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Citizens' Perspectives on Accountability of Nongovernmental Organizations Providing Drinking Water in Northern Ghana

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Abstract

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by

Abdul-Nashiru Mohammed

MA, University of Ghana- Legon, 1998

BA, University of Cape Coast, 1994

Dissertation Submitted in Partial Fulfillment

of the Requirements for the Degree of

Doctor of Philosophy

Public Policy and Administration

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Abstract

Accountability is an important concept in public administration and across multiple sectors. NGOs work towards achieving their social purpose and yet, they are perceived to be accountable only to their donors but not to citizens. The purpose of this qualitative case study was to explore perspectives of citizens in three districts: Bongo, Wa, and Sagnarigu in Northern Ghana on how NGOs demonstrate accountability in fulfilling their commitments in drinking water provision. It specifically investigated the lived experiences of citizens: local government authorities, traditional authorities, and individual citizens from the districts. Research literature emphasized upward accountability resulting in a gap observed in downward accountability with a dearth of literature on understanding the phenomenon from citizens' perspective. The conceptual framework builds on tenets of the accountability theory by Lerner and Tetlock. The main research question examined citizens' perspectives about the accountability of NGOs in the provision of drinking water to communities. Data were collected through in-depth interviews with 20 participants across three regions in Ghana. A blend of the accountability theory and the conceptual framework provided a basis for analysis. Key findings confirmed that even though NGOs involved citizens in decision-making, this was tokenism. Also, NGOs did not only fail to demonstrate financial transparency and accountability to citizens, they also failed to comply with national regulations required for their operations. Findings indicated that NGOs need to prioritize downward accountability to citizens over upward accountability to donors. The implication for positive social change outcomes will involve citizens championing their own development and using their voices to demand accountability from all service providers, especially NGOs.

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Dedication

I dedicate this work to my children - Wun-nam Kiram, Yasmine Daashini, Dibipora Amal, and Neititi Aisha Jada. You provided space for me to engage in this study with minimum interruption. My daughter, Dibipora, who encouraged me to push on because she always thought as a Doctor of Philosophy, I could conduct surgeries like some medical doctors. She will grow to understand. This work is especially in honor of my wife, Jemilatu Mashood, who was my biggest support system during this study. With her academic background in Public Administration, she volunteered to review my rough drafts and shared her objective reflections. I know how proud you are of this achievement. You made it possible. Thank you.

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Chapter 1: Introduction to the Study

Introduction

The accountability of nonprofit organizations is a topic of global concern largely due to documented scandals, cases of wrongdoing, and mismanagement of funds. Nongovernmental organizations (NGOs), both local and international, face challenges with accountability in the delivery of essential services including drinking water. In the selected study locations in Ghana, I investigated the accountability of NGOs providing water to communities as part of their support to public or government agencies.

I therefore sought to explore citizens' perspectives regarding the accountability of NGOs in terms of the provision of drinking water to communities in rural Northern Ghana. Without understanding how the leadership of NGOs demonstrates accountability in fulfilling their commitments, the impression that NGOs were more accountable to donors than citizens would persist. Social change in this study involves improved performance of NGOs in terms of use of funds and making citizens' interests the center of leadership decisions which would culminate in increased access to water in rural communities. It was expected that findings would contribute to a stronger involvement of citizens of Ghana and other developing countries in decision-making regarding service provision by NGOs and other institutions. Governments were also expected to create an environment for NGOs to fulfill their commitments in supporting poor communities with essential services in the long term by becoming more accountable to citizens in Ghana and local governance structures rather than donors. This exploration of accountability was meant to build on citizens' understanding of NGO operations in Ghana.

This chapter includes a global and national overview of NGO accountability and national policy positions involving regulation of service provision by NGOs. It also includes the problem statement, purpose of the study, and research questions. Furthermore, I explain the theoretical and conceptual frameworks for the study, nature of the study, definitions of key concepts, and underlying assumptions. The chapter also outlines the scope and delimitations and concludes with the significance of the study in terms of policy, practice, and social change.

Background

Globally and locally, NGOs face accountability challenges, and citizens of developing countries including Ghana are increasingly demanding transparency regarding the provision of social services. Government agencies responsible for the oversight of NGO activities are expected to regulate them and hold them to account for their actions and inactions.

There is an enormous body of research on leadership and accountability with a major concentration on public sector accountability. In the nonprofit or NGO sector, the major research themes identified include accountability of NGOs in global governance, aid delivery, NGO regulation based on the Accountability Charter, and NGO performance especially related to upward accountability to donors and powerful stakeholders.

Based on the body of research, the major primary gaps in literature this study explored were twofold: downward accountability to citizens and fulfillment of the social purpose of NGOs where citizens' interests are central to leaders' decision making. I

therefore assessed approaches used by different NGOs in the provision of basic social services to communities in Ghana, especially drinking water, as well as how they demonstrated accountability from perspectives of citizens in Ghana. This was meant to contribute to understanding how NGOs were accountable and could be regulated. The public policy concern most critical to the sector in Ghana is NGO regulation and sustainability. In particular, the Government of Ghana emphasizes that there is very little information on the contribution of NGOs to the water sector due to the weak regulatory and reporting framework captured in the Water Sector Strategic Development Plan (WSSDP) 2012-2025, (March 2014).

The extent of NGO accountability to local governments and citizens in the local communities in Northern Ghana could only be determined through an in-depth understanding of NGO operations, different leadership approaches, and outcomes of NGO operations experienced by the citizens or target beneficiaries in the selected communities. In rural communities where literacy levels may be low and citizens rarely demand accountability from service providers, the commitment of NGOs to providing drinking water in an accountable manner may go unchecked.

Presently, NGO regulation needs strengthening, and the performance and accountability of NGOs need to be explored more from citizens' perspectives than from donors or funders. Local governments and central governments face enormous challenges in regulating their operations, especially involving the accountability of NGOs at various levels of operation, thus making understanding NGO accountability from citizens' perspective relevant and critical. There is evidence that both access to services and

accountability of NGOs in terms of provision of these services are challenging in contemporary times. Access to essential social services is important for remote rural communities, but the accountability of NGOs operating in these areas where these services are inadequate is often a matter of concern. The World Bank Group (2004) said that despite having numerous NGOs investing significant resources in African countries to improve access to essential services, many communities are still left without services. This therefore made the study imperative to help understand NGO accountability in terms of the provision of drinking water as an essential social service.

Problem Statement

Water, sanitation, and hygiene are considered important determinants of human health and socioeconomic wellbeing (World Bank Group, 2018). However, according to the United Nations Children's Fund (UNICEF) and World Health Organization (WHO) Joint Monitoring Program (JMP, 2019), 785 million people globally lacked access to basic services, which was estimated to be responsible for 20% of total deaths. In Ghana the national basic drinking water access was 79% and the three regions that constituted Northern Ghana had low access to drinking water (Ghana Statistical Service -GSS, 2018). Specifically, levels of access in the original Northern Ghana area were as follows: 50% in the Northern Region, 71% in the Upper East Region, and 76% in Upper West Region (ibid.). In the southern part of Ghana, access to drinking water ranged between 84% and 98% with the Ashanti Region at 89%, Central Region at 88%, and Greater Accra Region at 98% (ibid). Compared to some of these regions in the southern part of Ghana, it became apparent that the water access gap in rural Northern Ghana was significant.

While 52% of the rural population spent more than 30 minutes daily fetching water, only 29% of the urban population spent the same time fetching water. There were inequalities involved in the distances people traveled to collect water; for instance, 7% of the rural population compared to 2% of the urban population took more than 3 hours to fetch water. These together demonstrated the serious challenges citizens in selected study locations faced in terms of accessing drinking water services.

The national averages for a round trip water collection for more than 30 minutes was 43% and 5% for distances that required more than 3 hours round trip. Therefore, the water collection burden for rural populations was far below the national averages while urban populations were within national averages (GSS, 2018), which showed a high disparity between rural and urban populations in terms of water access rates.

The literature addressed major themes such as upward accountability and downward accountability mechanisms, financial management, financial reporting, regulation of NGO operations, and accountability. Accountability remained a weak spot or unresolved issue in the governance literature as there appeared to be little attention given to citizens' perspectives in developing countries. I aimed to address this problem by exploring downward accountability from the perspectives of citizens of Ghana who were supposed to be the beneficiaries of services provided by NGOs. This was then meant to facilitate public policy and management in the areas of NGO regulation, fulfillment of NGOs' social purpose, and their responsiveness to citizens.

NGOs with donor funding make commitments to support essential service delivery, but may not always fulfill them, partly because they are not held accountable by

citizens for failing to deliver services and weak regulatory mechanisms. In some cases, citizens may not even be aware of the accountability responsibilities of NGOs. As a recipient of enormous development assistance and donor funding, financial and technical, Ghana is one of the countries where non-governmental actors were expected to contribute significantly to national development, especially supporting marginalized communities. However, citizens were not able to hold them to account in cases of failure to fulfill services. This may have contributed significantly to the current state of drinking water provisions in the northern part of Ghana, thus making this study imperative. This is because no study focused on accountability of water-related NGOs in Northern Ghana from citizens' rather than donors' perspectives.

This research problem is built on findings from earlier studies concerning poor management and weak accountability for constituents and stakeholders (Edwards & Fowler, 2002; Unerman & O'Dwyer, 2006; Wapner, 2002). In particular, Wapner (2002) deepened the argument by asserting that NGOs were seemingly not accountable to anyone, or only a small number of interest groups. This study aimed to establish the veracity of this claim, especially from citizens' perspectives. From another perspective, Ghanem and Castelli (2019) said accountability was a significant positive predictor of ethical leadership. I focused on decisions, actions, and practices of NGO leaders that demonstrated their level of accountability to the people they sought to serve. Funding and regulation need to be used in an efficient and accountable manner to address enormous needs of poor communities (Arhin et al., 2018; Cordery et al., 2019; Hushie, 2018; Keating & Thrandardottir, 2017).

Mobilization of funds by NGOs made the influence of powerful external stakeholders or donors inevitable in NGO operations. Nonetheless, the manner and accountability with which NGOs extended drinking water services to rural communities remained a major gap to be explored and increase understanding of their operations. I therefore aimed at contributing to a body of evidence to help deepen understanding of government, citizens and donors involving resource allocation, use, and overall benefits to citizens. Significant gaps in NGO operations and weak accountability to citizens made this study relevant..

Purpose of the Study

The purpose of this qualitative case study was to understand perspectives of citizens in Northern Ghana regarding how NGOs demonstrated accountability in fulfilling their commitments for drinking water provision to communities. There was a dilemma involving who NGOs were more accountable to between their donors and citizens, which the study investigated for an in-depth understanding of citizens' perspectives. The drivers of this dilemma could include leadership approaches and decisions concerning the provision of drinking water, nature of water services, timeliness, quality, participation of water users in decision making, and overall processes for water provision. I therefore sought to explore various NGO accountability factors in terms of provision of drinking water services.

The overarching concept or phenomenon this study focused on was accountability. NGOs and their leadership were assessed based on their actions or inactions to establish their level of compliance with accountability requirements in the NGO sector in Ghana.

Citizens' perspectives from this study would therefore contribute to a better understanding by development partners of accountability mechanisms in place or standards NGOs were expected to comply with. Findings could serve as guidance for public policy regarding regulation of NGO operations in Ghana and making them accountable in terms of drinking water provision for communities. Operations of NGOs were assessed in terms of leadership accountability in local communities. Research participants included local government staff, traditional authorities, and individual citizens from communities in Northern Ghana.

The research site was the Northern part of Ghana which included regions that had lower than national averages in terms of access to basic water. The target populations for this study were citizens from three districts: Bongo district in Upper East Region, Wa municipal in Upper West Region and Sagnarigu municipal in Northern Region. The site also had a large number of NGOs operating in the water sector, some of them over 50 years.

Research Questions

One main research question guided this qualitative research inquiry with three subquestions as follows:

RQ: What are citizens' perspectives regarding accountability of NGO leaders in terms of provision of drinking water to communities?

Subquestions were:

SQ1: How is drinking water provided in the community?

SQ2: How are the drinking water sources managed?

SQ3: How are NGOs showing accountability in terms of the provision or sustainability of these services?

A qualitative case study approach was used to explore experiences of research participants from rural Northern Ghana in this study. I investigated common experiences as well as unique lived experiences to build a foundation for possible stronger citizen voices in terms of demanding accountability, improving regulation of NGOs such as policies, practices, and service governance.

Conceptual Framework for the Study

Different theories and frameworks were found to be relevant for this research n such as the path-goal theory of leadership, institutional theory, role theory, stewardship theory, and agency theory. However, the conceptual framework that underpinned this study was the accountability theory by Lerner and Tetlock which involves opinions, decisions or behaviors related to moral or ethical issues. This conceptual framework provided a comprehensive foundation for exploring perspectives of citizens in Northern Ghana regarding the accountability of NGOs in terms of the provision of drinking water in their communities.

Accountability is defined from different perspectives: financial, social, and economic. There are also different directions of accountability based on stakeholders involved: upward to donors, downward to beneficiaries, and horizontal to peers. Accountability could also be explained to imply answerability for one's responsibilities and how one's actions make a difference to oneself and others in terms of impact. Given that this study focused on the accountability of NGOs in terms of drinking water

provision, other related topics the study aimed to explore included the involvement of different stakeholders in decision making and transparency in terms of implementation of social services.

Mbate (2017) said by bringing the government closer to the people, the decentralization of power will contribute to the establishment of democratic governance that enhances allocative efficiency, provision of public goods, and services. This framework provides the space for determining accountability of NGOs during decision-making processes and outcomes of such decisions at the local government level.

Research questions were found to be appropriate in terms of exploring perceptions about the direction of NGO accountability. The accountability theory (Lerner & Tetlock, 1999) guided this investigation of participants' lived experiences regarding the notion that NGOs only focused on upward accountability to donors and other funders and neglected citizens. The qualitative case study approach which primarily involves deepening understanding of a phenomenon based on lived experiences of research participants. Key informant interviews were therefore conducted to obtain data for analysis and interpretation.

Nature of the Study

This study aimed at obtaining what Patton (2015) referred to as an in-depth understanding of a phenomenon as part of a meaning-making process. Qualitative inquiry means going into the field and it involves getting close enough to people and circumstances to capture what is happening (Ravitch & Carl, 2016). This qualitative inquiry involved adopting a case study method to address lived experiences involving

accountability of NGO leaders in Northern Ghana. Using the case study method is only effective when the case is selected carefully. The case selected was NGOs providing drinking water services and accountability in the water sector is considered a significant subject in both developed and developing countries because of the impact on economies and human development. The research strategy was qualitative which allowed for design flexibility and pragmatic considerations. The case study approach also facilitated an extensive and comprehensive assessment of factors related to accountability of NGO leaders in the water sector.

The main concept or phenomenon being investigated is accountability. The concept of accountability involves the right to be involved in different stages, phases, or levels of an organization's activities in terms of improved performance (Crack, 2018; Murtaza, 2012). Other scholars emphasized the elements of answerability, rights-based approaches, decision-making processes, and integrity of leaders (Charnovitz, 2006; Keating & Thrandardottir, 2017). The various aspects of accountability were investigated in this study such as downward, upward and horizontal.

This research involved collecting data from various sources. I explored different experiences of participants in the Bongo district, Wa Municipal and Sagnarigu Municipal in Northern Ghana involving understanding accountability of NGO leaders. The data collection instrument used for primary data were in-depth interviews. These were conducted in the form of open-ended conversation-like interviews with only participants who had interacted with or benefited from NGOs providing drinking water in their communities and districts. Secondary data were obtained using documentary review and

analysis with a focus on NGOs providing water services in Northern Ghana. Data were recorded, transcribed, coded, and analyzed based on emerging themes related to the conceptual framework and underpinning theory. Qualitative data analysis software, NVIVO, was used for purposes of efficiency and preventing biases.

Definitions

Accountability: The process or practice of accounting to stakeholders regarding obligations, activities, and commitments. This involves the willingness to accept responsibility for one's actions or inactions either as an individual, a group, or an organization.

Decentralization: The process of devolving power and authority from central to local levels. This involves the transfer of authority and responsibility to entities that have never previously exercised these and are therefore unprepared to do so.

Downward accountability: Accountability to communities, staff, and partners. This also refers to situations where NGOs deprioritize the needs of marginalized weaker stakeholders or citizens over their external funders.

Local government authority: Elective authorities in decentralized governance systems responsible for the overall development of a district, municipality, or metropolis. They hold decision making powers which are backed by constitutions.

Leadership and effective leaders: Forms of leadership include transformational, transactional, and situational (Northouse, 2016). Effective leaders are those who meet the needs of their followers or target beneficiaries for the services they provide. They also

give priority attention to group or team processes and motivate people to achieve planned objectives or results.

Nongovernmental Organizations (NGOs): There is no single definition of an NGO but widely considered as entities or organizations whose prime purpose is social rather than profit-making. They are therefore often referred to as not-for-profit (Cordery et al., 2019). Salamon and Anheier (1992) said NGOs have five key characteristics: (a) formal with institutional permanence, (b) private or separate from the government, (c) nonprofit distributing, (d) self-governing, and (e) voluntary.

Participation: Involvement of people in formal and informal decision-making processes. It is the process during which individuals, groups and institutions are consulted or involved in projects, planning or in decision making opportunities. The process is meant to guarantee that the needs of all interest groups and individuals are appropriately captured.

Upward accountability: Accountability to donors, home, and host governments (Murtaza, 2012). NGOs have overly focused on complying with donor requirements or needs of powerful stakeholders to the neglect of their core social purpose.

Assumptions

I focused specifically on perspectives of citizens in Northern Ghana regarding NGO accountability in the drinking water sector. I assumed that results would be transferable to related sub sectors like sanitation, education, and health to inform their guidelines for holding service providers accountable, My participant pool contained a fair representation of men and women and assumed they provided honest responses based on

their lived experiences. In addition, I assumed local government and traditional authorities in Northern Ghana will be interested in using the findings to demand accountability from NGOs. It was also assumed participants were exposed to operations of NGOs providing water services in their communities and had the capacity to discuss accountability. Results of this study will prove to be beneficial to NGOs and citizens outside rural Northern Ghana, and given the growing role of civil society coalitions in the water sector, results will also be useful for evidence-based advocacy at the national level for regulation of NGOs.

Scope and Delimitations

This research is based on foundational work on accountability by Lerner and Tetlock involving public sector and NGO leadership and accountability. Communities and districts with serious drinking water challenges are many, and it would have been unwieldy to attempt to include all of them in the study. The scope of the research was therefore confined to citizens of three districts: Bongo district in the Upper East Region (UER), Wa municipal in the Upper West Region (UWR), and Sagnarigu municipal in the Northern Region (NR). The districts had endemic water problems in Ghana. I acknowledge challenges involving the broad nature of the concept of accountability such as economic, social, financial, reporting, public and private. There is also a wide range of NGOs providing services in Ghana hence the study is limited to NGO providing drinking water services in the selected districts in Northern Ghana.

All participants were citizens who had directly or indirectly benefited from services of NGOs or at least had exposure to NGO operations in their communities. This

made participants information-rich sources regarding NGO accountability in the drinking

water sector. I considered perspectives from citizens in three different sites within the

proposed setting and covered 10 years (2010-2020). The period covers five years to the

end of the Millennium Development Goals (MDGs) and the first five years under the

Sustainable Development Goals (SDGs) when NGOs were accelerating the provision of

water services to meet global targets for drinking water. Populations that the study

focused on were individual citizens and members of citizen groups such as water and

sanitation management teams (WSMTs) because of the significant roles they played in

determining type of water service, location of water facilities, operation and management

after the provision of drinking water facilities by NGOs to ensure sustainability.

