a 'cold view of the NGOs' (Hyndman & McConville, 2018).

The disclosure of financial information is important as a mechanism of BA. It should be tailored to satisfy beneficiaries' demand for a certain level of visibility into the issue rather than

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[7] The mock-up referred to here is a board that is normally used at the inauguration of an ACT programme. It contains information regarding the nominal amount of donations from the donor, the name of the donor, ACT and donor logos, etc.

aim to reveal the minutiae of the financial reports, which they do not wish to see (see also, de Montclos, 2012). One ACT volunteer made a suggestion of whom the NGO needed to prioritise in terms of delivering accountability, in addition to a minimum acceptable mechanism required for ACT to be more transparent and encourage greater participation from the community leaders as representatives of the beneficiary communities. He explained:

> *'There should be transparency between the executives. That is, between the community leaders, ACT and the company. The residents might not need the financial disclosures. The community leaders demand this transparency because they did not want to be deceived. […] it would be great if ACT and the corporate donor provide more detailed information to the village leaders. It will raise a sense of mutual trust.'* (ACT Volunteer)

In suggesting that ACT should provide community leaders with greater financial transparency, the volunteer seems to be intending to address the issue of symbolic participation (Ebrahim, 2010) and to reduce the imbalance of power between ACT and the community leaders.

4.4. BA focuses on beneficiary self-reliance

While the above three sections illustrate BA attributes from the side of beneficiaries and other ACT stakeholders, the fourth attribute – BA focuses on beneficiary self-reliance – seems to be advocated by most ACT management and key volunteer participants of this study. This finding is supported by other studies that have highlighted the importance of NGOs living up to their 'raison d'être' and elevating their beneficiaries from their state of vulnerability (Agyemang, Awumbila, Unerman, et al., 2009; Ebrahim, 2003). Internal forces have been found to be influencing NGOs towards fulfilling a moral obligation to make a positive difference in the living conditions of their beneficiaries (O'Dwyer & Boomsma, 2015; Ospina et al., 2002).

In our case, participants from the NGO management as well as volunteers have suggested that being accountable to beneficiaries means helping them to become more autonomous and better able to 'stand on their own feet'. Often it also means empowering them to enhance their resilience and extending NGO cooperation beyond formal completion of the programmes. As noted by ACT's senior vice president, ACT 'educates beneficiaries that vulnerable situations have to be considered as a turning point for them to aim high'. ACT management also formally stated their strategic view of BA in their annual report:

> *'Empowerment is directed to build self-reliance in the local community after the programme ended, while the participatory method is intended to involve beneficiaries actively in the implementation of the programme so that they have a sense of ownership in the results of the programme.'* (ACT Annual Report, 2012, p. 12)

By encouraging beneficiaries to take part in the programme, there appears to be an unwritten credo shared by ACT officers and volunteers: 'Give beneficiaries a fish and ACT will feed them for a day. Teach beneficiaries to fish, and ACT will feed them for a lifetime.' With this internalised strategic objective of enabling beneficiaries to become more self-reliant, one ACT programme manager noted that BA could also be demonstrated through formal mechanisms, such as programme audit. He stated:

> *'BA is more related to the programme audit, either through visits, assessment on what they have received from the ACT and the impact of the programme.'* (ACT Programme Manager)

In the event that a programme fails to deliver the expected results in terms of helping beneficiaries become more self-reliant, ACT personnel seem to feel personally responsible. One volunteer made the following comment:

> *'It becomes our problem when the programme is about to finish, and we still have not been able to make them (beneficiaries) become independent persons. We aim not only to provide them with a fish but also a fishing rod so that they can continue with the fishing activities in future.'* (ACT Volunteer)

Among the indicators used by ACT to measure such a self-reliance objective is to enable beneficiaries to bear their own and their families' costs of living. A programme manager shared an ACT success story about helping beneficiaries who had survived the 2010 Merapi eruption to become self-reliant:

> *'They [beneficiaries] stayed in the shelter for about one year. They were given activities such as breeding worms, catfish, canaries, etc. […] Some of them have been even more successful (as compared to their condition prior to the eruption) because now they could live above the average. […] Then, some of them have been able to buy houses, land, etc.'* (ACT Programme Manager)

