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"Going Upstream": Understanding Social Sustainability in an NGO Context

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### **Abstract**

When it comes to humanitarian aid and development, International nongovernmental organizations (INGOs) are significant actors on the international stage. Many of these organizations hold significant power as many of them have budgets larger than the countries they work in. This study investigates the challenges of social sustainability (SS) of various Northern INGOs. INGOs are forced to deal with relational power dynamics between their donors and beneficiaries. These dynamics have a profound impact on the SS of INGOs. This study is a qualitative content analysis of the websites of eight of the largest humanitarian and development INGOs. By analyzing text on these sites, this study is aimed at understanding how INGOs themselves conceptualize SS and their relational power dynamics with beneficiaries and donors. The study finds that SS is primarily conceptualized through the term "accountability" and that the INGOs are actively discussing SS. The paper finds that empirical data supporting INGO SS is sparse and concludes by suggesting that INGOs emphasize the publication of inward-looking documents, with supporting empirical data, in order to establish stronger SS practices.

## Introduction

In November of 2021 the government of Mali banned France-funded aid nongovernmental organizations (NGOs) from operating in Mali (Ahmed, 2022). Why would Mali's government do this? Wouldn't Mali welcome such NGOs given the harsh realities many of its citizens face? After all Mali is widely considered as one of the poorest countries in the world—hundreds of thousands of Malians were receiving aid (Ahmed, 2022). France-funded NGOs in Mali were receiving 100 million euros from the French government from 2013 up until the ban (Ahmed, 2022). Mali's decision can be explained best by the long history of bitter French colonialism in Mali and throughout the region of West Africa coupled with the power dynamics between the two states (France considered as belonging to the global North while Mali belonging to the global South).

From 2009-2014 twelve major humanitarian international non-governmental organizations (INGOs) lost over \$2 million annually (Esslemont, 2015). One of these INGOs, World Vision International, reported that \$1 million went missing from 2009-2013 (Esslemont, 2015). World Vision International discovered that this amount was lost due to corruption between staff and "outside vendors and bankers" as well as corruption among "internal staff" (Esslemont, 2015).

What do these two examples have in common? First, these examples highlight INGOs and how crucial they are in the humanitarian aid and development landscape. For decades, INGOs have been at the forefront of delivering humanitarian aid and development to communities in need (Gibson, 2019; Lindenberg & Doble, 1999; Unerman & O'Dwyer, 2010). After several years of declining world poverty rates, there have been increases in poverty caused by the many effects of the Covid-19 pandemic (Sánchez-Páramo et al., 2021). Even in the example of Mali, the very fact that French NGOs were banned shows that governments regard NGOs as having a significant role in the humanitarian aid landscape.

The need for effective INGOs in today's world is ever important. When it comes to poverty and vulnerable communities, INGOs are often the most equipped to combat poverty and to aid in community development efforts. Some member countries of the Organization for Economic Co-operation and Development (OECD) reported in 2008 that they provided \$121.5 billion in "development aid" to developing countries (Unerman & O'Dwyer, 2010, p.477). Of this \$121.5 billion sum, OECD countries gave \$2.5 billion directly to nongovernmental NGOs (Unerman & O'Dwyer, 2010). This amount excludes that of private donations. In

2009, OECD countries reported that private donations from their citizens to NGOs totaled \$23.8 billion. In these statistics, NGOs are defined as an organization that is "neither a commercial organization nor a public sector body" (Unerman & O'Dwyer, 2010 p.476). NGOs in these findings were also defined as those specifically working in "welfare and development" (Unerman & O'Dwyer, 2010 p.476). Given the large funds INGOs deal with, there is no doubt that INGOs are of vital importance when it comes to development. These statistics reveal what societies, at least those in the global North, view as a main solution to eliminating poverty—the INGO.

Second, these examples and statistics also highlight the extreme complexity of INGO relationships with their donors. INGO donors range from governments (like the previous example of the Mali government) to intergovernmental organizations such as the United Nations, to corporations, to private donors. Governments in particular have unique and complex relationships with INGOs that will in part be explained later in this paper. Governments often look to INGOs to complement and aid in social services. Consequently, many governments are donors to INGOs. INGOs regularly face pressure from such donors to offer effective services that satisfy their desires.

At the same time, INGOs must regularly respond to and serve their beneficiaries in the best way possible. Ideally, this should be an easy task for humanitarian INGOs since after all, the sole reason they exist is because poverty and numerous human injustices persist in the world today. However, in reality, this is nothing near an easy task. A group of researchers focusing on certain NGOs in Ghana and Uganda found that when these NGOs arrived in their respective communities, community members were left worse off than before the NGOs arrived (Gilbert, 2020). This was due primarily to the phenomenon of "crowding out" which is a process whereby preexisting government programs lose staffing and resources because incoming NGOs offer more attractive employee benefits. This results in an exodus of government employees to NGOs (Gilbert, 2020). The net effect of this process is harmful to the communities being served. Instead of complementing the existing government programs, the NGOs in the study reduced overall services to the populations in need by "out-competing" them (Gilbert, 2020).

A core part of this paper is the donor-INGO-beneficiary relationships like the ones highlighted in the examples above. These relationships evidently have a significant influence on the ability of INGOs to have a positive impact on the communities that they work with. The donor-INGO-beneficiary relationships are characterized by complex power dynam-

ics which directly affect the social sustainability of INGOs. This idea is reflected in the study, explained above, of NGOs in Ghana and Uganda.

With the donor-INGO-beneficiary relational power dynamics in mind, the central concept this paper seeks to examine is the topic of social sustainability. The United Nations was one of the first to coin the term "social sustainability". The UN states that social sustainability is "about identifying and managing business impacts, both positive and negative, on people" (United Nations Global Compact, n.d.). While the UN focuses mostly on social sustainability in the context of the for-profit sector, INGOs must navigate this concept arguably even more than for-profits do. This is because of the serious social aspects of the work that virtually every humanitarian INGO does. Just like for-profit companies, INGOs must evaluate their organizational structure, services, and even method of delivering services when thinking about effective social sustainability because of the unintended harm these things can cause to their beneficiaries.

Late human rights activist and Nobel Peace Prize winner, Desmond Tutu, once said, "There comes a point where we need to stop just pulling people out of the river. We need to go upstream and find out why they are falling in." This quote encompasses the entire reason for the writing of this paper. The real-world examples provided in this introduction convey both the importance of effective INGO work in vulnerable communities as well as the harmful effects of poor social sustainability. It is a simple fact that when INGOs enact poor social sustainability practices, vulnerable communities are harmed. There is a fine line INGOs must face between the pressures of their donors and the needs of the communities they serve. This tension affects the social sustainability of INGOs. Are INGOs discussing social sustainability? How do INGOs understand, and communicate concepts of social sustainability to the public? These are just some of the questions that form the basis of my research question: How do INGOs conceptualize social sustainability and the relational power dynamics with donors and beneficiaries?

