

# ***Results-Based Management Approach: Help or Hindrance?***

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## **Abstract**

Over the past two decades OECD Development Assistance Cooperation (DAC) countries have focused substantial attention on the matter of aid effectiveness and accountability, driving changes in how aid is targeted, delivered, and evaluated. The sector has witnessed something of a technocratic transformation, witnessing the widespread introduction of new management tools and professionalised techniques, such as the introduction of results-based management frameworks (RBFs) across the development sector. This paper focuses on this transformation, examining if and how new technocratic solutions such as RBFs influence development practices and accountability through a case study of the experiences of International Development NGOs in Ireland and field-based international NGO offices funded by Irish Aid. The 2014 implementation of this framework coincided with rising concerns within both the NGO practice community and the academic research community regarding the impact of RBFs on accountability, with some arguing that increased upward accountability to donors could result in less downward or social accountability<sup>3</sup> to beneficiaries and those at whom aid interventions are aimed (Benjamin, 2012; Kilby, 2006; Chaskin, 2003). Using an inductive approach to examine the relationship between the introduction of RBFs and increased accountability and impacts for beneficiaries, the research found that, in spite of early resistance, the RBF management approach had emerged, through processes of adaptation and adjustment, as an effective tool in many respects. While its primary strength is currently in managing upward accountability to donors through reporting on change and impact, it is unclear whether downwards accountability to beneficiaries has improved. However, when RBFs are able to effectively collaborate early with beneficiaries, create robust and contextually appropriate indicators and metrics for gathering data, and focus on results – there is the potential for improving programming in order to increase long-term impact.

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<sup>3</sup> In this paper we draw upon Cavill and Sohll's (2007) taxonomy of accountability, focusing specifically on upward and social accountability.

***Key words: Development Practice; Management; Results-Based Frameworks;  
Accountability***

## Introduction

Over the last two decades the aid sector has experienced something of a technocratic transformation. It is well recognised that international aid flows represent substantial capital flows and as such, directly influence the life of a recipient and their surrounding communities, however, the evidence concerning the results and impact of aid is mixed (Murphy, 2016, 2014; Sachs, 2015; Shapcott, 2010; Ramalingham, 2013; Riddell, 2007; Easterly, 2014, 2008; and Moyo, 2009). Indications of concern among policy makers surrounding contemporary practices can be found in the ongoing discussion fora on Aid Effectiveness in the realm of development assistance (Paris, 2005, Busan, 2011),<sup>4</sup> and the emergence of new bodies focusing on accountability and transparency within the humanitarian sphere, such as the Humanitarian Accountability Partnership (HAP).<sup>5</sup> The Paris Declaration on Aid Effectiveness was adopted by OECD-DAC donors in 2005, focusing on five core operating norms - ownership, harmonisation, alignment, results, and mutual accountability, as the guiding principles required to secure more effective distribution of development aid and greater levels of accountability across the sector. This was followed by fourth high-level forum meetings on aid effectiveness, culminating in the *Busan Partnership for Effective Development Cooperation* in 2011 which listed five operating principles in the new guiding framework – ownership, focus on results, partnerships, transparency and shared responsibility.<sup>6</sup>

In response to this drive towards increased effectiveness and evidence-based decision making, the aid sector has experienced something of a technocratic transformation witnessing the widespread introduction on new management tools and professionalised techniques, such as the introduction of results-based management frameworks (RBFs) across the development sector. Traditionally guided by an ‘outcome-based’ ethical approach, aiming to achieve certain specifiable outcomes, impacts or consequences, such as increases in GDP and economic activity, increased life expectancy, increased years in education, decreases in the number of preventable deaths (Murphy, 2016), some elements of development practice can lend themselves well to measurement and monitoring. However, it is well recognised among practitioners, policy makers, and academics, that some of the most intransigent problems within the development space are ‘sticky’ – that is, very difficult to tackle and change. Such challenges include persistent gender inequality and a wide array of harmful social norms, values and practices. Such problems are notoriously difficult to measure, and very slow to change.

According to Stern, Dethier, and Rogers (2005, 86), development is better understood to be a dynamic and complex process, entailing many different elements, marked by continuous

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<sup>4</sup> <http://www.oecd.org/dac/effectiveness/fourthhighlevelforumonaideffectiveness.htm>

<sup>5</sup> <http://www.hapinternational.org/>

<sup>6</sup> See <http://www.oecd.org/dac/effectiveness/Busan%20partnership.pdf> for more details

change, and thus continuous learning and closer cooperation must be at the heart of the story. As Murphy (2016, 52) has argued, ‘previously assumed to be a linear process of change and improvement, it is now widely accepted that development is a complex and messy process entailing a rich blend intersecting factors that produce both intended and unintended outcomes’. This process is marked by complexity, multiplicity, and uncertainty. Such conditions are decidedly difficult to measure using purely positivist frameworks and quantitative techniques. Rather, they require constructivist and qualitative methods supported by social interaction and engagement, community involvement and participation, to co-produce shared knowledge and understanding. Although tensions are evident within the aid sector between those committed to technocratic positivist approaches and social constructivist approaches, all actors share a common aim of striving to achieve greater higher levels of aid effectiveness. Central to this idea of aid effectiveness are commitments to the practice and value of accountability<sup>7</sup>. This paper focuses on these practices and values, examining if and how new technocratic solutions such as RBFs influence such practices through a case study of the experiences of International Development NGOs in Ireland and abroad.

