

**The impact of donors' reporting requirements on NGO decision-making
and projects in post-disaster housing reconstruction**
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Abstract

NGOs play a significant role in post-disaster housing reconstruction and the NGO-donor relationship has an important influence on how reconstruction work is done. Existing literature on NGO-donor relationships indicates that while reporting requirements for accountability to donors demand significant NGO resources, the information gathered for these reports is rarely used in NGOs' decision-making or in donor's decisions regarding future funding allocations. There is little information in the literature, however, about this dynamic in the post-disaster context. This disaster context is unique in development work due to availability of funding, resource allocation, and time constraints. After the literature was reviewed, exploratory interviews were conducted with NGO field staff members working on housing reconstruction in post-Typhoon Haiyan regions of the Philippines. Results from these interviews indicated that NGOs frequently and actively use information gathered for reporting requirements to inform decisions about program success and project design. Still, there may be a disconnect between the emphasis donors put on beneficiary numbers and NGO capacity for project quality and sustainability. Further research should investigate the relationship reporting requirements and accountability measures have with project quality.

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Introduction

The frequency, severity, and cost of disasters are increasing. Though disasters are created from geologic and weather events, their damages can impact human lives, businesses, economies, and political systems. Between 1991 and 2005, disasters caused \$1.2 billion in damages across the world, 48.4% of which was concentrated in Asia. In the 1990s, the average cost of disasters per year was \$65-70 million, which is seven times the average annual cost in the 1960s. Freeman (2004) predicts this cost will continue to increase exponentially, resulting in \$300 billion per year from direct costs of disasters by 2050. Disasters also cause a large number of deaths and affected 231 million people between 1991 and 2005. This impact is disproportionately high in developing countries. In disasters occurring from 1991 to 2001, the average number of deaths per disaster in developing countries was over 1,000, compared to 143 and 23 deaths per disaster in medium and high development countries, respectively (Freeman 2004; Hidayat and Egbu 2010).

After a disaster occurs, large amounts of money come pouring into the affected area to help aid recovery (Chang et al. 2011; Daly and Brassard 2011; Hidayat and Egbu 2010; Kelman et al. 2011; Kennedy et al. 2008). An increasing proportion of this aid money is being allocated to housing reconstruction projects. This is especially true in developing communities, where disaster victims may become homeless. In fact, between 30% and 50% of financing is allocated to housing and 50% of the World Bank's post-disaster reconstruction loans go towards housing projects (Freeman 2004; Hidayat and Egbu 2010). Because of this, post-disaster housing projects are frequently driven by the available funding and donor requirements, and not necessarily by the needs of the affected population. Not only is the amount of this aid money significant, but the time frame of such funding can be very influential for housing projects as well. This is because emergency relief funds typically only last one year and often come with 6-12 month spending deadlines, in order to work with the donors' fiscal year (Kelman et al. 2011; Kennedy et al. 2008).

Because housing reconstruction projects are so largely driven by funding, the NGO-donor relationship is critical to understand. Given the need for financial donations to fund their work, NGOs devote significant effort to demonstrate accountability to their donors. This is especially prevalent in the post-disaster housing reconstruction sector. Accountability to donors is manifested in many different forms, although the most common is reporting requirements, which is the primary focus of this paper. While we may expect that accountability would influence NGO's decision-making process, it is not well known how donor's requirements influence the processes, allocation of resources, and decision-making of NGOs.

As a result, this report first reviews literature on the decision-making in the post-disaster context and donor accountability for NGOs. Based upon this review, I conducted explanatory interviews with five NGO staff members that are working on post-Typhoon Haiyan housing projects in the Philippines. The analysis of these explanatory interviews, combined with my review of the literature, provided early insights to NGOs' use of reported information in decision-making and the implications reporting requirements have on project quality.

Literature Review

There are numerous articles presented in the literature that discuss accountability for NGOs, including to whom they are accountable, and how they achieve this accountability. There are also several articles discussing the various types of reporting requirements and the implications of reporting requirements on NGOs' work. I will review the literature on these topics as well as the literature investigating how this information is used to improve decision-making and processes for NGOs and funders.

Accountability overview

To properly understand the significant influence accountability has on NGOs' operations, it is important to first understand what accountability is and distinguish between the different classifications. There are also several types of mechanisms for accountability also described in the literature and most of them target the information going to the donor.

Defining accountability

There are numerous different definitions for accountability in the literature. Various authors define it in simple terms as “the process of holding actors responsible for their actions” or as both being “held responsible” by others and “taking responsibility” for oneself (Ebrahim 2003 p. 814). Edwards and Hulme (1996 p. 967) define it as “the means by which individuals and organizations report to a recognized authority (or authorities) and are held responsible for their actions”. For consistency purposes, this is the definition used in this research. This definition of accountability includes a statement of goals, transparent decision-making, and honest reporting (Edwards and Hulme 1996).

Most of the different classifications of accountability are presented as dichotomies. For instance, NGO accountability can be upward, toward donors, or downward, toward beneficiaries, but is rarely both simultaneously. This is important to point out, because, as will become clear in the following sections, many accountability mechanisms tailor to only one side of these dichotomies, neglecting half of the stakeholders to which NGOs are accountable.

Types of accountability

Here I review the most common types of mechanisms, the majority of which target information that goes to the donor. The accountability types that I review include upward and downward accountability, functional and strategic accountability, verification and explanatory accountability, and external and internal accountability.

Upward and downward accountability

The most common accountability classification pairing presented in the literature is *upward* and *downward* accountability. Upward accountability is accountability from organizations to donors. It can be legally ensured by a contract and measured quantitatively. Examples of upward accountability include the number of housing units constructed or the amount of money spent during a certain time period. Downward accountability is accountability from donors to beneficiaries. It can qualitatively measure how the needs and aspirations of beneficiaries are being met by what is being provided. Examples of downward accountability include local initiatives and community led participation approaches (Daly and Brassard 2011; Ebrahim 2003;

Edwards and Hulme 1996; Jordan 2005). Dixon and McGregor (2011) illustrate aid as a vertical chain with beneficiaries at the lower end and donors at the top. Resources flow down the chain and local knowledge flows up. This is illustrated in Figure 1. While both upward and downward accountability are important, upward accountability is given more attention and value. Aid agencies rarely see immediate financial incentives for being downwardly accountable to beneficiaries. In some cases, organizations can even be disincentivized for downward accountability to communities because it can be expensive and time consuming (Dixon and McGregor 2011).

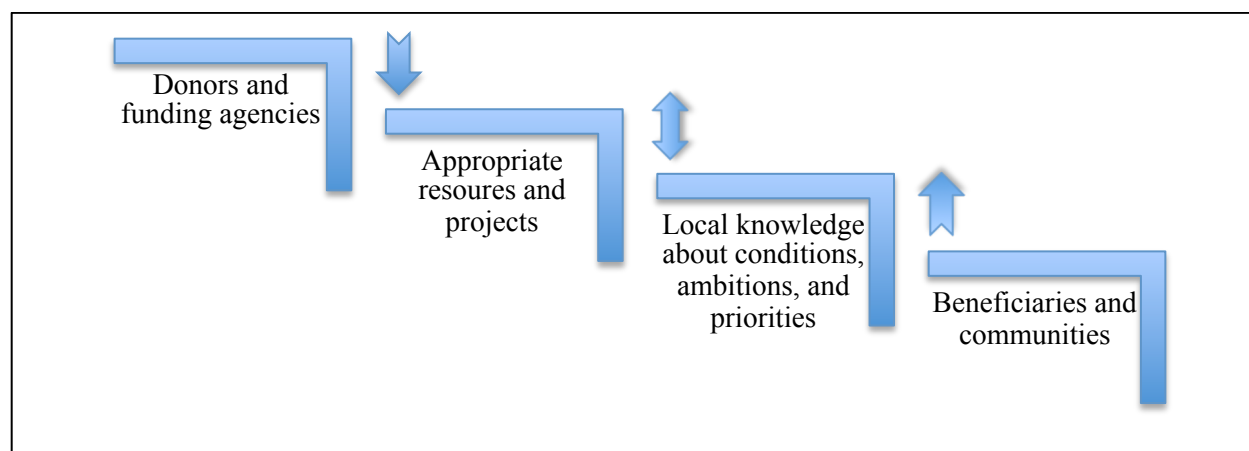


Figure 1 Vertical chain of accountability, adapted from Dixon and McGregor (2011)