For the purpose of this paper, humanitarian INGOs are defined as NGOs whose purpose is to provide humanitarian aid, relief, and development services to vulnerable communities globally. This definition of INGOs is similar to that of Unerman & O'Dwyer (2010). A difference between NGOs and INGOs is solely geographical. INGOs operate across nations and often have offices across the globe. This paper is focused solely on INGOs in the context of development and humanitarian aid though INGOs can have a wide range of functions. Generally, INGOs and NGOs, can be pursuing the same types of work. The only difference is that one

works internationally while the other does not. Further explanation of what INGOs are, how they are defined, and how the INGOs of study are selected in this paper are explained in the "methodology section".

This paper uses the UN definition of social sustainability although the definition of this term will be explained further in the next section. The paper will answer the research question using a systems thinking approach. A main idea behind this paper is that by defining the donor-IN-GO-beneficiary relationship as a system according to a systems thinking approach, the effect of this relationship on INGO social sustainability can be understood in a more clear and understandable way. Using this approach will help conceptualize the challenges INGOs face when it comes to social sustainability in ways that past research on this subject has not. There is no shortage of research regarding social sustainability and the donor-INGO-beneficiary relationship. However, there is not much research that examines how INGOs themselves are discussing and presenting these concepts. This paper seeks to fill in this gap.

# What do I Mean by Sustainability?

In current scholarship, there appears to be a lack of an overarching term that encapsulates many of the terms I explained in the literature review. Accountability and its various types (O'Leary, 2017; Unerman & O'Dwyer, 2010), and human rights-based approaches (D'Hollander et al., 2013; Unerman & O'Dwyer, 2010) for example, have garnered a lot of attention in existing literature. It seems like terms like these are, in a way, getting at the same core challenge of how INGOs manage their impacts in the communities they serve in ethical ways. Yet, there is no overarching term to simplify the work in existing literature.

Therefore, I argue that the term social sustainability is an "umbrella" term, and the concept of accountability for example, can be situated under the umbrella of social sustainability. I will argue that accountability is the most commonly used term to refer to social sustainability among scholars and INGOs alike. One possible reason why social sustainability does not appear much in existing literature is because of its very broad connotations. The term can be interpreted and viewed in numerous ways and in even more numerous contexts. With this in mind, many of the sources I have cited do not specifically mention the term social sustainability but instead refer to various terms under, what I would argue, the "umbrella" of social sustainability. When social sustainability is mentioned in this paper, I am mainly referring to the terms under the umbrella concept. By

conceptualizing the term "social sustainability" as an umbrella term, I aim to simplify existing literature on the topic.

## Who are Beneficiaries?

The term "beneficiary" is also vulnerable to wide ambiguity. It is clear that in existing literature on humanitarian and development INGOs that "beneficiary" is a very common term used to refer to any individual who is directly served and targeted by an INGO and is one who receives or takes part in an INGO program, product, or service (Bennett, 2010; Hughes, 2004; O'Leary, 2017; Unerman & O'Dwyer, 2010).

It is important to note that the term "beneficiary" implies that there is no action taken on the part of the receiver to receive the good or service being offered. This issue with the term beneficiary is highlighted in various scholarly works (Bhati, 2021; Gibson, 2019). Some authors go so far as to abandon the use of the term altogether (Gibson, 2019). The connotation of "beneficiary" goes in contradiction to the actual state of beneficiaries. In reality, and as seen in various pieces of literature, beneficiaries often work and labor for various goods or services they receive from INGOs (Krause, 2014). Despite the vulnerabilities to the term "beneficiary" I will use this term in my paper because it is a common term used in literature on this topic. Using this term will help others comprehend my research within the context of existing literature. It is not the scope of this paper to fully dismantle the term "beneficiary". A whole new research paper will likely be required to explore the use of this term.

## Who are Donors?

This paper recognizes five types of donors within an INGO context. These five types are my own classifications, but they are primarily adopted from Bennett (2010), Brinkerhoff & Brinkerhoff (2004), and Jordan & van Tuijl (2006). For example, Bennett (2010) discusses government donors, as well as private donors including individuals and foundations, all of which are included in my definitions of donors. Brinkerhoff and Brinkerhoff, (2004), discuss intergovernmental donors such as the UN, World Bank, and USAID.

The first type of donor is private donors. These donors are individuals who donate their own personal money to the cause of INGOs. The second type of donor is a corporate donor. Corporate donors are businesses who donate a portion of their profits to an INGO. The third type of donor this paper recognizes is private and public charities and foundations. These types of donors are usually NGOs themselves, but mainly focus on pro-

viding grants and funds for NGOs they support. Intergovernmental organizations are the fourth type of donor. Intergovernmental organizations are global organizations that involve a coalition of governments. The United Nations and the World Bank are among the most widely known intergovernmental organizations. The fifth and final donor is that of governments.

Interestingly, the last two types of donors (intergovernmental organizations, and governments) appear to draw the most attention in existing literature (Brinkerhoff & Brinkerhoff, 2004; Krause, 2014; McEwan & Mawdsley, 2012). This is due in large part to the large amount of money these donors provide as well as their underlying political interest. When I refer to donors in this paper, I am generally referring to all five of these donor types. When I refer to a specific type of donor in my research, I will clearly state which donor type I am referring to. I have decided to do this because my research question does not specifically address a certain type of donor. Rather, I want to view donors from a broad scale as it will provide a comprehensive understanding of the general relational dynamics between donors-INGOs, and beneficiaries. Focusing on just one type of donor closes the opportunity to understand the general relational power dynamics in the donor-INGO-beneficiary system. While I think that this could be important to research, it is not this paper's goal to tackle this topic. This paper's goal is to portray the "big picture" rather than one part of the painting.

# Types of Accountability: Social Accountability

The term "accountability" within the context of INGOs was born out of the term sustainability and sustainable development. These concepts did not enter regular vocabulary until the 1980s (Detraz, 2017). While a number of scholars situate sustainable development within an environmental context, this paper focuses on a social context. The definition of sustainable development can be applied to social sustainability as well.

