Do Results based management frameworks frustrate or facilitate effective development practice?

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Abstract:	Utilising a case study methodological approach to analyse the Irish practitioner experience, this paper examines if the introduction of results-based frameworks have led to greater impact and accountability to beneficiaries. The findings point to evidence of early resistance to RBFs based upon concerns regarding resources, inflexibility in programming, and the perceived focus on accountability to donors over beneficiaries. However, findings also point to opportunities that could facilitate more effective development in practice. Indications suggest RBFs may facilitate a greater understanding of complexity, increased focus on outcomes and impact through a systematic use of baseline measurements, and improved adaptive programming.

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Do Results based management frameworks frustrate or facilitate effective development practice? Experiences of the Irish International Development Sector

Introduction

The development cooperation landscape is experiencing a period of flux as the traditional assumptions, theories and practices grounding this system have become unstuck over recent decades (Murphy 2016; Ramalingham 2013). Scientific research and evidence points to the complex, non-linear, fluid and messy process of development practice which entails a rich blend of intersecting actors and factors and that can produce both intended and unintended outcomes (Sachs 2015; Riddell 2007; Stern, Dethier, and Rogers 2005). In an effort to adapt and enhance practices, OECD Development Assistance Cooperation (DAC) members have focused substantial attention on the matter of aid effectiveness, results, development impact and accountability (OECD 2005, OECD 2011, OECD 2016), seeking to drive change and improvements in how aid is targeted, delivered, and evaluated.

Traditional modalities of development cooperation have shifted from government-to-government aid, to multi-actor, project-based cooperation spaces where a range of governmental, non-governmental and intergovernmental actors engage in development practice (Willis 2011). However, it is not only the modalities of development cooperation that have shifted during this period, but also the management of development practice. It could be argued that the sector has experienced something of a ‘technocratic transformation’, with the widespread introduction of new management tools and professional techniques, driven by what is commonly referred to as the ‘results agenda’ (Eyben et al. 2015, OECD 2017; Valters and Whitty, 2017).

This technocratic transformation entails a shift towards results-based management systems. According to the OECD, these involve “systematically gathering and analysing information to understand whether institutions, policies and programmes are effectively and efficiently producing the expected results- and how improvement can be made for future performance” (OECD 2014: 15). In recent years OECD DAC donors have applied this approach through the implementation results based frameworks (RBFs) to facilitate more reliable data collection and to contribute to evidence-based decision making (OECD 2017).

This shift has met with rising concerns within both the NGO practice community and the academic research community. Practical areas of concern include the influence this may have on decision-making on the types of programmes that agencies would undertake and the long term impact of this work. Some within the research community have argued that increased upward accountability to donors could result in less downward or social accountability to beneficiaries and to those at whom aid interventions are aimed (Benjamin, 2012; Kilby 2006). Although NGOs generally regard relationships with beneficiaries as important, and identify them as the primary group they are accountable towards, many also acknowledge that the pathway to accountability is unclear (Benjamin, 2012; Kilby, 2006; Chaskin, 2003; Halpern 2005; Hoefer 2000). According to some authors, the incorporation of outcome effective measures within their assessment frameworks does not, in fact, alter the status quo (Kissane & Gingerich, 2004). Thus, the literature points to a lack of consensus on the benefits and effectiveness of this shift (Benjamin 2012; Valters & Whitty 2017; Eyben et al 2015). Tensions are evident between the interests of institutional donors to demonstrate results to their stakeholders, in terms and value frames that they can understand; the interests and motivations of development practitioners; and the beneficiary interests that this system seeks to serve (OECD 2017).