Functional and strategic accountability

Also prevalent in the literature is the idea of *functional* and *strategic* accountability. Functional accountability includes NGOs' accountability to funders for resources, resource use, and immediate impacts. It creates accountability for spending money toward designated purposes and is the focus of most NGO-funder relationships. Mechanisms for functional accountability include financial accounts and progress reports. Strategic accountability involves the impact an NGO's actions have on other organizations in the broader environment. Self-regulation can be an example of strategic accountability in that it promotes change at the sector level by establishing NGO behavioral codes and forming umbrella organizations to improve coordination and decision-making. It focuses primarily on long-term, structural impacts. Typically, functional accountability to patrons is high and strategic accountability to clients is low. All in all, most accountability mechanisms serve functional, rather than strategic, purposes (Ebrahim 2003; Jordan 2005; O'Dwyer and Unerman 2007).

Verification and explanatory accountability

Benjamin (2007) goes on to distinguish between *verification* accountability and *explanatory* accountability. NGOs use verification accounts to demonstrate to funders that expectations have been met, such as a report verifying a certain number of deliverables or service to a particular group of beneficiaries. They are meant to meet commitments and maintain legitimacy with stakeholders. Explanatory accounts are used to acknowledge that expectations, both implicit and explicit, were not met, and offer justification as to why. For example, an NGO would use an explanatory account to explain to the funder that they didn't complete a certain activity because while working with beneficiaries, they discovered a more effective way to solve the problem.

Nonprofits give explanatory accounts to mitigate consequences for failing to meet original donor requirements and to reestablish legitimacy with stakeholders. An illustration of the explanatory account process is shown in Figure 2.

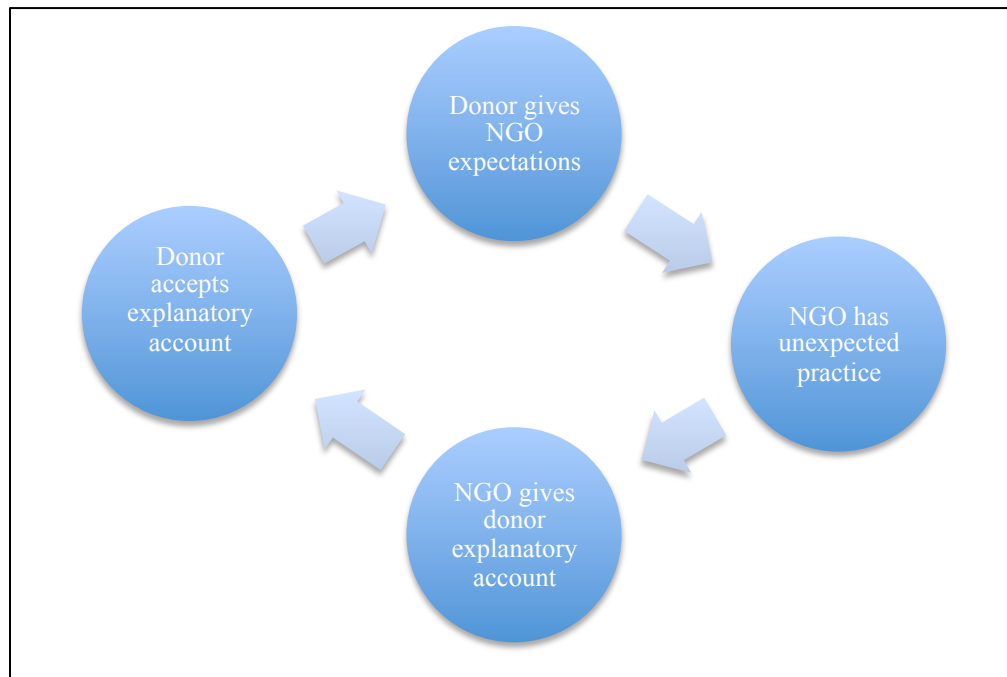


Figure 2 Explanatory account process, adapted from Benjamin (2007)

External and internal accountability

The final dichotomy seen in the literature is between *external* and *internal* accountability. External accountability involves meeting defined behavioral standards to entities outside of the organization, such as reports to donors. Internal accountability is expressed through an organization's own mission, actions, and goals (Ebrahim 2003; Jordan 2005).

Bruderlein and Dakkak (2009 p. 8) summarize the trends seen among all of these dichotomies: "... [A]ccountability in NGO practice tends to emphasize 'upward' and 'external' (functional) accountability to donors over the short-term, while remaining comparatively underdeveloped for 'downward' and 'internal' (strategic) accountability mechanisms in the long term". This research will investigate how this trend influences post-disaster housing reconstruction projects. For instance, by stressing upward, functional, and external accountability over downward, strategic, and internal accountability, NGOs may prioritize donor needs over beneficiary needs.

Mechanisms for Accountability

This section reviews literature on how organizations demonstrate accountability to their funders. There are a plethora of mechanisms for accountability and each act as the means to achieve a specific kind of accountability. These mechanisms are intended to help NGOs create standards, clarify their role, define expectations, and achieve accountability. Mechanisms can also be expensive and don't always reflect NGOs' values (Jordan 2005).

To discuss accountability mechanisms, the distinction between accountability tools and

accountability processes must be understood. *Accountability tools* are the discrete techniques and methods used to achieve accountability, such as financial reports or performance evaluations. Tools are repeatable, applied over the long term, and can be tangibly documented. *Accountability processes* are less tangible and timely. These processes emphasize a course of action instead of an end result. Accountability processes, such as self-regulation or participation, consider the means to the final outcome just as (or more) important than the end itself. Some mechanisms for accountability do not fit in one of these categories precisely, but rather can be grouped into both (Ebrahim 2003; Jordan 2005).

Perhaps the most widely used mechanisms are *reports and disclosure statements*. A common example of this mechanism is the Form 990, which all nonprofits in the United States must complete annually in order to receive federal tax-exempt status. These reports also come with a high degree of transparency, as they are accessible to the public online. While they offer some accountability to donors and clients wishing to access the reports, there is little they can do to challenge an organization if the report shows that they have fallen short of their legal requirements. This is primarily the responsibility of the attorney general or the Internal Revenue Service. Aside from these legally mandated reports, funders often require more basic reports that may vary considerably from donor to donor. These reports frequently request information on “physical” achievements, such as a number of systems built and the cost associated with this number. Such is the case with organizations funded by the European Commission, for example. The European Commission requires annual and quarterly reports on physical achievements in addition to financial information for specific line items. Reports are important accountability tools because they make basic information and data on NGO operations easily accessible to funders and the public. However, this mechanism tailors almost exclusively to upward accountability and financial data, ignoring information on the quality of NGOs’ work and downward accountability. Reports and disclosures achieve external accountability and are primarily enforced through punitive threats, such as an organization losing funding or its nonprofit status. These mechanisms do little for internal accountability, though, and have limited ability to promote ethical behavior in organizations or influence their mission, values, and performance (Ebrahim 2003; Jordan 2005).

Another group of commonly used mechanisms for accountability is *performance assessments and evaluations*. Evaluations can be external, performed by the donor to assess whether or not program goals and objectives have been achieved, internal, in which the NGO staff assess their own progress, or a hybrid of both external and internal. There is disagreement between NGOs and funders as to whether these evaluations should measure processes or products, though donor appraisals typically lean towards products that are measureable, quantifiable, and short-term. NGO culture generally emphasizes action over analysis and prefers to gain legitimacy by completing projects and helping people, rather than performing time-intensive and expensive evaluations. This is especially seen in the post-disaster context. Numbers of houses and beneficiaries are frequently given more attention than high quality projects or long term monitoring (Ebrahim 2003; Jordan 2005).