Ireland holds an international reputation for developing a best-in-class model of international development (GOI, Irish Aid, 2013, 5; OECD, 2009). Through 2014 the Department of Foreign Affairs and Trade, Irish Aid, implemented a formalised model of results-based management which required all Irish Government-funded development agencies to introduce a structured, standardised RBF for all expenditure and results reporting. This included standardised requirements such as identifying an underlying theory of change, holistic programme goals, activities and assumptions, and programme indicators and targets (Irish Aid, 2014, 6). They stressed a continued need to ‘prioritise more and focus even more intently on the results we and our partners are achieving’ while stressing the importance of financial accountability and maximizing value for money (GOI, 2014, 17). The implementation of this framework coincided with rising concerns within both the NGO practice community and the academic research community regarding the impact of RBFs on accountability, with some arguing that increased upward accountability to donors could result in less downward or social accountability<sup>8</sup> to beneficiaries and those at whom aid interventions are aimed (Benjamin, 2012; Kilby 2006; Chaskin 2003).

Over the past three years, Oxfam Ireland and the Trinity-UCD Masters in Development Practice programme (MDP) have collaborated to examine the role of RBFs in the development sector with regard to impact and accountability, specifically social

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<sup>7</sup> The definition of ‘accountability’ used in this research is that utilized by Irish Aid and USAID (2009,1), and developed by the OECD DAC (2002, 14) as ‘the obligation to report or demonstrate what has been achieved through a program or intervention in compliance with rules and standards’.

<sup>8</sup> In this paper we draw upon Cavill and Sohll’s (2007) taxonomy of accountability, focusing specifically on upward and social accountability.

accountability as these effect beneficiaries. An initial literature review conducted in 2014, followed by a second phase of research which focused on gathering input and data from the Irish development practice community working with RBFs. Finally, in spring of 2016, a further rigorous examination of the emerging literature on this topic was examined, and additional qualitative research was undertaken to allow for triangulation and validation of the data. The results of all phases of the research are shared below.

### Research Methodology

An inductive approach was deemed most appropriate to this research given the facts that firstly, RBFs were relatively recently (commencing 2014) introduced to the Irish Development NGO sector through Irish Aid; and secondly, this technocratic transformation implied a meta-development change for the NGO sector, and as such, measuring the change process as it is unfolding is notoriously challenging. Thus, rather than assuming a range of hypothesis to be tested, we engaged with the literature and with the practitioners to understand the core issues and themes that could be used to drive our analysis.

A rigorous literature review was undertaken with a subsequent analysis of the findings. The criteria utilised for identifying the appropriate literature consisted of material published within the past 12 years; included references to accountability, efficiency and transparency within NGOs focused on poverty; case studies providing an analysis of the relationship between increased accountability measures and programme outcomes; case studies narrating on NGO concerns and adaption measures for the results agenda. In total 57 papers were identified with 35 papers deemed appropriate and relevant for this research.

Additionally, semi-structured interviews with NGO practitioners were conducted. A purposeful sampling method was used wherein Oxfam Ireland distributed a request for interviews through the Dóchas Results Working Group<sup>9</sup>. The researchers sought to include a mix of small, medium and large organizations.

In 2015, the interview sample included thirteen individuals from ten development NGOs that used Irish Aid-funded RBFs for project reporting and monitoring. Most of the individuals interviewed were at the Programme/Project Officer/Coordinator level within their organization. Of the ten organizations, four were based in field offices (field-based) in developing countries while six were based in Ireland (Ireland-based). In 2016, an additional four interviews were conducted from three different organizations, one of which was field-based and two were Ireland-based (one small and one medium in size).

### Results and Findings

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<sup>9</sup> DOCHAS is the coordinating body for development NGOs in Ireland.

## Conceptualising RBFs

From the outset, it was clear that the core operating definitions were contested. This was evident from both the research literature and the qualitative data. In an effort to achieve some consistency in the data gathering process, the following definitions were developed and read to all individuals interviewed.