Further, due to the relatively recent and gradual nature of this transformation, and uneven application across OECD DAC member states (OECD 2014; OECD / UNDP 2016), there remain extensive gaps in knowledge and understanding of the effect of this shift. According to an OECD Development Policy Paper, in a syntheses of results from seven case study sites, the landscape has become “more fragmented, with a greater number of actors, channels and instruments involved” (OECD 2017: 8). This paper seeks to address these gaps and contribute fresh evidence through a case study analysis of the transition to results-based management systems across the development sector in Ireland. Recognised by the OECD as an exemplar of good practice in Development Cooperation, this paper explores the experiences of international NGOs funded through the Irish state as they transition from traditional process-oriented log frames and management practices, to new, donor driven results based frameworks (RBF).

Evidence was collected through a research collaboration between Trinity College Dublin and Oxfam Ireland over a three period (2014-2016). Following initial consultations with expert practitioners at Oxfam, and a review of the literature exploring this topic, the following

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research question was selected: *From the perspective of development practitioners, has the results-based agenda led to greater impact and accountability to beneficiaries?* The research team engaged with DOCHAS, the Irish coordinating body for International Development NGOs, to access a range of NGOs of varying size, scale and sectoral focus, and to collectively explore their experiences of this shift over a period of three years.

The following section (I) provides a description of the case study methodological approach used to guide the research. This entailed both a rigorous review of the international literature and semi-structured key informant interviews with a range of development NGOs. Section (II) presents the findings of the literature review, the core conceptual framework which emerged through this process, and the key debates and themes that informed the research. This is followed by section (III) which presents key findings from the interviews and discusses these within the context of the wider literature on this topic. The findings point to evidence of early resistance to this change based upon concerns regarding the resource intensive nature of this shift, the perceived focus on donor interests, and the potential for inflexibility and rigidity that this could drive in programme management. However, findings also point to a range of opportunities that could facilitate more effective development practice. Indications suggest RBFs may facilitate greater understanding of complexity, increase focus on outcomes and impact through a systematic use of baseline measurements and living theories of change. They further suggest that RBFs are potentially more fitting to adaptive programming. Finally, findings suggest that when designed appropriately, RBFs can facilitate greater accountability to beneficiaries through deliberative engagement in development programming and performance management. The concluding section points to a range of recommendations emerging from this research. The delicate balancing act between accountability to donors and deliberative engagement with beneficiaries through programme life-cycles remains an operational and practical challenge.

(I) Methodology

The Irish experience presents an interesting case for analysis as the formal transition from traditional process-oriented log frames to results based frameworks is a relatively recent development. Ireland holds an international reputation for developing a best-in-class model of development cooperation (GOI, 2018; OECD, 2009; OECD 2014). Government policy on overseas aid has emphasized a commitment to the results agenda since 2006 - ‘results, not the financial and other inputs, should be the basis for measuring whether and how aid

works' (Gol, 2006: 100). A further 2014 Gol policy document stressed a continued need to 'prioritise more and focus even more intently on the results we and our partners are achieving' (2014: 17), while stressing the importance of financial accountability and maximising value for money. Irish Aid, the Republic of Ireland's program for international development explicitly laid out core components of their results management instrument (RBF). RBFs must include the systematic use of baselines, a clear theory of change, defined overall goals, activities, assumptions, indicators and targets (Irish Aid, 2014: 6). Through 2014 a formalised model of RBF was introduced for all Government-funded development NGO projects.

Given the timing of this process, a qualitative case study methodological approach (Yin, 2014; O'Leary, 2010) was deemed most appropriate to explore the perceptions of practitioners of this transformation as it occurred over time. This approach facilitated our goal of gaining an intimate understanding of the actors involved, the complexity of their work and contexts, organisational cultures, and the effects of this transformation on development practice over time.

A rigorous literature review of academic sources, policy materials and grey literature was undertaken to map the landscape of the case study context, and to examine international experiences of this shift in development policy and practice. Researchers were based at NGO headquarter office locations and also had full access to key library resources and scientific search engines. The criteria utilised for identifying appropriate academic sources consisted of peer-review publications within the past 15 years; included key word references to accountability, impact, results, efficiency and transparency within NGOs focused on poverty; case studies providing an analysis of the relationship between accountability measures and programme outcomes; case studies narrating on NGO concerns and adoption measures for the results agenda. In total 57 academic papers were reviewed with 35 papers feeding directly into the research. A multiscalar analysis of policy materials was undertaken at national (Ireland), international (OECD) and Global levels. Further, NGO participants were invited to share their materials and recommendations for appropriate literature sources.