Some even hold that more accountability isn’t the answer at all, as it distracts from the organization’s original humanitarian goals (Bruderlein and Dakkak 2009). While performing such evaluations can arguably lead to better actions and decision-making, NGOs still run into issues with donors that award funding based on “successful” projects. This incentivizes

organizations to perform product-based evaluations over more innovative, process-based approaches (Jordan 2005; Williamson and Snow 2014). NGOs also struggle to allocate the time, money, and resources to complete these assessments in a thorough and meaningful way. Regarding this struggle, Ebrahim (2003 p. 817) writes, “Onerous data requirements can lead NGOs to develop monitoring and evaluation systems that, while satisfying donor needs for information, are viewed as irrelevant for internal NGO decision-making”. This is just the beginning of a much larger debate on the overall purpose of performance measurement. This is referred to as “outputs versus outcomes” (Bruderlein and Dakkak 2009; Thomson 2010, 2011). They articulate that outputs measure performance, whereas outcomes measure impact. Most of the widely used accountability mechanisms ask for outputs (Bruderlein and Dakkak 2009).

Many argue that the benefit lies in learning from evaluations and using that knowledge to make positive behavioral changes, but this is easier said than done. Jordan (2005 p. 14) writes, “...[I]f a donor is too stringent in defining acceptable forms of evaluation and assessment, it may squander an NGO’s opportunity to learn”. However, this is hardly encouraged when funding decisions reward success and punish failure. The environment of NGO funding promotes superficial performance assessment that even tends to “encourage NGOs to exaggerate successes, while discouraging them from revealing and closely scrutinizing their mistakes” (Ebrahim 2003 p. 818). Some take on a more skeptical perspective, believing that performance assessment is all about maintaining a positive public image. This view holds that an NGO’s reputation matters as much or more than their impact and is maintained by marketing promotions and branding. Some even believe that there is an “obsession with impact assessment for marketing purposes” (Bruderlein and Dakkak 2009 p. 15).

One mechanism that serves as a process, rather than a tool for accountability, is a requirement for community participation. There are four types of participation: 1) information about the project is made public, but the planners still hold all decision-making power, 2) there is public involvement via labor or funding contributions, 3) citizens can negotiate decisions and are given greater control over resources and activities, and 4) people’s own initiatives occur independent of NGO projects (Ebrahim 2003). NGOs and state agencies typically enlist the first two types of participation. Involving communities in decision-making is important because unlike donors, community members cannot withhold funding or give punishments in order to hold organizations accountable. Effective community participation is a method for achieving downward accountability, though it is not sufficient to use participatory methods alone. Ideally, community participation involves power sharing with community members by way of financial decision-making and management (Ebrahim 2003). This is seen in reporting requirements because many donors specify a preference for participatory methods. Reported information may include how the community was involved and any financial input provided by community members.

Another mechanism for accountability is self-regulation. Self-regulation is when NGOs develop their own performance standards or codes and it allows them to address sector-wide issues without losing integrity. One example of this on a national level is the Philippine Council for NGO Certification (PCNC) that evaluates NGOs based on vision, mission and goals, governance, networking, administration, program operations, and financial management. Self-regulation offers an opportunity for NGOs to define their mission, values, principles, and methods, and decide how they want to present themselves to the public. Though some believe that external accountability measures are necessary to ensure public trust, self-regulation

ultimately allows NGOs to improve both performance and their public image. The most significant challenge associated with this accountability process will emerge from adopting and coordinating these standards on an international level, in order to legitimize self-regulation as a recognized method for accountability (Ebrahim 2003; Jordan 2005).

The final mechanism is social auditing, a process in which an NGO, through stakeholder dialogue, assesses, reports, and improves its ethical behavior and social performance. Social auditing integrates both accountability tools and processes, but is not very widely adopted. The key elements in social auditing are stakeholder identification, stakeholder dialogue, use of indicators and/or benchmarks, continuous improvement, and public disclosure. It is beneficial for use in NGOs because it 1) offers management monitoring advantages, 2) enables stakeholders' views on organizational values and goals to be considered, 3) can be a valuable tool for strategic planning if information is fed back into the organization, and 4) allow NGOs to enhance their reputation by disclosing evidence-based information. However, social auditing is time and money intensive and is particularly burdensome for small organizations. Overall, it can improve both upward and downward accountability if stakeholders are included in dialogue, indicator development, and performance assessment (Ebrahim 2003). In the post-disaster reconstruction context, social auditing could be incorporated through a housing NGO talking and working with community members after a project is complete to learn how they were impacted and what feedback they have. Following this, the NGO would incorporate this information into their decision process and disclose it to the public.

Ebrahim (2003) summarizes the most common types of accountability mechanisms and how they fall into the categories of accountability types in a table. This is shown below in Table 1.

Accountability mechanism (tool or process)	Accountability to whom? (upward, downward, or to self)	Inducement (internal or external)	Organizational response (functional or strategic)
Disclosures/ reports (tool)	<ul style="list-style-type: none"> —Upward to funders and oversight agencies —Downward (to a lesser degree) to clients or members who read the reports 	<ul style="list-style-type: none"> —Legal requirement —Tax status —Funding requirement (external threat of loss of funding or tax status) 	—Primarily functional, with a focus on short-term results
Performance assessment and evaluation (tool)	<ul style="list-style-type: none"> —Upward to funders —Significant potential for downward from NGOs to communities and from funders to NGOs 	<ul style="list-style-type: none"> —Funding requirement (external) —Potential to become a learning tool (internal) 	—Primarily functional at present, with possibilities for longer-term strategic assessments
Participation (process)	<ul style="list-style-type: none"> —Downward from NGOs to clients and communities —Internally to NGOs themselves —Significant potential for downward from funders to NGOs. 	<ul style="list-style-type: none"> —Organizational values (internal) —Funding requirement (external) 	<ul style="list-style-type: none"> —Primarily functional if participation is limited to consultation and implementation —Strategic if it involves increasing bargaining power of clients <i>vis-à-vis</i> NGOs, and NGOs <i>vis-à-vis</i> funders
Self-regulation (process)	<ul style="list-style-type: none"> —To NGOs themselves, as a sector —Potentially to clients and donors 	<ul style="list-style-type: none"> —Erosion of public confidence due to scandals and exaggeration of accomplishments (external loss of funds; internal loss of reputation) 	—Strategic in that it concerns long-term change involving codes of conduct
Social auditing (tool and process)	<ul style="list-style-type: none"> —To NGOs themselves (by linking values to strategy and performance) —Downward and upward to stakeholders 	<ul style="list-style-type: none"> —Erosion of public confidence (external) —Valuation of social, environmental, and ethical performance on par with economic performance (internal) 	<ul style="list-style-type: none"> —Functional to the extent it affects the behavior of a single organization —Strategic to the extent it affects NGO-stakeholder interaction, promotes longer-term planning, and becomes adopted sector-wide

Table 1 Characteristics of accountability mechanisms (Ebrahim 2003)

It is clear that many of the mechanisms NGOs use, particularly the two most common, reports and performance assessments, are more applicable to upward, external, and functional accountability. While they have the potential to work towards internal and downward accountability as well, they are only beneficial in this capacity if the information is available to others and used as a learning tool.

Implications of reporting requirements on NGOs

As was mentioned in the previous section, different types of reporting requirements and information demands from donors have implications on NGOs' approaches, outputs, and overall performance.