### Results-Based Framework

Results-based frameworks assist an organization in identifying a hypothesis around a particular development-related issue and the inputs most likely to lead to the desired results (USAID, 2013). Unsurprisingly, these frameworks are donor-initiated. From an Irish Aid perspective, it is not merely a case of ensuring funding is being used effectively, consistent accountability is required to the donor, the Irish taxpayer. Donor initiation can, however, lead to a potential disconnect between an organization's mission and donor's expectations. In addition, there exists a potential danger of highlighting outcomes which are ultimately mediocre, or off-target, because of required feedback from a donor through the RBF mechanism (Hughes and Hutchins, 2011). RBFs generally require a programme to define expected outcomes, inputs required to produce that outcome, and the long-term impacts or changes sought (NORAD, 2008). As outcomes are the intended effects on a target population, impacts speak to the 'so-what' of those effects. Ultimately, donors want to see that their funding had a direct linkage to creating a long-term positive change.

Irish Aid uses an OECD definition of a Results Based Framework as 'the programme logic that explains how a development objective is to be achieved, including causal relationships and underlying assumptions' (Irish Aid, 2014, 5). The Irish Aid Programme Cycle Management guide outlines some requirements of an RBF and provides the 'results chain' (Diagram 1) as a basic representation of the core concepts and flow of an RBF.

### DIAGRAM 1

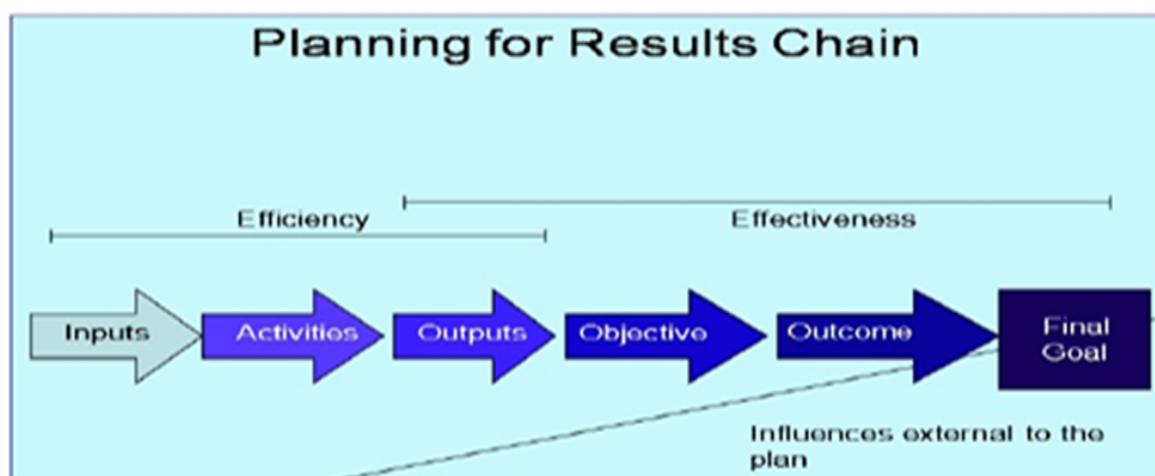


Image Source: Irish Aid, 2014

As a requirement of receiving programme funding from Irish Aid, NGOs ‘must demonstrate clarity of understanding of the pathways of change through to the bigger picture; a clear process of analysis and prioritisation of the results the organisation has chosen to strive for ... and the ability to plan for, monitor, report, learn and make evidence-based decisions which contribute to the achievement of results’ (Irish Aid, 2014). For the purposes of this research, the RBF is the mechanism that allows NGOs to provide this ‘clarity of understanding’ back to Irish Aid.

### Impact

For the purposes of this paper, impact is defined as the high-level, long-term effect of a programme or intervention, whether positive or negative, intended or unintended, directly or indirectly (DAC, 2002, 24 and USAID, 2009, 5). According to Irish Aid, ‘at this higher impact and outcome level of change, results are about sustained changes in wellbeing, empowerment and relationships for example – reduced child mortality; increased food security; greater inclusion of marginalized groups; and greater gender equality’ (Irish Aid, 2014, 4). In some interviews, ‘outcome’ and ‘impact’ were seemingly used interchangeably. Both the Irish Aid document and interviewees stated that for a variety of reasons some projects or programmes report and track on this impact level while others said they could only report at the outcome level.

The Irish Aid RBF process requires NGOs to report on the impact level, but do those in the sector believe that the RBF itself is a helpful tool for increasing impact? Ultimately, how concerned are donors with the long-term effectiveness of their funding? Perhaps, it is the more immediate and easier to track outcomes that are the primary focus of donors. Metzger and Guenther (2015) proposed that when private donors are not told specifically where their funding will go, they will usually donate to the organization which has the least amount of organizational overhead costs to run day-to-day operations. As a result, NGOs may be prone to under-reporting their overhead costs in order to be more attractive to donors. However, when a donor is told beforehand the specific cause or activity their funding will support - such as women’s empowerment training programs or school enrollment initiatives – in many cases the donor will give more, at times ignoring the NGO’s administrative costs. Metzger and Guenther found that once donors were presented with this specific purpose of their funding, they were frequently unconcerned about obtaining information on past aid impact or effectiveness. In this way, it is possible that the perception of transparency and accountability of how funding would be used was a significant driver of donations regardless of the real programme costs and usage of funds (Metzger and Guenther, 2015).