In addition, the research teams undertook thirteen semi-structured key informant interviews with practitioners in ten NGOs of varying size, scale and sectors in 2015; and a further four interviews with three additional NGOs in 2016. A purposeful sampling method

was used to identify agencies of varying size and scale across the Irish International Development NGO sector. Access to and engagement with participants was supported through collaboration with DOCHAS, the coordinating body for Irish based development NGOs. Of the fourteen interviews, seven involved participants located at headquarters in Ireland and seven involved participants located in partner country offices. Individual interviewees were at the middle-management and senior management levels and so could share perspectives on organisation wide effects of the introduction of RBFs across programming and projects. Information sheets and consent forms were shared with all participants in advance. All interviews were recorded, transcribed, and analysed to inform the evidential basis of this empirical inquiry.

(II) Literature Review – Key definitions, themes and debates

Analysis of the policy literature of OECD members and working groups suggests that although the core operating concept of a RBF was interpreted and constructed in different ways by different donors (OECD 2016, OECD 2017), a number of key characteristics were evident across the models. Typically, RBFs are donor-initiated. They are intended to ensure funding is being used effectively and that accountability can be assured to stakeholders. RBFs generally require a programme to specify a theory of change, develop a clear baseline, define expected outcomes and inputs required, and the long-term impacts or changes expected (Irish Aid 2014, USAID 2013, NORAD, 2008). ‘Outcomes’ are understood as the intended effects on a target population in the short to medium term. The term ‘impact’ refers to wider effects over a longer period. Ultimately, donors want to see that their funding had a direct linkage to creating a long-term positive change.

Irish Aid has selected to employ the OECD definition of a RBF as ‘the programme logic that explains how a development objective is to be achieved, including causal relationships and underlying assumptions’ (Irish Aid, 2014: 5). As a requirement of receiving programme funding, NGOs ‘must demonstrate clarity of understanding of the pathways of change through to the bigger picture; a clear process of analysis and prioritisation of the results the organisation has chosen to strive for ... and the ability to plan for, monitor, report, learn and make evidence-based decisions which contribute to the achievement of results’ (Irish Aid, 2014).

The 'results agenda' aims towards *impact* understood as the high-level, long-term effect of a programme or intervention, whether positive or negative, intended or unintended, directly or indirectly (DAC, 2002: 24 and USAID, 2009: 5). According to Irish Aid, 'at this higher impact and outcome level of change, results are about sustained changes in wellbeing, empowerment and relationships for example – reduced child mortality; increased food security; greater inclusion of marginalized groups; and greater gender equality' (Irish Aid, 2014: 4).

Experiences of adoption of RBFs outside of the Irish context have been mixed. Within the literature, both academic and grey sources pointed to a number of concerns regarding asymmetrical power dynamics. Firstly, it is argued that asymmetrical power relationships can influence which indicators are selected, what effects are measured, and for whom. Secondly, such relationships can affect the practice of accountability, and in particular, downward accountability towards beneficiaries. Using Cavill and Sohll's (2007: 244) taxonomy of accountability as a helpful characterisation of the types and direction of accountabilityⁱⁱ, our review of the literature suggests that downward accountability, that is, accountability to beneficiaries, should drive accountability across all other levels - internally within an organization's staff, horizontally across the development community and upwards to the donors. This would suggest that beneficiaries should be involved in the co-design of reporting instruments and the co-production of results management activities.