There is no shortage of research on social sustainability and accountability. Most of the literature on these concepts center more on the concept of accountability (Bennett, 2010; Gibson, 2019; Jordan & van Tuijl, 2006; Lindenberg & Dobel, 1999; O'Leary, 2017; Scott-Villiers, Unerman & O'Dwyer, 2010). Alan Fowler was one of the first to tackle these two concepts (social sustainability and accountability) head on. His general argument is that in order for INGOs to be effective, they must "maintain the right balance between the contradictory forces, expectations, demands and processes associated with performing complex tasks in collaboration with resource-poor, powerless people in unstable and often hostile en-

vironments" (Fowler, 1997, p. xiii). Fowler's thoughts do not explicitly mention the concept of social sustainability, yet it is clear his work laid the groundwork for the concepts of social sustainability and accountability. This is because Fowler directly addresses both the relational power dynamics between INGOs and their beneficiaries and the need for effective INGO management systems in order to deal with these dynamics effectively (Fowler, 1997).

There are several types of accountability within an INGO context. For example, a hybrid term "social accountability" combines the concepts of social sustainability and accountability. This term refers to the INGO-beneficiary relationship (O'Leary, 2017; Scott-Villiers, 2002). This is similar to holistic accountability which will be explained shortly (Unerman & O'Dwyer, 2010). Social accountability seeks to balance emphasis of upward accountability (INGO accountability to donors [Unerman & O'Dwyer, 2010]) and downward accountability (INGO accountability to their beneficiaries [Unerman & O'Dwyer, 2010]). Social accountability programs within INGOs can take many forms such as participatory reviews by beneficiaries of INGO programs, complaint systems for clients to express their concerns with the INGO, and focus groups, among others (O'Leary, 2017). Though these systems may appear beneficial on paper, they often have flaws. For example, studies have shown that INGO social accountability programs have low beneficiary participation due to the beneficiary's reluctance to criticize the INGO (O'Leary, 2017). This can be because of fear of losing services that is offered by INGOs (O'Leary, 2017), or because of cultural reasons (Krause, 2014).

Additionally, there have been case studies of financially prominent INGOs which have provided valuable insight into how some of the largest INGOs view social sustainability. By interviewing various staff members from three major INGOs and focusing on their thoughts on aid dependency during complex political emergencies (CPEs), Hughes uncovers groundbreaking insights into how INGOs deal with social sustainability. For example, one of the INGO staff members interviewed by Hughes admitted that there appeared to be a conflict between donor and NGO staff interests. The staff member admitted that the NGO staff wanted to pursue sustainable development whilst donors seemed to be content with keeping beneficiaries dependent on aid so that the donors could manipulate them (Hughes, 2004). Hughes' findings also reveal important aspects of the power dynamics within INGOs which will be discussed later in this section.

# Additional Types of Accountability

Social accountability, upward accountability, and downward accountability are not the only type of accountability that exists within INGOs. Some other noteworthy accountability types are "mechanisms" for NGO accountability (Unerman & O'Dwyer, 2010). These include identity accountability, and holistic accountability. The types of accountability are explained in Table 1. Whilst holistic accountability seems to be the same as social accountability, there is an important distinction between the two. Social accountability puts much more emphasis on downward accountability while holistic accountability advocates for a balance between upward and downward accountability.

Type	Description
Upward	Accountability to donors (Unerman & O'Dwyer, 2010)
Downward	Accountability to beneficiaries (Unerman & O'Dwyer, 2010)
Identity	Accountability to the INGO's right to do the right thing by delivering aid (Unerman & O'Dwyer, 2010).
Holistic	A mix between upward and downward accountability (Unerman & O'Dwyer, 2010).
Social	A mix between upward and downward accountability with seemingly more emphasis placed on downward accountability (O'Leary, 2017; Scott-Villiers, 2002)

Table 1.

Types of Accountability in a Donor-INGO-Beneficiary Context

# **Human Rights-Based Approaches (HRBAs)**

Incorporated within the ideas of social accountability is the concept of human rights-based approaches HRBAs to aid and development. HRBAs relate to social accountability in that there is a shift of focus from aid as a charity to aid as a right (Hughes, 2014; Unerman & O'Dwyer, 2010). The mantra has been to view aid as a private charity (Hughes, 2004). Yet if aid was viewed and given as a public good, there can be much better regulation of the humanitarian aid industry (Hughes, 2004).

There appears to be a disconnect between development policy and human rights (D'Hollander et al., 2013). Just as the various types of accountability have their respective weaknesses, so do HRBAs. For example, HRBAs are very difficult to implement, especially in large NGOs. Donors of INGOs to this day still lack the ability to implement HRBAs in their policies (D'Hollander et al., 2013).

The concepts of social sustainability and accountability are best visualized with Munasinghe's "sustainomics" which includes a "triangle" of sustainable development. This triangle includes economic, social, and environmental systems (Munasinghe, 2009). Munasinghe argues that the triangle of sustainable development "can improve decision making, strengthen ownership and include poor and disadvantaged groups" which indeed falls under social sustainability and accountability (Munasinghe, 2009, p. 132). As stated earlier, this paper is interested in examining sustainability purely through a social lens. This does not mean that the other two parts of the sustainomics triangle are less important.

## **Literature Review**

When studying the international system and the INGO world, there are a host of terms, concepts, and themes from literature that bear explaining and elaboration. It is important to note that the vast majority of these themes, concepts, and terms are interrelated and often overlap. Therefore, grouping this literature review into independent sections is quite difficult. While the following literature review is separated into sections, interconnection between the concepts should not be overlooked. The basic structure of the following literature review consists of eight sections on the themes within current literature on the topic, followed by a section on the synthesis of the current literature and then how my research will fit into the existing literature.

# A Brief History of the INGO

Today, there are numerous INGOs operating all across the globe. Many of these INGOs manage funds that are greater than those of the countries they operate in (Gibson, 2019). This has not always been the case, however. How did the magnitude of INGO influence and reach get to where it is today? Several scholars attribute it to "reconstruction, decolonisation, and the collapse of the iron curtain" (Gibson, 2019, p.9; Lindenberg & Doble, 1999).

When looking back on the history of the modern INGO, a lot of scholarship points to the Red Cross as being one of the first INGOs established. However, at the time of the Red Cross' founding in 1869, the term "nongovernmental organization" was not coined. In fact, "NGO" was not coined until 1945 by the UN (Gibson, 2019). Yet, the concept of humanitarianism and humanitarian work has been around for much longer (Krause, 2014).