The concept that most influences how accountability and reporting requirements affects NGOs is that of dual content. Dual content is when donors have incompatible requirements, such as strict financial accountability, participatory approaches, and quantitative outputs (Dixon and McGregor 2011). Multiple or conflicting donor requirements can easily become an additional

objective for a project, negatively affecting the ultimate aid goal (Rodriguez Escudeiro 2014). Dixon and McGregor (2011 p. 1351) discuss how this dual content may influence projects, "...[T]hese conflicting accountabilities diminish the potential of participatory techniques to achieve their immediate project aims, as well as more long-term grassroots goals of empowering place- and culturally-specific visions and variations of relief and development".

Many NGOs have a multiple-donor funding structure, which comes with multiple and sometimes diverse or incompatible donor requirements. Often, the donor funding organization has drastically different objectives than the NGO. This creates complications for NGOs that are dependent on funding and therefore must meet donors' requirements, even if they contrast their own approaches. This is a particularly significant problem for small organizations, whose resources are already stretched thin (Ebrahim 2003; Rodriguez Escudeiro 2014). Thomson (2010 p. 11) writes how this dependence influences organizations' outcome measurements: "For most nonprofits that are not engaged in outcome measurement but are highly dependent on resources from the funder, new mandates are likely to lead them to begin measuring outcomes even when prior resource constraints prevented them from doing so". An example of this is the use of participatory techniques. Many donors require participatory techniques but by requiring other demanding accountability reports, NGOs cannot devote themselves to meeting any one requirement whole-heartedly. Typically, when this happens, requirements that are less quantifiable, like community participation, get cut first. In general, a gap exists between the way that aid is allocated and delivered and the principles of grassroots and participatory approaches (Dixon and McGregor 2011; Rodriguez Escudeiro 2014).

Ultimately, community participation is what Davidson et al. (2007) refers to as a "compulsory component" for NGOs receiving funding. While community participation is almost always desired, lack of participation and centralized management can result in a faster process overall. This is important because, particularly in the post-disaster context, NGOs are under time pressures to complete as many houses as possible as quickly as possible. In housing reconstruction after the tsunami, success often becomes synonymous with how many houses were built and how fast, neglecting or ignoring all together requirements for quality, safety, or community participation or support. "Build back better" became "build back faster". This is often due to a struggle with funding restraints, which can cause a trade-off between higher quality projects and reaching more people, especially in a post-disaster shelter setting (Campbell 2002; Daly and Brassard 2011; Davidson et al. 2007; Dixon and McGregor 2011; Kelman et al. 2011; Kennedy et al. 2008). As another study determined, many nonprofit organizations were actually disincentivized from focusing on outcomes if it would lead to reducing the number of outputs (Thomson 2011).

Daly and Brassard (2011) further discuss this disparity in post-disaster housing reconstruction projects. They write, for example, that despite NGOs' claims to use participatory methods, many community members in their case study were unclear about their role in the decision-making process or were only consulted for very minor choices, such as paint color. Some community members from their study felt they were only involved to validate the decisions of others. While project documentation lauded planning, cooperation, and decision-making with local communities, what was happening in the field was quite different. Similarly, contractors and subcontractors were frequently used, even though the housing sector was apparently based on community driven and participatory methods. They also noted the trend of "build back faster".

They write, “For good or bad, decisions concerning housing are powerfully influenced by perceptions of effectiveness, often by those providing the funding, which are based upon the premise of providing shelter as rapidly as possible” (Daly and Brassard 2011 p. 512).

In order to address this issue of dual content, some NGOs are working with multiple donors to accept a common format of reporting. This common format would reduce the high cost of providing information and save the NGOs’ staff time. This approach has even been initiated by some donors, including Christian Aid, EZE, and ICCO, who are willing to accept one donor agency’s reporting guidelines as the official report (Davies 1998). Jordan (2005 p. 15) also advocates for this. She writes, “Flexibility in the donor community could help to ensure that accountability mechanisms developed for the donor also serve as learning mechanisms for the NGO”.

In a similar vein, some groups are advocating for minimal reporting requirements. One article states, “[...]many merely submit their annual public reports – thereby reflecting that donors do not know what to ask for in reporting. Hence what is reported on is generally limited to outputs, i.e. numbers of publications and media events, etc.” (Bruderlein and Dakkak 2009 p. 11).

Ultimately, reporting requirements demand a great deal of time, money, and manpower from NGOs. By being obligated to meet these demands, NGOs have less time, money, and manpower to devote to better approaches, such as effective community participation, and higher quality projects, (for instance, structurally safe houses). In the post-disaster context, a pressure for more houses built quicker is felt sector-wide, rather than a preference from donors to meet quality standards in housing projects. Many believe the answer is in fewer reporting requirements or more generic reporting requirements that are suitable for multiple donors.

What happens to reported information?

Once all forms and mechanisms of accountability are understood, the remaining question becomes clear: How is all this reported information used? The two main areas where this information can become useful are in helping donors determine future funding and helping NGOs learn from the past to improve their processes and decision-making.

Securing future funding

As has been discussed in previous sections, NGOs may avoid reporting on less-than-successful projects for fear that they may lose funding. Because of this, it is hard to say if reported information is even completely accurate, as NGOs may tend to exaggerate successes and sugarcoat failures in reports, or omit them entirely (Ebrahim 2003). This conveys an underlying perception that reported information influences decisions about future funding, though this is not always true. NGOs may get away with poor performance regarding outcomes and impacts because donors “do not only seem to not mind the lack of measurable impact of those agencies they fund – they don’t seem to be that strongly interested in getting it documented either, suggesting that the status quo is broadly acceptable to them” (Bruderlein and Dakkak 2009 p. 17). Furthermore, some donors pay more attention to an NGO’s values than their actual impact (Bruderlein and Dakkak 2009). In one study, funders said that clarity of the proposal and track record of the organization influenced their decision to fund a project more than the evaluation plan (Campbell 2002). Other authors noted that NGOs’ reputations and relationships with funders had more influence on funding decisions than objective measures (Cutt et al. 1996;

Thomson 2010). Donors may even feel pressured to let up on explanatory accountability demands, as it challenges NGOs' "good faith efforts" (Benjamin 2007).

The literature indicates that in many cases, organizations are aware of this phenomenon. Thomson (2011) interviewed NGO field staff members who believed that the accuracy of reported outcome numbers was irrelevant to funders and that their information requests were to satisfy the desires of board members or partners and to demonstrate results. Organizations are far less likely to comply with performance measurement requirements if they do not believe donors will remove funding as a punishment or alter their funding decisions in any way. Also influencing NGO compliance with donor demands is their dependence on the resource being funded and how visible and measurable NGOs' actions are. In general, organizations decreased their use of outcome measurement once they felt they met funders' minimum standards (Benjamin 2007; Thomson 2010, 2011). Benjamin (2007 p. 211) discussed this in more detail and interviewed several NGO staff on their experience meeting these requirements. "Over time, the funder's expectations for acceptable outcome measures and targets relaxed, and as one grantee explained, 'long-term outcome got to mean whatever you wanted it to mean'. [...] In the words of one executive director, 'If you don't meet your outcomes, you didn't define them well enough, because if you did, you always meet them, since that is how you get the money'".

Therefore, the literature implies that while NGOs feel immense pressure to devote time and resources to satisfying donors' reporting requirements, many of them will only do so if they believe it will influence their ability to secure future funding. However, it is evident that many donors do not refer to past reported information when determining future funding, but rather place more emphasis on organizational relationships, NGO reputation and track record, and quality and clarity of proposals (Benjamin 2007; Thomson 2010, 2011).

Use in decision-making

An even more important inquiry is whether or not NGOs or donors use this information to inform their decision-making. The results in the literature primarily report that evaluations are rarely used to improve program design and decision-making (Bruderlein and Dakkak 2009; Thomson 2010, 2011; Williamson and Snow 2014).