Deliberate selection of community water users such as youth, men and especially women

who are said to bear the brunt of fetching water for the household as research

participants was another delimitation. This study was also limited to people within the

participant pool with direct exposure to the NGOs operating in the drinking water sector.

Finally, the two other population categories were traditional leaders and local government

authorities who were in a better position as custodians of water facilities, to share

perspectives on NGO accountability– compared to citizens and local leaders.

For the purpose of this study, I developed an interview guide and used interviews

to help generate sufficient information. The guide was useful for exploring citizens' lived

experiences with NGOs in the drinking water sector and their approaches to service

delivery and accountability. Findings were meant to inform public policy especially

regarding the regulation of NGO activities and accountability to local governments and citizens.

Limitations

Qualitative inquiry requires that cases selected are significant with the potential of contributing to literature and research participants are information-rich sources (Patton, 2015). I needed to ensure purposeful selection of citizens who had exposure to NGOs or had firsthand experiences. Methodological limitations were twofold: (a) the inability to generalize, partly because of the qualitative approach where researchers may not have access to the same participants and using different participants may lead to different results or findings, and (b) Northern Ghana was largely rural, hence findings could not be replicable in urban areas.

Resources in terms of finance and time were major limitations because the Northern part of Ghana not only large, it is far from the capital city where I was based. I had to undertake long trips and spend a significant amount of time, which made the study somewhat expensive, especially as multiple visits had to be made to three regions to collect data from sources. In-person access was considered important; hence, face-to-face interviews were planned as the key data collection techniques. However, the outbreak of the Corona Virus Infectious Disease- 2019 (COVID-19) beginning March 2020 limited access to individuals. I had to make arrangements for participants who did not feel comfortable with face-to-face interviews to send written responses. The plan to use observation at the meetings of water management teams could not be undertaken due to

national COVID-19 protocols which restricted meetings and other social gatherings in order to control infections.

Significance

This study involves NGO accountability from citizens' perspectives. The research is specifically directed at NGOs whose social purpose is the provision of drinking water to poor communities in rural Northern Ghana. There has been little research on this category of organizations in selected geographic areas and from citizens' perspectives.

Generally, NGOs are under increasing pressure from funders to demonstrate effectiveness in terms of achieving results or outcomes. However, many organizations struggle with these requirements. This study has the potential of changing the way NGOs operate in communities. First, the data will provide a strong basis for addressing all stages of the decision-making process and thus reverse voicelessness and tokenism citizens experienced. Second, this qualitative case study will provide data that will prove critical for policymakers in the water sector to review guidelines for the provision of drinking water in communities as well as support the use of donor and public funds to meet the water needs of citizens.

The current decentralization structure has in-built opportunities for citizens to participate in local decision making processes, but the opportunities are often not made known to them by local government authorities. According to Grant and Keohane (2005), for effective governance of service provision at both national and sub national levels of government, mechanisms for appropriate accountability need to be institutionalized. The accountability mechanisms include regular performance reviews, financial reporting, and

progress tracking against plans or project commitments. Citizens can use findings as a basis to form citizen advocacy groups to address matters related to community development.

Significance to Practice

This study has the potential of leading to sector guidelines for improving NGO accountability to citizens in local jurisdictions in Ghana. Local government authorities will be able to hold NGOs in the drinking water sector and other development fields accountable on behalf of the government and its citizens. This will contribute to a change in attitude and practice where NGOs become more accountable and ethical in ensuring donor funds and equipment for water services are effectively used for the benefit of citizens.

Significance to Social Change

Social change among the target population will include their ability to demand social services beyond drinking water and contribute to local development. Social change involves dedication to achieving results and making an impact in the lives of citizens. The research will validate some of the contemporary debates and knowledge on NGO accountability as well as the justification for citizens to be supported to hold the nonprofit sector leaders to account in both the local areas and the country at large. The change in Citizens' involvement will inform policies regarding regulation at the national level as well as local bye-laws.

This study will therefore contribute to policy and practice in terms of the Government of Ghana taking a leadership role in regulating NGO activities and ensuring

they implement their plans and commitments in line with the country's accountability

principles expressed in the Nonprofit Organizations in Ghana Policy (2020). Similarly, it

will inform course correction and long-term planning for drinking water provision among

other essential services for NGOs and citizen groups. Social change will occur if

individual citizens and groups become active in holding power-holders accountable for

their actions and inactions. Improved decision-making and effective implementation of

projects by NGOs will imply better services to citizens to improve their wellbeing, health,

and general human development.

Summary

Chapter 1 includes the background of the study, problem statement, and purpose

of the study. I articulated the research question as a foundation for the proposed study. I

subsequently provided details regarding the nature of the study, scope, and limitations as

well as significance of the study. In Chapter 2, I focus on providing a comprehensive

review and analysis of literature relevant to NGO leadership and accountability

mechanisms. I further outline some of the debates and discourse related to accountability.

Chapter 2: Literature Review

Introduction

A major problem involving the provision of water to poor communities in Ghana is weak accountability by NGOs providing this essential social service. Wapner (2002) said NGOs are seemingly accountable to no one, or only a small group of interests. This raises the question about whose interests they represent and how accountable they are to such constituents. The purpose of this study was therefore to explore perspectives of citizens in the three districts in Northern Ghana regarding NGO accountability and the provision of drinking water to poor communities. It was meant to deepen understanding of the approaches leaders of NGOs use and the role citizens play by researching global governance and accountability arrangements and operations of the nonprofit sector including leadership and approaches. This formed the basis for broadening and deepening understanding of NGO accountability from citizens' perspectives. Furthermore, this qualitative case study involved demonstrating the importance of strengthening downward accountability mechanisms for citizens' empowerment and sustainability of drinking water services.

A summary of the literature demonstrated some common as well as unique themes. These included funding for NGOs linked to the aid landscape and models for accounting for those funds. Throughout the literature, there were in-depth discussions of NGOs seeking to satisfy requirements of powerful stakeholders while neglecting their core social purpose: serving citizens. The gap in the literature involved failure by researchers to assess the accountability of NGOs from the perspective of ordinary citizens

who were the beneficiaries of NGO services but had little or no voice because they were not considered powerful stakeholders. It was this gap that the study aimed to fill in addition to contributing to new knowledge on NGO accountability from the perspectives of less powerful stakeholders.

This chapter includes literature search strategies deployed during planning for the study and actual research. I subsequently present a detailed overview of the conceptual framework. The chapter includes a thorough review and analysis of contemporary literature associated with and relevant to major concepts of the study: NGO leadership, NGO accountability, regulation, and citizens' perspectives. These concepts and other related issues are discussed in detail.

Literature Search Strategy

A study of the nonprofit sector required detailed planning and multiple data search techniques. Literature search strategies required a broad scope in order to cover NGO leadership approaches, how citizens perceived NGO accountability during the process of fulfilling their commitments, and government regulation, among others. Several techniques were used for the literature review and analysis.

Other external databases were researched using keywords and phrases to search for data relevant to the research topic. Schorlarly databases searched included SAGE Journals, Google Scholar, Google, JSTOR, BioMed, ProQuest, EBSCOHost, Walden University Library, PsycINFO, Taylor and Frances Online, and EThOS. Selected peer-reviewed articles related to leadership approaches and accountability published between 2011 and 2021 were explored. Some foundational works on the accountability theory

which were relevant to NGO accountability were also reviewed. The following search terms or phrases were used to unearth contemporary literature on NGO leadership and accountability: *nonprofit sector leadership*, *NGO leadership*, *accountability*, *citizens' perspectives on participation and accountability*, *decision making processes in drinking water provision*, *accountability in the water sector*, *social services approach*, *decentralization, sustainable development goals, water policies, NGO regulation, water regulatory mechanisms, community, civil society and citizens, social accountability, citizen engagement, public sector accountability, and private sector accountability*.

Conceptual Framework

The accountability theory is the conceptual framework that underpins this study. The theory was initially designed by Lerner and Tetlock who provided a framework for understanding and exploring the concept and practice of accountability at different levels of governance. Accountability involves an assessment of an individual's beliefs and feelings as well as behavior of others. Moreover, accountability involves monitoring and evaluating the performance and behavior of the self. Lerner and Tetlock (1999) emphasized that in a situation where resources are scarce, decision makers will find it difficult to efficient or accountable because their primary interest will be about fairness in resource distribution.

Unerman and O'Dwyer (2006) said every individual has a basic right to participate in decisions insofar as such decisions were likely to affect them directly or indirectly. The importance of human rights to essential social services is highlighted and why leaders need to be responsive when citizens want to claim their rights and

entitlements. Murtaza (2012) said participation in decision making is very critical for the development of an entity or an organization. For this reason, part of the NGO accountability should include creating opportunities for citizens' voices to be heard in local decisions especially relating to the provision of water services. This underscored the importance of participation in development decision-making processes, especially for target beneficiaries or citizens.

NGOs appear to have high performance ratings when they are perceived to comply with the NGO charter or guiding principles designed by the NGOs' Association. However, accountability implies that when individuals or institutions fail to meet standards expected of them, a corresponding reaction should ensue. If findings from this study proved that NGOs were failing in their commitments, then this will become information or evidence for regulatory institutions to design principles and service standards to guide NGO operations From citizens' perspectives, this study aimed to obtain information to validate the importance of accountability processes and outcomes.

Tortajada (2016) said because NGOs are smaller than governments, they are presumed to be more efficient and flexible in terms of decision-making, with lower service delivery costs. Tortajada concludes that these factors presumably make them the first choice for partnership with donors for social development projects. According to Unerman and O'Dwyer (2006), the broadest view of accountability assumes that organizations are responsible and accountable to all those upon whom their actions have an impact. Individuals may have rights and entitlements, but it is not yet known if it is in

all circumstances that these rights and entitlements are fulfilled by duty-bearers or powerholders.

Overall, the rapid proliferation of international NGOs (INGOs) over the past few decades, has engendered growing demand for disclosure, transparency, and scrutiny among constituents. This has contributed to another important theory - The democratic accountability theory (Bendall, 2006). The theory highlights an increasingly strong relationship between the amount of resources possessed by an organization and its obligations to populations deprived of those resources. The citizens who wield weak power are central to this study justified by both the accountability theory and the democratic accountability theory. They both emphasized the need for local communities to develop the ability or capacity to demand NGOs to meet accountability requirements.

The conceptual framework of accountability within the decentralization system complements the theoretical foundation for this study. Failure by NGO leaders to account to citizens may contribute to poor ownership and sustainability of the water facilities provided by the NGOs. Ownership and sustainability form part of the accountability mechanisms required to help regulate NGO operations in Ghana's water sector. This, in part, is provided Government of Ghana (GoG, 1992) in Article 19(2) of the 1992 Constitution of Ghana which seeks to prevent discrimination. Common areas of potential discrimination are on grounds of gender, race, color, ethnicity, faith or religion, and societal status. To discourage discrimination, participation in decision making is indicated in the Constitution of Ghana (GoG, 1992) for all citizens, irrespective of status, gender, and literacy levels. The operations of NGOs are therefore assessed in the light of

their accountability to citizens in the local jurisdiction including how the NGOs allow citizens to participate or be involved in drinking water provision.

Conceptually, decentralization has been a way to improve the efficiency of state structures and bring decision-making closer to the people. In order to promote long-term ownership and sustainability of services such as water, the active participation of citizens should be central. However, whether citizens are adequately involved in decision-making processes related to NGO services or not, this is explored under this study. It is more revealing in the work by Bawole and Langnel (2016) that citizens engaged in project planning processes were limited to endorsing already prepared plans, decisions, and mundane aspects of the project. The authors therefore concluded that citizens' participation in decisions was largely tokenistic and rhetorical, thus did not contribute to the kind of empowerment that will promote downward accountability.

Without a doubt, the enabling environment for strong citizens' voices in decisions and holding duty bearers accountable, including NGO leaders, is provided under the local governance system. Decentralization bolsters the levels of public accountability just as it re-orients the flow of power, where local officials are no longer accountable to the central government but to the local citizens (Mbate, 2017). Figure 1 below presents the core elements of accountability.

Figure 1

Core Elements of Accountability in Privacy
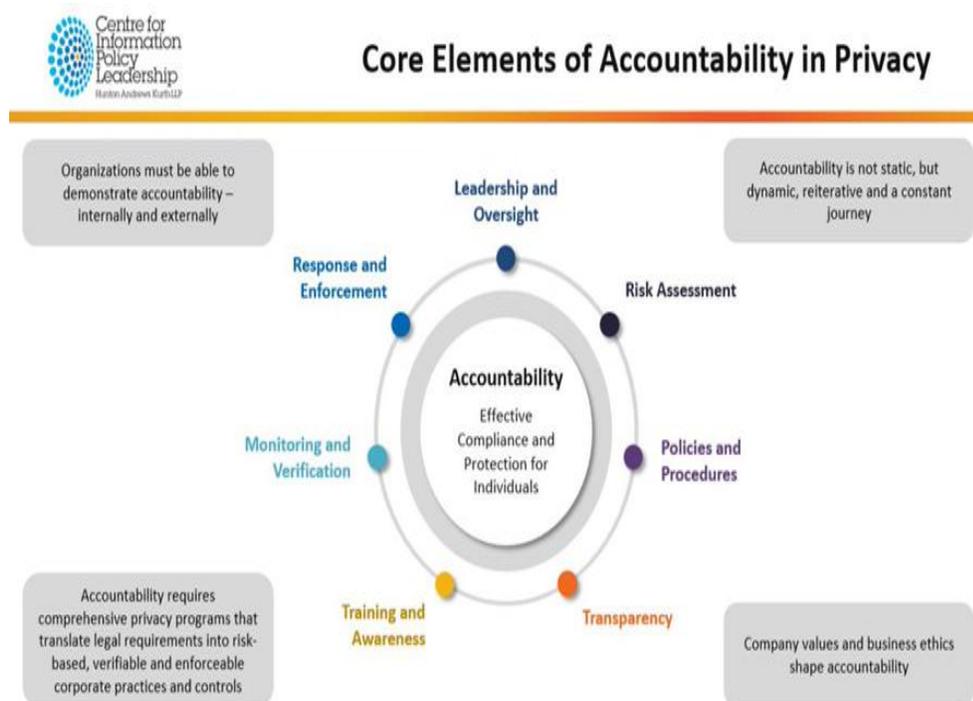
Note: Adopted from Centre for Information Policy Leadership: Core elements of Accountability in Privacy

It highlights essential elements of accountability in nonprofit organizations which also have relevance in the provision of services in the public sector. These elements include leadership and oversight, transparency, monitoring and verification, and response and enforcement. These elements are central to NGO accountability and the importance of citizens' perspectives in driving transparency and enforcing regulatory frameworks. This served as the foundation for adapting a conceptual framework for the study. In the public sector, the need for policies to be developed to regulate the operations of

organizations and enforce accountability standards is an important subject. Local

government authorities in whose jurisdiction the NGOs operate could enforce the policies

or standards. With the right policies, procedures, regulatory or enforcement mechanisms,

the public agencies will become capable of promoting NGO compliance and protect

citizens' rights to quality services.

  The foundations of accountability and a wide range of social judgments and

choices involve four key elements which are presented in the form of questions below by

the proponents of accountability theory. These elements also served as the building

blocks for the conceptual framework of this study: what impact do various accountability

ground rules have on thoughts, feelings, and actions? Under what conditions will

accountability attenuate, have no effect on, or amplify cognitive biases? Does

accountability alter how people think or merely what people say they think? and What

goals do accountable decision-makers seek to achieve?

Based on the critical issues and key elements from the primary writings, the conceptual

design below was applied during the study.

Figure 2

Conceptual Framework for NGO Accountability in Drinking Water Provision in Ghana

The concept of accountability has been applied in different ways by researchers and practitioners as described in the literature above. While some had relevance to global governance, others had regional and national level significance. More contemporary applications of the concept relating to the current study have been identified. For instance, to avoid the 'reputation trap', NGOs mostly seek to meet their objectives and overall social purpose. They tend to focus only on goals that are visible and easy to accomplish (Nazuk & Shabbir, 2018). This provided a strong foundation for the study to explore the goals and visible achievements in the drinking water sector from citizens' perspective.

The relevance of figure 2 extends to the public sector in many ways especially the typology of transparency, accountability and participation (TAP). For instance, governments have made constitutional provisions for the participation of citizens in decision-making at all levels of national development. There are intricate linkages between the right to participate and demand accountability from all service providers.

Public policies guarantee participation and the rights of citizens to demand accountability but these opportunities are not yet fully utilized by citizens. This accountability gap is explored as part of this study requiring public sector institutions to be responsive in regulating the operations of NGOs. The framework also presupposed that where citizens were involved in decision making, holding institutions and their leaders accountable, development was likely to be achieved.

Exploring the concept of accountability also either built on or helped to counter the position held by Tortajada (2016) that not much is known about how NGO funds are spent or how helpful it is in the long term. From citizens' lived experiences relating to NGOs that provide drinking water in their communities, the study identified goals or objectives achieved in response to the needs and interests of the people.

Finally, there was a high expectation that NGOs, especially, INGOs will have standard disclosure or transparency mechanisms in place to guide their operations. Nazuk and Shabbir (2018), used the Democratic accountability theory to demonstrate the strong relationship emerging between the amount of resources possessed by an organization and its obligations to populations deprived of those resources. This naturally placed a higher priority on the ability or capacity of citizens to hold duty-bearers including NGOs. Limited capacity of citizens to hold NGOs accountable implies that the voices of these citizens may not be heard in important decision making processes because they lacked resources. It further provided a stronger foundation for this study to investigate the relation between NGOs as holders of the resources and the citizens they were expected to support with those resources. These applications did not only serve as building blocks for

the current study but also provided a strong justification for undertaking the research solely from the citizens' perspective.

Literature Review Related to Key Concepts

NGO Leadership

The proposed study presented leadership as a major concept and aimed to build understanding around approaches used by NGO leaders in the provision of drinking water services to communities. It also sought to contribute to broadening understanding of NGO accountability from citizens' perspectives and its importance to water service delivery by NGOs. These were situated within the realm of how NGO leaders demonstrated accountability in fulfilling their commitments. Northouse (2016) described different leadership styles, forms, and perspectives including transactional, transformational, servant-leader, and traits. The literature reviewed for this study contributed to broadening and deepening understanding of leadership and accountability within and outside organizations.

Austin et al. (2011), acknowledged the challenges leadership of nonprofit organizations faced including limited capacity building for their teams. Different organizations applied varied approaches to responding to such challenges ranging from training and self-awareness to decision-making abilities (Petriglieri & Stein, 2012). These demonstrated the centrality of leaders and leadership to organizational sustainability and effectiveness in terms of impact on their targets. The emphasis on decision-making abilities was quite relevant to this study as NGO leaders are expected to make decisions that support their social purpose. While individual leaders are involved in decision-

making and require support, Swensen et al. (2016), said that investing in collective leadership development must guided by leadership styles, the operational context, and organizational culture. Donkor and Zhou (2019) outlined the important contribution of different leadership styles within an organization for achieving results. Concerning the study, it could be surmised that if the leadership styles of the NGOs included accountability to citizens in the provision of drinking water, then their social purpose could be achieved by being accountable. Exploring an understanding of citizens' perspectives on NGO accountability helped to validate this claim.