Since the creation of the INGO as an institution in society, neutrality has been a major debate among INGOs (Gibson, 2019; Krause, 2014). This debate is crucial to understanding INGOs because it has been a debate that continues to shape and change how INGOs operate. The debate highlight an important, wider debate on NGOs—How do INGOs choose who to serve and how do INGOs cope with not being able to serve everyone in need (Krause, 2014)? This view on the history of INGOs looks at certain historical events.

Another take on the history of the INGO focuses not on specific historical events, but on the history and evolution of INGO humanitarian practices. A main issue for this view is that of transition from short-term aid to long-term aid (Audet, 2015; Scott-Villiers, 2002). Eventually, this problem of transition led to the formation of the development "contiguum" beginning in the 1990s. This idea suggested that INGO aid strategies should be founded on the concept that relief, rehabilitation, and development approaches could be executed at the same time (Audet, 2015).

To solidify the observation that development and humanitarian ideal INGOs are relatively new to society today, it is worth learning the history of the terms "international development" and "community development". These terms only entered the INGO arena during the decolonization of Africa (Gibson, 2019). From this point onward, INGOs continue to develop their organizational structures into what Gibson classifies as "large, hierarchical organisational structures, managing substantial resources" (Gibson, 2019, p.18).

# The Case Against the INGO

There is indeed a body of literature that has pushed forth the idea of abandoning the INGO altogether because of the apparent inability for INGOs to implement successful social sustainability and accountability (Bennett, 2010). According to Bennett (2010), INGOs are only accountable to their donors and therefore only focus on record keeping instead of impact. In other words, INGOs are solely accountable to where the money comes from: donors (Bennett, 2010). This argument is completed by encouraging non-NGO alternatives to development such as social businesses, patient capital investing, and microfunding to name a few (Bennett, 2010).

It has been discovered that donor interest plays a major role in the creation and implementation of relief projects of some of the major relief organizations in the world today. Even the perception of donor interest, even if a false perception, affects INGO projects to a degree (Krause,

2014). While the reasoning behind the abandonment of INGOs is valid, and there is much to learn from these viewpoints, this paper is written from the standpoint that these conclusions are overly pessimistic. This paper is more closely associated with Krause's (2014) take on this issue.

# **Power Dynamics**

Power dynamics are also critical when understanding social sustainability and INGOs. Power dynamics among INGOs are extremely variable, delicate, and complex across political, cultural, and organizational contexts. The delicacy of power dynamics is exemplified in the often-extreme vulnerability of beneficiaries. Some scholars see these power dynamics as domination in which beneficiaries are at the complete discretion of aid agencies and their staff (Krause, 2014).

Power within INGOs is also conceptualized as the "P-word" because power is often central to INGO work, but it is not directly addressed (Eyben, 2006, p.5). The "P-word" implies the inability of INGOs to address the issue of power in aid relationships. To correctly deal with power in the context of humanitarian aid, Eyben suggests INGOs should consider developing organizational cultures centered on learning and accountability (Eyben, 2006).

# **Donor-INGO Relationship and Power Dynamics**

Donors of INGOs usually have significant power on the implementation of INGO strategies. Government donors often use their financial leverage over INGOs to push forth a certain political agenda (Jordan & van Tuijl, 2006; Krause, 2014). Similarly, corporations who are donors to INGOs use their leverage to advance a marketing agenda (Jordan & van Tuijl, 2006). In contrast to these agendas, INGOs have their own which include providing effective services to their beneficiaries.

Power dynamics are also visualized solely through a political lens. Scholars in this camp point to Trilateral Development Cooperation (TDC) for example. In TDC a country from the global North, or a nonstate actor such as the UN, partners with an "anchor" country from the global South

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Eyben formulated the idea of the "P" word from a statement a manager in the Department for International Development (DFID) said: "Power is at the heart of what we do; but it is an invisible word" (Eyben, 2006, p.5). Eyben explains a workshop she was a part of in 2001. This workshop was designed to discuss how relationships relate to power in an aid context (Eyben, 2006). It was through this workshop that Eyben discovered that many aid agencies' staff are unfamiliar with criticisms on development strategies in terms of power relationships (Eyben, 2006).

to work with a recipient country that is also in the global South. TDC is intended to improve development relationships by equalizing development power dynamics. While TDC focuses primarily on political and state actors, nonstate actors (like INGOs) can also take part in TDC (McEwan & Mawdsley, 2012).

Similarly, scholars have examined donor organizations in order to evaluate power dynamics within the INGO context. For example, USAID, the UN, and the World Bank have been studied by looking at how these intergovernmental organizations relate to NGDOs as donors (Brinkerhoff & Brinkerhoff, 2004). It has been discovered that bureaucracy and stringent reporting systems on the part of the donor ultimately hinders nongovernmental development organization (NGDO) effectiveness (Brinkerhoff & Brinkerhoff, 2004). These findings highlight that power dynamics does not only concern power through money, but also power through administrative means. Donors often have a strong say in how INGO work is monitored and evaluated.

# **Power Dynamics in INGO Media**

Another important theme to understanding the power dynamics in INGO relationships with donors and beneficiaries is the portrayal of beneficiaries by INGO media. This is often referred to as "pornographic" representation due to its tendency to exploit the lives of beneficiaries for the sake of fundraising (Bhati, 2021). Recent studies have shown that to this day, beneficiaries are often negatively stereotyped and victimized excessively (Bhati, 2021). Issues like these are often seen as stemming from colonialism (Bhati, 2021; Krause, 2014).

This discussion of power dynamics shows that donors tend to have large influences over INGOs while beneficiaries usually do not. This leaves a gap in power dynamics between them. INGO beneficiaries are not only often stereotyped by INGOs (Bhatai, 2021), but also are often used in competition with other beneficiaries to receive funding for certain INGO projects (Krause, 2014). This is precisely where healthy accountability and socially sustainable practices come into play; they exist to bridge this gap. This realization has led to the recommendation for INGOs to take a more bottom-up approach to development (Lewis et al., 2021).

# **Systems Thinking**

A systems thinking approach was not developed as a part of the fields of study that this paper draws from. Yet, this type of thinking can be applied to a variety of disciplines (Arnold & Wade, 2015). Originally devised in

1987 by Barry Richmond, "systems thinking" is, "literally a system of thinking about systems" (Arnold & Wade, 2015, p.670). Arnold and Wade (2015) also provide a "systemigram" which pictures, in diagram form, the relation between elements and interconnections of a system (Arnold, 2015, p.675-676). In this paper, I pose that by using systems thinking to understand INGOs and their relationships with donors and beneficiaries, it will be much easier to situate the concept of social sustainability into this discussion. Systems thinking will be used in the conclusion section.