### Accountability

Using Cavill and Sohail's (2007, 244) taxonomy of accountability to discuss types and direction of accountability (Diagram 2) interviewees were asked specifically to comment on upwards accountability towards donors and downwards towards beneficiaries.



Diagram 2<sup>10</sup>

In theory, RBFs could lead to increased accountability downwards towards implementing partners and, eventually, towards programme beneficiaries. According to a 2015 study of NGOs working in the Klang Valley in Malaysia, the researcher determined what downward accountability should look like in practice (Noor, 2015). After conducting surveys amongst staff of over thirty NGOs in the region, the findings determined that downward accountability should have three key attributes - a robust information disclosure process, a participation mechanism, and an effective procedure for receiving complaints. A commitment to thorough information disclosure guarantees that all parties have access to all pertinent information regarding where funding is going and other programmatic details. This also ensures that organizations have implemented the activities and programmes by acceptable standards and can determine the relationship between programme efficiency and funding levels. A participation mechanism highlights how well organizations communicate with their beneficiaries, although the report also indicated this participation may not necessarily lead to enhancing effectiveness in the organization itself. A formal complaint procedure or mechanism to upwards through the channel can be highly effective

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<sup>10</sup> Upward Accountability: The accountability NGOs have to their donors who fund their programmes.

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

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

Downward/Social Accountability: Frequently regarded as crucially important but ultimately difficult to fulfil, NGO accountability to beneficiaries is the foundation which should define the other three tiers.



to addresses issues voiced by beneficiaries and ensure that staff are accountable in this downwards direction.

Taking the four tiers of accountability into consideration, the literature suggests that downward accountability should drive accountability across all other levels - internally within an organization's staff, horizontally across the development community and upwards to the donors. Results-based frameworks have been accused of focusing on upward accountability as they are most commonly donor initiated and mandated. However, the literature reveals varying results. According to the literature, there are methods by which an organisation can increase accountability to the beneficiary, whilst also incorporating a level of beneficiary feedback into the programme planning process. The intense donor scrutiny on fund allocation can present an opportunity for NGOs who can and do take advantage of the RBF reporting requirements to increase programme impacts while encouraging constant feedback on those impacts directly from beneficiaries. Literature indicates that a heavy focus on producing results-based framework reports may be detrimental to an organization's vision. Although, it also suggests that appropriate utilisation can drive NGOs to increase their downward accountability.

#### Intersections and Complications in the Literature

Generally regarded as best practice, incorporating beneficiary feedback into programme development is important to tailoring the programme based on the needs of the beneficiary. A 2015 study in Ghana, conducted by Yahaya and Yakubu, looked at the positive aspects of involving beneficiaries early in the planning process. Highlighting barriers that may prevent beneficiaries from coming to NGOs during programme planning activities, the study found that beneficiaries are often 'constrained by cultural, social, and lack of appropriate institutional structures' to address concerns (Yahaya, Yakubu, 2015, 109). Subsequently, beneficiaries may feel left out of this planning process. The authors conclude that involving beneficiaries in the early stages of programme planning and implementation, rather than retroactively after the completion of a programme or intervention, can lead to greater impact.

However, there are many reported instances of donors requiring NGOs to adopt an RBF reporting mechanism to the detriment of accountability and impact on the beneficiary. A 2009 report (Boomsma) investigated the perception of accountability within the Dutch Oxfam Novib office. The report determined that the organization focused too heavily on upward accountability to their donors, ultimately hindering them from fully fulfilling their organizational mission. Additionally, the intended outcomes and long-term impacts for their beneficiaries were severely degraded. Similarly, the American NGO Bright Star, designed to provide immigration assistance to newly settled refugees, determined in 2005 that their intensive internal accountability measures prevented them from growing and increasing programme effectiveness (Christensen, 2002).

However, when staff ineffectiveness or an organizational loss of focus degrades long-term impact to beneficiaries, there are instances of beneficiaries demanding more control over how they are being helped - most notably, in the case of the Zapatista Movement. With the mission of empowering indigenous women in Chiapas, Mexico, the founders of the Zapatista Movement were quickly criticized by these same women within just a few years of the start of their activities (Andrews, 2014). These women demanded to have a voice in how the Zapatista programmes were implemented and where the money was flowing, even going so far as to eventually completely force a change in the focus of the organization from women's empowerment to economic development. In this case, not only was the Zapatista Movement organization forced to change daily operations, but other locally-based NGOs were also driven to modify their activities based on the demands of the community. While shifting focus, or cancelling a project altogether, can allude to an inefficient use of funding, this case in Chiapas shows the potential positives of including beneficiaries early in the project or programme development process.