To focus on leadership approaches and accountability, there was diverse literature with common and unique perspectives. 'Trust' was discussed as an important element of some forms of leadership that could promote accountability. For instance, in analyzing the servant leadership style, Sendjaya and Pekerti (2010) emphasized trust for leaders by their followers as critical to bonding and teamwork. They used Atkinson and Butcher's (2003) trust in one's direct leader as a model for elaborating the concept. In the light of this study, 'trust' between NGOs and the citizens they seek to serve proved to be a major factor in NGO accountability. Apart from the effect of 'trust' on teamwork, other factors that influenced decision-making by ethical leaders, according to Stenmark and Mumford (2011), included performance pressures and expectations, interpersonal conflicts, and the leader's decision-making autonomy.

Leadership development was a common issue in the literature and there was a dilemma over whether it is beneficial or not for organizations to invest in collective rather than individual leadership development. This was central in the article by Swensen et al.

(2016) who provided a strong justification for investing in collective leadership development. But there is still room for investing in the individual as well as the collective. There are risks and cost implications in leadership development knowing how leadership styles or internal emotions of leaders could influence their decisions leading to different consequences such as the collapse of the U.S. financial structures (Weiler, 2016). However, multiple factors influence leadership development including performance and capacity to extend services to more people, but these could also be based on what Grandy and Holton (2013), referred to as needs assessment from their case study on the Horizon Health Network. By implication, leadership development should not be one-size-fits-all but rather based on identified gaps or needs for dealing with some societal problems. Regarding this study, the perspectives of citizens served as a learning opportunity for NGO leaders and likely to inform risk management and investing in their leaders – individuals and the collective, towards effective service provision.

The attributes of a leader took center stage in many publications on leadership and these attributes varied depending on the context, the external environment, the individual, and based on many other factors. Nonetheless, these were relevant to the study in many respects. The attributes of effective leaders have been outlined to include trust, teamwork or relationship building, and achieving results, among others. Using, leadership in healthcare, Hargett et al. (2017) added to the attributes by emphasizing the importance of a leader's ethical values, personal integrity, effective communication, and building relationships. The study investigated the impact or influence the relationship between NGO leaders and citizen groups had on the provision and maintenance of water services.

Like Swensen et al. (2016), the relevance of environment or context and their influence on leadership effectiveness was acknowledged by Wart (2010). By using an analogy of foxes and hedgehogs, it became apparent that great leaders (like foxes) constantly reviewed their goals and strategies in response to changes in their operating environment. NGO leaders are expected to also understand their role, and deliberately assess the changing dynamics in the communities where they operate (Apostu, 2013).

Some models and cases appeared to encapsulate the overall importance of leadership traits and values,the context, culture, and collaborative attitude of parties involved such as NGO leaders and citizens. In particular, Ahn et al. (2012) demonstrated the role influence, vision, and values of a leader played in the case of Aeneid. The contemporary leader is not expected to be static but rather adapt to changing trends, cultures, and contexts. On the other hand, Valentijn et al. (2015) explored the underlying factors to integrated services approach using the Rainbow Model of Integrated Care.

Finally, Alia et al. (2015), discussed the key values of work culture to include accountability, collaboration, empowerment, equity, and trust. They concluded that by having these key values, the organization could function without errors and mistakes, which is quite debatable. Şen and Eren (2012) on the other hand presented innovative leaders to be the ones with several qualities in common, such as leadership knowledge, skills, values, and talents which predisposed them to anticipate future implications of the current problem and solving them with the future in mind.

NGO Accountability

Leaders are expected to take responsibility for the outcomes of their policies, plans, and projects they implement. The implementation of these plans is done through series of engagements with people (Donkor & Zhou, 2019) hence the importance of citizens. Extending this to NGO accountability, the literature covered interactions between NGOs providing services, their funders (donors) and beneficiaries (citizens). If these interactions were meant to solve problems and satisfy the needs of an organization or a nation (Şen & Eren, 2012), then NGO accountability at different levels proved essential to this study. Similarly, accountability in public service was also found to be important especially in the light of public organizations being seen as a moral community (Tasan-Kok et al., 2019; Vosselman, 2013). A framework for public sector accountability to citizens is explained succinctly around the complex chain of relations where the public sector operates as both accountor and accountee. These accountability roles change when the chain of actors changes. When the public sector provides services to citizens, it becomes the accounter and the citizens (accountees) who can hold the public sector accountable. However, when the private sector or non-state institutions are providing services, they are doing so within the public sector hence they (NGOs) become accountors while the public sector/citizens become accountees who can hold the non-state actors accountable (Tasan-Kok et al., 2019).

Figure 3

Linked Accountability Relationship between Private and Public Sectors and Citizens
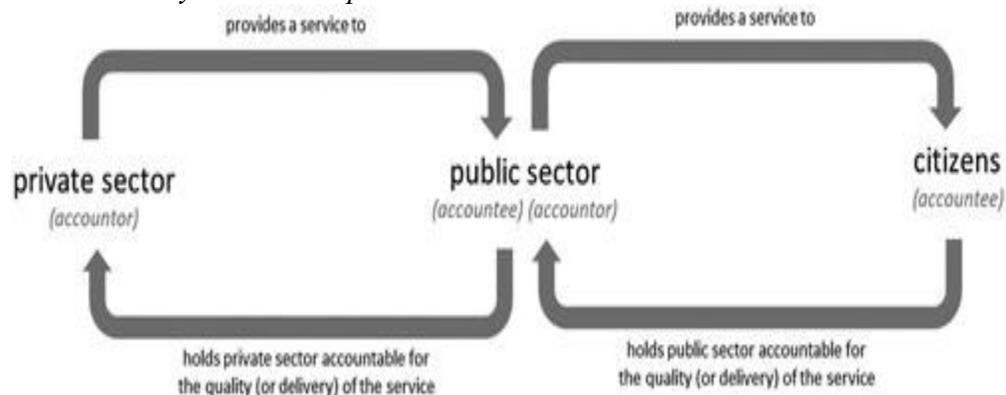
Note: From Tasan-Kok et al., (2019). Changing public accountability mechanisms in the governance of Dutch urban regeneration, *European Planning Studies, 27*(6), 1107-128.

The study explored perspectives of NGO accountability from public servants and citizens in the study areas. While the public servants share experiences on how NGOs have played their roles as accountors, it was important to also understand whether or not the public agencies performed their regulatory role by holding the NGOs accountable for the services they were providing. Citizens were expected to share their experiences from the perspective of accountees holding NGOs accountable for the services they provided. Unlike in the framework (Figure 3), the study was not limited to the 'quality' of the services.

The effectiveness of NGO leaders is measured in different ways, sometimes based on outcomes and varied expectations. Madanchian et al. (2017) said that a leader's effectiveness can be measured based on outcomes. These outcomes could be assessed from different perspectives and in the light of this study, citizens' perspectives of NGO accountability sought to demonstrate the outcomes of their activities. Apostu (2013) said

NGO leaders demonstrate the ability to balance competing demands and a diversity of roles according to the circumstances and the individuals involved, like the practical needs of local communities, and demands of donors or local politicians. This study explored NGOs' responsiveness to citizens' needs.

The interplay between accountability and moral competence engenders ethical leadership. Ghanem and Castelli (2019) said that accountability is a significant positive predictor of ethical leadership. In discussing the accountability of NGOs in global governance, Charnovitz (2006) referred to the importance of institutionalizing mechanisms for accountability. Considering the purpose of the study, accountability mechanisms from the perspectives of citizens were considered very important to explore as a basis for recommending a regulatory arrangement for NGOs.

Understanding where NGO accountability lies influences decisions NGO leaders take to satisfy the interests of powerholders. Wapner (2002) investigates the questions about whose interests NGOs represent and how accountable they are to their constituents. An interesting dimension is raised on the notion that states (and markets) enjoy high levels of accountability because they are constituted to be sensitive to the public interest. However, NGOs are seemingly accountable to no one, or at best to only a small group that has no broad endorsement. These viewpoints and notions were explored and validated in this study from citizens' perspectives with a focus on NGOs rather than state or market forces.

Some important contributions to the contemporary debates on NGO accountability are two theoretical models – delegations and participation (Grant &

Keohane, 2005). These models were referred to as basic concepts of accountability which provided an inkling to the question- who holds duty-bearers accountable? Of great interest to this study was the participation model which placed power in the hands of those affected by the actions of the power-wielders, to hold them accountable. From a public service dimension, greater accountability was often used to mean improved performance (Frey et al., 2013). To achieve improved performance, Roberts (2009) called for "intelligent accountability," which implies "face-to-face" accountability that is based on context rather than one that is stage-managed.

Throughout the literature, funding and aid delivery within the broad aid landscape was overwhelming. This was fundamentally the case because NGOs were established to complement the efforts of governments. But to achieve their social purpose, the NGOs required funding, mostly from external sources. Furthering the literature on NGOs' funding sources, Cordery et al. (2019) examined how NGOs received funding from stakeholders without showing value for the money including their work in support of vulnerable people. This culminated in an urgent call for NGOs to discharge their duties towards different stakeholders in an accountable manner. Fairness and doing the right thing in the community should be the standard for NGOs otherwise the NGO leaders will be seen to be neglecting their core social purpose (Cordery et al., 2019). The literature was quite widespread on NGO resource mobilization needs. Arhin et al. (2018) built on this historical discourse to raise issues of accountability in the ways these resources were used. They alluded to a case where NGO respondents emphasized why accountability and transparency could not be compromised in their operations because they wanted to

remain credible. Even with that, they concluded that there is inadequate accountability from the leadership of NGOs to members of the NGO network.

NGO Regulation

From the literature, another important element of NGO accountability was regulation. However, the literature on enforcement or NGO regulation was found to be limited. Crack (2018) discussed peer regulation initiatives considered as a cross-sectoral accountability framework for NGOs. A major weakness of the framework appeared to be its focus on the most famous NGOs in the world such as Amnesty International, Greenpeace, and Oxfam. On the other hand, Keating and Thrandardottir (2017) examined a combination of NGOs, trust, and the accountability agenda. This formed the basis for drawing the fundamental conclusions that NGOs were undergoing an alleged crisis of trustworthiness. External oversight or monitoring becomes a mechanism for solving this crisis.

Self-regulation is an important practice in the NGO sector just as it is in the public service. Agyemang et al. (2009) described self-regulation accountability mechanisms in NGOs as an opportunity for developing and enforcing standards and codes of behavior. This could aim at increasing their credibility. Similarly, in the public service, good governance requirements include assessing performance of the public sector agencies in relation to policies, laws, and regulations (Goodson et al., 2012). By implication, public sector entities are expected to account for resources used and the results accomplished. This standard needs to apply to NGOs as well. In a specific case in Ghana regarding water supply, Fielmua and Dongzagla (2020) addressed the issue of regulation related to

independent water pricing within a small-town water system. The local government authority's regulation is perceived to serve two purposes: a) to guarantee that customers are not exploited (value for money), and b) to ensure cost recovery in tariffs.

A different but important dimension to NGO regulation was presented by Hushie (2018) who focused on state-civil society partnerships for improving safe water and sanitation coverage in the Northern region of Ghana. While such partnerships often culminated in expanding services to marginalized communities they also served as checks and balances that regulated their activities especially at the local government levels. The Government of Ghana (GoG), in its National Water Policy (2007) aimed to ensure public accountability of the water company and protecting private investment in the water sector. It also outlined the operational guidelines designed by the Public Utilities and Regulatory Commission (PURC) to ensure that all water service providers were properly regulated. Disclosure practices were therefore considered an important regulatory mechanism for NGO Accountability (Nazuk & Shabbir, 2018). However, enforcement remains a major challenge as the regulator is not present in the districts where the services are provided. This added further justification to explore NGO regulation and accountability at the local level.

Unerman and O'Dwyer (2006) said it is important to use different accountability mechanisms (including regulations) to hold managers of organizations accountable for the social, environmental, and economic outcomes arising from their actions. These actions may include organizational policies, practices, and activities of their leaders and staff (Gray, 2002 as cited in Unerman & O'Dwyer, 2006). This reconfirmed that the

accountability of NGOs and the impact of their work such as the provision of drinking water services to communities were critical areas to explore from citizens' perspectives.

Citizens' Perspectives

There is value in the argument that greater NGO accountability should not be considered a threat if it is meant to accelerate the achievement of their social purpose and enhance social justice for marginalized communities (O'Dwyer, 2005; Unerman & O'Dwyer, 2006; Murtaza, 2012; Cordery et al., 2019). The central question emerging, therefore, was whether the needs and views of people most impacted i.e. citizens, by policies and practices of NGOs were fully considered in decision-making processes. Tortajada (2016) perceived NGOs as groups that prioritized their ideologies and responded to the interests of their funders and members over those of the groups they represented. The author questioned the motives of these organizations – a view expressed by many who contended that these motives were largely driven by resource mobilization or fundraising from external sources. This made the exploration of citizens' perspectives quite essential to help determine the main direction of NGO accountability – whether upward or downward. As Nazuk and Shabbir (2018) posited, NGOs have the potential to influence public policy through advocacy. Citizens or civil soceity groups need to be fully engaged in the advocacy process in order to ensure these efforts will result in genuine improvement (Murtaza, 2012) in the lives of constituents.

Synthesizing the literature on the major gaps, Bawole and Langnel (2016) examined downward accountability of NGOs specifically in community project planning in Ghana. They revealed that although community members were engaged in project

planning processes in many respects, there were several accountability gaps. In particular, these engagements were said to be artificial because communities were only required to approve or endorse final decisions already made on project plans and less important aspects of project implementation. NGOs only used unsuspecting citizens to legitimize the ideals and interests of their funders or donors. This practice added credence to the expressed opinion that peers and communities were perceived to exercise the lowest level of accountability (Kilby, 2006; Mulgan, 2003; Murtaza, 2012; Najam, 1996). From a public service perspective, Vosselman (2013) took a rather "technical" view of accountability that revolved around an individual's capacity and willingness to be accountable.. These perspectives together made an exploration of citizens' perspectives on NGO accountability even more critical in this contemporary period. What remains to be studied is downward accountability or NGO accountability to citizens which this research focused on.

The concepts were selected because they appeared as recurring themes among many scholarly writings. The concepts also had strong alignment in many respects to the theoretical underpinning for the study. To deepen understanding of NGO accountability from citizens perspectives, the concepts represented different building blocks for exploring the main accountability concept. While some were central to public policy and administration, others were related to contemporary social development issues.

In general, the concepts were relevant to the accountability concept and adequately covered under the main research question and the sub research questions. The choice of a qualitative approach was meaningful for exploring lived experiences related

to the accountability phenomenon and water provision by NGOs. The decision to use a case study was meant to focus on only NGOs providing drinking water and to investigate their work from citizens' perspectives using the main research question and three sub research questions.

Summary and Conclusions

The extensive literature reviewed demonstrated the importance of leader effectiveness to organizational outcomes. Other major themes were decision making, participation, mechanisms for demanding accountability, and the impact of accountability. In the nonprofit sector, NGO leaders are constantly engaged in decision-making processes to fulfill their social purpose. What remained major gaps were how decision-making processes and opportunities were communicated to the citizens, and how they were involved. In the literature, the scrutiny of NGOs' performance took center as it was considered critical within global governance. The overarching concern was about who NGOs were accountable to. While some sources contended that NGOs needed to account to their funders for resources they had received, others rationalized that those who were impacted by the actions and inactions of the NGOs were the most important stakeholders they should account to.

The debate over whether upward or downward accountability should be prioritized remained unresolved. Researchers have made references to accountability charters which seemed to satisfy the needs of powerful stakeholders over the weak voices of citizens. This highlighted an apparent policy gap related to the accountability of NGOs to their constituents and the regulation of their activities which the findings of this study

were meant to bridge. Furthermore, NGO accountability in the public sector could improve especially in the provision of drinking water to people living in poverty based on study recommendations.

In this chapter, I provided a wide range of literature and analyzed them along important themes and concepts related to NGO accountability such as upward and downward accountability, NGO leadership, leadership accountability, and NGO regulation. Several research papers were analyzed which largely supported a wide range of NGO leadership and accountability issues. The chapter also discussed the foundational work on accountability theory which provided a basis for the conceptual framework that underpinned this study. Justification for a conceptual framework was also provided demonstrating a link between the proposed key elements, the purpose, and the research questions.

An imperative or strong justification was provided for the study based on themes emerging from the application of the accountability concept by various researchers and from the seminal literature reviewed. The study eventually closed the gap in the literature and extended knowledge in new but related areas. In chapter 3, I present a detailed description of the research design and methodology. The methodology is designed to generate data on citizens' perspectives to respond to key gaps related to decision-making processes, mechanisms for demanding accountability, and how NGO operations can be improved to make them more accountable to citizens. It also discusses the role of the researcher, instrumentation, data analysis plan, issues of trustworthiness, and ethical procedures.

Chapter 3: Research Design and Methodology

Introduction

The purpose of this qualitative case study was to explore perspectives of citizens in three districts in Northern Ghana regarding the accountability of NGOs providing drinking water in the regions. I aimed at deepening government and citizens' understanding of practices of NGO leaders in the water sector. I examined main concepts and theories to expand stakeholders' understanding of the concepts and theories impact on districts according to people affected by their application in rural northern Ghana. This chapter begins with a detailed presentation of the research design and rationale and concludes with information about the methodology, including participant selection logic, data collection, data analysis, and trustworthiness or validity threats to the study.

Research Design and Rationale

A nonexperimental design was chosen for this study using a qualitative case study approach which Yin (2014) confirms as an empirical inquiry that seeks to investigate a phenomenon in its real-life context. A case study approach was chosen to understand perspectives of citizens in the three districts in Northern Ghana regarding how NGOs demonstrate accountability when fulfilling their commitments involving drinking water provision to communities. The research question was: What are citizens' perspectives about the accountability of NGO leaders in the provision of drinking water to communities? This main research question was supported by three sub questions:.

SQ1: How is drinking water provided in the community?

SQ2: How are drinking water sources managed?

SQ3: How have NGOs shown leadership and accountability in the provision and sustainability of these services?

The underlying concept for this study was accountability which has been described from different perspectives. It involves being answerable for one's actions. At the institutional or organizational level, it involves integrity of key stakeholders in decision making. Major factors of accountability include participation in decision making, ability of citizens to demand accountability, mechanisms that support NGO accountability, and goals, achievements, or impacts of accountability.

This qualitative case study was focused on understanding a range of lived human experiences and describing a social phenomenon. Qualitative research represents a means for acquiring an understanding of a group or individual's perspectives on a problem (Creswell, 2009). There are five types of qualitative research methods: ethnography, narrative, phenomenology, case study, and grounded theory. The case study design was considered appropriate for this research as it allowed for in-depth examinations of issues or cases on the topic. It also guided the researcher to focus on NGOs providing drinking was as a case rather than spread beyond to generate data that will not contribute to the purpose of the study.

In this interview-driven study, I explored participants' personal experiences using semi-structured interviews. Primary data were collected through an interview guide which was designed with questions . These helped to fully capture their experiences and contributed to literature, policy, and practices regarding NGO accountability. With the

interview guide, I was able to ensure an objective and nonbiased approach to data collection.