In one study, almost all nonprofit organizations measured outputs, while only a fraction of them integrated these measurements into decision-making through formalized processes, such as strategic planning or budgeting. Similarly, almost all organizations from the study measured outcomes, though used the information sporadically or not at all when it came to strategic management (Thomson 2011). Thomson (2011 p. 65) even explained how donors do not encourage – and even discourage – NGOs from using this information. "Most funders had little or no direct effect on the organizations' efforts to integrate performance measures into decision-making [...] In some cases, funders were viewed as inhibiting the integration of outcomes and decision-making because, while they emphasized the need to report outcomes, they made their decisions based primarily upon outputs."

Snow and Williamson (2014) found that requirements to report performance measures did not necessarily indicate their use in NGO decision making. They go on to clarify that this requirement alone does little to improve internal decision-making, but "the combination of mandated collection [of performance measures], a concern for community involvement, and

incentives or disincentives tied to performance does appear to increase their use for internal decision-making” (2014 p. 211).

It is not uncommon for organizations to expect a change in donors’ decision-making or processes as well. Davies (1998) calls this *reciprocal* accountability. He writes that funded NGOs should challenge donors to be accountable for the information they receive from these organizations. Donors should be able to demonstrate the value they gained from the provided information, how they used that information, and what difference it made. However, Thomson (2011) reports that donors, too, fail to use reported outcomes to make programmatic or funding decisions.

All in all, the literature indicates that reported information is often not used in donors’ decisions about future funding. Furthermore, when organizations are aware of this, they are less likely to comply with the donors’ original demands. Even more worrisome is the evidence that neither NGOs nor donors use the information they gather for accountability requirements to inform and improve their decision-making and processes in the field.

Gaps in the literature

Accountability research is largely sector-specific (O’Dwyer and Unerman 2007) and there is little in the literature related to the post-disaster context, particularly housing reconstruction projects. This is particularly important in post-disaster housing reconstruction projects because there is a sector-wide ideal that new or retrofitted houses will be stronger, last longer, or be more resilient for future disasters. Unfortunately, however, it appears that the “quantity-over-quality” trend is extremely prevalent in these projects (Chang et al. 2011; Kelman et al. 2011; Kennedy et al. 2008), leading to question if NGOs’ reporting requirements influenced their project quality.

Similarly, from the literature review, it appears that donor reporting requirements may not have an impact on decision-making because the information is rarely used to inform decision-making by either donors or NGOs. As a result, I wanted to explore if and how reporting requirements changed methods or project design for housing projects. My goal is to begin to uncover long-term value of donors’ reporting requirements for NGOs and the communities they serve. Ultimately, adding the context of post-disaster housing reconstruction to the dominant themes from the literature led me to develop the following research question:

How do reporting requirements from donors influence post-disaster housing reconstruction projects and NGOs’ decision-making?

Methods

Again, the purpose of this phase of the research was to explore and better understand the information that NGOs are required to report to donors for post-disaster housing reconstruction projects and to uncover how these requirements influence their projects or their organizational decision-making and if the information is used. Because there is little research available on this topic in a post-disaster context and the question I am asking is primarily a “how” question, I elected to undertake an exploratory, multi-subject study using interviews. According to Yin (2009), this is appropriate because this research deals with operational links and examining current events. However, as is true for this type of research, behavior in these events cannot be manipulated. A case study was also a relevant research method for this situation because it

allows for further research to incorporate multiple types of evidence, such as interviews and reporting documents. Another strength of case studies that is particularly relevant for this research is the ability to “illuminate a decision” and understand why and how it was made (2009 p. 17). Ultimately, this research method can aid in understanding a phenomenon – reporting requirements for donors – within a specific context – post-disaster housing reconstruction projects.

Data collection

To answer my research question, I interviewed five field staff members of NGOs working in the Philippines on housing reconstruction after Typhoon Haiyan. I chose to focus on this context because reconstruction work in post-disaster environments is unique in many ways. The abundance of funding, albeit short-term, the time pressures, and the complications with resource procurement make post-disaster situations unlike most other settings for development NGOs. I focused specifically on reconstruction in the Philippines because the typhoon was recent enough (about one year ago) that reconstruction efforts are still prominent and active, but enough time has passed that they are out of the emergency and response phase. In the interviews, I asked semi-structured, open-ended questions regarding accountability to donors and their thoughts on how they impact their projects.

As previously stated, the literature indicated that there are several different types of information on which organizations may be asked to report and the process for gathering each type is different. I developed my first two interview questions to first understand what NGOs are reporting and their process for gathering this information. Specifically, I asked about the types of reports they were completing, what particular data was included in these reports, how much time, money, and staff they put towards collecting this data, and how they interacted with the community to gather the information. The first and second interview questions were:

1. What do your donors or funding agencies typically ask/require of you with regard to the projects they are funding?
2. How do you go about fulfilling these requirements?

The next question was developed from the implications in the literature that reported information rarely gets used in NGOs’ decision-making. To determine if this was true in the post-disaster context, I asked NGO staff members the following questions:

3. Do you use the data you collect for donors, such as for reporting and evaluations, in future decisions for your organization?
4. If yes, which decisions use these data and how do you incorporate these data into your decision-making process?

Finally, I was curious if NGO staff members found these requirements useful and if they perceived that their projects benefitted from these requirements in any way. To investigate field staff perceptions of donor reporting requirements, I concluded my interview with the following questions:

5. Do you feel that the additional steps you take to fulfill donors’ reporting requirements enhance or diminish the *quality* of your projects? Why?

- a. The *safety*?
- b. The *impact*?
- c. The *sustainability*?
- d. The *resiliency*?

Each interview lasted 20-40 minutes and took place over Skype. All of the organizations interviewed were doing housing reconstruction projects after Typhoon Haiyan in the Philippines, although some aspects of these organizations were varied, which may help explain some of the differences in the results.

Interview Subjects

Interviewee A works for a large Christian based humanitarian organization. This NGO specializes in emergency and disaster relief and recovery and work in the health, WASH, and shelter sectors. Within their shelter sector projects, this organization builds permanent, disaster resilient homes alongside community residents and provides technical guidance about disaster risk reduction concepts to households. This organization has an annual income of roughly \$20 million.

Interviewee B is part of an Islamic based humanitarian organization that works in many different sectors of development work. Their organizational aims are centered on protecting life and empowering communities. Because of this, they are not focused specifically on housing, though they do provide core homes and other shelter assistance. This organization brings in about \$130 million annually.

Interviewee C works for a small, US based NGO that specializes in building permanent, earthquake and typhoon resilient homes. The employees of this organization primarily consist of engineers and they devote themselves to technical excellence and structural integrity. They also focus their efforts on changing the construction practices and standards at the government level. This is a smaller organization, with an annual revenue of around \$3 million.

Interviewee D works for a Japanese humanitarian aid organization that specializes in the fields of emergency assistance, support for the disabled, mine safety, fighting infectious diseases, and raising public awareness. Within their emergency assistance program, they distribute relief goods and shelter kits. They bring in roughly \$25 million annually.

Interviewee E works for a large NGO that promotes children's rights and provides relief for children in developing countries. Their programs include education, emergency response, health and disease, livelihoods, disaster response, and child protection. Because of this, they do not focus specifically on housing projects and typically provide transitional shelters after disasters. They are the by far the largest organization from this sample, with an annual income of over \$600 million.

Table 2 summarizes the details of each interviewee and their respective organization.

Interviewee	Duration of interview	Type of housing project	Organization home country
A	39:50	Permanent	Switzerland

B	31:01	Core house	UK
C	23:24	Permanent	USA
D	33:24	Shelter kits	Japan
E	40:45	Transitional shelters	UK

Table 2 Interviewee details

Data analysis

To analyze the data from the five interviews, I first transcribed each interview. I then imported these text documents into NVivo, a qualitative coding and data analysis platform. Using NVivo, I macro-coded the interview transcriptions into general categories, which included: types of reporting requirements, processes for meeting reporting requirements, use of data internally, and perceptions of reporting requirements. Within each node, I then used inductive coding to determine the emergent themes that resulted. Following this process, I studied each individual interview transcription to identify differences in what was said and theorize explanations for such distinctions, such as type of housing provided and their style of funding. The results of the data collection and analysis are shown in the following section.