## Findings from Interviews

### Increased Impact for Beneficiaries

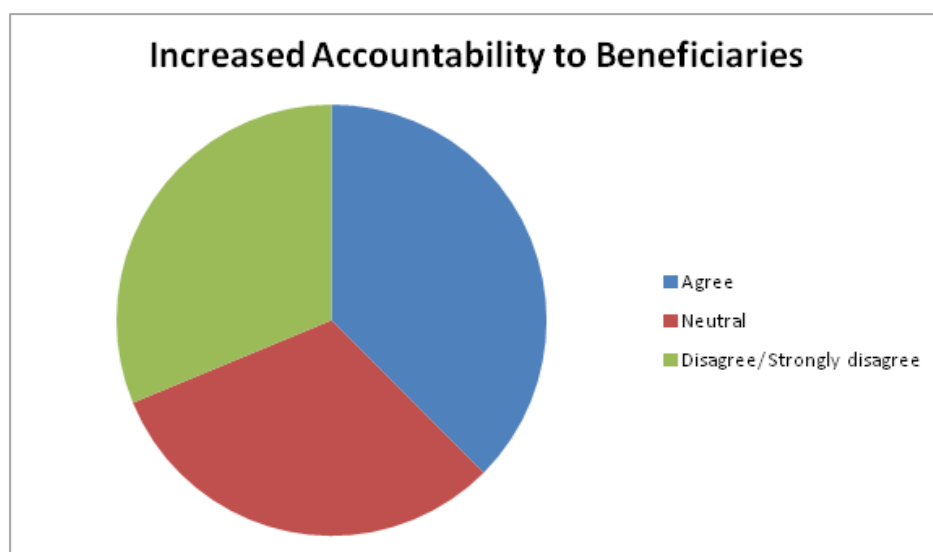
During our interviews, we asked respondents to rate their reaction to the following statement: *'The Irish Aid RBF is an effective tool for increasing long-term, high-level impact for beneficiaries.'* After reading the above definition of 'impact,' all respondents were asked to rate their reaction to the following statement on a scale of 'Strongly Agree' to 'Strongly Disagree.' 87.5% percent of interviewees responded positively with either 'Agree' or 'Strongly Agree.' Field-based office staff particularly mentioned the effectiveness of RBFs in tracking impact. When monitoring and evaluation (M&E) showed that targets were not being reached and/or impacts were not being achieved, many respondents felt the RBF provided a method for revisiting, examining and adjusting strategies and activities. In this way, one respondent noted that the RBF is a 'tool which encourages the programme to be delivered in a certain way,' leading to increased impacts for beneficiaries.

Half of all respondents stated that trying to capture and report on the impact level as defined above was inherently challenging or even impossible. Firstly, impacts such as behaviour change, increased knowledge, or improved governance do not necessarily lend themselves easily to quantifiable targets utilized by RBFs. Even if good metrics for reporting on the impact are established ahead of time, organizations may not be able to identify and report on progress in a single year, particularly if the project has a longer, three-to-five year time frame. For these types of projects or impacts, 'you cannot just base on the RBF to reflect and make changes.' One respondent cited that it would be impossible to measure impact without a counterfactual. Lastly, the one organization that selected 'Disagree' on the above scale felt that for any organization 'to pretend that you can do that [measure and attribute impact] in a results-based framework is not useful.'

### Downward Accountability: Increased Accountability to Beneficiaries

During our interviews, we asked respondents to rate their reaction to the following statement: *'The Irish Aid RBF is an effective tool for increasing accountability to beneficiaries.'* There were a mix of responses, with 37.5% selecting 'Agree,' while 31.25% had a negative response of 'Disagree' or 'Strongly Disagree/ (Diagram 3) – echoing the many variations and concerns found in the literature.

**DIAGRAM 3**



One respondent expressed their concern that the drive towards upwards accountability through the RBF was at the expense of a downward focus: 'I think the difficulty is that because you have so many people wanting to get so much out of the RBF, the people last in the queue are the beneficiaries, the intended beneficiaries.' A field-based office staffer said that unless beneficiaries were brought in during the initial design and planning, it was hard to see their 'visible voice' and therefore to provide direct accountability. Another field-based respondent felt that they 'could have done more' to provide downward accountability.

Seven out of fourteen respondents said it was not the RBF, but rather an organizational commitment to accountability and/or use of other processes and frameworks that enabled downward accountability. One interviewee elucidated this sentiment by stating that accountability to beneficiaries 'is in our values, it's in in our ethos' as an organization, rather than a product of an RBF. The more positive responses cited the overall results focus and utilization of the RBF as providing a measure of downward accountability through delivering against commitments and tracking achievements.