Role of the Researcher

According to Patton (2015), in qualitative inquiries, the person conducting interviews and engaging in field observations is the instrument of the inquiry. My role as the researcher for this study was to lead data collection by exploring and understanding accountability of NGOs from the perspectives of citizens in districts in Northern Ghana based on their experiences. During the study, I examined various practices and decisions of NGO leaders and how they were perceived by beneficiaries. I deliberately interviewed research participants who had been in the study location since 2010 and knew about NGOs providing drinking water. I sought to understand their experiences involving using water facilities and if they had been guided in terms of how to maintain or sustain facilities. I anticipated my role to involve physical observations of water facilities provided by NGOs to establish how the facilities were being used as well as meetings of WSMTs. Due to the COVID-19 pandemic, a national protocol was issued by the Government of Ghana restricting social gatherings and face to face meetings to control infections. As a result, the WSMT meetings could not be organized in the districts therefore I could not observe nature of decision making at such meetings.

There are suggested standards for the provision and management of water facilities. My role included establishing how these were addressed by NGOs providing water services and how well communities were managing services with support from district authorities. For an objective assessment of NGOs, I used existing policy

provisions for NGO accountability and accountability mechanisms to set the context and foundation for investigating how NGOs in three districts in Northern Ghana were accounting for their actions.

I obtained approval for this study from Walden University's Institutional Review Board (IRB). My IRB approval number is 01-28-21-0763021 and I also obtained letters of cooperation from municipal and district assemblies. From the onset of data collection, I explained the purpose of the study and provided clarity that it was not meant to evaluate the performance of any particular organization. I followed the procedure for obtaining informed consent as a researcher by providing information about the study to participants before interviews. This enabled them to decide whether to participate in the research or not. My role as a researcher was also emphasized by ensuring the confidentiality clause was complied with; hence, identities and names of NGOs that provided services were not published. In line with ethical standards in social science research, I maintained the anonymity of research participants and peer reviewer. I also ensured the research did not link any responses to particular participants. I was responsible for complying with research standards and protocols during data collection such as providing research participants with the background of the study and requesting consent forms to be completed before interviews. I stayed focused on the purpose of this research and ensured the responses from participants were properly captured for interpretation.

Another important element I emphasized as part of my responsibilities was to announce the voluntary nature of the for participants to either agree to participate or opt out. In addition, I explained that the scholarly nature of the study required that I obtained

honest responses for the credibility of the final report. These helped manage expectations of 'reward for participation.

All forms of social research are said to raise ethical issues especially in qualitative studies where researchers get into direct contact with the research participants. A potential bias for this study was related to my ethnic background. I hail from one of the Regions in the proposed sites and had done significant work in two of the districts . Furthermore, I was the leader of one of the International NGOs in Ghana providing water services in many districts in the country. To mitigate this, the choice of Accountability theory (Lerner & Tetlock, 1999) for the study, complemented by relevant elements of the International NGOs Accountability Charter (Crack, 2018), served as an internal validity mechanism since I was not part of their design and therefore had no control of the guiding principles. Furthermore, review of secondary data included the framework for assessing and monitoring rural and small-town water supply services in Ghana as well as sector guidelines for rural communities. These served as important references for the study and helped in minimizing bias as they were developed by the Community Water and Sanitation Agency (CWSA) which is a government body responsible for coordinating rural water supply and sanitation in Ghana. Generally, these contributed to mitigating any ethical concerns about conflict of interest or professional biases in data collection, analysis, and presentation of findings.

The ethical standard for social science research related to the freedom of participants to withdraw at any time during the study was also complied with. It also included ensuring they were not harmed as a result of their participation or unwillingness

to participate in the study. Furthermore, I used multiple sources of data collection, used triangulation, and validation sessions involving the participants to clarify ambiguities, anomalies, and misinterpretations. In addition to these, peer reviewers validated the findings before they were finalized.

Finally, all interviews were conducted separately within the natural settings of the research participants to give them confidence and optimum privacy to be able to share their experiences on NGO accountability in water provision. The identity of these research participants remained confidential during and after the study.

Methodology

Participant Selection Logic

The target population for this study is the people in the districts of Upper East Region (UER), Upper West Region (UWR), and Northern Region (NR) of Ghana. But specifically, citizens who had been in the districts for a minimum of ten years to thus align with the study period for this research – 2010-2020. The districts are Bongo in the UER, Wa Municipal in the UWR, and Sagnarigu in the NR. These regions are considered the poorest in the country and the selected districts are among the poorest with low access to drinking water. In addition to the high poverty levels and low access to water, the districts have hard-to-reach rural communities making them marginalized during resource allocation. From the Ghana Housing and Population Census conducted every decade, the population of Bongo was 84,545 and Wa municipal 107,214. Sagnarigu municipal was created in 2012 and its population was 148,099.

The population targeted for this study consisted of three categories of citizens – local government staff, traditional authority and individual citizens from the districts. The selected participants had been in their districts for at least ten years and experienced water services provided by NGOs within that period. I only gathered data from a participant pool of citizens who had interacted with or benefited from NGO water services. Information was also gathered from those who had played or continued to play roles in water facility management in their communities such as WSMTs. They represented information-rich sources as they were mandated by the communities to manage the water facilities on their behalf. They provided information that helped in deepening understanding of NGO accountability in the area of operation and maintenance of water facilities. Traditional leaders and local governments who are custodians of the water facilities on behalf of the people also formed part of the participant pool and the selection of these participants had the potential of generating information that responded to the RQs.

Sampling procedures in the social and behavioral sciences are often divided into two groups – probability and purposive (Teddlie & Yu, 2007). Purposive sampling is a type of sampling in which settings, persons, or events are deliberately selected for the important information they can provide better than other choices (ibid.). It is a technique considered effective, widely, and primarily used in qualitative studies (Teddlie & Yu, 2007; Leedy & Ormrod, 2010). The purposive sampling goal for this study was 16 - 25 to be selected from the broader sampling pool. Qualitative studies use small sample sizes and scholars vary on the most appropriate number but often recommended a range

between 6 and 50 depending on the nature of the study and sampling frame (Mason, 2010; Creswell 1998). Creswell (1998) in particular, places the sample between 5 and 25 while Morse (2000) suggests at least 6. Purposive sampling allows the researcher to select participants from the sampling frame largely because there are requisite characteristics the researcher finds critical for the nature of the study being conducted.

I was deliberate in my effort to ensure gender representation as part of the criteria in the final research participants' list confirmed. Between 16 and 25 participants, I anticipated that the study will be reaching information saturation point.

Procedure for Recruitment

The recruitment process for research participants was meant to avoid biases while complying with research ethics. Three categories of participants were selected: Individual citizens, traditional authorities, and local government staff. A formal starting point for recruiting the 25 participants pool followed the IRB requirements such as adult family members or acquaintances. I avoided recruiting strangers or protected populations such as children, prisoners, residents of any facility, or persons with mental disability.

Participants were selected based on a sampling frame. The rationale for these numbers was that the focus of the study relating to perspectives of citizens in Northern Ghana on NGO accountability. The 11 individual citizens served as information-rich sources as they experienced different types of water related services provided by NGOs. Three were selected from Bongo district and four each from the two municipalities (Sagnarigu and Wa) because municipal assemblies have larger populations than district assemblies. The rationale for selecting traditional authorities was to ensure the local

regulatory structures had an opportunity to share their rich experiences. A total of four were selected – two chiefs and two queen mothers from all three districts.

Quota sampling is another nonprobability sampling strategy that complements purposive sampling. It was applied within purpose sampling by identifying categories (groups and subgroups) that were important to the study. Based on this and the sampling frame, numbers or codes were assigned to each group or subgroup to guide data collection. The reason for selecting the local government staff was largely because they represented the mandated institutions for decentralized governance and in charge of the overall development of the local area, according to the Constitution of Ghana (GoG, 1992) . In total, five were selected from the three districts ensuring a minimum of one representative was interviewed from each District. To ensure a female staff from the LG was interviewed, the number was increased to three for Wa Municipal which also contributed to reaching saturation. The percentage between males and females was initially planned for 50% each for the recruited participants but eventually, the split was 60% for men and 40% for women. For the extended sample, which was meant to ensure the study reached the saturation point, a gender lens was used as a criterion in the final selection to cater for voices of more women who were known to bear a greater brunt or burden for water collection (see Table 1).

Table 1

Participant Distribution

Participant categories	Participants recruited within Sample	Extended number
Individual citizens	9	2

Traditional authorities	4	
Local government	3	2

A detailed procedure was adopted for identifying, contacting, and recruiting research participants. The procedure included defining criteria for selection into the three main categories but as a rule, all participants in the pool needed to possess some knowledge of the subject matter relating to NGOs providing drinking water and accountability. The criteria described in detail below were relevant for each group.

Individual Citizens

Both male and female who had lived in the district for at least 10 years were considered. Eleven citizens were selected as water service users and others as managers of water facilities. They were purposely selected to participate in the study especially, to share their perspectives on drinking water provision, their participation in the process, and NGO accountability in the entire process. In compliance with IRB requirements, each research participant received an invitation letter and a consent form directly from me, so I could ascertain their willingness to participate. The invitation letter is attached (see Appendix A). For those able to speak and understand English, my role as a researcher included explaining the purpose of the research and going through the opening protocols. The same applied to the other categories of participants like the local government staff and traditional authorities. The interview guide for individual citizens is attached (see Appendix B). However, I was not able to observe the meeting of the WSMT due to restrictions on social gatherings as a result of the COVID-19 pandemic. As a result, I was

only able to use the observation checklist attached (see Appendix E) at water facility sites but not to observe WSMT meetings.

Traditional Authorities

The traditional leader or chief is the traditional overlord of the local area while the queen mother is either the wife of the chief or a well-respected female elder appointed as a queen mother for the local area. They are considered persons of wisdom and custodians of the cultures and traditions of the people. An important selection criterion was for each to have been in the community and recognized as a leader for at least 3 years. In addition, the paramount chiefs were the first option before sub-chiefs were considered. Their reflections on NGO accountability proved to be an important part of the study. The interview guide for traditional authorities is attached (see Appendix C).

Local Government Authorities

The local governments are constitutionally mandated to promote the overall development of the local area. The Mayor or District Chief Executive is the President's representative the district or municipality and is supported by technocrats. Their role in this study emanated from their oversight responsibility for all development partners working within the district. A total of five were recruited covering the mix of development planners, engineers, and environmental health officers. Each was supposed to have been in the employment of the local government for at least three years in the Region or district. Furthermore, they were expected to hold at least a middle level position of responsibility/authority providing oversight or regulating the activities of the

NGOs within the local government areas. They were interviewed using the interview guide attached (see Appendix D).

The goal of qualitative research includes the attainment of saturation. Saturation occurs when adding more participants to the study does not result in obtaining additional perspectives or information. A sample size should be large enough to sufficiently describe the phenomenon of interest and address the research question at hand. But at the same time, a large sample size risks having repetitive data contributing to diminishing returns with larger samples. Even though this leads to more data, it does not necessarily lead to more information. Bertaux (1981) puts the smallest acceptable sample at 15 participants for a qualitative study irrespective of the methodology. However, Fusch and Ness (2015) emphasized that saturation is reached when there is enough information to the extent that no further coding is feasible and replicating the study is possible.

For participant recruitment and working towards attaining saturation, I sent invitation letters to my potential list of research participants using different approaches such as email or hand-delivery. These were followed by phone calls where contact numbers were available to confirm receipt. Physical visits were undertaken where phone contacts were not available. More invitations were issued with the aim of obtaining confirmations to ensure I was within the limit of at least 16 and at most 25. As information-rich sources, the 20 research participants were interviewed using the interview guide which made room for follow-up questions to ensure saturation was achieved. I collected data up to the point where new information was not available with further questions as supported by Simon (2011). I sent the IRB Informed Consent Form

to all 20 participants to review and respond. All those who consented became my recruited participants and I went ahead to discuss details of the interviews. I conducted the interviews and continued to keep data richness as an important guide.

As a researcher, I complied with disclosure, confidentiality, and anonymity requirements of the qualitative research tradition and Walden University's standards. Specifically, I complied with my obligations as a researcher by providing information about my study to all potential participants prior to data collection. The purpose of the study and other additional information participants required were provided while also being mindful of not providing information that might bias or influence their responses. For confidentiality and anonymity, I kept the contacts or demographic information of participants for purposes of reference. However, in the key informant interviews, data analysis, and reporting, the demographic details were protected to ensure 100% anonymity of research participants. Since data analysis involved coding and use of data analysis software (NVIVO), I protected the anonymity of the research participants through appropriate coding to mask their identities.

Instrumentation

Qualitative rigor considers the trustworthiness of the study or what Tracy (2010) refers to as qualitative quality and outlines an 8-point criterion which includes (a) worthy topic, (b) rich rigor, (c) sincerity, (d) credibility, (e) resonance, (f) significant contribution, (g) ethics, and (h) meaningful coherence. As a qualitative study using a case study approach, I was the primary instrument for the research. I obtained different types of data from various sources – interviews, review of secondary documentation related to NGO

operations, other published materials, and finally observation of water facilities in communities to establish their status of functionality. Research participants were selected using purposeful sampling which was deemed appropriate for a qualitative study. The type of data collected included primary and secondary data.

Interviews

Information was collected from primary data sources using interviews. According to Patton (2015), qualitative inquiry means going into the field where it is possible to interact directly with people and circumstances to document what is happening. For this study, I collected data from different citizen groups within the participant pool such as water users, water management committee members comprising males and females from the communities, traditional leaders, representatives of women's groups, and local government authorities who are custodians of the water facilities. The collection of primary data was based on an elaborate interview guide. All the questions were designed as semi-structured interviews to fully capture participants' experiences on the main RQ: What are citizens' perspectives about the accountability of NGO leaders in the provision of drinking water to communities? The data collection techniques included in-depth interviews and observation of water facilities. According to Rubin and Rubin (2012), in-depth interviewing is the tool of choice for exploring personal and sensitive issues or morally ambiguous choices people have made. In-depth interviews, one of the key naturalistic research techniques, are also appropriate for collecting information from those who have knowledge of or experience with the problem of interest. Through such interviews researchers explore in detail the experiences, motives, and opinions of others

and learn to see the world from perspectives other than their own. These were applied in investigating citizens' perspectives on NGO accountability, accountability gaps, and NGO regulations by government agencies.

Interviews were conducted in the natural settings of participants in compliance with the recommended practice for qualitative studies. Participants were allowed to select locations that they deemed convenient to them and made them feel confident or safe for the interaction. Each interview lasted between 45 minutes and 60 minutes. There were limited distractions and follow-up questions. With the onset of the COVID-19 pandemic and restrictions of movement and social gathering, I used a range of approaches that contributed to effective data collection namely in-person interviews, interviews via telephone, and participants completing and submitting written responses in line with the interview guide.

All the data generated from the study were stored in accordance with Walden University's protocols. They were stored on my personal laptop which was a password-protected system with backup in a cloud system to ensure only persons granted access by me as the researcher or Walden University, would be able to view the records. Furthermore, in compliance with Walden University's ethics policy, l stored drafts and all analyzed data which will remain so for five years before being permanently deleted. From the laptop used for the study, all materials in the recycle bin were emptied as well to ensure such materials were not traceable.

The RQ and critical characteristics or elements of the research topic were fully reflected in the interview guide. Given the low literacy rate in these districts, I ensured

there was no ambiguity around the local nomenclature and avoided unhelpful jargons. I, therefore, collected data using audio recording devices like audio-recorders (tape and phones). These were managed diligently using different forms of manual recording as well such as taking handwritten notes with the consent of the research participants. As suggested by scholars, audio or video recording could be done and transcribed verbatim before data analysis (Sutton & Austin, 2015).

Documentary Reviews

This was the technique I used for collecting data from secondary sources. It involved examining documents—including newspapers, speeches, budgets, transcripts of meetings, Internet posts and blogs, and just about anything relevant to the topic that appeared in written form, as well as pictures and visual recordings. According to Rubin and Rubin (2012), interview transcripts from previous studies also invite documentary analysis. Based on this, I conducted documentary reviews on the NGOs, communities, local governments, and relevant government agencies. I also reviewed national water policies, guidelines and water provision standards proposed for local governments together with models for rural water provision. Furthermore, I assessed accountability charters and other peer regulatory frameworks for NGOs, as well as government regulations on operations of service providers for essential services including water. Finally, online reviews and documentary analysis were also conducted to complement the primary data.

Observation

Qualitative inquiry also implies documenting externally observable behaviors (Patton, 2015). This study, therefore, included participant observation as a major instrument of data collection. As a researcher I included observation as part of the data collection techniques and therefore took time to watch and take notes but minimized my influence on citizens gathered around water facilities to fetch water. Unfortunately, the meeting of the WSMTs could not be observed as the members were concerned about breaking COVID-19 related safety measures. Participant observation or documentary analysis conducted as part of an in-depth interviewing study improves the quality of interviews in several other ways (Rubin & Rubin, 2012). I deliberately observed the body language, facial expression, and tone of voice during in-person and telephone interviews. These helped me to identify additional information to support data analysis. In observing the community water facilities and the activities around them, I was able to understand the accountabilities related to water facility management. According to Bhattacherjee (2012), the case researcher is a neutral or direct observer in the social setting rather than an active participant. The observation checklist (Appendix E) proved very useful as a guide to achieving unbiased observation.

Data collection from the three main sources using the different data collection tools contributed to generating evidence to support the research questions and help achieve the purpose of the study. The data were validated through member checking as part of the exit processes for research participants. Peer reviewers and experts in the water sector also validated the findings through telephone conferences. The validation

session was used to help me to clarify certain ambiguities and elaborate more on what they considered as critical findings. Sharing a one-page summary of the findings made the session focused and very productive. Based on participants' commitment to providing further information during the period of review and analysis, I followed up with a few participants to further cross-check certain statements and seek additional examples for illustration.

Data Analysis Plan

The primary data collection method proposed for this qualitative study was in-depth one-to-one interviews which have the potential of leading to a generation of large amounts of data. Sutton and Austin (2015) said that most important part of data analysis and management is to be true to the participants by hearing, interpreting, and reporting their voices for others to read and learn from.

My data analysis plan included transcribing all the interviews into written dialogue or words to facilitate analysis based on the research questions. All written responses from a few participants who chose to write out their responses for submission because of COVID-19 restrictions were informed to type them up diligently to ensure nothing was missed. I kept field notes which I used to provide important context to the interpretation of audio-taped data. In addition, the conceptual framework for this study served as a reference for the data analysis. Making reference to it in the data analysis, made it possible for me to bring out different perspectives on the study topic based on the facets in the conceptual framework.

Upon completing the transcription and editing of the interviews, I began the coding process. According to Strauss (1987), the excellence of the research rests in large part on the excellence of the coding. While hand-coding is possible and allowed, for ease of coding and purposes of time and efficiency, the coding was done using NVIVO Windows 12 which is an existing qualitative research software. I imported the files into NVIVO projects and generated A priori codes and open codes. Following these, many categories were identified with sub-categories which formed a basis for defining emerging themes and sub-themes. These were assigned color-coded to facilitate interpretation, detailed thematic analysis, and triangulation. These codes were constantly complemented with my field notes to ensure important information was not lost through memory bias or overlooked amid extensive data generated.

Human subjects are important in every research endeavor. By the standards of Walden University, the well-being of research participants was protected during the analysis stage. Approval of the Institutional Review Board (IRB) before field data collection was a priority milestone to ensure all ethical requirements were complied with. Even though several relevant quotes were identified and used to support the key findings, the personal information of those who made those statements were not revealed during analyses.