Studies conducted by Christensen (2005) and Boonsma (2009) found that early adoption of RBFs can have a detrimental effect on practices of downward accountability due to the time and resource implications of using this method. The technical expertise and resources required to shift to this management method left less time and resource to attend to the core organisational mission and project activities. Further, other studies have found that it may have an effect on the types of programmes and projects that NGOs would be willing to undertake. Ebrahim (2003) noted that a move towards a results agenda could incentivise NGOs to move away from 'hard-to-measure' projects towards projects that allow for higher levels of quantification and metrics. Irish Aid addressed this concern directly in their Programme Cycle Management Guidelines stating, 'Irish Aid values hard won change and not just quick wins' (Irish Aid, 2014, 4). Furthermore, the incentive exists for NGOs to refrain from negativity within their reports so as not to damage fund flow. Similarly, donors are incentivised to maintain their reputations and thus not press for further information that

may paint them or their projects in a negative light. According to Hughes and Hitchins (2011), prioritising accountability to donors over other participants in the development process can lead to a potential disconnect between an organization’s mission and donor’s expectations of long term impact. In addition, there exists a potential risk of highlighting outcomes which are ultimately mediocre, or off-target, because of required feedback from a donor through the RBF mechanism.

However, later case studies, such as Yahaya and Yakibu (2015) and Noor’s (2015) provide examples of how RBFs were instrumental in increasing downward accountability in practice. Noor’s study attributed the inclusion of a robust information disclosure process, a participation mechanism, and an effective procedure for receiving complaints, as essential elements of a RBF design and activation. In this case, the intense donor scrutiny on fund allocation presented an opportunity for NGOs to take advantage of the RBF reporting requirements to increase programme impacts while encouraging constant feedback on those impacts directly from beneficiaries.

Thus, the literature reveals varying results. However, it is important to note the timings of the studies – lessons learned from early adopters could be used to inform later programmes. In theory, RBFs can lead to increased downward accountability to implementing partners and to programme beneficiaries. The findings of this literature review informed the construction of the semi-structured questionnaire used in the key informant interviews to explore practitioner experiences in Ireland. Interviewees were asked specifically to comment on upward accountability towards donors and downward accountability to beneficiaries. Further, methods of engaging beneficiaries in deliberative evaluation of the programmes were also explored. One particular area identified in the literature and also highlighted by our respondents pointed to the importance of engaging beneficiaries in a feedback process and thus in the co-production of knowledge through the systematic inclusion of spaces in the project where feedback can be provided. However, less emphasis emerged seemed to be placed on the inclusion of beneficiaries in the design stages of RBF planning.

(III) Key findings from Interviews

The findings below provide an overview of interviews conducted over a two year period in 2015 and 2016 (seven in Head Quarter offices (HQ) and seven in Partner Country (PCO)

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3 offices). The results are presented around the core themes of 'impact' and 'accountability',
4 and include results from a range of open and closed questions.
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8 When invited to rate their reaction to the following statement: *'The Irish Aid RBF is an*
9 *effective tool for increasing accountability to donors'*, practitioner responses were deeply
10 consistent with the findings from the literature. The response to this statement was
11 unanimous with all interviewees selecting an affirmative 'Agree' or 'Strongly Agree.' A PCO
12 interviewee noted the challenges inherent to the different levels, directionality and flow of
13 accountability when multiple stakeholders are involved - *'Somewhere in the ladder of*
14 *hierarchy, the accountability becomes less and less as you, kind of, go down, you know? And*
15 *it's easier for the one on top, immediately on top, to hold the next level below accountable.*
16 *But usually it's not the other way around.'* (Respondent 1, 2015)
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25 However, benefits for beneficiaries and for improved programming were also identified. One
26 respondent (Respondent 3, 2016) also commented that the RBF helped move from a purely
27 financial sense of upward accountability in terms of how money was spent and return on
28 investment towards a more comparative method of reporting on results. Thus, the
29 introduction of the RBF allowed for greater recognition of and attention to complexity as an
30 operational factor in development practice.
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37 **Increased Impact for Beneficiaries?**