### Upward Accountability: Increased Accountability to Donors

During our interviews, we asked respondents to rate their reaction to the following statement: *'The Irish Aid RBF is an effective tool for increasing accountability to donors.'* As predicted in the findings from the literature, the response to this statement was unanimous with all interviewees selecting an affirmative 'Agree' or 'Strongly Agree.' A field-based interviewee noted the challenges inherent to the different levels, directionality and flow of accountability when multiple stakeholders are involved: 'Somewhere in the ladder of hierarchy, the accountability becomes less and less as you, kind of, go down, you know? And it's easier for the one on top, immediately on top, to hold the next level below accountable. But usually it's not the other way around.' One respondent commented that the RBF helped move from a purely financial sense of upward accountability in terms of how money was spent and return on investment towards a more comparative method of reporting on results.

### Beneficiary Feedback

Interviewees were asked whether and how they gathered and incorporated beneficiary feedback into their RBF review and adjustment processes. In addition to the annual update required by Irish Aid's RBF reporting cycle, organizations would update an RBF based on bi-annual reports, lessons learned from monitoring visits or country/community level context changes. 50% of organizations mentioned that depending on the type of programme and intervention, ongoing communication and tracking of beneficiaries varied, and therefore direct feedback and corresponding accountability was more feasible in some projects than others. The most commonly mentioned strategies for gathering feedback were focus groups, one-on-one interviews and surveys. Since the organizations in the sample, including field-based offices, had varying levels of direct contact with ultimate beneficiaries, these activities were often conducted by implementing partner organizations. Two Ireland-based NGO staff also mentioned a formal complaints response mechanism that was used not only for soliciting beneficiary comment but also providing some measure of accountability by responding to concerns and adjusting programme implementation.

While participating NGOs were easily able to summarize methods for gathering beneficiary feedback, determining the exact processes for utilizing and incorporating this feedback into the RBF was frequently more difficult to articulate. As mentioned above, bi-annual reports to collect data and summarize progress were used to adjust indicators and update targets. Respondents stated that while a complete programme or RBF overhaul would be rare, identifying gaps in achievement and revisiting intervention effectiveness were key factors in adjusting both individual indicators and targets. In some cases, NGOs would use beneficiary

feedback to make changes to overall strategies and theory of change, particularly when a context change was relevant to programme delivery.

One of the field-based respondents stated they regularly shared the reports, originally prepared for Irish Aid, with partners and beneficiaries in order to provide the same information to all stakeholders as a means of transparency and direct downwards accountability. Afterwards, beneficiaries and partners were confidentially surveyed to determine whether they felt they were fully represented in the programme reports. According to one Ireland-based respondent, ‘the information flow from the RBF to beneficiaries is poor...but from beneficiaries to the RBF is extremely high.’ In this way, feedback and accountability can be seen as a flow (as illustrated in Diagram 4) with some organizations struggling or succeeding more on one front than another while attempting to keep the ultimate beneficiaries at the core of programming.

**DIAGRAM 4**



While there was not always consensus among the respondents, some trends did emerge through exploring NGO experiences in relation to the practice of RBFs. All but one organization agreed that the Irish Aid RBF is an effective tool for increasing impacts for beneficiaries. All of the interviewees felt that the Irish Aid RBF facilitated upward accountability, but reactions regarding improved accountability to beneficiaries were mixed. The results focus and ability to test strategies and theories of change against targets through strong measurement and evaluation were helpful in creating better programming, even when the RBF tool had limitations. Interviewees expressed a desire for more flexibility and sought improved methods for incorporating qualitative data and metrics to provide a more comprehensive picture of change on the ground and to move away from ‘quick wins.’

## Discussion

### Challenges & Negative Features of Results-Based Frameworks

An identified risk of the RBM agenda is the move away from ‘hard-to-measure’ work towards quantitative metrics at the expense of programme quality and impact-level change.

Irish Aid addressed this concern directly in their Programme Cycle Management Guidelines stating, 'Irish Aid values hard won change and not just quick wins' (Irish Aid, 2014, 4). While general guidelines on the RBF standards and a stated definition of long-term, sustainable development results are provided in the Irish Aid document, there are no specific strategies or recommendations for avoiding 'quick wins' or creating better indicators for capturing impact.

RBFs may have a negative influence on staff approaches to work, and provide impractical or irrelevant information to staff in terms of their local community work. Furthermore, the incentive exists for NGOs to refrain from negativity within their reports so as not to damage fund flow. Similarly, donors are incentivised to maintain their reputations and thus not press for further information that may paint them or their projects in a negative light (Ebrahim, 2003).