Issues of Trustworthiness

Trustworthiness in qualitative research covers four issues: credibility, transferability, dependability, and confirmability. This study prioritized the approaches and steps towards complying with all these four issues using appropriate strategies.

Credibility

Internal validity covers issues of credibility which align with the research design, and instrumentation. The appropriate strategies I adopted to ensure the credibility of this study included a purposive sampling technique which enabled me to select the right participants as information-rich sources. The criteria for enlisting research participants was objective and applied fairly. By maintaining the confidentiality of responses and the privacy of participants, my strategy also contributed significantly to the internal validity or credibility of the study. According to Simon (2011), addressing these validity and reliability challenges in qualitative studies requires using triangulation of information among different sources (interviews, focus groups, documentary reviews, and even observations). Based on these, I used triangulation to increase the credibility of the study. For instance, the data generated was triangulated with other sources such as observations, validation by peer reviewers and experts during which the findings were cross-checked and validated. My strategy for triangulation allowed me to correct errors of fact and errors of interpretation. These were done without revealing the identities of the research participants.

Transferability

This is also referred to as external validity and focuses on the applicability of the study to areas that are outside the focus of the original study without compromising its integrity. Accountability is a broad concept and citizens' perspectives on NGOs providing water can also be applied to other essential services like health services, humanitarian food distribution, and sanitation services. Accountability in terms of regulating NGOs in

the water sector can also be transfered to other sectors like education, agriculture, and energy, among others. I achieved transferability by clearly documenting the step-by-step process used in undertaking the study. By implication, any researcher with interest in the phenomenon or concepts related to accountability in other settings can easily adopt and apply. In addition, the choice of case study approach supported transferability in several ways particularly because (a) I provided an in-depth description of each key finding, (b) I complemented the presentation of findings with relevant quotes, and (c) I aligned the findings to the main research question and sub research questions which illuminated the participants' lived experiences in such a way that other researchers can easily build on or replicate.

Dependability

The reliability of a study depends to some extent on the robustness of the data collection and interpretation processes. I established dependability by diligently keeping an audit trail of the interview processes, and all modifications to in-person interviews I had planned but had to change due to the COVID-19 pandemic. All notes, transcripts, and relevant documents to the study were cataloged for present and future reference purposes. I used audit trails and managed the data sources effectively to control the volume of anticipated and unanticipated but important data generated.

Confirmability

The confirmability of a study about a phenomenon relies on the treatment of data, analysis, and ensuring doubts about objectivity are eliminated. I achieved confirmability by ensuring that interpretations were accurate and reflexivity notes and journals were

used to complement other interpretive processes especially the coding done through

NVIVO 12 plus software. These served as appropriate strategies for achieving

trustworthiness. Validation of the findings through member checking, peers, and experts

culminated in objective feedback where participants confirmed that the statements

represented a true reflection of their perspectives while peer reviewers confirmed the

appropriateness of themes and key findings.

Ethical Procedures

The research process involving interviews with human subjects is a relationship.

Rubin and Rubin (2012) referred to ethical procedures as a mutual relationship that often

outlasts the period of the research. To comply with the ethical procedures for interviews,

I followed the prescribed steps by Walden University to ensure both researcher and

research participants were not put in harm's way unnecessarily. They were protected

throughout the interview processes, for instance, permission was sought before

conducting interviews, and recordings of all kinds were approved before commencement.

Upon request, participants could obtain copies of their recordings and transcripts to

playback. Guidelines for interviewing adults were used and the ones against interviewing

minority groups were also complied with.

For a qualitative study, Rudestam and Newton (2015) said the interaction with

human subjects needs to be high, hence, one of my primary responsibilities was to always

act ethically. Research participants were informed about the voluntary nature of the

interview and for that matter, they did not expect rewards. They were also informed about

both the risks and benefits of being interviewed as part of the informed consent procedure.

To ensure privacy and confidentiality of participants, names were withheld and the locations of certain places that were likely to expose them were also protected.

In compliance with requirements laid out by Walden University, I sought and obtained approval from IRB before the fieldwork using IRB approval # 01-28-21-076302. Knowing I was going to interact with three different categories of research participants, it became necessary for me to develop a plan to guide the interactions such that I could prevent harm on myself and the participants. The interview guide was submitted for IRB review and approval. Another important document that I submitted and obtained approval from IRB was the informed consent form. At the data collection level, I ensured it was always signed to guarantee the right of the participant to withdraw at any time. The study also involved observing some group processes such as people gathered around water facilities to fetch water hence an observation checklist was submitted for IRB review and approval.

All participants had an opportunity to preview the interview questions to both enable them to prepare and point out areas they had concerns or felt uncomfortable about. They were also provided the contact details of Walden University in case they needed to clarify any concerns directly. For this reason, the criteria for recruitment included those who were familiar with the concept or phenomenon and could serve as information-rich sources. The five noteworthy norms for ethical research according to Rudestam and Newton (2015) were all complied with, namely: (a) validity of the research, (b) competency of the researcher, (c) beneficence, (d) respect for protected and vulnerable populations, and e) informed consent.

Confidentiality and trust are central to eliciting participants' time and attention. I provided the requisite assurances that their identities were going to be protected and kept confidential. Their perspectives or opinions were certainly not attributed to them hence anonymity was guaranteed. The natural settings of the participants appeared most ideal in giving them further assurances hence the participants were allowed to determine where the interviews were conducted.

The data collected from all interviews are password-protected in accordance with Walden University's confidentiality protocols. Manually recorded responses by participants are separated, stored, and locked in a secure cabinet at home. During this period, data can be accessed for academic purposes but after the mandatory period of seven years. However, five years post-publication, the data will be destroyed with all the files in which they were stored.

Summary

Chapter 3 presented the research design and rationale, the role of the researcher, and the methodology for the study. The methodology focused on participant selection logic, instrumentation, and the data analysis plan. Furthermore, the chapter included a description of how I complied with the issues of trustworthiness together with the appropriate strategies used. Finally, the ethical procedures were outlined taking into consideration Walden University's IRB standards and protocols for protecting both the researcher and the research participants. Chapter 4 covers data collection from the study area based on the RQ and sub-research questions. It also presents the data analysis, evidence of trustworthiness, and results of the study.

Chapter 4: Data Analysis and Presentation of Results

Introduction

The accountability of NGOs across the world remains a topical issue. In pursuing their social purpose, NGOs have been criticized for lack of accountability and failing to fulfill their promises and commitments to citizens. The purpose of this qualitative case study was to understand citizens' perspectives regarding how NGOs demonstrate accountability in terms of fulfilling their commitments involving drinking water provision to communities. NGOs are more accountable to their donors than the citizens they seek to serve. Accountability is central to national and local development from the perspectives of local government authorities, traditional authorities, and other individual citizens within communities. In addition to some discrepant cases, the overall findings proved relevant to the NGO community, national and subnational level government institutions, regulatory bodies, and civil society coalitions focused on safe water and human rights to water.

One main research question and three sub questions guided this qualitative research inquiry as follows:

RQ: What are citizens' perspectives regarding accountability of NGO leaders in terms of provision of drinking water to communities?

Sub questions were:

SQ1: How is drinking water provided in the community?

SQ2: How are the drinking water sources managed?

SQ3: How are NGOs showing accountability in terms of the provision or sustainability of these services?

This chapter includes the setting, demographics, data collection, data analysis, evidence of trustworthiness, results, and a summary.

Setting

The study was undertaken in three local government areas across three regions in Ghana: Bongo district in UER, Wa Municipal in the UWR, and Sagnarigu Municipal in the NR. According to Ghana Statistical Service (2013), the population of Bongo is 84,545, and Wa Municipal is 107,214. Sagnarigu district was created in 2012 and its population stands at 148,099. The three regions have a large number of NGOs operating because the regions have a lot of people living in poverty, as well as the lowest access rates for drinking water services in Ghana. These two main conditions relating to high poverty rates and low access to drinking water, could have played a major part in their responses, even though they did not influence interpretation and data analysis. However, their experiences with poverty and low access to water did not influence their responses to questions in any way and for that matter these circumstances did not affect my interpretation and presentation of the findings.

Demographics

This study explored the perceptions of 20 participants across three categories. The first group was made up of LG staff such as development planners, engineers and environmental health officers. The second group was made up of TA such as chiefs and queen mothers from communities within the three districts, while the third group was

made up of ICs who were mainly people living in the districts. Out of a total of 20 participants, eight were females (40%) and 12 males (60%). (see Table 2).

Table 2

Research Participants and Characteristics

Participant Category	Locale		
	Bongo District	Sagnarigu Municipal	Wa Municipal
Individual Citizens (IC)			
	1 (F)	1 (F)	1 (F)
	2 (F)	2 (F)	2 (M)
	3 (M)	3 (M)	3 (M)
		4 (M)	4 (M)
Traditional Authority (TA)	1 (F) 2 (M)	1 (M)	1 (F)
Local Government staff (LG)	1 (M)	1 (M)	1 (M) 2(M) 3 (F)
Total Rep/District	6 (3 F; 3 M)	6 (2 F; 4 M)	8 (3 F; 5 M)

These participants were citizens who had been in the district for at least 10 years and were familiar with NGO operations in the community. This made the 20 participants information-rich sources regarding drinking water provision by NGOs.

Data Collection

An invitation letter was sent to 25 potential participants in the participant pool. The invitation was deliberately sent to male and female participants on February 20, 2021. Twenty participants accepted to be part of the study and were therefore, sent consent forms for review and consented. Within 4 days, completed consent forms were returned using different channels including hand-delivery, courier services, email, and in a few cases I had to go in person to pick them up from participants. It was challenging to

receive them from ICs and TAs who could only complete them manually, implying the need for my physical presence to pick up all 11 signed forms. Staff of LG institutions reviewed and sent back completed forms electronically. Interviews were conducted from February 25 to April 23, 2021. On average, length of interviews ranged between 40 and 50 minutes.

I scheduled interview appointments with each potential participant, and interviews were conducted in their chosen settings, taking all COVID-19 restrictions and protocols into consideration. Interviews were conducted at locations selected by participants, and mostly they were conducted in compounds, under tree shades, and in palaces of chiefs or queen mothers. Three participants opted for telephone interviews as they were concerned about the spread of COVID-19. To ensure questions were understood, an initial telephone discussion was used to explain each question and after interviews, followup calls were made to clarify answers that appeared either unclear or ambiguous during analysis.

Data were recorded manually along with notes in a research journal. Each participant was allowed to review manually written responses for accuracy and confirmed they were accurate. In addition, interviews were also recorded using tape recorders upon approval of participants. Finally, due to COVID-19 restrictions, it was difficult to arrange a WSMT meeting where I could observe discussions and decisions made by managers of water facilities. However, I requested minutes of previous meetings during the pre-COVID period which were made available for my reference. All recordings were transcribed to complement manually written notes. NVIVO 12 Plus was used to facilitate analysis.

There were minor variations in data collected from the plan. For instance, the number of participants interviewed was 20 which was within the planned participant pool but deviated from the sample of 16. There was therefore additional information from four more participants aside from the planned sample. The observation of the WSMT meeting did not take place due to COVID-19 restrictions even though it had the potential of unearthing their decision-making processes. Their decisions have the tendency of sustaining the water facilities.

An unusual circumstance encountered in data collection was the physical limitation during face-to-face interviews because of COVID-19 and related national protocols on social distancing. Apart from the inability to interact closely with the participants, it was also difficult for both researcher and research participants to talk for long hours under a nose/face mask.

Data Analysis

Data analysis was conducted in an orderly manner using NVIVO for three levels of coding. The first phase was to review the raw data across from all participants and on all questions using the main research question and sub-research questions as the reference. These were imported into the NVIVO software where the emerging patterns formed the basis for categorizing the data. Each category was assigned a color code for easy identification. The first level coding identified several themes under which emerging patterns from the responses were grouped from all three participant groups. After this, I took time to review the first-level coding and complemented some of the themes with notes from my research journal. There were 32 themes at this stage.

Level 2 coding was done by merging some of the themes where similar patterns were grouped and sub-themes identified. At the end of level 2 coding, the 32 themes from level 1 had been reduced to 11 broad themes. Level 3 coding consolidated the 11 themes under five major themes and at least 20 sub-themes. At the end of each level of the coding process, I printed hard copies of the codes and reviewed them for consistency and referred to the manually recorded responses to ensure consistency. At the final level 3, I referred to the printed versions of levels 1 and 2 to ensure I captured any important data. This made interpretation comprehensive and as objective as possible. The table below presents the major themes emerging from the coding using NVIVO.

Table 3

Emerging Categories at Level 2 Coding

Name	Files	References	Color
Accountability Gaps	14	41	🔵
Additional expectations on NGOs by the Communities	20	42	🔴
Challenges related to drinking water provision	5	8	🔴
Citizens Confirmation of how NGO fulfil promises of providing water	17	31	🔴
Confirmation of How Water sources are managed	16	24	⚫
Different water service providers	12	15	
Effective management of water facilities	20	38	🟡
Evidence of NGOs taking responsibility and accountability	18	46	🟣
Participation of citizens in planning water provision	18	34	🟢
Questions from Stakeholders	6	7	
Regulation of NGOs by Government	14	29	
Relationship between NGOs and communities	16	21	🔵
Relationship between NGOs and Districts of Local Govts	4	4	
Types of Water facilities provided	19	32	🔵

Final major themes were identified as presented in Table 4 with basic descriptions of what they mean. The descriptions are drawn from the researcher's reviews and understanding from existing literature as well as lived experiences of participants.

Table 4

Final Emergent Themes at Level 3 Coding

Themes	Description
Theme #1: Participation in decision making	Focuses on how NGOs were deliberate in involving citizens at different stages of water provision i.e. pre-project (planning), during implementation, management and post-project support.
Theme #2: Demanding accountability	Focuses on opportunities created for citizens to assess NGO responses to community systems and structures, expectations around transparency in NGO financial activities.
Theme #3: Achieving accountability goals	Focuses on how NGO promises are fulfilled and potentially leading to improvements in the living conditions of citizens. The social purpose of NGOs is assessed.
Theme #4: Accountability Gaps	Focuses on deviations from standards, unmet expectations, and lack of transparency.
Theme #5: Regulation of NGOs	Focuses on NGO compliance with laid down procedures, systems for sustainably managing water facilities, and other formal processes for NGOs' legal operations.

Discrepant Cases

According to Creswell (2013), discrepant cases are counter to themes uncovered during the data analysis process. Even though significant cases were not found, the nature of some questions gave the respondents the impression that they were the same and for which reason they gave conflicting responses.

These were repeated with emphasis on the central messages. In the analysis, therefore, the conflicting responses were reviewed several times and the core messages were used to categorize the responses appropriately. It brought out the differences clearly and contributed significantly to providing additional understanding to the operating context of NGOs.

Evidence of Trustworthiness

Credibility

Internal validity was achieved through three main strategies: triangulation, member checking, and peer review. The criteria for enlisting research participants were objective and included male and female representatives. All interviews from over-the-phone to face-to-face were audio-recorded to ensure a high level of trustworthiness. The manually written notes were read over for each participant and they confirmed the content reflected the discussions. As Simon (2011) observed, triangulation of information among different sources will help address internal validity and reliability challenges in qualitative studies. The data generated through the interviews were triangulated across groups such as LG staff, TA, and IC from the communities. They were further triangulated against documentary reviews. Finally, peers in the water sector were allowed to review the data without knowledge of the sources, hence maintaining the confidentiality and privacy of participants which contributed to the internal validity and credibility of the findings.

Transferability

External validity focuses on the applicability of the study to areas that are outside the focus of the original study without compromising its integrity (Yin, 2011). The findings demonstrated that accountability is a cross-cutting concept and with relevance in other sectors and geo-locations. It will be possible for any researcher to link the findings to specific research questions and the same approach can be applied in the same water sector in other locations. These can be applied in other essential sectors such as health and education.

Dependability

The robustness of data collection, analysis and interpretation are critical for the reliability of the findings. I ensured I reviewed all participant responses for consistency, and thoroughly coded the data to identify emergent patterns, categories and themes. The authenticity of participants' responses was also maintained in presenting the results. There was a fair balance in covering the responses from all groups without making responses from any particular group appear less important or more important than others.

Confirmability

The strategy of thorough treatment of the data about the accountability phenomenon contributed to consistency and confirmability. Doubts about objectivity were eliminated through member checking. Research and reflexivity notes were consolidated to complement the analysis. The collaboration with peers to review the findings and interpretations after participants had confirmed the veracity of their

responses immediately following each interview further supported the confirmability of the study.

Results

This section presents results across five thematic areas related to NGO accountability in the water sector. From the data analysis, themes and sub-themes were identified. I presented content analysis of the results under the emergent major themes in response to the main research question and sub-research questions.

Theme 1: Participation in Decision-Making

Overall, across different groups, NGOs deployed different approaches for involving citizens in decision making around drinking water provision in the communities. These are along 4 main stages:

Participation in Planning

Community-entry stage is when the water project is introduced. While some NGOs undertake a needs assessment to establish the community development priorities, others simply come to present the plan for the community or to negotiate the location of the projects. NGOs reach out to communities through community leadership and other existing structures or platforms in the community. They meet with opinion leaders, the local assembly member, the chief and queen mother together with their elders.

Often, stakeholder meetings are organized by the NGO in the form of workshops. However, it is very common to find communities taking lead in organizing community forums or durbars where the NGO leaders are expected to come and present the project for decisions to be made regarding different aspects of the drinking water project. All

community members are free to participate in these meetings especially those organized within the communities. All participants (100%) across the three (3) groups – individual citizens from communities, traditional authorities, and local government staff-- referred to these meetings as the platforms where their voices are heard in the decision-making process.

Site Selection for Water Projects

At community durbars or meetings men, women, and youth always attended alongside their traditional leaders and locally elected representatives to discuss the citing or location of drinking water facilities. According to some LG staff, these durbars are opportunities for dialogue, negotiation and decision making to improve development of the district. A traditional authority said "as the queen mother, I represent the people at the negotiation level … even the [water project] design was shown to us to make inputs." A female representative of a community referred to a particular water facility and noted that "the location of the facility was chosen by the community ... and we were consulted on decisions that were taken by the contractor." Community support and contribution to the success of the water project are elicited at these meetings. Sometimes the communities agree to contribute in cash through household levy, PAYF, and in-kind such as providing stones, sand, and water.

A male community representative said "we worked closely with the contractor drilling the borehole because we knew the timelines and we were told how to monitor the contractors. This made us feel like we owned the project." A LG staff noted that the

community decision making process was exhaustive and followed a bottom-up approach.
It has also used both demand-driven and supply-driven approaches."

Management of Water Facilities

NGO leaders and local government staff organized series of meetings with the
community to select WSMTs in line with guidelines for managing rural water facilities
issued by the mandated government body – Community Water and Sanitation Agency
(CWSA). From the documentary evidence, it is stated that women shall be actively
involved (GoG, 2010). Setting up water management committees is meant to ensure
effective operation and maintenance of the water facility and ensure the sustainability of
facilities provided (ibid).