38 All respondents were invited to rate their reaction to the following statement: *'The Irish Aid*
39 *RBF is an effective tool for increasing long-term, high-level impact for beneficiaries'* on a five
40 point scale of 'Strongly Agree' to 'Strongly Disagree.' 88% percent (12/14) of interviewees
41 responded positively with either 'Agree' or 'Strongly Agree' with PCO interviewees more
42 likely to strongly agree. According to a number of respondents, when monitoring and
43 evaluation (M&E) showed that targets were not being reached and/or impacts were not
44 being achieved, the RBF was seen to provide a method for revisiting, examining and
45 adjusting strategies and activities. In this way, one respondent noted that the RBF is a *'tool*
46 *which encourages the programme to be delivered in a certain way,'* (Respondent 1, 2015)
47 leading to potentially stronger impacts over time.
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57 In spite of this strong endorsement, half of all respondents stated that trying to capture and
58 report at the impact level was inherently challenging, and in some cases impossible. Firstly,
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they argued that impacts such as behaviour change, increased knowledge, or improved governance do not necessarily lend themselves easily to quantifiable targets utilized by RBFs. Even if good metrics for reporting on the impact are established ahead of time, organizations may not be able to identify and report on progress in a single year, particularly if the project has a longer, three-to-five year time frame. For these types of projects or impacts, *'you cannot just base on the RBF to reflect and make changes'* (Respondent 2, 2015). Indeed, one respondent noted that it would be impossible to measure impact without a counterfactual. As programme design does not allow for this in many cases, it is simply not possible to measure. Lastly, the one organization that selected 'Disagree' on the above scale felt that for any organization *'to pretend that you can do that [measure and attribute impact] in a results-based framework is not useful'* (Respondent 2, 2015).

During the interviews, respondents pointed to a number of challenges to increasing impact directly linked to the changing work practices prompted by the RBF. Although RBFs are intended to be living documents that are updated and revised as necessary, 57% (8/14) of respondents cited a lack of flexibility with the tool, in practice. According to one PCO respondent, the restrictive structure and challenges to revision could have programmatic consequences: *'[The RBF] removes the flexibility and sometimes even the bit of innovativeness in a particular programme and how you deliver it'* (Respondent 3, 2016).

In the process of preparing annual reports against the baseline and targets, five respondents noted an 'opportunity cost' of explaining minor discrepancies in expected results to the donor, that could take time and energy away from more holistic programming and strategic adjustments for delivering impacts. According to this group, in the current climate, quantitative measurements and approaches have become dominant such that *'what gets measured gets done.'* Three Ireland-based interviewees mentioned the frustration with the trend toward 'ticking boxes' as part of RBF reporting and capturing programme progress at the expense of capturing qualitative data and wider impact-level results. Resistance towards this form of donor control was evident with some interviewees noting their strong commitment at the organizational level to combat this narrow focus and reductionist approach.

Finally, a core practical challenge was noted almost exclusively by HQ respondents regarding staff time, programme time and investment of organizational resources required in

structuring and reporting against the RBF tool at the expense of programme implementation – thus having a clear effect on potential reach and impact. These observations and experiences echoed a finding in some of the literature that the multiple processes and systems required for the RBF shifted the NGOs focus away from impacts and accountability for beneficiaries. One interviewee stated that understanding the reporting requirements and expectations of the donor through the RBF ‘*delayed program implementation and is not good for beneficiaries. We’ve learnt a lot in doing it, but it did delay us*’ (Respondent 3, 2016). Another stated that the transition from the logical framework mechanism to the RBF tool has been ‘*arduous*’ (Respondent 9, 2015). Finally, there are a range of hidden costs associated with managing such change. This is particularly problematic if there are arbitrary ceilings on indirect cost rates which have the potential to hinder capacity building of implementing partners who are also required to utilise this new instrument (Mitchell, 2014). Such costs are widely underestimated by institutional donors, such as Irish Aid, and can and do lead to substantial challenges for NGOs as they try to balance their relationships with and expectations of beneficiaries and implementing partners, while also meeting donor reporting requirements. All of these factors deter attention from core programmes and maximising impact. As is the case during any major change or transformation, there is an initial learning curve that can cause feelings of frustration (the valley of despair), but generally these pass with time and continued use of the new systems.