# **Synthesis of Existing Literature**

Given that INGOs, especially aid and development ones, are relatively new in societies today, the academic research around these entities is ever evolving and growing. This also means that there are several noticeable gaps in existing literature when it comes to the donor-INGO-beneficiary relationship and social sustainability.

First, there is not much literature specifically relating social sustainability to INGOs. Instead, terms like "accountability", "social accountability", and "sustainable development" are all discussed within the INGO context. These terms all have similarities to the concept of social sustainability in their respective ways. However, the discussion of social sustainability and INGOs is rare in existing literature.

Second, there is not much literature regarding the changes in how INGOs approach the transition from short-term aid to long-term development. At what point should INGOs stop providing short-term relief and begin long-term development? What does this transition look like? Why are so many relief INGOs expanding into development work? Is there even such thing as a relief organization given that many INGOs are expanding into long-term development work? Questions like these seem to expose a gap in existing literature. There are many bodies of work that seek to focus solely on humanitarian relief organizations. However, these same bodies of work do not attempt to thoroughly explain the fact that so many of the INGOs they are studying would also be considered by many to be development INGOs. The terms "aid" and "development" are often blended together and used interchangeably in existing literature, leaving room for misinterpretation and obscurity.

Research methods in current literature also reveal a gap in existing literature. Much of the research done on the topics of this paper are in the form of case studies. These case studies vary in focus. Some case studies are on INGOs as a whole while others are on specific INGO programs. Interviews as a research method are also very common in existing literature.

While each of these methods are extremely valuable, there appears to be a relatively weak variety of research methods within existing scholarship.

# **Situating My Research**

I hope to fill in some of these gaps through my research and findings. I hope to do this first by specifically contextualizing the term "social sustainability" within the existing body of scholarship. As noted above, there is not a lot of scholarship exactly referring to social sustainability. I will argue that social sustainability is an important term to discuss when looking at INGOs and it most definitely belongs in the current body of research.

Second, my research uses a relatively unique methodology in relation to the research that has already been done on the topics of INGOs. I will be looking at how INGOs themselves discuss their relationships with their beneficiaries and donors, and how they perceive the topic of social sustainability given these relationships. To do this, I have completed a qualitative content analysis of INGO websites. This research method diverges from what I consider the norm under the topic of INGOs. I have not done a case study of specific INGO programs. Nor have I conducted interviews with INGO staff. Instead, I am focusing on the media produced by INGOs. By focusing on this, I hope not only to add to the variety of research on this topic, but also to fill in and enhance the current body of literature.

# Methodology

To answer my research question, I have chosen to do a qualitative content analysis of eight INGO websites. In this section I will provide a thorough explanation of this method, including how I chose the eight INGOs in my study. The analysis section will explain the specific findings of my research. To understand and situate my findings, I will use systems thinking which will be applied to INGOs and their relationships with donors and beneficiaries. To accomplish this, the donor-INGO-beneficiary relationship will be evoked as a system in and of itself. I argue that by following Arnold & Wade's (2015) systems thinking approach, the complexities of INGOs and their relationship with donors and beneficiaries can more easily be understood. Likewise, understanding INGOs through systems thinking also helps better understand their conceptualizations of social sustainability. All of this will also help discover potential change, if any, for INGOs regarding social sustainability.

In particular, I will focus on the third element of Arnold & Wade's (2015) "systemigram" which is, "understanding system structure" (Ar-

nold & Wade, 2015, p.676). This understanding improves "the capability of identifying and understanding systems, predicting their behaviors, and devising modifications to them in order to produce desired effects" (Arnold, & Wade, 2015, p.676). For the purpose of answering the research question, this quote will be split into three sections: (1) "identifying and understanding systems", (2) "predicting their behaviors", and (3) "devising modifications". The conclusion to this research will be modeled after these three sections.

## **Research Methods**

My qualitative content analysis, its framework, and its structure are adopted primarily from the work of White & Marsh (2006). While quantitative content analyses focus on testing a particular hypothesis, qualitative analyses include "foreshadowing questions" which are "open questions that guide the research and influence the data that are gathered" (White & Marsh, 2006, p.34). As will be explained shortly, my qualitative content analysis is precisely based on such questions. Qualitative content analyses are fluid and can be shifted and modified as the researcher observes the patterns in the text being studied. Moreover, qualitative analyses are focused on understanding the big picture and general patterns as opposed to specific hypotheses (White & Marsh, 2006). The use of numbers and percentages can be used in qualitative content analyses, yet specific, detailed statistics are not usually included (White & Marsh, 2006). Also, data collection and presentation commonly come in the form of blocks of texts that answer the researcher's guiding questions (White & Marsh, 2006). These characteristics of qualitative analyses will be clear throughout my methodology and analysis section.

I chose to do a qualitative content analysis because of the flexibility that is given to the researcher. This flexibility allowed me to adjust my research according to what I was learning from the INGO text I was studying. In other words, this method allowed me to focus on context-specific questions that many other research methods do not have the flexibility to address. Furthermore, the terms and concepts of study in this paper (social sustainability, accountability, etc.), as will be seen shortly, are widely interpreted. Therefore, studying these terms through fairly rigid quantitative analysis methods would prove quite difficult. The final reason I chose a qualitative approach to this paper is because I wanted the ultimate goal of this paper's research to be inductive not positivistic. This key difference between quantitative and qualitative content analyses is outlined in the work of White and Marsh (2006).

There are certainly both positives and negatives to doing a qualitative content analysis. One positive was mentioned above: the flexibility the researcher has in answering the particular research question. This flexibility allows researchers to modify and shift their research according to patterns they identify along the way which is absent in many other qualitative and quantitative analyses (White & Marsh, 2006). This ultimately allows researchers to fill in gaps in existing literature and research which is something that other research methods cannot accomplish. While the flexibility of qualitative content analysis is a major positive, it can also be a negative. A qualitative content analysis is completely dependent on the bias and personal views of the researcher which can consequently result in bias in the actual research findings.

#### **INGO Selection**

To perform a qualitative content analysis of INGO websites, it must first be decided which websites to choose from. This is an especially daunting task given the diverse and vast INGO world. There are two criteria I used to determine which INGOs I should study. The first criterion is the requirement that the INGO must be both be headquartered in what many scholars consider the global North and have an office in the USA.