All the Districts are expected to ensure that the CWSA guidelines on Community
Owned Management (COM) system are complied with by NGOs and other water service
providers. According to one LG staff, the COM system is where the management of the
water system at the community level is handed over to selected community -based
WSMT to manage the system on behalf of the whole community. The WSMT members
are nominated at community meetings by the community members which implies that the
IC participate in making the decisions on who is appropriate or qualified to represent
them on the WSMT. The membership and elected positions are Chairperson, Secretary,
Organizer, Treasurer, Women Group representative, Youth group representative, Chief's
representative, and an Assembly member. The membership may vary slightly depending
on the context and type of water systems in the community (GoG, 2010). According to a
local LG staff, the WSMT has a two-year term after which the community members have

another opportunity to decide to either renew their tenure as they are eligible for re-election. The WSMT, according to all citizens (100%), was accountable to the community, not the provider. However, according to the LG staff, the WSMTs had been taken through training by the District Water and Sanitation Team (DWST) on how to manage the water systems. They were also trained in records keeping, financial management, and technical operations of the water system. They reported to the communities monthly and reported to the DA quarterly about their operations and revenue mobilization activities.

Responsibilities for Sustaining the Water Facilities

There were cases of broken or non-functioning water systems which had become a major concern to governments and NGOs because of the potential outbreak in water-related diseases as people resort to unsafe sources. The study sought to establish what communities do when their water facility breaks down. The different groups responded variously to this, for instance, ICs, NGO staff and the WSMTs agreed on the following as key responsibilities of the WSMT members: (a) supervise day to day running of the facilities; (b) set tariffs or levies that will be used for minor repairs; (c) open a bank account and keep regular savings from the sale of water or levies; (d) organize meetings regularly to assess performance; (e) clean up exercises around the facilities and in the community, and (f) set bye-laws to guide operations, expenditure, etc. and, (g) accounting to stakeholders. When a facility breaks down, the community mobilizes and contributes funds to repair the system but repairing usually takes a long time. Some communities make monthly contributions of ten Ghana cedis (GHs) or about $2 for water

usage and an additional GHs5 or $1 towards repairs in case of future damages. In other communities, the arrangement is "Pay As You Fetch" (PAYF) while seeking additional support from the mosques, churches, and the Member of Parliament from that constituency. There were challenges associated with the collection of levies and even PAYF due to the poor nature of the rural communities. LG staff observed that when a water system breaks down, the community is expected to undertake the repair works from the funds they had generated and kept in their bank accounts. They emphasized that if the cost of the repair was above the community's ability and above their cash savings, the District Assembly would take up the cost of the repair works and repair the water system for the community. For major repairs that are beyond the capacity of the community, request for support is often extended to the DA, political leaders, and other NGOs to provide both financial and technical support.

Regarding the status of the water facilities, the study aimed to determine from citizens' perspective how these facilities were managed. Based on the efforts of NGOs to involve citizens in water provision and management, the table below captures perceptions of citizens in the three district on the status of water facilities on three scales: Yes, No, and Somehow.

Table 5

Citizens' Perceptions of How Well Water Facilities are Managed

Participant Category	Perceptions on actual management of current water facilities		
	Yes, Water facilities are well Managed	No, Water facilities are not well managed	Somehow, Water facilities are managed to some extent
Traditional	1	2	1

Authority			
Local government	2	1	2
Individual community members	6	3	2
	45%	30%	25%

Justifications were provided for these choices. For instance, forty-five percent indicated that facilities were well managed. The justification provided by this group included the following: (a) the WSMTs function effectively by ensuring cleaning and maintenance; (b) communities contribute and have some funds available in their bank accounts for maintenance; (c) routine maintenance is carried out on the facilities such as oiling, greasing of bolts and nuts); (d) regular meetings are organized to account for their expenditure and find solutions to challenges being faced i.e. wastage of water at the borehole; (e) purchase spare parts on time for replacement; f) the DA inspects the water facilities and provides advice to the WSMT on proper management of the facility.

Thirty-five percent said facilities were not being well managed. This group rationalized that management of water systems goes with revenue mobilization. If the operational cost is more than revenue mobilized, then the system cannot be cost-effective. The water systems were not well managed because: (a) the communities/WSMTs had not adopted a suitable levy or payment system for water use hence their inability to generate income; (b) existing payment arrangements that appeared good still faced weak collection practices; (c) some communities had not opened the bank accounts as directed by NGOs (d) mismanagement of income generated and inability of WSMTs to account for monies collected; and (e) there is a limited number of area mechanics to work on major

breakdowns.

There was lamentation by a queen mother who observed, after referring to a new water facility in the community, that "there is no contribution towards the repairs in advance. They wait until it breaks down". Another community representative added that communities that benefited from water facilities rehabilitated by politicians did not want to contribute towards maintenance of the facilities. When they break down, the communities expected the politicians to come back and fix them.

Twenty-five percent felt the water facilities were managed only to an extent. While some perceived the community members to be doing their best in managing these water facilities in the light of low revenues, others expressed disappointment, and concluded that there was more room for improvement. Some of the reasons advanced for the spate of poor management of these facilities included the following: (a) lack of technical skills; (b) high break-up rate of the facilities making it challenging to continuously repair when the incomes were extremely limited; and (c) frequent break-downs implied that people were not paying before or after fetching water. A citizen confirmed: "we don't have the technical ability and people who also come from outside to help are not also efficient. They work on it today, the next day it breaks down again".

Theme 2: Demanding Accountability

From citizens' perspectives, four main issues were raised under demanding accountability from NGOs. The knowledge and information about citizens' rights and entitlements were central to these issues.

NGO Accountability to community structures

According to all categories of participants the relationship between citizens and NGOs were generally very good. LG authorities observed that "NGOs do not lord over communities … they make efforts to have a friendly relationship." NGO leaders were seen to push for a collaborative relationship with communities. Citizens described the relationship with NGOs using different adjectives such as 'cordial', 'great', 'fantastic', and 'excellent'. The first demand from citizens was for NGOs to be accountable to the community structures in the process of delivering drinking water services.

The overall perception is that most NGOs recognized community structures and were accountable. Citizens observed that the cordial relationship was as a result of citizens' demand for proper community entry, respect, and recognition of community leadership such as Chiefs and queen mothers, community elders, locally elected Assembly persons, organized women, and youth groups. Once the NGOs complied with the accountability demand, the citizens' perception about NGO accountability was positive to the extent that some felt they "became family and friends working closely". This was supported by a citizen from Sagnarigu municipal who surmised that they worked "together before and after the water was given..." Another citizen corroborated this saying "I saw community leaders monitoring and supporting them with the construction … their efforts were complementary." However, a citizen from Wa municipal indicated that NGO accountability was only partial adding that the interaction with NGOs was "initially active, interactive, healthy but short-lived."

Demanding Fulfillment of Commitments

NGOs have a social purpose of supporting the development and improving the living conditions of vulnerable and marginalized populations. All locales expressed expectations from NGOs in fulfilling their commitments to community improvement programs such as the provision of drinking water. From the responses, citizens' perspectives of NGOs' accountability largely focused on improving the health and living conditions of the community members. There was an overwhelming indication that the communities and citizens work closely with NGOs to help bring improvement to the people. All respondents particularly traditional authorities and community representatives described how deeply "community members appreciate the support given to them."

To ensure improvement spread to most if not all parts of the community, all respondents made appeals and additional requests for water to be provided or extended to schools, health centers, and unserved parts of the communities. Other interesting perceptions we expressed especially around the reasons why communities are very interested in working with NGOs. At least one participant from each locale had the perception that a Traditional leader in Bongo encapsulated in the statement that "NGOs give the water committee members money so people are motivated to interact with the NGOs."

Perceptions About Financial Accountability

The main issues presented by citizens were around transparency around NGO sources of finances and information about expenditure. Citizens from across all three locales commended NGO activities and expressed appreciation for their support for

example a citizen in Wa Municipality confessed that "they came to help us to get water and they were very friendly". Another female respondent in one locale referred to different water facilities provided and stated: "we cannot tell where they get their money from to help us" but shows a bit of apathy by adding that "all we need is water and we got the water just that it has problems with breakdowns." Regarding the provision of critical financial and expenditure information to citizens by NGOs as part of transparency and accountability, there were several perceptions and concerns. One citizen from one locale, conceded that currently "there is a cordial social relationship with communities but because communities are always at [the] receiving end, they see NGOs as donor instead of partners in Development." The participant concluded rather strongly *that* "it's rare to find communities questioning NGOs."

Local Government Perspectives on Demanding Accountability

Local governments in two locations indicated that the relationship between the NGOs and the district or municipal assemblies was very cordial and good. There were specific examples as evidence to support that position: a) a mutually agreed feedback system for two-way communication was in place and effective; and, b) water facilities provided directly through government easily broke-down because the process used to provide the facilities were not as thorough as those used by NGOs. As a result. citizens demanded NGOs and Government departments to align their water delivery processes in order avoid placing communities at great risk of reverting to unsafe water sources due to frequent breakdown of water facilities.

Theme 3: Achieving Accountability Goals

NGOs' water delivery efforts had specific goals that citizens identified as evidence of NGOs fulfilling their promises. Four main perspectives emerged from the findings on how NGOs have demonstrated accountability in fulfilling their promises to citizens in the three districts.

Perspective #1: Providing Drinking Water to Communities

The goal of NGOs providing drinking water is to ensure that communities that lack access to safe drinking water gained access. They targeted the unserved, underserved, and hard-to-reach vulnerable or marginalized populations. In all three locations, citizens confirmed overwhelmingly (100%) that NGOs fulfilled the promises of providing them water as an essential service. According to one local government staff, **"**NGOs fulfilled their promises … in their [Memorandum of Understanding] MoU agreements." Another LG respondent observed that "the NGOs had fulfilled their commitments to the municipality or district by providing the needed resources (funds, equipment and capacity building) to local government authorities." Two out of the five LG staff emphasized that there was still more room for NGOs to improve in providing water to citizens in the districts.

Traditional authorities also confirmed in different ways how NGOs had fulfilled their promises of providing safe drinking water to the populations. They noted that NGOs fulfilled their promises by (a) supplying water, (b) completing projects, and (c) keeping to their promises. Traditional authorities made a comparison between NGOs and politicians and concluded that the former always delivers results unlike the latter.

Another traditional leader indicted that NGOs had fulfilled their promises very well by providing the communities with the borehole facilities as promised. Other entities within the local jurisdiction also benefited from NGO services.

All citizens (100%) confirmed that NGOs provided the things they promised. Water projects were completed in communities and either mechanized or connected to other institutions such as health centers and schools in order to improve health and education services delivery. One citizen in Wa Municipal noted that "the fulfillment of promises is usually on time and appropriately done when it comes to water facilities".

Perspective #2: Capacity Development for Community Structures

Citizens confirmed that NGOs did not only provide drinking water facilities, but they also built their capacity. According to eight out of 11 individual citizens, NGOs trained them on how to manage the facility. Traditional authorities also confirmed that the NGOs had been "educating the people on water usage." All five LG staff agreed that they were expected to visit all water projects as custodians of these services. One citizen confirmed that officers from municipal of district assembly visited them from time to time. NGOs extended capacity building or training to the LG staff to enable them to deliver their commitments as mandated government agencies for the overall development of the local jurisdiction.

Perspective #3 Follow-up Support for Sustainability

Citizens and LG staff in two localities (Wa and Bongo) indicated that NGO leaders organized stakeholder meetings and end-of-project meetings to account for all the planned activities of the project. Periodically, some NGOs brought their donor partners to

see and interact within beneficiary Assemblies or communities, as well as visit project sites, if possible.

Members of each category – traditional authority, LG, and community citizens, made specific reference to a particular International NGO as doing incredibly well in terms of setting up systems for monitoring and follow-up to ensure facilities were properly maintained and sustained. One LG staff concluded that for that organization, "all projects they set out to do were effectively implemented and also conducted monitoring from time to time". This was further complemented by a community member who added that "sometimes the Donors come to check and see how the funds have been utilized".

Perspective #4 Empowering Communities

NGOs provide essential services to help improve social and economic development. The process requires empowering communities to take responsibility for post-project implementation. The findings around NGO accountability in empowering communities to sustain local development unearthed some key responses across all groups. For instance, from the perspective of LG staff, NGOs first introduced their water projects to the district or municipal assemblies who coordinate the operations of all relevant stakeholders. The districts select communities for the NGOs to work in. All five LG staff mentioned that the NGOs facilitated processes that enabled the communities to nominate their leaders to manage the water facilities using the rural water implementation guidelines as reference. They then provided training together with the LG staff for the committee members to manage the facilities by developing facility management plans and water safety protocols. A LG staff in one district reiterated that NGOs "help the

community to set up a team to be in charge of the water facility… and always encouraged

the community members to take care of the water facility well as it belongs to them."

From the perspectives of TA, The chiefs and queen mothers indicated that they were

given the authority to determine communities to be selected for NGOs to work in. They,

therefore, felt this gave them 'power' and that the NGO had confidence in them. In

addition, the traditional authorities indicated that the NGOs entrusted the management of

the water facilities into the hands of the communities. It was observed by one respondent

from this group that they were expected to "… ensure the water facility was functioning

at all times." One of the most recurring recommendations was for the communities to

contribute money or levy all water users and to use the revenue for repairs when the

facilities break down or pay for allowances of caretakers and technicians.

For IC, the training of management teams by NGOs on how to operate the

water systems was a common response from all the group members who felt that was the

most empowering approach adopted in building local content and ownership. Citizens

said they felt they were in control and the NGOs had confidence in them especially when

their "Officer called to find out if the contractor was on-site and inquired if we had

challenges with the work of the contractor", one of the female participants noted.

All citizens confirmed that NGO staff empowered them to sell water to raise

enough funds for operation and maintenance. According to the participants, it meant that

NGOs expected WSMTs to open bank accounts, levy water users, and use the revenue to

carry out routine maintenance. A citizen said: "the NGOs that gave us the water made

sure some people were trained to manage the borehole." Others added that they were also

empowered to develop their own bye-laws to govern how the facilities were managed including keeping the water sources clean to prevent contamination.

Theme 4: Accountability Gaps

Research participants made clear statements about what they considered to be apparent gaps in NGO accountability, especially to citizens. These are classified under these two sub-areas:

Prime Accountability Gaps

The primary findings under accountability gaps are captured in the following short statements from all three districts and these perceptions were shared by the three categories of participants – LG staff, TA, and IC.

Table 6

Citizens' Observations About Accountability Gaps

Findings	Categories/Groups		
	Local Government staff	Traditional Authority	Individual Citizens
Similar Accountability Gaps Emerging	NGOs are accountable to donors.	It's rare to find communities questioning NGOs	We don't know how much was actually used for the actual construction of the facility
	Accountability to communities to a large extent is limited.	There is no system of financial accountability,	We have no idea how much it costs or how much was taken from the donor for the project
	Communities do not know much about what goes into the project.	Not all NGOs come to the paramountcy before	We don't have control … they will be more accountable to the people who give

	commencing water projects	them the money but not the community
Sometimes it is the assembly that tells the community how much was spent on the construction of the water facilities	Social accountability is the fact that they have fulfilled their promise of providing us with water	NGOs have never informed us how much the facility costs and we cannot tell where they get their money from to help us.

Across all three districts and three participant groups, there accountability gaps were identified which bothered on (a) accounting to donors rather than citizens, (b) non-disclosure of financial information related to water facilities, and (c) power imbalances to the extent that citizens felt they were not in control and could not question what NGOs did.

Ownership of the Water Facilities

One unique finding was around the ownership of the water facilities post-construction. Citizens in one district recounted how the people in the community always referred to the facility by the name of the organization that provided it. The citizen remarked: "they [communities] often don't see it as their own … probably because their financial contribution was insignificant. Accountability mechanisms are usually limited since funds are not from the community." Others in the same district felt there was limited sustainability of projects because WSMTs set up to manage the facilities probably did not see the facilities as belonging to the community. Some traditional leaders said they normally "appealed to District Assembly to work on the system or rely on the Member of Parliament (MP) but it often takes a long time before they respond" raising

concerns around information flow and shared responsibilities. On the contrary, a citizen from one district indicated that among many things the NGOs sensitized them about was the need to set up WSMTs. He noted "they [NGO staff] said the borehole is for us, so we should keep it well."

Theme 5: Perceptions of Regulation of NGOs

To understand NGO regulation, the question participants responded to was about how NGO operations were regulated in the district or communities. Participants were expected to provide examples to support their responses especially regarding what was working and what was not working. The different groups were polarized in their responses as presented below.

The local government staff indicated that the district was the coordinating point for all essential services including drinking water. One member of the group observed that the approach used in providing these facilities to the communities was the District Wide Approach (DWA) where the District Assembly served as the entry-point for coordinating all development partners work. NGOs' operations were regulated by ensuring they were all "supporting One District Plan", a member added. They surmised that working within one plan was an accountability mechanism to achieve sustainable universal access to water services. To prove that the district exercises regulatory powers over NGOs, another LG staff observed: "before a water facility is provided, I engage NGOs on the preparation of design and drawings of the facilities, and select communities that would benefit from the project." Upon completion, the water facility is inspected to

ensure the right standards were met before it is handed over to the district and the community.

From another perspective, one LG staff noted that some NGOs sign Memorandum of Understanding (MoU) or agreements with the Assembly. This approach was said to be a formal and more binding approach to regulating NGOs. However, two LG participants said the joint contract between NGOs and Assembly was not very effective since most of the NGOs did not sign such documents. One of them observed that "inputs from assembly are not usually taken [by NGOs] because their budgets are pre-planned". A similar observation was made by another LG staff who insisted that "NGOs are to register with the Department of Social welfare and Community Development before they start operations. However most of them do not register."

With respect to TA while two members of the group said they did not know how NGOs were regulated, a third member observed that regulating NGOs has not been possible because not all NGOs come to the paramountcy before commencing water projects. That notwithstanding, some NGOs had shared project plans with the traditional authorities which could be used to regulate their operations in the community.

Within the IC group a female citizen observed that the channels the NGO officers used to introduce their water projects demonstrated that they were regulated by the Assembly and community elders. One member noted that "NGOs enter Assemblies, communities through the laid down structures." Key staff of the Assembly including District planners, engineers, and Environmental Health officers were the ones who often led the NGO leaders to the community leadership and guided them through community

processes for endorsement. They [NGOs] were therefore regulated by either the Regional Coordinating Council (RCC) or the Metropolitan/Municipal and District Assemblies' (MMDAs) guidelines, according to a citizen in one of the districts. This was confirmed by another citizen who indicated that "mostly, NGOs work through a focal person at the RCC and the Assembly."

Using the findings, I consulted experts in the water sector and the nonprofit sector for their reviews, comments, and validation. An online validation session was organized with three experts (two females and 1 male) whose names are withheld for purposes of confidentiality and anonymity. However, I have made an attempt to present their reflections using different alphabets. Expert A: was a water and sanitation sector expert who formerly worked for NGOs in a communications capacity; Expert B: was a representative of a Coalition of NGOs in the water sector, and Expert C was the leader of a local NGO championing accountability issues at the community level in regions outside the geographic scope of this study. All three received the summary information on the study, the emerging themes, and results. An online *Google.meet* validation session was organized where they provided their feedback after reviewing the summary findings.