Results and Discussion

While each of the five interviewees gave slightly different insights into how reporting requirements influence projects and decision-making, there were several overarching themes that emerged from the coded transcriptions. The results are described below and separated by their respective NVivo node: types of reporting requirements, processes for meeting reporting requirements, use of data internally, and perceptions of reporting requirements.

Types of reporting requirements

All of the organizations interviewed faced very similar requirements from donors in terms of reporting. All were required to provide one or more provisional reports. This varied by type of funding (i.e. public or private, unrestricted or project-specific) and by donor preferences and ranged from a single midterm report to weekly progress reports. While the frequency and depth of these reports varied with each case, their content was relatively consistent. NGOs outlined their project goals and sub-objectives in their initial funding proposal and were required to report to donors how their project was proceeding with respect to these goals. They reported on what had been accomplished in the project thus far and to what percent each objective has been completed, as well as their progress within their established schedule. If they reported that they are behind schedule or may fail to meet a given project objective, they must give justification. This provides NGOs with an opportunity to ask for deadline extensions or additional funds, as needed. Additionally, this is when the NGO would report any issues or concerns they have encountered in the project, as they may seek support – technical, financial, or otherwise – from the donor to address them.

In addition to provisional reports, organizations identified a final report required by donors, typically with both financial and narrative components. This report was less quantitative and focused more on analysis of data and information about monitoring and impact of projects. In this report, organizations assessed how their projects achieved donors' more abstract and

process-based specifications. Examples of these include sustainability, effectiveness, accountability, disaster risk reduction, and coordination.

Processes for meeting reporting requirements

NGOs' processes for gathering information and compiling reports for donors varied slightly from interviewee to interviewee, though some themes were evident across each organization. All interviewees discussed their processes for monitoring and evaluation. Some organizations left the responsibility to the project's field staff to evaluate projects and monitor impact and others had particular departments devoted to gathering such information. Interviewees indicated that they set aside an additional two weeks at the end of their projects for this process. Another important step in meeting reporting requirements identified by several organizations was beginning the planning phase as early as possible. Interviewee A described this process. *"You draw up your Gantt chart and you try to see how much you have to squeeze into those months. You want to take into account challenges you can predict, like weather. You plan and plan and plan but the most important thing that I have found is just to start. Once you start, then you can start to fill in all the information that you didn't have as far as capacity and what you're able to do"* (Interviewee A). Overall, interviewees did not perceive that they spent much additional time, money, or staff to collect information for reporting requirements, as the metrics required by donors often overlapped with those used for data they already collected for internal use.

Use of data internally

Every interviewee said their organization frequently uses most or all of the data gathered to meet reporting requirements to inform their decision-making. Specifically, this data was most commonly applied to measure the success of projects and to inform project design. One interviewee described how important using the information in project documents was to his organization. *"We implement the project by constantly measuring and evaluating what we're doing and making judgments as we go along"* (Interviewee E). Interim reports turned in on a regular basis were prevalent in NGOs' reporting requirements to donors and interviewees identified these interim reports as an opportunity to gain lessons learned about how their projects were progressing and what improvements could be made. They could then alter their projects to accommodate the situations and information realized from their data collection. One example of this originated from Interviewee D's NGO that gave "build back safer" workshops, where they trained community members to build their houses to be disaster resilient. When they returned to the community to monitor the project, they found that people were not applying the construction techniques they were to have learned in the training. Following this, they hired civil engineers and formed a "carpenter committee" to remain in the community to continuously teach and assist the local people to apply proper construction techniques. Another example, given by Interviewee A, was with an organization that, due to limited funding, a large required of number of outputs, and the deadline they were given, did not feel they could build complete houses that were safe for the community. With the time and money they had available and the number of houses their donor was requiring, they opted to construct only foundations and durable frames for the houses they were building and leave the walls and floors for the community to finish. When they returned to perform their post-distribution monitoring, they found that 70% of the community was not living in their new houses because they were unable to finish them. So, this organization altered their project design to include walls and floors for homes they would build in the future

and designed a new project to return to the original community and help people finish building their homes.

Also, the general opinion of interviewees was that while missing major milestones would likely affect future funding, the situation is rarely black and white. Each interviewee indicated that there is a constant dialogue with the donor and ongoing communication in the form of progress reports, donor visits, and regular meetings. Because of this, most decisions made about a project are negotiated between the organization and the donor and ultimately, mutually agreed upon. During this ongoing dialogue, NGOs have the opportunity to notify donors if they are struggling to meet goals or a predefined number of outputs. This, interviewees said, means that failing to meet a set objective rarely comes as a surprise to donors, as they are part of the process and if reporting is transparent, donors are often understanding. Regarding this, Interviewee A said, *“I think not meeting not the goal alone probably isn’t enough warranty for that donor to pull funding. I think more than anything giving advance notice, telling them, you know, we need a little more time on this project, we need either a no-cost extension, or an extension with additional funds”* (Interviewee A).

Perceptions of reporting requirements

The final themes that emerged from the interviews were regarding perceptions of reporting requirements. On the whole, interviewees felt that reporting requirements from donors enhanced the quality of their projects. Interviewee D thought that the organization’s staff would be tempted to make compromises on project quality if they weren’t held accountable to donors. She felt that reporting to donors kept them honest and held them to the objectives promised in their proposal. Interviewee C said, *“It [the deliverable for the donor] contributes local awareness, best practices, and more data to help better manage the project that we have”* (Interviewee C).

Also, most interviewees articulated that while they received many reporting requirements from donors, there are few types of data that they wouldn’t have otherwise measured for their organization, internally. One interviewee said, *“I think often we drive what information gets shared with the donors, not the other way around”* (Interviewee C). Another mentioned that these decisions go both ways. *“A lot of it isn’t necessarily driven by the donor demands, its just already what we’ve seen as good for a project and making the projects good and healthy. Then, there are requirements that I think are definitely coming from donors and that you may not necessarily do on your own as an organization”* (Interviewee A). While several interviewees described methods for monitoring, evaluation, and data collection that they do internally for their organization, they also indicated that often donor requirements are an extension or a supplement to their collected and reported information. Interviewee C said, *“[Our organization] has standard metrics. [...] Donors typically just require more information within those sets of data [...] and so we might provide more specific data within our global metrics to donors, but I mean, that’s stuff that we should be tracking anyway, just for project management purposes”* (Interviewee C).

While there were several ideas that were expressed in the interviews comprehensively, there were a few unique responses that differed from the holistic emergent themes described above. As

previously stated, interim reports and donor communication is an opportunity for NGOs to express concern about a program or a project objective. Several of the interviewees described different situations when they had a dialogue with the donor where they had to ask to change the terms of their proposal or justify a decision. While the issues they ran into varied by project type and the nature of the relationship with their donors, they speak to how reporting requirements may inhibit projects in some way.

First, Interviewee A referred to the significant challenge his organization encountered when persuading donors to allow them to use treated pine lumber, instead of the abundantly and locally available coco lumber, which is said to have a service life of five years. He said, "*We did really have a struggle with donors in convincing them that treated pine and a really expensive house was a good idea because again they're really looking at numbers. You know, basic economics. If you're spending more money on one house, then that means lower beneficiary numbers. So, it took a lot, a lot, a lot of convincing to explain to them why we felt that coco lumber was not a good choice for what we wanted to do and that was a big struggle*" (Interviewee A). This suggests that there may be a trade-off between the number of houses an organization can provide and the structural quality of those houses.