Another indicator used by ACT to evaluate the success of their beneficiary self-reliance initiatives is beneficiaries' and their networks' ability to trust ACT and support the organisation to deliver more benefit to those in need by optimising the knowledge, skills, norms and beliefs shared between them and their networks. Some donors, volunteers and employees were once beneficiaries themselves, in receipt of assistance from ACT. Their experiences of disaster, social conflict and/or poverty meant that they went through life journeys together and developed the motivation to help others in need as a result of them overcoming adversity themselves. The ACT president reflected:

> *'By helping others, we teach them lessons on how to give. […] When Mount Merapi in Yogyakarta erupted in 2010, the first logistics that were distributed to our refugee camps in Yogyakarta came from our former beneficiaries of Pangalengan earthquake in Bandung. It was so awesome. […] Social sensitivity, caring and empathy flourished in the souls of our former beneficiaries.'*

5. Discussion

The findings of this study are broadly in line with the prior studies (for instance Awio et al., 2011; O'Dwyer & Unerman, 2007) which observe that BA does not have to be limited to any formal mechanism of accountability such as the accountability to the donor and other influential stakeholders. Rather, it needs to be viewed more widely and connectedly, such as in terms of the four attributes suggested by this study.

Our study presents an empirical analysis that BA, from the perspectives of participants of this study, differs between actors and across contexts. It is subjectively constructed through their expectations, experiences and roles in the society. Within the four attributes, BA can be seen as casually demanded by ACT beneficiaries. From this perspective, BA aims to fulfil the promise of delivering services to beneficiaries on a timely basis and in an effective manner (Brown & Moore, 2001; O'Dwyer & Unerman, 2007; Roberts, 1991).

It is observed, however, that BA can also be reflected in its quasi-instrumental perspective, as perceived by the formal leaders of beneficiaries' communities as well as some of ACT's volunteers. These latter stakeholders, although they do not represent the majority of ACT's stakeholders, tend to express their demands for functional accountability (e.g. through financial reports and disclosures). For the community leaders, such an expectation may arise as a way of retaining their legitimacy in the eyes of their community, while for the volunteers, the demand for more quasi-instrumental accountability may result from their role as

intermediaries between ACT, community leaders and beneficiary communities. We find that donors play roles in directing NGOs to meet the expectations of the quasi-instrumental accountability. Nevertheless, apart from what has been found by Uddin and Belal (2019), we observe a further specific finding that donors support the discharge of BA in varying degrees. Donors acknowledge that beneficiary participation, concrete actions and intensive communications are essential for BA. However, from our study, we find that donors tend not to favour disclosing too much information (specifically financial matters) to beneficiaries. At the same time, donors still require NGOs to prepare both financial and programme audits for their own evaluation requirements.

In addition, this study reveals that BA is perceived by most of ACT's officers, donors and volunteers as a mechanism for assisting beneficiaries to regain their self-reliance after periods of vulnerability. This is also in line with a recent observation made by O'Leary (2017). This study, moreover, notes that self-reliance is not necessarily stimulated by the involvement of beneficiaries in the final decision-making process. Such an approach, according to some prior studies, is perceived as pseudo-participation because many beneficiaries are not involved in the decision-making process (Kilby, 2006; Mir & Bala, 2015; O'Dwyer & Unerman, 2010). Instead, this study observes that an 'adjustable participation' approach can be applied using various methods depending on the condition of the beneficiaries and the stage of the NGOs' programmes, and is thus in line with the degrees of participation suggested by Ebrahim (2003).

In programmes related to emergency responses, ACT adopts promise fulfilment and timely aid delivery in discharging BA (this mechanism was also perceived as a means of BA practice by prior studies, such as Awio et al., 2011; Cavill & Sohail, 2007; Kilby, 2006). Beneficiaries who are involved in the emergency response programme are mostly assumed to require more time to adjust to the vulnerability that they face, thus preventing them from being more actively involved in any decision-making process.

Meanwhile, interactions between ACT and beneficiaries in emergency response have resulted in smoother recovery efforts and can lead to the development of a more sustainable society (Kopinak, 2013). In this sense, when beneficiaries have undergone a series of recovery processes and are perceived to be ready for further engagement, then ACT adopts another mechanism of engaging the beneficiaries in its programme by positioning them as both the recipients and implementers of the NGO's programme. ACT also provides additional resources, which enable the beneficiaries to become self-reliant and even become part of the NGO's volunteer corps. These mechanisms resemble the achievement of beneficiaries' self-reliance, which goes beyond what prior studies (e.g. Cavill & Sohail, 2007) describe as a mechanism for involving beneficiaries in the decision-making process. Moreover, the above discussions provide an insight that helps us to shape an informed definition as perceived by the participants of this study, in which BA can be defined as: non-procedural practices of positioning beneficiaries as the central focus of NGOs' activities.