They all indicated that the findings were a true reflection of what was happening on the ground or at the field level between NGOs, citizens and local government agencies. One expert provided reasons behind failure by some NGOs to provide citizens important financial information. According to the expert, if the communities do not have the confidence to demand, the NGOs will not willingly volunteer that information. Another expert complemented this by describing a situation where citizens evaluated the services

of an NGO mainly because it was a mandatory requirement from the donors. The NGOs

were therefore compelled to provide evidence of how the funds were used. Finally, an

expert reiterated and confirmed the position expressed by Nazuk and Shabbir (2018)

about NGOs focusing on quick and visible results. The expert commented that "NGOs

aim for quick delivery and rush to leave for another area because their donors want

results within a certain time frame." The expert concluded that in situations like that

quality could be compromised and the NGOs appear too busy to make sufficient time

available to engage with the citizens or respond to the citizens' demands.

Discrepant and Nonconforming Data

There appeared to be a few discrepancies and cases of non-conforming data,

especially from two locations. Concerning the question: Can you please explain what

happens/will happen when the water sources/facilities break down?, all citizens in a

particular district felt the politician [Member of Parliament] from the constituency should

be the one to fix it which is completely contrary to the laid down procedures. While one

noted that: "the chief and elders will contact the Member of Parliament (MP) to get

somebody to work on it", the other said they would "seek support from the MP".

The government is responsible for regulating NGOs' operations including quality,

timeliness, and standards of water facilities provided. However, the same standards and

expectations may not have been applied to government projects as one traditional

authority observed that "government-provided facilities easily breakdown because of the

process used to provide the water facilities." A citizen suggested that NGOs should

therefore "convince the Assemblies to also adopt participatory processes for their water supply projects."

Summary

The purpose of this study was to understand citizens' perspectives on how NGOs demonstrate accountability in fulfilling their commitments for drinking water provision to communities. It focused on districts in Northern Ghana where access to water is generally low and yet there is a proliferation of NGOs in that region. The study explored participants' lived experiences on the main research question and three sub-research questions.

The main research question is focuses on citizens' perspectives about the accountability of NGO leaders in the provision of drinking water to communities. Perspectives were varied in many respects, but majority of participants were emphatic that NGOs were not transparent about their sources of funding, estimated costs of water projects, and actual costs after construction. Weak financial accountability was a major accountability gap raised by citizens. Across all groups, there was a strong perception that NGOs account more to those who fund their operations rather than citizens for whom the funds were provided.

SQ1 was about how drinking water was provided in the community and the aim was to understand decision-making processes and the participation of citizens. There was an overwhelming response across all groups that NGOs involved citizens in decision making around the provision of drinking water in communities. Their involvement covered the full spectrum of planning, site selection, drilling boreholes and mechanized

water systems development, and operation and maintenance. Participants believed that NGO leaders or staff demonstrated significant confidence in them from the way they involved them in the decision-making processes. Local government and traditional authorities also acknowledged opportunities created by NGOs to involve citizens in decision-making. However, the ownership of water facilities was unclear leading to citizens referring to them as NGO facilities. Citizens did not seem to know or understand what was meant by community ownership during project handing over even though they confirmed many times that NGOs said the facilities belonged to them.

SRQ2 was meant to explore and understand how the drinking water sources were managed. The reason behind this was to gain further clarity on demand and supply side accountability. There were mixed and contradictory responses. About 45% of participants (9 out of 20) expressed the perception that the facilities were well managed. They demonstrated that the NGOs did not only play a significant role in getting community water and sanitation management structures established, they also empowered them to effectively manage the facilities. A few participants (30%) felt the facilities had not been well managed and they gave specific examples this status of water facilities to include frequent breakdown of water systems, limited capacity of some WSMT members, and the inability of the WSMTs to mobilize revenue. Based on these gaps, they rationalized that the water systems were not effectively managed. They, therefore, recommended using the private sector as an alternative to the WSMT to manage the water systems.

SQ3 was about how NGOs demonstrated accountability in the provision of water services. The findings were mixed with some contradictions especially related to goals,

achievements, and impact of NGOs operations in the water sector. All individual citizens believed that for providing drinking water, NGOs fulfilled their commitments promptly. This increased access to water for citizens hence the NGOs were perceived to have lived up to expectations and achieved their social purpose. Accountability gaps were also expressed by citizens in terms of the failure by some NGOs to comply with laid down procedures and regulatory mechanisms at the community and district levels.

In Chapter 5, detailed findings are interpreted involving five main themes: (a) participation in decision making, (b) demanding accountability, (c) achieving accountability goals, (d) accountability gaps, and (e) perceptions of NGO regulation. These are reviewed in terms of positive social change implications. The chapter also refers to the conceptual framework and the underpinning theory as a basis for making recommendations to strengthen NGO accountability and regulation. Important recommendations are made for urgent action and further academic research in the nonprofit sector.

Chapter 5: Discussion, Recommendations, and Conclusion

Introduction

The focus of this study was accountability in the nonprofit sector, especially NGOs in the water sector. Its overall purpose was to explore citizens' perspectives regarding the accountability of NGOs providing drinking water to three districts in Northern Ghana. The dearth of literature on the accountability of NGOs from citizens' perspective made this study imperative. Furthermore, the perceptions from different experts and authors that NGOs are more accountable to their funders than the people they seek to serve made it critical to use the accountability theory as the underpinning theory for exploring citizens' own perspectives based on lived experiences.

Typology of transparency, accountability, and participation (TAP) as captured in the conceptual framework was also explored as an important concept in public policy to address citizens' perspectives in terms of how they were addressed by NGOs. Perceptions from LG authorities, TAs, and ICs from Bongo district in UER, Wa municipal in UWR, and Sagnarigu municipal in NR formed the basis for interpretation, recommendations, and conclusions.

Key findings involved five major themes: participation in decision making, demanding accountability, achieving accountability goals, accountability gaps, and regulation of NGOs.

Findings regarding citizens' participation in decision-making involved efforts made by NGOs to include citizens in community-level decision-making processes. Their involvement was meant to improve access to drinking water by assuming leadership roles

in planning, determining resource allocation, and sustainable management of facilities. Ultimately, participants felt citizens' voices were taken into consideration by NGOs when providing water in the districts. A total of 45% of participants indicated that facilities were well-managed due to the level of participation by citizens, which raised concerns around why 35% felt they were not well-managed, with 25% saying they were partially managed.

With respect to demanding accountability, participants were polarized in terms of their responses. While there was 100% confirmation that NGOs fulfilled their promises in terms of providing water services, there were mixed responses otherwise. The citizens in the three districts demanded to monitor the work of contractors selected by NGOs to build water facilities to ensure the right quality standards were met. They also expressed there was a lack of financial transparency by NGOs as they always failed to inform beneficiary citizens in the three locations about estimated costs of water projects, actual costs after completion, and sources of funding. The citizens' perception, therefore, was that NGOs failed to respond to citizens' demands for financial transparency and accountability.

Achieving accountability goals was explored where all participants said NGOs delivered on goals to improve access to water for underserved and unserved populations. Providing water to people living in poverty who were also vulnerable and marginalized was achieved. Another accountability goal involved empowering communities to be able to take charge of their own development. Eight out of 11 participants representing 73%

indicated they had been trained by NGOs regarding how to manage facilities themselves without relying on external support.

In examining accountability gaps from lived experiences of citizens in the districts, there were common perceptions across all three categories of participants. Information sharing by NGOs was identified as a major gap. A total of 55% of citizens said facilities were broken down and therefore not functional or functioning sub-optimally. The participants claimed that in situations where water facilities were not functioning citizens in the districts resorted to using unsafe water sources with the risk of being infected with water and sanitation related diseases. In addition, LG staff and ICs said NGOs were only accountable to their donors and left out communities as important stakeholders to account to. This represented a major accountability gap of great concern to all participants.

Perceptions about the regulation of NGOs were varied. Participants identified the ke regulatory bodies to include LG bodies, Registrar General, and Regional Coordinating Councils. Even though NGOs were expected to sign MoUs with LGs, some NGOs did not sign these agreements, while a number of those who signed them failed to follow provisions in the MoUs.

Interpretation of the Findings

This study builds on the foundations of accountability theory. It highlights four critical elements: impact of accountability ground rules, conditions under which accountability is not effective, how accountability alters how people think, and goals accountable decision-makers seek to achieve. From the literature review I observed that

there were leaders in corporate and private sectors globally who made decisions to demonstrate they were being accountable to their clients.

Murtaza (2012) said NGOs in general accounted to donors or their funders to the neglect of the people they are expected to serve. Wapner (2002) said NGOs were seemingly accountable to no one or only a small group of interests. I established that participants in this study held the same position with one citizen saying: "we don't have control … they [NGOs] will be more accountable to the people who give them the money but not the community." Citizens from the three districts make assumptions that because they are people living in poverty and not able to contribute financially to the water projects, NGOs did not feel any obligation to be accountable toward them. According to a participant fro the LG category, another condition that appears to limit NGO accountability to citizens is the inability of citizens to consistently question decisions, policies, and actions of NGO leaders.

Citizens' perspectives about NGO accountability confirmed findings from literature that indeed NGOs focused more on upward accountability to donors. What this study further unearthed were the driving factors for upward accountability to powerful interest groups like donors and supporters. Apparently, citizens' poverty levels prevented them from making a financial contribution to the provision of water facilities, and their lack of capacity to engage and question NGOs were some of the reasons for limited NGO accountability to the citizens. Nazuk and Shabbir (2018) noted that conditionalities to NGO funding included accounting to the donor government or institution of how the

funds were utilized. This justifies why NGOs account less to citizens and calls for donors to reconsider changing this approach to NGO accountability.

The study explored the impact of accountability in the districts as one of the elements in the accountability theory especially around improving living conditions of the populations from citizens' perspective. Downward accountability focuses on how NGOs prioritize the needs of marginalized citizens or districts over and above their external funders. There is an inherent assumption, however, that citizens have the capacity to demand accountability from NGOs. This is, however, not the case as most of the citizens interviewed in the three districts lacked the skills and capacity to engage NGOs and their donors. Citizens rather relied on NGOs for skills and capacity development because the NGOs' social purpose is to work towards improving living conditions of marginalized or vulnerable populations.

From the findings, all citizens confirmed that NGOs had provided drinking water as promised and this contributed to increased access and therefore prevented citizens from relying on unsafe water sources that would otherwise have made them ill from water-borne diseases. A recent publication confirmed that the problem of water scarcity has led to diseases with 80% of illnesses attributable to water shortage and exposure to unsafe drinking water (Gichohi et al., 2019).

The key finding that NGOs have made an impact by improving living conditions of the populations they served contradicted and dis-confirmed the position held by Tortajada (2016) that little is known about how NGO funds are spent or how beneficial NGO activities are in the long term. A similar position is advanced by Cordery et al.

(2019) who indicated that NGOs receive funding from stakeholders without showing value for the money including how they served the most vulnerable people. The perceptions from citizens in the three districts, however, dis-confirmed that position. There was more evidence from the participants to confirm the position held by Nazuk and Shabbir (2018) that, in seeking to avoid the reputation trap, NGOs tended to focus on goals that were quickly and visibly accomplished. The overall citizens' perception was that all promises made to provide water were delivered by the NGOs and promptly. For this reason, some participants, overlooked accountability gaps in some NGO operations thus confirming the third element of the accountability theory (Lerner & Tetlock, 1999) which sought to determine whether or not accountability alters how people think..

Participation in decision-making is one of the areas highlighted in the conceptual framework, partly because it is an important public policy principle and covers the full range of public policy making from formulation to policy evaluation. It is therefore a common concept in social development literature and even considered the basic concept of accountability alongside delegation (Grant & Keohane, 2005). Both Murtaza (2012) and Tortajada (2016) emphasized the right to be involved in all phases of decision making and how NGOs were presumed to be more efficient and more flexible in decision-making, respectively. The latter argued that NGOs made people living in poverty their natural allies in decision making especially on issues likely to have an impact on their lives. The emphasis on the right to participate was deepened by Unerman and O'Dwyer (2006) who posited that every individual had a basic right to participate in decisions in so far as such decisions were likely to affect them directly or indirectly. The

perceptions across the three categories of participants confirmed the findings from the literature. All research participants (100%) acknowledged that NGOs created opportunities for citizens to participate in planning for water projects, implementation of the projects, and post-project monitoring and management.

　　While this represented a positive outcome on NGO accountability, other perspectives still needed to be considered. Specifically, Bawole and Langnel (2016) claimed that citizens had weak capacity to participate in decision-making. Their argument holds credit because of the evidence that NGOs engaged citizens simply for them to approve decisions already made and plans already designed at the NGO offices. Citizens' perspectives also alluded to the failure of some NGOs to engage them at the right time. For instance, traditional authorities on the one hand acknowledged that some NGOs shared their project plans with them [decisions already made by the NGOs]. On the other hand, local governments lamented that, when NGOs submitted their plans and budgets to them, the NGOs were always adamant about making changes proposed by the LG authorities. By implication, NGOs made their decisions and were not willing to modify them even when citizens requested that to be done. Clearly, in some respects, NGOs facilitated citizens' participation in different phases of project delivery but, in most situations, citizens' involvement was tokenistic and artificial. Genuine involvement or participation remained a major accountability deficit needing further study. One of the key measures to be considered could be the outcomes of participation from citizens' perspectives rather than NGOs'.

The study sought to explore citizens' perspectives on NGO accountability gaps as a basis for determining options for regulating or improving their operations. The fourth element of the accountability theory focuses on the question: What goals do accountable decision-makers seek to achieve? From the literature I reviewed, many resounding gaps were identified as factors underpinning the contemporary debate on NGO accountability. Fundamental to these debates was the position articulated by Keating and Thrandardottir (2017) who concluded that NGOs were undergoing a crisis of trustworthiness. One of the factors that brought NGO trustworthiness into question was their control of financial power [financial resources] over weak and poor communities (Bendall, 2006). Another factor was the lack of or limited transparency by NGOs especially financial information making Nazuk and Shabbir (2018) conclude that disclosure practices were essential requirements for regulating NGOs and achieving NGO accountability.

The research question on how accountable NGOs have been, unearthed a wide range of citizens' perspectives which included the following accountability gaps: (a) NGOs were accountable to donors, (b) there was no system of financial accountability in place, (c) citizens had no idea about the cost of the water projects, and (d) citizens were not aware how much was taken from the donors for the projects. On the basis of these perceptions, it became apparent that the findings from literature about accountability gaps were confirmed by citizens in the three districts. However, there was an extension of knowledge on the type of financial accountability citizens expected from NGOs. For NGOs to be considered financially accountable, citizens expected basic information on

estimated costs of water projects, actual costs of the projects post-completion, and the sources of funding for those projects.

The conceptual framework highlighted mechanisms for NGO accountability with a view to also explore and understand the regulatory mechanisms in place for NGO operations. As Keating and Thrandardottir (2017) observed, external oversight becomes a mechanism for solving the accountability and trustworthiness crisis. This position was shared by Charnovitz (2006) who opted to emphasize the importance of institutionalizing mechanisms for accountability. Perspectives of citizens from the three districts were mixed with some polarity around the primary regulatory mechanisms to be institutionalized to monitor NGO operations. Notwithstanding the overwhelming acknowledgment of how NGOs fulfilled their promises or commitments in providing drinking water, citizens raised concerns around complying with standards and laid-down procedures for operating as NGOs in the local areas. The oversight institution by law at the national level is the Registrar General's department and at the sub-national level, it is the local government in whose jurisdiction the NGOs operate. Even though there was limited knowledge among citizens about the primary regulatory body for NGO operations, there were good examples of how the NGOs worked closely with the LG focal persons, signed MoUs, and set up the right structures to support accountability and project sustainability. The NGO regulator at the sub-national level expressed disapproval of three practices: (a) Some NGOs failed to enter into or sign formal agreements like MoUs; (b) NGO leaders who signed the MoUs failed to comply with the terms of the agreement;

and (c) some NGOs proved to be inflexible in terms of taking feedback to improve water facility designs.

NGOs need to comply with regulatory mechanisms and follow prescribed standards and procedures. Failing these, the NGO's performance rating or standing in the country should be reduced or downgraded. A recent publication observed that commitment to accountability is contained in the agreements and declarations (Gichohi et al., 2019). This is the main reason why the signatories, including NGOs, should comply with the provisions in the regulatory mechanisms. However, the regulatory organizations are not in a position to punish or downgrade NGOs for failing to comply with standards and provisions. This is a grey area on NGO accountability including the capacity of the national regulatory bodies to hold them accountable. According to Expert A during the peer validation, NGOs introduce themselves to regulatory bodies but these bodies are too weak to crack the whip when the NGOs fail to comply with processes and standards.

There is clear evidence that NGOs fail to follow regulatory requirements and standards or procedures thus confirming the findings from the literature. For instance, Arhin et al. (2018) confirmed that there is inadequate accountability from the leadership of NGOs to members of the NGO network. The extension of knowledge from citizens' perspectives includes the three poor practices of NGOs that portray them as unwilling to allow their operations to be regulated by government.

Limitations of the Study

Several limitations emerged during the study that had implications for the trustworthiness of the study. The outbreak of COVID-19 leading to the WHO declaring a

global pandemic resulted in some restrictions in the country. A national protocol on

social distancing and a ban on public gathering affected interviews that were meant to be

done face-to-face. Even though in-person interviews are recommended for data collection,

some interviews had to be conducted either via telephone or the participants completed

the interview questions in writing and shared their responses for discussion.

Unfortunately, the observation of meetings of WSMTs could not be carried out because

of the restrictions on group meetings. However, the members were able to share minutes

of their pre-COVID-19 meetings.

Research participants were going to be selected based on their exposure to or

knowledge of NGOs but it turned out that some of them did not know about NGO

regulations. Even though it did not affect the results, there was a heavy reliance on a few

participants' responses on the research question related to the regulation of NGOs

operating in the districts.

There was an overlap in participants' responses to two different questions making

them appear repetitive during coding and analysis. The first question sought to

understand citizens' perspectives on how NGOs had fulfilled their promises while the

second explored citizens' opinions on how NGOs had been accountable to communities.

Recommendations for Action

Decision-making is an important element of public policy and participation is

critical in democratic governance. To improve meaningful citizens' participation in local

governance processes and decision making especially for essential services provision, LG

institutions need to provide strong leadership. If LG authorities protect the opportunities

for genuine citizens' participation in development-oriented decision-making processes, the potential for transforming the communities will be enormous.

The capacity of citizens to engage, dialogue, and negotiate with NGOs for the long-term benefit of their districts is presently limited. A certain minimum level of capacity and confidence will be critical in future. Key stakeholders, especially local governments and external agencies, need to empower citizen groups including advocacy and women groups with the right skills and information. The knowledge gained will become useful for citizens' engagement with different duty-bearers in all sectors --public and nonprofit-- covering essential services such as water, education, health, and agriculture. They will also be able to champion their development and use their voices to lead change processes in their districts.

Donor influence in NGO accountability is quite significant and skewed against citizens. The circumstances of poverty and voicelessness ought not to be used to redirect NGO accountability from citizens to NGO funders. For NGOs to make a shift from upward accountability to downward accountability, it will require donors to make it a non-negotiable conditionality for the NGOs to regularly provide evidence of accounting to citizens. The performance ratings of the NGOs could be linked to the evidence of downward accountability with mandated government agencies providing oversight.

Government agencies responsible for regulating NGO operations need to strengthen their regulatory mechanisms to ensure that all NGOs comply with service standards and procedures that promote accountability to citizens. By extension, the agencies need to enforce compliance by instituting and implementing a system of

punishment or sanctions for defaulters. This will help promote compliance and improve

accountability to citizens and national institutions.