Increased Accountability to Beneficiaries?

All respondents were invited to rate their reaction to the following statement: ‘*The Irish Aid RBF is an effective tool for increasing accountability to beneficiaries.*’ There was a mix of responses, with 38% selecting ‘Agree,’ while 31% had a negative response of ‘Disagree’ or ‘Strongly Disagree’ – echoing the many variations and concerns found in the literature.

One respondent expressed their concern that the drive towards upward accountability through the RBF was at the expense of a downward focus:

‘I think the difficulty is that because you have so many people wanting to get so much out of the RBF, the people last in the queue are the beneficiaries, the intended beneficiaries’ (Respondent 3, 2016).

A PCO respondent said that unless beneficiaries were brought in during the initial design and planning, it was hard to see their ‘visible voice’ and therefore to provide direct accountability (Respondent 1, 2016). Another noted that they ‘could have done more’ to provide downward accountability (Respondent 3, 2016). Seven out of fourteen respondents said it was not the RBF, but rather an organizational commitment to accountability and/or use of other processes and frameworks that enabled downward accountability. One interviewee elucidated this sentiment by stating that accountability to beneficiaries ‘is in our values, it’s in in our ethos’ as an organization, rather than a product of an RBF (Respondent 2, 2015).

However, as noted in the literature review and international experiences above (section II), if beneficiary engagement and feedback are key features of downward accountability, the evidence gathered through our interviews points to a mixed picture with organisations employing different methods of supporting this engagement. Most respondents regarded the establishment of formal feedback mechanisms as best practice. They note that incorporating beneficiary feedback into development practice is an important method of tailoring the programme to the needs of the beneficiary, and building in an iterative and adaptive process and feedback loop to support more flexible and dynamic programme management. However, practices that could support this ambition varied substantially across the organisations. Half of all those interviewed noted that depending on the type of programme and intervention, ongoing communication and tracking of beneficiaries varied, and therefore direct feedback and corresponding accountability was more feasible in some projects than others. The most commonly mentioned strategies for gathering feedback were focus groups, one-on-one interviews, and surveys. Two organisations highlighted the existence of a formal complaints response mechanism that was used not only for soliciting beneficiary comment but also providing some measure of accountability by responding to concerns and adjusting programme implementation.

While participating NGOs were easily able to summarize methods for gathering beneficiary feedback, determining the exact processes for utilizing and incorporating this feedback into the RBF was frequently more difficult to articulate and varied by organisation and project type. Bi-annual reports to collect data and summarize progress were widely used to adjust indicators and update targets. The majority of respondents noted that while a complete programme or RBF overhaul would be rare, identifying gaps in achievement and revisiting intervention effectiveness were key factors in adjusting both individual indicators and