The above discussion has considered that the practice of BA is strongly related to the factor of trust resulting from the intensity of interaction and level of closeness between representatives of NGOs and beneficiaries (O'Leary, 2017; Roberts, 1991). It also supports the argument that different aspects of BA mechanisms do not take place homogeneously across all stages of stakeholder engagement as well as among various groups of beneficiaries (O'Leary, 2017; O'Dwyer & Boomsma, 2015; O'Dwyer & Unerman, 2008).

6. Conclusions

In this study we have conceptualised beneficiary accountability (BA) in terms of four attributes (i.e. BA is casually demanded, action based, quasi-instrumental and focuses on beneficiary self-reliance). We have argued that it is more closely related to informal forms of accountability rather than the formal forms commonly associated with donor accountability.

Given this informal nature, NGOs can be supported by their stakeholders (e.g. volunteers) when it comes to discharging BA.

The study provides several empirical, theoretical and practical contributions. Empirically, it complements prior studies (e.g. Ebrahim, 2010; Edwards & Hulme, 1996) which have outlined the conceptual mechanisms involved in the discharge of BA, by examining how BA is operationalised. Therefore, it responds to calls (e.g. by Banks et al., 2015; Boomsma & O'Dwyer, 2014) for a more comprehensive understanding of BA practices. Additionally, taking the case of a large NGO sets the novelty of this study apart from the other case studies that have examined the various features of BA (e.g. Awio et al., 2011; O'Leary, 2017). These studies, in contrast, have focused on relatively small, grass roots organisations on the ground. Despite its broad social networks and large scale of resources and operations, our case NGO is different from typical big NGOs. Kilby (2006) notes that big NGOs are less likely to be accountable to their beneficiaries. However, the case NGO provides contrary evidence which can inspire other big NGOs not to leave beneficiaries outside their accountability loop, e.g. by gaining assistance from their stakeholders (e.g. volunteers and donors) to discharge accountability to beneficiaries.

Theoretically, this study contributes to the BA related prior studies within the NGO accountability literature by offering a conceptual framework of BA. We argue that this framework examines different attributes of BA perceived by different NGO actors, e.g. beneficiaries, donors, NGO managers, volunteers and community leaders. Application of this framework in our empirical setting illuminates what works in practice for the benefit of beneficiaries who appear to have been neglected in NGO accountability research and practices.

For NGO managers, this study provides necessary empirical evidence on the positive role played by the volunteers, partners and donors in the development and conceptualisation of BA, which may later contribute to the development of more sustainable NGO operations. This study also indicates that the ability to foster close relations with the beneficiaries is not only held by grass roots NGOs (e.g. as noted by Awio et al., 2011; O'Leary, 2017). Large NGOs may also attain the long-term trust of their beneficiaries by showing their concrete actions plus intense social interactions that are supported by the NGO stakeholders. In addition, NGO managers can present a mock-up board containing sufficient information of financial details concerning their programmes to meet any expectation on quasi-instrumental accountability by some beneficiaries.

This study opens several avenues for future research, such as how the distinct characteristics of different NGOs and those located in other settings may think about their approach to BA. We encourage further research examining the operationalisation and challenges of BA. We have very briefly noted the importance of a trusting relationship between beneficiaries and NGOs in facilitating aspects of BA including self-reliance. Future studies can unpick the role of trust more comprehensively, examining whether it is an antecedent or consequence of BA. Finally, we invite future researchers to provide further empirical illustrations of the conceptual framework of BA articulated in this paper in order to contribute to the operationalisation of BA.