In another case, Interviewee B ran into an issue with beneficiaries not having the appropriate documentation for land tenure. The most vulnerable beneficiaries, who were the target of the project, typically do not own land and therefore, have to negotiate with landowners to let them stay on their land. The Build Back Better standards, which many donors require, stipulate that houses have a service life of ten years. So, with landowners not willing to let beneficiaries stay on their land and donors requiring a Build Back Better standard of ten-year homes with proper documentation, Interviewee B's organization struggled to provide houses for the most vulnerable populations while meeting all these criteria. This refers to a situation when a donor had a requirement that was more or less incompatible with the living situation in the Philippines. This suggests that field staff members may be better equipped to deal with the local cultural context in ways that they donor may not even be aware of. Moreover, this demonstrates the importance of interim progress reports and participating in an ongoing dialogue with donors throughout the entire project.

Interviewee D described a time when her organization committed to providing 500 shelter kits in their proposal, but the community they were working in did not need that many shelter kits. Her organization's donor allows for adjustment of these numbers plus or minus 20%. She discussed how they worked around this issue. "*We came up with a number that's close to 500, just because we wanted to satisfy the donor. We could have gone down the 20%, which makes it 400, if we had appropriate reasons, but we didn't want to say that we miscalculated it, because that would not be good for the future funding*" (Interviewee D). This is a perfect example of an NGO not feeling comfortable reporting completely accurate results to donors for fear that an apparent failure would cause them to lose funding. This indicates the importance of good communication and a more flexible relationship with the donor. This kind of relationship would also help incentivize NGOs to learn from their mistakes and improve their processes over time, rather than feel pressured to exaggerate numbers in their reporting.

Finally, Interviewee E encountered a situation where the community his organization was serving was on a fairly removed group of small islands, which were only accessible by boat. The challenges with transporting people and materials to these islands resulted in very small amounts of the grant left available for each beneficiary's house. The NGO staff did not feel this was enough money to provide a home that would withstand another typhoon. At the time of the interview, this issue was still being resolved, but the interviewee was not hopeful. *"We've gone back to the donors and raised that problem and that's still an ongoing discussion- whether the donors will agree to change that part of the agreement and allow us to use their money to make a larger grant [...] If that doesn't work, and on this specific example, it probably will not because to make a change in the agreement will take too long, we're trying to find internal money that we raise from our campaigns"* (Interviewee E). In order to provide homes this NGO felt were safe, they had to decrease the number of beneficiaries from 2,000 to 1,500. Since their donor would likely not support this change, the NGO had to tap into internal funds or apply for an additional grant to upgrade the shelters from this project. This, again, points to a potential flaw in the funding and reporting structure as a whole. In order to uphold both their promised quantity and quality of outputs, this NGO had to tap into internal funds to finish a project rather than getting support from their donor.

Reporting requirements, particularly for large funding agencies, such as USAID, are often in the form of a template or a generic report form. Typically, they are not project, sector, country, or organization specific. This points to a potential flaw in the donor reporting system as a whole. Requiring the same standards and measuring by the same indicators for *all* humanitarian development projects is ineffective and difficult for NGOs. One interviewee provided an example of this in housing projects. When given a long list of indicators, some, such as sustainability or disaster risk reduction, can easily be applied to housing projects, while others, such as health, gender, or children, are less relevant. Interviewee A explained that not every metric or indicator can be a priority. *"Admittedly, sometimes you just put something into the project just to meet the requirement, not really in the spirit of wanting to make that a big priority, because in reality, everything can't be a priority. Sometimes you just want to check the box"* (Interviewee A).

While the Philippine building code is relatively strict, not all donors require that funded housing projects follow it. The demand for a high number of outputs and beneficiaries isn't always compatible with high project quality and donor reporting requirements reflect this. Interviewee C described a reevaluation of her organization's own structural standards. She said, *"Our organization is kind of undergoing a question as to whether we want to have safe houses or safer houses. You know, traditionally, we're an organization full of engineers and we design to meet the code and that's a safe house. We can pretty much guarantee that it's going to be able to withstand an earthquake or the next typhoon. [...] We're kind of facing a question now, is it better to be safer, even if it doesn't meet the code? If it meets 80% of the code, is that good enough?"* (Interviewee C).

Despite this, only one respondent discussed a way in which donor reporting requirements may negatively impact project quality. He described a struggle felt internally by the organization to meet a set number of outputs by a set deadline without compromising quality. In some cases, it is possible to work with the donor to address this issue. About this, he said, *"In our phase one, we*

ended up asking for a one month extension, rather than try and really throw things together and cut a lot of corners. We decided that that was really irresponsible and we just asked for one month of extension to do the project the way we wanted to do it" (Interviewee A). Often, donors will respect that organizations prioritize quality and accommodate them with additional time, funding, or technical support. He also said that because high quality and hard deadlines don't always work well together, it is important to be aware of this throughout the entire project and recognize it as a balancing act. The singularity of this response may likely be due to this organization's unique relationship with their donor. Interviewee A was the only respondent that identified output or beneficiary numbers dictated by the donor. Other interviewees stated that they determine their own goal for output numbers and report that number to the donor in their project proposals. For donors, beneficiary numbers is often the most important piece of data. Interviewee A referred to this pressure when negotiating output numbers with donors. *"The donor comes back and often, the case is that they want us to do more, more beneficiaries, more numbers, which from a donor standpoint, looks a lot better. So, more numbers at a lower cost, the farther we can make funds stretch, the better"* (Interviewee A). This indicates that NGOs should be responsible for identifying their own output goals, as they are more familiar with their project and country setting and what is achievable with the amount of money and time available to them. That said, an open and healthy relationship with the donor is also critical because in some cases, as was evidenced in the situation with the distribution of shelter kits, the numbers may still need to change.

Ultimately, the interviewed NGO staff members expressed frequent use of information gathered both internally for their own organizations and for donors' reporting requirements to inform decision-making during their housing projects. This information contributed to lessons learned for other country programs as well as improving their existing project design. The type of reporting each interviewee was required to complete was fairly similar and they indicated that on a daily basis, they generally don't spend any additional time, money, or staff to collect data for donors. While there are some indicators that are unique to donors, the data gathered for them are not valueless to the organization and are often similar in nature to or an extension of the NGOs' own metrics. Finally, the results of the interviews indicated that there may be a conflict with the pressure on an NGO to complete a certain number of houses at a certain quality standard by a certain deadline without having to compromise on any of those guidelines. The way reporting requirements are dictated to organizations may force field staff to prioritize output numbers over quality. Because of this, it seems that NGOs should have the freedom to determine their own numeric goals in order to achieve them without undermining the relevant building code or quality standard.

In some ways, the results from the interviews reiterated what was said in the literature. For example, just as the literature indicated, most reporting and accountability measures did cater external, upward, and functional accountability. However, the literature also indicated that gathering information for reporting requirements demanded a lot from NGOs, particularly in the form of time, staffing, and funding. This was only partly true and the results from the interviews demonstrated that while gathering information for reports takes time, money, and manpower, little *additional* efforts are made for *donor-specific* information demands. This is because NGOs own data collection metrics often overlap with those of the donor. Finally, the literature indicated that reported information rarely gets used in NGOs' decision-making. The

interview results, though, showed something quite different. Every single interviewee said that they frequently used most or all of their information from reporting requirements to inform project design and measure program success. This contradiction could be explained in a number of ways. First, some of the literature dates as far back as the mid 1990s. The disaster recovery and reconstruction process and coordination within and across sectors has improved considerably in recent decades. Because of this, the literature may not have the most up to date and relevant information on the current state of NGO-donor relationships. Also, there has been an increasing emphasis put on monitoring and evaluation in development methodologies in recent years. With this new focus put on follow-up evaluations in development projects, the portion of NGOs gathering this information in the first place has increased. Similarly, more and more, donors are requiring NGOs to demonstrate how they used the information gathered during monitoring and evaluation to update, inform, or improve their processes. Therefore, in some cases, the use of the information gathered for donor reporting requirements is mandated by the requirements themselves. Finally, these discrepancies may have originated from the literature's lack of information about accountability requirements specific to the disaster context. The unique context and challenges that arise after a disaster could cause significant contradictions to what is seen across development projects overall. For example, the frequency and proximity of post-disaster housing reconstruction projects makes identifying lessons learned within one's own organizations as well as from neighboring NGOs much more prevalent. NGOs are better coordinated overall and sharing this information is easier and more organized than it has been in the past.