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3 targets. In some cases, NGOs would use beneficiary feedback to make changes to overall
4 strategies and theory of change, particularly when a context change was relevant to
5 programme delivery.
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10 One of the PCO respondents stated they regularly shared the reports, originally prepared for
11 Irish Aid, with partners and beneficiaries in order to provide the same information to all
12 stakeholders as a means of transparency and downward accountability. Afterwards,
13 beneficiaries and partners were confidentially surveyed to determine whether they felt they
14 were fully represented in the programme reports. According to one HQ-based respondent,
15 *'the information flow from the RBF to beneficiaries is poor...but from beneficiaries to the RBF*
16 *is extremely high'* (Respondent 4, 2015). In this way, feedback and accountability can be seen
17 as a dynamic flow with some organizations struggling or succeeding more on one front than
18 another while attempting to keep the ultimate beneficiaries at the core of programming.
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26 While there was not always consensus among the respondents, some trends did emerge
27 through exploring NGO experiences in relation to the practice of RBFs. The results focus and
28 ability to test strategies and theories of change against targets through strong measurement
29 and evaluation, and against robust baselines, were helpful in creating better programming,
30 in spite of some of the limitations of the RBF approach. Interviewees expressed a desire for
31 greater flexibility and sought improved methods for incorporating qualitative data and
32 metrics to provide a more comprehensive picture of change on the ground and to move
33 away from 'quick wins.'
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41 When discussing positive or useful features of the RBF, the word 'focus' consistently
42 emerged from participants based both at HQ and in partner country offices (PCOs): focus on
43 accountability; focus on resources and energies; focus on outcomes; focus on results for
44 beneficiaries. Indeed, one respondent commented that RBFs helped reframe programming
45 and reporting around the beneficiary as *'we are talking about the beneficiary a lot more'*
46 (Respondent 3, 2016). This beneficiary focus expressed by interviewees seems to resolve
47 tensions with early forms of process-management frameworks that were found to cater
48 solely on donor reporting and upward accountability.
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56 Three out of four PCOs in 2015 mentioned the process of establishing and reporting against
57 a good baseline as one of the most beneficial features of the Irish Aid RBF in improving their
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programming. *'If we have a clear indicator and we have a very informed baseline right from where we start, then the RBF gives you an accumulated progress towards achieving that outcome.'* (Respondent 13, 2015)

Selecting the right indicators and sources of data for measuring against this baseline could be challenging in the beginning, particularly in measuring for qualitative or impact-level data. However, some organizations described innovative programming that involved the beneficiary in the co-design of indicators. Two organisations shared their experiences of working with beneficiaries to co-create what they termed 'participatory indicators' at the outset of the programme in order to increase responsiveness to locally identified need. Such inclusive and deliberative engagement with the beneficiaries allows for shared ownership of projects and programmes and is critically important to the sustainability of change over the longer term.

There appears to be a lack of consensus across the sector regarding their experiences. On the one hand, evidence in the data collected points to a strong endorsement of the RBF approach with almost half of all interviewees stating that the RBF process of revising strategies with a results focus leads to better programming on the ground, *'All components and dimensions of our programming are lifted by a results focus.'* (Respondent 11, 2015). On the other hand, resistance remains with others stating that *'it's not the using of the RBF that leads to better results.'* (Respondent 2, 2015). However, when asked specifically about the RBF as a tool, one PCO respondent stated *'It helps you to be more organized in everything that you are doing... It helps us to establish coherence and cohesion in everything that we do. Right from articulating our theory of change, even to processes of selecting which partners are coming in.'* (Respondent, 11 2015)

While there may not be a blanket consensus in the literature or indeed in the organizations interviewed in this study, the fact that a results focus can and has led to improved impacts and putting the beneficiaries first in some circumstances speaks to the potential of RBFs in practice.

Conclusion

The overriding fear in the sector is that donor-initiated measurement structures will compromise goals and impacts on beneficiaries (Benjamin, 2012). Some of the experiences of Irish NGO development practitioners presented in this research serve to confirm these

fears. However, as evidenced above, the range of views and practices also detailed the nuances and possible beneficial aspects of implementing RBFs with regard to beneficiary impact and downward accountability.

The research presented in this paper shows that RBF design and implementation is a matter of balance. Challenges with the current structure of the frameworks were highlighted. Some organizations felt the RBFs needed to include more qualitative information to capture the colour - the nuances and reality on the ground in their communities of focus. Many described the existing RBF as being too burdensome, requiring a significant amount of staff time and organizational resources at the expense of project implementation. Therefore, building flexibility into the Irish Aid RBF to adapt to organizational and programme requirements is essential - not necessarily by requiring more information, but by facilitating 'smarter' qualitative and quantitative indicators and metrics. For some in the Irish development sector, navigating what and how to best measure results is '*a process*,' but organizations are '*getting smarter*' as they continue to test, fail, adapt and improve.