Recommendations for Future Research

The underlying concept for the study is accountability which resonates with

contemporary discourses and debates on democracy, governance, and human

development. The focus of the study was to thoroughly explore citizens' perspectives on

the NGO accountability phenomenon but there are still grey areas within that broad

concept for further research.

First, it will be useful for the academic community to learn more about NGO

accountability from the perspective of donors or funders such as bilateral and multilateral

institutions, Charities, and Foundations. NGOs are said to account to only their funders or

supporters leaving stakeholders to speculate whether they [donors] have set

conditionalities or performance measures mandating NGOs to account to them rather

than citizens. The rationale and driving factors unearthed from such future research will

represent an important extension of knowledge to wider stakeholders.

Second, the regulation of NGOs can be researched from several dimensions. The

formal routes include: (a) charters, MoUs, and peer reviews that can be binding

depending on the context, (b) institutionalized approaches involving mandated regulatory

bodies such as public utilities and regulatory bodies, other government agencies with

constitutional mandates as well as nonprofit sector arrangements, and (c) informal

structures within communities which lack the power to effect sanction. A stand-alone

research of one that combines these three elements will have the potential of contributing to new knowledge and a body of evidence on accountability and transparency.

Third, there is still an ongoing debate about the value of investing in citizens' empowerment with critical questions and dilemmas raised as follows: are investments in citizens' capacity or empowerment going to lead to corresponding results or outcomes? How do you determine when citizens' empowerment is enough or adequate? How are citizens able to sustain the services provided to yield the full benefits of the social services provided? These can be taken as separate researchable topics or can be combined creatively for greater knowledge generation where primary research questions and sub-research questions can be identified. More recent literature emphasize the importance of managing water efficiently and increasing public awareness of the importance of water in governance (Dwianika et al., 2020). This assertion from this publication significantly lends credence to the importance of exploring water governance from new dimensions.

Finally, a quantitative approach can be designed to measure the level of accountability from citizens' perspectives or investigate NGO compliance based on some hypothesis. It could be approached from the perspectives of public institutions using a 4-point Likert scale on: agree strongly, agree, disagree strongly, and disagree to determine the levels of accountability of the various hypotheses. The findings will have strong implications for public policy and policy actions.

Implications for Positive Social Change

This study contributes to the body of knowledge on accountability in both the public and nonprofit sectors. It draws heavily on the perspectives of citizens from three

districts in Northern Ghana based on their lived experiences with NGOs working in the drinking water sector. It addresses issues that are relevant to public policy such as transparency, accountability, participation, decision making, regulation, decentralized development, and human development.

Social change is an important component of this doctoral study at Walden University where it is seen as a deliberate process where ideas are created and applied to improve the worth, dignity, and development of individuals, groups, organizations, societies, and cultures among others. The process culminates in social or human-centered development. The implications of this study for positive social change can be seen at multiple levels: micro, meso, and macro levels.

At the micro-level or community level, individuals and citizen groups such as youth, women's associations, traditional authorities (chiefs and queen mothers) will use the ideas and outcomes to demand that all service providers provide quality services that promote dignity and development of the communities. The organizations and institutions providing services in these communities will feel challenged to support and contribute to the socio-economic development of the local areas in a transparent and accountable manner. Citizens within the communities will, therefore, lead their own development and use their voices to demand transparency and accountability from all services providers in the public and nonprofit sectors to help improve the living conditions in their communities.

At the meso or district level, the mandate for overall development of the local jurisdiction rests with the local government. LG authorities will take responsibility for

ensuring that operations of all organizations are human-centered and development-driven. The administrative and political leadership at that level will collaborate with community leadership structures to improve the culture of self-development, individual and collective responsibility for sustaining development projects provided for long-term benefits to the population. They will jointly develop and set up strong regulatory systems to monitor and regulate the operations of NGOs and other institutions. Organizations that seek to operate in the districts will be subjected to the prescribed regulatory processes. This will ensure that NGOs and other service providers do not undermine citizens or take them for granted because of they live in poverty and are considered voiceless.

Social change at the macro or national focuses on outcomes to be considered at two stages. The first stage involves government agencies that are mandated to regulate the operations of NGOs but are seemingly not in control. The relevant Ministries will formulate policies and guidelines or update existing guidelines to ensure NGOs operate within the required standards of their functional areas. Those in drinking water provision will meet water quality standards, work closely with the decentralized departments of these government Ministries during operations and regularly report on their performance. The absence of regular monitoring arrangements by the agencies partly explains the failure of NGOs to be transparent and accountable to citizens. If the guidelines are available to the communities, they will be able to monitor NGOs and other service providers using the guidelines as reference, otherwise, the NGOs will continue to determine how their projects are monitored by citizens.

The second stage of social change outcome targets the donor community internally and externally. Donors have the responsibility of changing the narrative about the power they exercise in determining the direction of accountability away from citizens. A shift by donors towards holding NGOs accountable for not accounting to citizens or not being transparent with citizens will contribute to significant improvements in district and national level development. Downward accountability to citizens will place citizens at the center and contribute to accelerating social development.

The study adopted a qualitative method to help explore lived experience relating to the accountability phenomenon. The use of a case study focusing on only NGOs providing drinking enabled me to deepen my understanding of the phenomenon. The choice of accountability theory is strongly aligned with the accountability phenomenon under study. A combination of the accountability theory and the conceptual framework served as the reference for exploring citizens' lived experiences. The overall citizens' perspectives are summarized: NGOs promoted citizens' participation in decision-making at all stages of water project delivery. Promises and commitments made by NGOs were mostly, if not, always fulfilled on time contrary to the view that little was known about results achieved by NGOs and how they spent their money. Citizens were empowered by NGOs to manage and sustain drinking water services provided even though there was evidence to prove that the facilities were not very well managed across board. NGOs were more accountable to their donors or funders about their operations than to the citizens they were established to serve as part of their social purpose. NGOs were less transparent about their financial activities and avoided informing citizens about the cost

of projects and sources of funding. Finally, regulating NGOs at all levels by regulatory institutions appeared weak and further complicated by the unwillingness of some NGOs to follow laid down procedures in the provision of drinking water services.

In terms of practical implications, the findings will be shared internally and externally. Externally, I will take advantage of key moments such as International or UN Days relevant for the topic to present the findings for instance at the World Water Day and Global Hand Washing Day celebrations. The findings will also be published in professional association newsletters, journals on water, governance, and accountability. Internally, I will make presentations to the INGO Forum, annual Mole conference platforms organized by the civil society coalitions on water and sanitation, and finally share the lessons with the development partners groups whose members include the big funders and implementers of water projects in the country such as World Bank, UNICEF, JICA, and WaterAid. These efforts will help improve the accountability of NGOs and contribute to social development in communities.

I will also present the findings at the district meetings and community durbars to highlight the relevant findings for that level. This might inspire citizens to form groups or use existing groups such as community advocacy groups to lead the demand for better transparency, accountability, and improved services from NGOs as well as other service providers. The citizens groups can use a human rights approaches to demand these services. Districts can also make bye-laws to support and strengthen the advocacy initiatives emerging from the citizen groups within the districts.

Conclusion

This qualitative case study sought to understand and address some important

issues in the sphere of public administration on participation, decision making, regulation,

transparency, decentralization, and accountability. The purpose was to understand NGO

accountability from citizens' perspectives using a combination of accountability theory

and a conceptual framework I designed covering the key public policy issues.

Over the years, evidence from literature demonstrated that NGOs were

accountable to powerful interests such as donor, funders, and supporters which I

demonstrated in Chapter 2. The neglect of citizens in the accountability chain provided

justification for understanding NGO accountability in the water sector from the

perspectives of citizens in three selected districts - Bongo district in UER, Wa municipal

in UWR and Sagnarigu municipal in NR.

In Chapter 4, I presented the findings which confirmed and dis-confirmed some of

the positions articulated by scholars in literature. It confirmed that NGOs supported

citizens' participation in decision-making, empowered them, and fulfilled their promises

to improve lives by constructing drinking water facilities. The most resounding

confirmation was the direction of NGO accountability to donors rather than citizens. The

study dis-confirmed the position of some scholars that little to nothing was known about

how NGOs spent their money and the results they achieved. The extension of new

knowledge included evidence of the low level of financial transparency among NGOs

and weak compliance with regulatory mechanisms.

Considering that accountability assumes that organizations are responsible and accountable to all those upon whom their actions have an impact, the direction of NGO accountability needs to shift significantly from donors to citizens. The enabling environment, backed by policies and guidelines, ought to support people living in poverty and those citizens considered voiceless so they can hold NGOs and other duty-bearers accountable. This further demonstrates the need for NGOs to prioritize downward accountability to citizens over upward accountability to donors.

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Appendix A: Participant Invitation Letter

Dear Invitee,

My name is Abdul-Nashiru Mohammed and I am a doctoral student at Walden University's School of Public Policy and Administration. I am kindly requesting your participation in a doctoral research study entitled: *Exploring Citizens Perspectives on Accountability of Nongovernmental Organizations Providing Drinking Water in Northern Ghana.* The purpose of this study is to understand citizens' perspectives on how NGOs demonstrate accountability in fulfilling their commitments in drinking water provision to communities. To gain this in-depth understanding the study will benefit from the perspectives and experiences you can share on how NGOs provide drinking water and their accountability in the process. Participation is completely voluntary, and you may withdraw from the study at any time. The study is completely anonymous; hence you are not required to provide your name or any other information that will reveal your identity. If you would like to participate in the study, kindly read the Informed Consent form and complete with your name, sign and date at the end. Your participation in this study will contribute immensely to social change in the provision of drinking water and enable NGOs and the local governments to support the social development sector in Northern Ghana. Thanks for your time and dedication to participate in the study.

Sincerely,

Abdul-Nashiru Mohammed

Doctoral Student, Walden University

Appendix B: Interview Guide for Individual Citizens

Topic: Exploring Citizens Perspectives on Accountability of Nongovernmental

Organizations Providing Drinking Water in Northern Ghana

Main Research Question: What are citizens' perspectives about the accountability of NGO leaders in the provision of drinking water to communities?

Date	
Code: #	
Start time:	
Starting Protocols	- My name is Abdul-Nashiru Mohammed, a PhD student at Walden University. My research topic is indicated above followed by the Main Research Question. - I hope you can spend between 45 and 60 minutes responding to these questions as part of my dissertation, but I recognize it may go beyond that. - You have the right to decline responding to any question you feel makes you uncomfortable. - Your responses will help generate new information on drinking water provision and NGO accountability or even help improve policy and practice on the subject matter. - Please contact me on 0244591472 if you want further clarification on any of the questions.
Target: Individual Citizens from Community	
SRQ1: How is drinking water provided in the community?	1. Can you tell me a bit about yourself and your community?
	2. Can you describe the sources of drinking water in the community and who provided them?
	3. Can you please explain the process that was used by the providers to get the water into your community?
	4. In your experience, how exhaustive were these processes? Please give examples
	5. From your experience, what more can NGOs do in the provision of water?

	Follow up question/s
SRQ2: How are the drinking water sources managed?	1. Can you describe how your community is organized?
	2. Describe how the water sources are taken care of (or managed)?
	3. Can you please explain what happens/will happen when the water sources break down?
	4. Can you describe what the water providers have said/done about managing the water sources?
	5. In your opinion, are these water sources well managed? Yes/No, please explain
	6. How can NGOs further support communities in managing water sources?
	Follow up question/s
SRQ3: How are NGOs showing accountability in the provision or sustainability of these services	1. Can you please describe how you have interacted with NGO officers (before, during and after the provision of the water source)?
	2. What ways/means/channels did the NGO officers use to introduce their water projects?
	3. How would you describe the relationship between the citizens/communities and the NGOs providing drinking water?
	4. From your perspective, how have the NGOs fulfilled their promises to your community?
	5. In your opinion, how have NGOs/NGO leaders been accountable to citizens/communities?
	Follow up question/s
Closing protocols	• Thank you for the time and the responses provided. I hope during the analysis of the data, if I require further clarity or information on the subject matter, you will be available to support.
	• Will publishing your name in the report be a challenge to you?
	• Do you have any questions for me? Or do you want to add anything else to what you have already said?
Interview End time	

Appendix C: Interview Guide for Traditional Authorities

Target: Traditional Leaders/Authorities (Chiefs and Queen Mothers)	
Date	
Code: #	
Start time:	
Starting Protocols	**Researcher:** • My name is Abdul-Nashiru Mohammed, a PhD student at Walden University. My research topic is indicated above followed by the overarching research question. • I hope you can spend between 45 and 60 minutes responding to these questions, but I recognize it may go beyond that. • You have the right to decline responding any question you feel makes you uncomfortable. • Your responses will help generate new information on the subject matter or even help improve policy and practice on leadership. Please contact me on 0244591472 if you want further clarification on any of the questions.
SRQ1: How is drinking water provided in the community or district?	1. Can you tell me a bit about yourself and your role as a traditional leader in the community?
	2. Can you describe the sources of drinking water in the community and who provided them?
	3. Can you please explain the process that was used by the providers to get the water into your community?
	4. In your experience, how exhaustive were these processes? Please give examples
	5. From your experience, what more can NGOs do in the provision of water?
	Follow up question/s
SRQ2: How are the drinking water sources managed	1. Can you describe how your community is organized?
	2. Describe how the water sources are taken care of (or managed)?
	3. Can you please explain what happens/will happen when

	the water sources break down?
	4. Can you describe what the water providers have said/done about managing the water sources?
	5. In your opinion, are these water sources well managed? Yes/No, please explain
	6. How can NGOs further support communities in managing water sources?
	Follow up question/s
SRQ3: How are NGOs showing accountability in the provision or sustainability of these services?	1. Can you please describe how you have interacted with NGO officers (before, during and after the provision of the water source)?
	2. What ways/means/channels did the NGO officers use to introduce their water projects?
	3. How would you describe the relationship between the citizens/communities and the NGOs providing drinking water?
	4. From your perspective, how have the NGOs fulfilled their promises to your community?
	5. In your opinion, how have NGOs/NGO leaders been accountable to citizens/communities?
	6. How are NGO operations regulated in the district/communities? Give examples of what is working and what is not working?
	Follow up question/s
Closing Protocols	• Thank you for the time and the responses provided. I hope during the analysis of the data, if I require further clarity or information on the subject matter, you will be available to support.
	• Will publishing your name in the report be a challenge to you?
	• Do you have any questions for me? Or do you want to add anything else to what you have already said?
Interview End Time	

Appendix D: Interview Guide for Local Government Authorities

Target: Local Government Authorities	
Date	
Code: #	
Start time:	
Starting Protocols	**Researcher:** • My name is Abdul-Nashiru Mohammed, a PhD student at Walden University. My research topic is indicated above followed by the overarching research question. • I hope you can spend between 45 and 60 minutes responding to these questions, but I recognize it may go beyond that. • You have the right to decline responding any question you feel makes you uncomfortable. • Your responses will help generate new information on the subject matter or even help improve policy and practice on leadership. • Please contact me on 0244591472 if you want further clarification on any of the questions.
SRQ1: How is drinking water provided in the community or district?	1. Can you tell me a bit about yourself and your role as a member of the Municipal/District Assembly?
	2. Can you describe the sources of drinking water in the district/communities and who provided them?
	3. Can you please explain the process that was used by the providers to get the water into district/communities?
	4. In your experience, how exhaustive were these processes? Please give examples
	5. From your experience, what more can NGOs do in the provision of water in the district?
	Follow up question/s
SRQ2: How are the drinking water sources managed?	1. Can you describe how your district is organized in relation to drinking water management?
	2. Describe how the water sources are taken care of (or managed)?

	3. Can you please explain what happens/will happen when the water sources break down?
	4. Can you describe what the water providers have said/done about managing the water sources?
	5. In your opinion, are these water sources well managed? Yes/No, please explain
	6. How can NGOs further support the District/communities in managing water sources?
	Follow up question/s
SRQ3: How are NGOs showing accountability in the provision or sustainability of these services?	1. Can you please describe how you have interacted with NGO officers (before, during and after the provision of the water source)?
	2. What ways/means/channels did the NGO officers use to introduce their water projects?
	3. How would you describe the relationship between the Municipal/District and the NGOs providing drinking water?
	4. From your perspective, how have the NGOs fulfilled their promises/commitments to your Municipality/District?
	5. In your opinion, how have NGOs/NGO leaders been accountable to citizens/communities?
	6. How are NGO operations regulated in the district/communities? Give examples of what is working and what is not working?
	Follow up question/s
Closing Protocols	• Thank you for the time and the responses provided. I hope during the analysis of the data, if I require further clarity or information on the subject matter, you will be available to support.
	• Will publishing your name in the report be a challenge to you?
	• Do you have any questions for me? Or do you want to add anything else to what you have already said?
Interview End Time	

Appendix E: Observation Checklist

Observations Areas on NGO Water Provision and Accountability Processes

Event/activity to observe	What to observe	Notes/pictures
Drinking Water Facility	• Transect walk to see if there are drinking water facilities	
	• People fetching water from water source to show its functionality status	
Water Management Arrangements and meetings	• Meeting of Water and Sanitation Management Teams (WSMTs) assessment	
	• District support visits to support community water facilities	
Regulation and accountability	• Guidance documents and protocols, payment at waterpoints	
	• Joint meetings of NGOs, Local government and or communities (Minutes of joint meetings)	
Social interactions	• Interaction between NGOs, traditional authorities, communities and or local government staff	

Appendix F: Letter of Cooperation from Research Partners

Bongo District Assembly, Upper East Region
Sagnerigu District Assembly, Northern Region
Wa Municipal Assembly, Upper East Region

Date

Dear Abdul-Nashiru Mohammed,

Based on my review of your research proposal, I give permission for you to conduct the study entitled *Exploring Citizens Perspectives on Accountability of Nongovernmental Organizations Providing Drinking Water in Northern Ghana.* As part of this study, I recommend that you interact with …………, the Planning Officer of the Assembly who is the technical person mandated to oversee the implementation of development projects in the local area. He/She will provide the needed support with respect to information related activities within the Assembly's jurisdiction. His/her participation will be voluntary and at his/her own discretion.

We understand that the Assembly's responsibilities include providing the needed information on our role as the constitutionally mandated government agency for overall local development. Our oversight role in regulating the activities of all development partners especially non-governmental organizations NGOs) providing social services will be relevant for the study in our district. We commit to respond objectively to the questions and interact with the interviewer based on the interview guide to be used for the research. We recognize that we reserve the right to withdraw from the study at any time if our circumstances change.

We understand that the researcher will not reveal the names of our staff participating in the study in any of the doctoral project report or papers to be published in ProQuest due to the likely negative effect.

I confirm that I am authorized to approve research in this District Assembly and that this plan complies with the Assembly's policies. I understand that the data collected will remain entirely confidential and may not be provided to anyone outside of the student's supervising faculty/staff without permission from the Walden University IRB.

Sincerely,
…………………………………
Name of Authorizing Local Government Official
Designation
Contact Information

Appendix G: List of Acronyms

CWSA	Community Water and Sanitation Agency
COVID-19	Corona Virus Infectious Disease- 2019
CSO	Civil Society Organizations
GoG	Government of Ghana
IC	Individual Citizens
IRB	Institutional Review Board
LG	Local Government
MoU	Memorandum of Understanding
MP	Member Parliament
NGO	Non-Governmental Organizations
NR	Northern Region
RQ	Research Question
TA	Traditional Authority
UER	Upper East Region
UWR	Upper West Region
WSMT	Water and Sanitation Management Team