Research Limitations

Due to time and resource constraints, this research had limitations. First, as a research method, case studies can easily become too focused on one type of information within a given topic. In this research, I combined conclusions from relative literature with interviews from field staff members of five NGOs reconstructing homes in regions of the Philippines hit by last year's typhoon. A more holistic view could be gained from gathering the perspectives of people other than NGO field staff. A significant example of this would be interviews with donors about their reporting requirements and their motives behind them. Additionally, a more complete conclusion could be drawn from these case studies by triangulating the information gained from interviews with reports from NGOs, such as annual financial documents or the final and interim reports written for donors. Ultimately, this research lacks generalizability, as it focused on a very specific project type and all data was collected from people in comparable positions within their respective organizations. Overall, it was only representative of one person's point of view from each NGO. With more time, I would interview people from more organizations and more people from each organization to increase validity.

The research also did not address how donor reporting requirements influence projects differently based on location, scale, amount of time since the disaster, or donor type. Project location is a particularly important one, because available resources, poverty and education levels of a community, and local building codes significantly impact projects. The latter is especially true for work in the Philippines, where the build code and structural standards are relatively strict. Finally, because it focused exclusively on housing projects, it cannot speak to the effect of reporting requirements in other sectors of post-disaster reconstruction.

Suggestions for further research

The literature prominently indicated that while accountability is an extremely significant component in the donor-NGO relationship, it is less clear where this accountability comes into play. NGOs struggle to satisfy the information demands of donors for fear of losing funding, and the donors pay little attention to this information when allocating future funding. NGOs may exaggerate their results, causing one to question the overall accuracy of their reports, and very rarely refer to this information to improve future decision-making. Ultimately, this evidence implies that there is a serious flaw in the NGO accountability system. However, results from the interviews indicate that this information frequently get used by NGOs to inform their decision-making process and update their project design. Due to the exploratory nature of this research and the contradictions between the interviews and the literature, significant further research is required on this topic.

Emphasizing downward accountability

As the literature indicates, most accountability mechanisms are directed toward funders, but it would seem that this upward accountability system is rather unproductive. Further research should investigate the potential for an institutional shift toward emphasizing downward accountability to communities and beneficiaries, rather than donors. This emphasis could place more focus on project quality, rather than output quantity, as downward accountability will address the needs and wants of the recipients of the new houses. Ebrahim (2003) wrote that fundamentally, accountability is not just about being held responsible, but also about taking responsibility. He emphasizes that accountability should simultaneously be both externally *and* internally driven. Along these lines, further research should investigate incentivizing accountability measures for NGOs.

Donors' perspectives

During this research, I became curious about donors' perspectives on accountability and reporting requirements. In order to understand the NGO-donor relationship holistically, the role and opinions of donors are critical to know. Additionally, results from the interviews indicated that there may be a disconnect, or even a conflict, between the desires of donors in terms of impact and beneficiary numbers and the level of project quality NGOs are able to achieve. I suggest further research look into specific reporting metrics required by donors, whether or not they refer to quality, and if so, how it is measured. While the scope of my research did not allow for interviews with funding agencies, I suggest the following questions to donors for further research:

1. What preferences does your agency have about the way the organizations you fund do projects (i.e. methods, philosophies)?
2. How do you communicate these preferences to the organizations' staff?
3. What reporting requirements do you give your funded organizations on a project-by-project basis?
4. Do you require that a particular building code or quality standard be followed?
5. If yes, how do you ensure or monitor compliance with this level of quality?
6. Do you consider these reported data in future decisions?
7. If yes, which decisions and how do you incorporate these data into this decision-making process?

Along these lines, further research should investigate how the different types of funding structures might influence these results. For example, how do individual donors' reporting requirements differ from those of large funding agencies and how does this difference impact housing projects? Similarly, is there a difference in the impact on projects if the NGO has a single or multiple donor funding structure? Accountability expectations are dependent on an organization's relationship with the funder and therefore, the nature of this relationship would be significant to study in further research.

Long-term project effectiveness

It would also be interesting and relevant to look at the effectiveness of projects long term. Do donors require any follow-up or do their current reporting requirements include any long term monitoring? A prime example of this is Interviewee A's struggle with his donor to allow the use of more expensive wood other than coco lumber, even though coco lumber is widely known to have a short service life. For instance, what would the housing situation in the Philippines look like in five years, after the service life of coco lumber has potentially ended? Further research should investigate if donors willingly shape projects to maximize beneficiary numbers, even if it influences other aspects of a project.

Expand the disaster context

I suggest that further research compares this information across multiple disaster reconstruction scenarios. Coordination in post-disaster work has improved immensely in the past ten years, alone. It would be significant to see how the changing context of reconstruction influences the donor-NGO relationship. Similarly, the cultural context of a project can have a large impact on the needs of the beneficiaries, the resources available, and the challenges specific to a particular locality. By expanding this research to different cultures and regions of the world, the generalizability of the study could be greatly improved. Ultimately, research should attempt to determine best practices for achievable, relevant, and meaningful accountability that is useful and beneficial for all NGOs, donors, and beneficiaries.

Exploring contributions

While this research looks at the NGO-donor relationship as a whole, the information gained is primarily important for donors to be aware of. Further research should investigate the opportunity to compile results in a way that can be shared with donors. Educating donors on the implications of their reporting requirements could contribute to an improved reporting structure overall. Also, donors may not be aware of the trade-off between quality and quantity faced by NGOs in the field and presenting them with the results of this research may spark a change in the quality standards that they require. Overall, promoting an open and flexible reporting structure and an increased emphasis on the structural quality of housing projects could contribute to an improved NGO-donor relationship and a more efficient process for achieving accountability overall.

Conclusion

From the literature, we see that there are many types of accountability mechanisms, each of which cater to different types of accountability. Most of these mechanisms emphasize upward,

external, and functional accountability to donors, rather than accountability to communities and beneficiaries or internal to NGOs. The most prevalent of these mechanisms is reporting requirements, which can demand dual content, complicating the process for meeting these requirements. The literature indicated that these requirements were time-intensive and expensive for NGOs, but NGO field staff articulated that they spent little *additional* time gathering information for donors that their organization wouldn't otherwise be gathering. The literature also indicated that this information rarely gets used to inform decision-making for NGOs' projects. The interviewees, however, unanimously said that they use most or all of information gathered for donor requirements to inform decisions about project design and to monitor the success of existing and past projects.

In the context of post-disaster housing reconstruction, donors often liken effectiveness of projects with a large number of houses and beneficiaries assisted in as little time as possible. This introduces a quality over quantity trade-off that is widely felt in the housing sector. While some donors specify compliance with building codes or local standards, it is difficult for organizations to prioritize quality as long as they are also required to meet output quantities. As the number of beneficiaries aided increases, the available funds for each house decreases, which causes quality to suffer. The interview results propose that NGOs should have the freedom to determine their own numeric goals in order to achieve them without undermining the relevant building code or quality standard. An open and flexible relationship with the donor is critical both to incentivize NGOs to learn from their mistakes, rather than bury them, and to provide the necessary level of communication and support so NGOs don't feel pressured to cut corners or compromise quality to satisfy the donor. Along with this, donors should demand a high level of project quality, especially in post-disaster housing structures. Further research should investigate the ability of donors to regulate project quality and tailor monitoring metrics to long-term project sustainability.

An improved reporting process and accountability structure has the potential to increase the structural quality of NGOs' housing projects. They also add to a larger NGO philosophy that promotes using all information available to inform and improve the overall recovery process and make significant contributions to disaster reconstruction as a whole.

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