A final message emerging from the interviews suggests that although working with RBFs can be extremely challenging, a deep sectoral and organizational commitment to improving impacts and accountability for beneficiaries can and does lead to better programming in practice. The process of understanding the strengths and weaknesses of the Irish Aid-RBF and conceptualizing the best ways to engage beneficiaries can require a front-loaded investment of organizational capacity. However, the RBF should be viewed as a living document. These findings are consistent with experiences and studies from other OECD member states (OECD 2016, Eyben et al. 2015, OECD 2017; Valters and Whitty, 2017).

Based on the findings of this research, the following strategies emerged as important measures to support NGOs when designing their RBFs – focusing on rigorous measurement of outcomes from the outset; preparing for revision and adaptation of programmes quickly in response to learning and feedback; on-going measurement and demonstration of value-for-money; and ongoing focus on transparency of results and multiscalar accountability. Additionally, the evidence from practitioners points towards a desire to improve downward accountability, improve tracking of qualitative and impact level data and incorporate feedback from beneficiaries directly into the RBF structure. Thus, the following practices were identified. Firstly, it is essential to involve beneficiaries in the co-design of

programming from the outset. Secondly, practitioners should seek to co-create, with partners and beneficiaries, a wider range of indicators to measure impact and to ensure that the full landscape of the context is assessed using mixed methods approaches to data collection. These indicators are qualities unique to specific programmes in specific contexts, often notoriously difficult to measure but crucial to achieving programme successes. Thus, programme reporting should be created and enacted in innovative ways that highlight these qualities. Thirdly, practitioners highlighted the importance of using formal and structured feedback mechanisms to inform programme and RBF revision and adaptation. This could be facilitated by encouraging participation through confidential surveys, community engagement, group meetings, and one-on-one interviews.

Focusing the RBF on beneficiary and donor interests from the design stage can facilitate greater downward accountability, more consistent with the Malaysian experience (Noor 2015). As part of this process, creating 'participatory indicators' with and for beneficiaries can create shared ownership and enable better qualitative tracking at the impact level. The inclusion of formal complaint response mechanisms may not only enable beneficiary feedback that can be used for qualitative and quantitative data, but may also create a path for downward accountability by communicating the organizational policies and actions to address concerns.

In response to the question, - do results based frameworks frustrate or facilitate effective development practice? - while there is no clear consensus in the literature, the findings of this study suggest some promising practices and opportunities have emerged. A dynamic and adaptive M&E system that integrates participatory indicators to generate a robust baseline, includes formal feedback mechanisms, is adaptable to changing contexts, and increases the focus on beneficiaries and delivering better programming can enable greater impact. From the perspective of practitioners, although RBFs do lead to more donor accountability, their continued use can offer other benefits, including increasing downward accountability and improving adaptive programming over time. However, the RBF should be viewed as a living document. Programming and delivery of results for beneficiaries can improve through the learning process: *'We're learning. We're getting better at it ...It has been progress. I think it's been progress for Irish Aid as well. I just really hope they don't change it all again'* (Respondent 10, 2015).

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i In this paper we draw upon Cavill and Sohll's (2007) taxonomy of accountability, focusing specifically on upward and social accountability.

ii Upward Accountability: The accountability NGOs have to their donors who fund their programmes.

Horizontal Accountability: NGOs are accountable to fellow peers and actors in the sector to ensure they are meeting shared values, respecting set standards, and, most importantly, not harming the reputation of the sector. Instantiation of sound principles or strategy is one of the most frequently cited attributes of particularly effective organisations. (Mitchell, 2015)

Internal Accountability: NGOs are accountable to their staffs, ensuring mission values and beliefs are upheld at all times.

Downward/Social Accountability: Frequently regarded as crucially important but ultimately difficult to fulfil, NGO

accountability to beneficiaries is the foundation which should define the other three tiers.

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