Though RBFs are intended to be living documents that are updated and revised as necessary, 57.14% of respondents cited a lack of flexibility with the RBF as a tool in practice. To one field-based practitioner, the restrictive structure and challenges to revision could have programmatic consequences: '[the RBF] removes the flexibility and sometimes even the bit of innovativeness in a particular programme and how you deliver it.' In the process of preparing annual reports against the baseline and targets, 30% of the organizations noted an 'opportunity cost' of explaining minor discrepancies in expected results that could take time and energy away from more holistic programming and strategic adjustments for delivering impacts.

30% of organizations expressed concern that in the current climate 'what gets measured gets done.' Three Ireland-based interviewees mentioned the frustration with the trend toward 'ticking boxes' as part of RBF reporting and capturing programme progress at the expense of capturing qualitative data and impact-level results. As an example, a programme that committed to a certain number of boreholes for greater access to water in a community may dig the holes in areas inaccessible to women or use materials that will quickly rust and need constant maintenance. However, an RBF would only report against the established targets and metrics for number of boreholes and would therefore report an outcome level success. Interviewees reported a deep commitment and strategies at the organizational level to combat this over-focus on quantitative data.

Finally, a challenge heard almost exclusively from Ireland-based respondents was that of the staff time, programme time and investment of organizational resources required in structuring and reporting against the RBF tool at the expense of programme implementation. These feelings echoed a finding in some of the literature that the multiple processes and systems required for RBM shifted the NGOs focus away from impacts and accountability for beneficiaries. One interviewee stated that understanding the reporting requirements and expectations of the donor through the RBF 'delayed program implementation and is not good for beneficiaries. We've learnt a lot in doing it, but it did

delay us.’ Similar sentiments were shared primarily amongst more experienced respondents in the development space. One respondent stated that the transition from the logical framework mechanism to the RBF tool has been ‘arduous’. While, in contrast, this respondent’s less experienced colleague, having not experienced anything other than results-based management, noted that the RBF was ‘not too bad.’ This may be the key to, as is the case in any transition, there is an initial learning curve that can feel stunting, but it is possible to accept and embrace a new system and eventually take ownership.

### Opportunities and Positive Features

When discussing positive or useful features of the Irish Aid-funded RBF, the word ‘focus’ consistently re-appeared both in the Irish and field-based interviews: focus on accountability; focus on resources and energies; focus on outcomes; focus on results for beneficiaries. Indeed, one respondent commented that RBFs helped reframe programming and reporting around the beneficiary as ‘we are talking about the beneficiary a lot more.’ This beneficiary focus expressed by interviewees contradicts concerns cited in the literature that RBFs cater solely to donor reporting and increase upward accountability.

Three out of four field-based offices mentioned the processes of establishing and reporting against a good baseline as some of the most beneficial features of the Irish Aid RBF in improving their programming. ‘If we have a clear indicator and we have a very informed baseline right from where we start, then the RBF gives you an accumulated progress towards achieving that outcome.’ Selecting the right indicators and sources of data for measuring against this baseline could be challenging in the beginning, particularly in measuring for qualitative or impact-level data. However, some organizations described innovative programming that included the beneficiary in indicator creation. Two Irish-based NGOs worked with beneficiaries to create ‘participatory indicators’ at the outset of the programme in order to increase responsiveness to locally identified need.

Perhaps most importantly, 47% of interviewees felt that the RBF as a tool and the process of revising strategies with a results focus simply led to better programming on the ground. ‘All components and dimensions of our programming are lifted by a results focus.’ This was by no means a unanimously held opinion, in fact some stated strongly that ‘it’s not the using of the RBF that leads to better results.’ However, when asked specifically about the RBF as a tool, one field-based respondent stated that it ‘helps you to be more organized in everything that you are doing... It helps us to establish coherence and cohesion in everything that we do. Right from articulating our theory of change, even to processes of selecting which partners are coming in.’

While there may not be a blanket consensus in the literature or indeed in the thirteen organizations interviewed for this report, the fact that a results focus can and has led to

improved impacts and putting the beneficiaries first in some circumstances speaks to the potential of RBFs in practice.

## Conclusion

The overriding fear in the sector is that donor-initiated measurement structures will compromise goals and impacts on beneficiaries (Benjamin, 2012). Some of the experiences of Irish NGO development practitioners captured in this report served to confirm concerns and risks from the literature. However, as evidenced above, the range of views and practices also detailed the nuances and possible beneficial aspects of implementing RBFs with regard to beneficiary impact and accountability.

The research presented in this paper shows that RBF design and implementation is a matter of balance. Some organizations felt the RBFs needed to include more qualitative information to capture the colour - the nuances and reality on the ground in their communities of focus. However, many also described the existing reporting as being too burdensome, requiring a significant amount of staff time and organizational resources at the expense of project implementation.