I chose this as a criterion because INGOs headquartered in these countries are significantly challenged with social sustainability as seen in the examples in my introduction. It is these INGOs that have grabbed headlines surrounding their scandals and controversies relating to social sustainability. It is these INGOs that also struggle with relational power dynamics because of the wealth of the countries they were founded in. Being headquartered in the global North often implies that these INGOs are dealing with a significant amount of donor funds. Many of these INGOs deal with hundreds of millions of dollars of funds annually. Additionally, much research has been done on these INGOs given their financial prominence. I want to complement this existing body of research. My choice to focus mainly on Northern INGOs is also reflected in the literature I have cited in this project. Most of the literature cited refers to Northern INGOs.

There is also a practical reason why I chose this criterion. At the time of my research, I did not have the time nor resources to examine what many scholars consider grassroots NGOs or NGOs that were founded and headquartered in the global South. It is simply too difficult to study every type of INGO as a part of one research project. Language barriers, and difficulty in locating their websites on American servers are just a few of the challenges in studying these INGOs. I am not attempting to ignore the sig-

nificance of Southern based INGOs. In fact, studying grassroots and global South INGOs is extremely important. I simply did not have the resources to include these organizations in my research. Therefore, when I refer to INGOs at any point in this paper, I am referring to Northern-based INGOs.

Another criterion I used to decide which INGOs to study is the requirement that the INGO must have a mission statement and provide programs that are specifically aimed at humanitarian aid and development. Therefore, when I use the term INGOs throughout my paper, I am referring to INGOS which are focused on humanitarian aid and development only.

I recognize that this criterion can result in implicit bias on the researcher's part because of the debate over what is considered aid and what is considered development. I view humanitarian aid as that which is used for short-term goals, while development is more focused on long-term goals. This view is consistent in various bodies of the literature surrounding INGOs (Audet, 2015; Krause, 2014). Disaster relief and crisis response are common humanitarian aid programs. Education, and economic advancement are a few examples of long-term development programs.

I will use the INGO Medecins Sans Frontieres (Doctors Without Borders) as an example to clarify this criterion: MSF has headquarters in the global north (Switzerland) and has an office in the USA. The mission of MSF is to bring "medical care to people affected by conflict, disasters, epidemics, and social exclusion" (Medecins Sans Frontiers, n.d.). For my research, MSF meets the first of my criteria (headquartered in the global North and has an office in the USA). However, as seen in its mission statement, MSF is only focused on humanitarian aid (in the form of medical care) and not development. Therefore, MSF does not fit my second criterion (to be involved in humanitarian aid and development work) and consequently, I did not include MSF in the scope of my research. These two criteria have allowed me to focus specifically on a type of INGO that, as I have argued in this paper, are faced with significant challenges concerning social sustainability and relational power dynamics.

Nevertheless, these two criteria narrow down the list of possible INGOs only to an extent. There are still countless INGOs that meet these two criteria. When deciding to choose which INGOs to study I initially did a general web search on the largest INGOs in the world. There are several different websites that attempt to list the biggest INGOs. I quickly learned that it is extremely difficult to create a ranking of the largest INGOs in the world. Each source I reviewed had variations in their lists. Moreover, I did not have the time nor resources to create my own comprehensive list.

After evaluating various lists from different sources, I eventually came across an article from Human Rights Careers (HRC). As implied in their name, HRC has the goal of providing career resources for human rights students and professionals (Human Rights Careers, n.d.). Additionally, HRC appears to have a good reputation in the human rights field. As stated on their website, some of their most prominent clients are the United Nations, various NGOs, as well as various universities across the globe (Human Rights Careers, n.d.). Because of these reasons, I chose to use HRCs article titled The Fifteen Biggest NGOs in the World to further narrow down my choices for research. I noticed that in this list were many INGOs who have already been the center of discussion in some of the literature I cited. This confirmed my decision to use this article. From the fifteen INGOs listed in the HRC article, I was able to conclude that eight of them fit my two criteria. So, I chose to study those eight INGOs. In order of their ranking on the HRC article, they are: Save the Children (rank 1), Oxfam International (rank 2), World Vision (WV; rank 5), International Rescue Committee (IRC; rank 6), Catholic Relief Services (CRS; rank 7), CARE International (CARE; rank 9), ActionAid International (rank 11), and Plan International (rank 15).

Once more, I recognize that what are considered the largest INGOs in the world are widely debated and vary by source. When deciding which INGOs to research, I recognized this challenge, and I recognized that my choices of which INGOs to research can be debated and contested. But, as I have just explained, I argue that my process to choose these INGOs was carefully thought out and executed with stringent and logical criteria. For reference, the INGOs that did not meet my criteria but were listed on the HRC article, in order of HRC's ranking, are MSF (rank 3), BRAC (rank 4), Danish Refugee Council (rank 8), Amnesty International (rank 10), Direct Relief (rank 12), Action Against Hunger (rank 13), and Anti-Slavery International (rank 14).

## **Research Process**

To perform a qualitative content analysis of these eight INGO websites I centered my research process on pre-written questions as explained earlier in the work of White & Marsh (2006). I wrote a series of questions that I believe would best answer my research question. Some of the questions I used include: What does the INGO say about social sustainability on their front page? Do INGOs appear to put more focus on donors or beneficiaries? How do INGOs discuss social sustainability (for example, what medium do they use)? What key terms do INGOs use to discuss social sus-

tainability? Is it easy to find information about the INGO's social sustainability practices? When talking about social sustainability, how specific do INGOs get? How much text do INGOs dedicate to social sustainability? Are there any changes over time to how INGOs discuss sustainability?

I came up with these questions after first doing a general and brief examination of the INGO websites to get an idea of some potential patterns across them. This allowed me to discover some context for my research questions. Once again, these questions are dependent on my own research interests and bias. However, I argue these questions are comprehensive because they thoroughly address the terms and concepts that are the focus of this paper (for example: social sustainability, INGO-donor-beneficiary relationships, power dynamics, etc.). These questions do not merely address the concepts outlined in this paper, but they address them in a multi-faceted way. The questions address the topic of social sustainability through medium (type of text), the ease of access to social sustainability text, and the specificity of such text. The variety of approaches these research questions take to analyze social sustainability on INGO websites allows for a broad and comprehensive understanding of social sustainability in the INGO context.

I first did a basic exploration of the front page of each INGO website. I did this because I operated on the assumption that the front page is basically the first impression the INGOs provide to the world. As a result, I believe the INGOs would put what matters to them most on the front page so that viewers can understand the INGO in a matter of minutes. I also found and analyzed each of the INGOs' mission statements to ensure that they met the criteria outlined earlier. It is important to note that the INGOs in my research are so large that many of them have multiple websites. When possible, I used the INGO's international website. However, when this was not possible, I used the INGO's USA website for reasons of accessibility.