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Figure 1: Four Attributes of BA
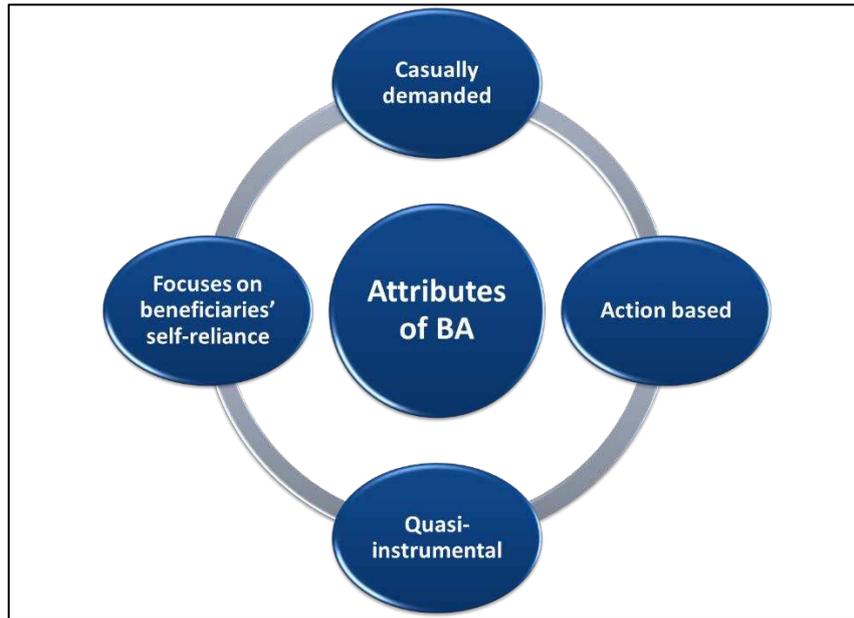
Source: The authors

Figure 2: ACT's Income and Fundraising Efficiency Ratios for 2011–2015

	2011	2012	2013	2014	2015
Total Income (in Rp)	14,052,080,447	32,738,061,135	42,759,700,475	91,150,520,473	90,009,634,543
Fundraising Efficiency Ratio (in %)	1.67%	1.86%	0.43%	1.18%	1.17%
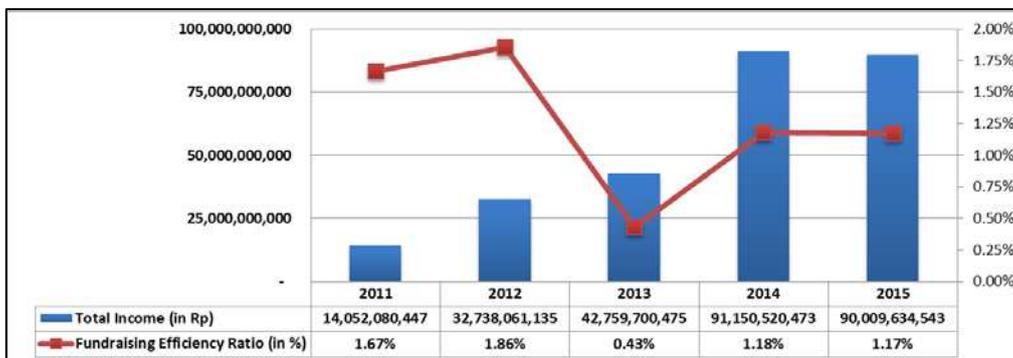
Source: ACT Financial Reports 2011–2015 [£1=18,577.30 Rp and $1=14,604.90 Rp, as of 16 August, 2018]

Figure 3: Summary of BA Mechanisms Identified from Data Collection
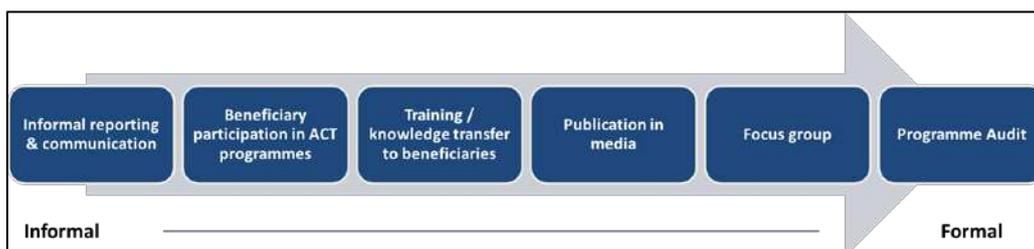
Source: The authors

Table 1: Summary of Interviewees and FGD Participants

	Volunteer	Beneficiaries	ACT Management	Donor	Expert	TOTAL
Interviewees	5	11 (4 community leaders and 7 grass root beneficiaries)	20	4	6	46
FGD Participants	0	26	0	2	0	28
TOTAL	**5**	**37**	**20**	**6**	**6**	**74**