Therefore, the flexibility of the Irish Aid RBF to adapt to organizational and programme requirements is fundamental - not necessarily by requiring more information, but by facilitating 'smarter' qualitative and quantitative indicators and metrics. For some in the Irish development sector, navigating what and how to best measure results is 'a process,' but organizations are 'getting smarter' as they continue to test, fail, revise and improve.

This report concludes with a final message emerging from the interviewee experience - working with RBFs can be extremely challenging, but a deep sectoral and organizational commitment to improving impacts and accountability for beneficiaries can and does lead to better programming in practice. The process of understanding the strengths and weaknesses of the Irish Aid-RBF and conceptualizing the best ways to engage beneficiaries can require a front-loaded investment of organizational capacity. However, the RBF should be viewed as a living document. Programming and delivery of results for beneficiaries can improve through an RBF that 'should be simplified without losing its effectiveness.'

It is noted within the literature that arbitrary ceilings on indirect cost rates have the potential to hinder evaluation capacity building (Mitchel, 2014). However, in the event of mandatory ceilings, funding could be provided specifically in respect of measurement and evaluation. The literature recommends improving internal evaluation capacity within NGOs as opposed to the imposition of external evaluation requirements that may lead to redundancies, parallel systems, and inefficiencies. The same author also advocates for the design and implementation of a results framework by the individual NGO for their programmes in a way that increases impact to the beneficiary. Additionally, the role of the



general public should not be underestimated in this regard as they are in a position to demand more extensive measurement and evaluation practices and disclosures from the organisations they support (Mitchell, 2014).

This paper advocates that the following adaption strategies be incorporated in creating individual RBFs - measurement of outcome, being more 'rigorous,' revision and adoption of programmes quickly in response to learning and feedback, measurement and demonstration of value-for-money, and increased transparency and accountability. Additionally, the evidence amongst practitioners points towards a desire to improve downward accountability, better track qualitative and impact level data and incorporate feedback from beneficiaries directly into the RBF structure.

To address the concern that the RBM agenda is driving donor accountability at the expense of impacts and continued focus on the beneficiary, this paper would also posit the following promising practices extracted from interviewee experience:

1. **Involving the Beneficiaries from the Start** - Staff need to foster positive relationships and trust with their beneficiaries in order to elicit feedback and participation in the early stages of the programme development process.
2. **Creating Better Indicators for Impact and Capturing 'the Colour'** - These indicators are qualities unique to specific programmes in specific contexts, often notoriously difficult to measure but crucial to achieving programme successes. Programme reporting should be created and enacted in innovative ways that highlight these qualities.
3. **Using Formal Feedback Mechanisms to Inform Programme and RBF Revision** - Feedback from beneficiaries through these formal channels is cited as being essential as 'it can be difficult to get honest feedback' otherwise (Noor, 2015). This should be done by encouraging participation through confidential surveys, community engagement, group meetings, and one-on-one interviews.

Some of the practical steps of these broad recommendations include the creation of participatory indicators, formal complaints mechanisms, and scalar analysis of qualitative data. Context analysis at the outset of RBF planning and creation should include beneficiaries both in terms of assessing self-identified need and testing a theory of change with beneficiaries. Focusing the RBF on beneficiaries from the outset can provide a measure of direct downward accountability. As part of this process, creating 'participatory indicators' with and for beneficiaries can create programme buy-in and enable better qualitative tracking at the impact level.

Another strategy of formal complaint response mechanisms may not only enable beneficiary feedback that can be used for qualitative and quantitative data, but will also create a path for downward accountability by communicating the organizational policies and actions to address concerns. One organization found success in measuring hard-to-track

feedback and progress by applying scalar quantitative methods to traditionally qualitative measures of data gathering and reporting.

Some interviewees cited the limitations of the RBF and mentioned their own organizational policies, practices and procedures wholly separate from the RBF that facilitated increased accountability and results focus. Though it may not be feasible for all organizations, some NGOs may find that rolling in these external tools and frameworks for monitoring and evaluation, accountability and theory of change into the Irish Aid funded-RBF is a useful exercise. This integration may take an initial lift and investment of time and energy, but for some practitioners it may ultimately streamline processes to cut down on duplication of efforts.

Ultimately, has this technocratic transformation to a results-based agenda been at the expense of downwards accountability and greater impacts towards beneficiaries? While there is no clear consensus in the literature and NGOs interviewed in this report on downwards accountability, some promising practices and opportunities have emerged. Similarly, a uniform M&E system that integrates participatory indicators to create robust and quantifiable baseline data, includes formal feedback mechanisms, is flexible and robust in its ability to adapt to changing contexts and increases the focus on beneficiaries and delivering better programming can enable greater impact. The longer organizations work with RBFs and have time to create and share innovative practices for capturing hard-to-measure change and contextual 'color' the stronger the RBF as a tool and a conceptual/monitoring framework can be.

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