After exploring the front page, I explored the rest of the website in search of key terms that fit under the umbrella of social sustainability. I quickly learned that many of these INGOs mostly use annual reports, accountability reports, financial reports, or strategic plans to discuss social sustainability. These texts make up the bulk of my analysis. I mostly focused on the most recent of these texts whenever possible. This method I used is consistent with White and Marsh's (2006) explanation that in qualitative content analyses the researcher may shift the focus of the research based off of observed patterns. Within these texts, I used power searching tools to find key terms all while answering the questions I listed

above. I analyzed the data (the answers to my questions) and tried to find common themes, similarities, and differences across the INGOs I studied. Once again, this technique is explained by White & Marsh (2006) where researchers conducting qualitative content analyses seek the big picture and general patterns. For context, I discovered that annual reports are generally aimed at explaining the INGOs work and progress in the past calendar year. Accountability reports are documents outlining the measures the INGO has taken to self-regulate its operations. As their name suggests, financial reports in the context of INGOs are documents outlining the donor money the INGO has received and how that money has been spent.

# **Analysis**

As noted above, my qualitative content analysis is based on eight questions regarding each of the INGO's websites. I have looked at how social sustainability is conveyed on these websites. The eight questions are organized into three different groups. Each group has a certain goal in answering the overall research question of this paper. I classify each group of questions as a theme because each group is centered on a specific aspect of the research question. Henceforth, I will use an abbreviation for social sustainability: SS.

The first theme includes three questions related to the front page of the INGO's website. These questions are intended to examine how easy it is to find information on SS. I interpret the ease of finding this material as the extent the INGO places importance on displaying their SS practices. In other words, if the INGO believes that it is important for viewers to know how they ensure SS practices, then the INGO will make such text easily accessible via the website. The three questions for this theme are: (1) Can SS text be accessed from the front page? (2) Is the front page focused more on donors or beneficiaries? (3) How easy it is to find SS material?

The second theme also includes three questions and is the most specific to the research question at hand. While the first theme is a general analysis of the front page, this second theme is focused solely on the INGOs' SS texts and is designed to understand how the INGOs discuss, interpret, and understand SS. These questions include: (1) What are the ways/mediums in which SS is discussed? (2) What are some of the key terms that the INGO uses to discuss SS? (3) How specific and detailed does the INGO get when discussing SS?

The third and final theme includes two questions. This theme has a broader context and seeks to understand the overall trends in the INGOs' conceptualizations of SS. The two questions in this theme are: (1) What

is the amount of text that is dedicated to SS? (2) What are any noticeable changes to how SS is conceptualized on the INGOs' websites? The bulk of my findings regarding this third theme will be discussed in the conclusion section as they refer to broader observations.

Given the three themes of my research findings, this analysis section is structured accordingly with the name of the three themes as subheadings. Under each theme's subheading, I will first provide a table summarizing the notes I took during my research process. I will then explain the main findings for that respective theme. My main findings, which are in the form of phrases and statements, will be italicized to help readers follow along more easily and to help in their understanding of what is being discussed

	SS on Front Page?	Focus on beneficiaries or donors?
Save The Children	-Intl. site: hyperlinks to "accountability" and "safeguarding" at bottom of the page -US site: mostly info on donating.	-Intl. site: broader; section on donating, news briefs, newsletter, etc. -US site: heavy focus on donating (donation graphic)
Oxfam	-Intl. site: Hyperlink at bottom of page called "our finances and accountability" -US site: tab on safeguarding.	-Intl. Site: Not much info on the front page about donating or donors -US site: more donation options
World Vision	-Intl. Site: Hyperlink at the bottom of page called "accountability" -US site: only offers information on financial accountability	-Intl. Site: seems to recognize the power dynamics ("Transformed relationships" driver of sustainability) -US site: Heavy emphasis on donating.
IRC	-US and Intl. Site are the sameNo accountability tab or hyperlink.	-Shows a celebrity donor on the front pageIn "how we use evidence" tab, IRC directly mentions how donors want accurate reporting systems.
CRS	-Hyperlink/tab for "safeguarding"Hyperlink to "research and publications" where SS material can be found.	-Main site has multiple areas to give.
CARE	-Accountability and transparency hyperlink at the bottom of the front page.	-Several sections of the website are dedicated to donating.
Plan International	-Accountability hyperlink at the bottom of the front page.	-Much of the front-page content is dedicated to beneficiaries. -Less emphasis on donors
ActionAid	-Intl. Site: Safeguarding hyperlink at the bottom of the page. -US site: SS not evident and accessible from front page. May be due in part because the US branch is concerned with advocacy.	-Intl. Site: Similar to US siteUS site: Lots of options to donate on the front page.

**Table 2**. Theme 1 (Accessibility of SS Text) Notes

Under this first theme, a main finding is that in most cases, some form social sustainability content is accessible from the front page. The most common way to access this text from the front page is through a hyperlink

at the bottom of the page. Many of the hyperlinks are titled "accountability", "safeguarding", "transparency", or even a combination of these terms. Some websites have multiple hyperlinks at the bottom of the page that guide website users to various SS material. Once these hyperlinks are clicked, the viewer is taken to a page where SS material can be found. The only exception to this is the IRC's website. There is no hyperlink to SS material on IRC's website. Figures 1 and 2 (depicted below) are examples of hyperlinks from different INGO websites. Figure 1 depicts the bottom of Save the Children's international website. As seen in this picture on the right-hand side, there are two hyperlinks to SS material— "Accountability" and "Safeguarding") (Save the Children, n.d.). Figure 2 depicts the bottom of CARE's website. The third column in this figure has a hyperlink titled "Accountability and Transparency" (CARE, n.d.).

OUR MEMBER WEBSITES				WHAT WE DO	ABOUT US
Australia	Honduras	Lithuania	South Korea	Survival	Who We Are
Canada	Hong Kong SAR	Mexico	Spain	Learning	Contact Us
Denmark	Iceland	Netherlands	Sweden	Protection	Accountability
Dominican Republic	India	New Zealand	Switzerland	Emergencies	Safeguarding
Eswatini	Indonesia	Norway	United Kingdom	Campaigns	Our Leadership
Fiji	Italy	Philippines	United States		Work For Us
Finland	Japan	Romania		NEWS	How you can help
Germany	Jordan	South Africa			100 Years For Children
				Global News	Modern Slavery Statement

**Figure 1**.

The Bottom of Save the Children's Front Page



**Figure 2**.
The Bottom of CARE's Front Page

In cases where the US website and international website are different, as in the examples of ActionAid, World Vision, Oxfam, and Save the Children, the US sites do not have hyperlinks to SS material on the front page except for Oxfam. In many cases, the bottom of the US websites includes a graphic on financial reporting. This is interesting because the US sites appear to focus less on SS and more on financial reporting and transparency. For example, Figures 3 and 4 is a comparison between the bottom of World Vision's US site (Figure 3) and their international site (Figure 4). As seen in this comparison, the US site has a graphic showing the flow of money in the organization. However, the international site does not have such a graphic (World Vision, n.d.; World Vision International, n.d.).



**Figure 3**.

The Bottom of World Vision's US Front Page



**Figure 4**.
The Bottom of World Vision's International Front Page

There are a host of potential reasons why the US sites tend to focus less on SS and more on financial reporting, and I will explain a few of them. First, it could be simply because the US sites are satellite websites that are not the center for such information. It could also be that the INGOs view their international websites as the ones responsible to hold all the detailed reports of SS, not the US sites. Indeed, this seems to be the

case in several INGOs in this study. Save the Children, World Vision, and Oxfam are a few of the INGOs that have the bulk of their SS text located on their respective international sites.

Third, it could be because the US offices of these INGOs have slightly different goals, aims, and structures. This seems to be true in the case of ActionAid. ActionAid's US website is more centered on advocacy work instead of on the ground humanitarian and development work. On their "Who We Are" tab, ActionAid USA states that, "We influence U.S. policy and international institutions like the United Nations and elevate marginalized voices in the halls of power" (About ActionAid, USA, n.d.). Since ActionAid USA appears to be a primarily advocative organization and not really doing "groundwork" this INGO may not see a need to have information on social sustainability on their US website.

As expected, the majority of the INGO websites heavily emphasize donor participation. This was expected because it is safe to assume that these INGO websites will mostly be visited by donors and potential donors. On many of the websites, there are multiple tabs, or hyperlinks where the viewer has the ability to directly donate money via the website. Interestingly, Plan International's website is an anomaly. While the other INGOs have multiple tabs and hyperlinks for donations throughout the front page, Plan International's website only has one at the top of the page. The rest of the website is dedicated to various news, analysis, and other sources describing the issues that Plan International seeks to resolve (Plan International, n.d.).

Though the websites are inherently designed for donors, many of the front pages offer stories from beneficiaries, or other texts dedicated to explaining the humanitarian issues that beneficiaries face. However, it is difficult to discover the motive behind these texts. Are they there for donation and marketing purposes (to grab donors' attention), a view held by Bhati (2021), or are they there to empower beneficiaries by sharing their stories? This question is one to keep in mind when analyzing INGO websites and their texts regarding beneficiaries. These uncertainties are consistent with the findings of Bhati (2021) and Krause (2014) who view INGOs as engaging in a market and a competition for donor funds. INGO websites tend to clearly cater towards donors. In fact, INGOs tend to sacrifice the false stereotyping of beneficiaries in order to grab donor attention (Bhati, 2021). Moreover, the fact that the websites in this study consistently present text on beneficiaries could be viewed as the process of competition among INGOs for donors in which beneficiaries are used as a means to an end (Bhati, 2021; Krause 2014).

	Ways SS is discussed?	Key terms used to discuss SS?
Save The Children	-Accountability report -Accountability web page with hyperlinks	-Accountability, safeguarding, transparent
Oxfam	-Program case studies (specific examples of SS in specific projects)	-Accountability, human rights, learning, integrity
World Vision	-Accountability report -Directly discussed SS5 "drivers of sustainability"	-Empower, accountability, transparency, transformational development, sustainability
International Rescue Committee (IRC)	-Mostly through an empowerment and advocacy lens. -No apparent accountability report; relatively limited SS text	-Empowerment, social accountability
Catholic Relief Services (CRS)	-Mainly through the idea of human dignity and respect for basic human rights of beneficiaries.	-Human dignity, respect
CARE International	-Accountability reports, 2030 vision document, briefs, and other reports.	-Impact, accountability, social sustainability
Plan International	-Accountability report (published by 3 <sup>rd</sup> party organization) -Pages with hyperlinks to resources, safeguarding annual report	-Rights-based, accountability, safeguarding
ActionAid	-ALPS publications, strategic vision, annual report.	-External accountability, internal accountability, human-rights based approaches

 Table 3.

 Theme 2 (Conceptualizations of SS) Notes

All eight INGOs in this study have separate publications on SS that are available from the website. By "separate publications" I mean text that is in the form of a document, not a webpage. A webpage implies more general text that is lacking in specificity. A separate document, like a report for example, implies a much more detailed text. Of these eight INGOs, four of them (Save the Children, WV, Plan International, and CARE) have published "accountability reports" which are rich with SS text. These reports are inward looking, meaning that they seek to examine and measure the INGO's own SS practices. These reports usually include data on safeguarding (the systems put in place to protect the INGO's staff and beneficiaries from abuse), fraud reporting, and various frameworks or approaches to aid and development. Figure 5 depicts the table of contents for World Vision's 2022 accountability report (World Vision International, 2023). The table of contents provides insightful information as to how this INGO, and many others in this study, conceptualize and present SS.

Contents	
About this Report	
Spotlight on Safeguarding	2
Key Learning from 5 Years of Safeguarding	3
Incident Disclosures	4
Advances and Learning	
Systems for Accountability	
Responding to Financial Misconduct	9
Reinforcing in light of Economic Insecurity	9
Staff Diversity, Well-Being, and Safety	
Accountability in Global Digital Expansion	11
Community Feedback and Complaints	
Responsible Leadership	12
Governance	
Financial Stewardship	
Disclosures related to the US IRS Form 990	12
Appendix: UN Global Compact communication of engagement	13

Figure 5.
World Vision's 2022 Accountability Report Table of Contents

Other common mediums used to discuss SS are strategy reports or vision statements as in the example of CRS, ActionAid, CARE, and Save the Children. These publications are more general in nature and do not "look inward". Instead, they are generally made up of statements or goals that show the INGO's dedication to SS. These publications are forward-looking, meaning that these publications describe the INGOs stance on SS and how they aim to execute their stance in the coming years. Figure 6 is an example of a strategy and goal-oriented document that describes an aspect of SS. The document was published by CRS. As seen in the second row, an aspect of SS is being discussed ("community member participation"). This document is more general in nature. It is forward looking rather than inward looking. Though SS is being discussed at some points, it is not being discussed within the context of how CRS is carrying out and executing SS practices (Catholic Relief Services, 2020). Instead, CRS is merely explaining their commitment to SS practices. Many INGOs in this study have similar documents and publications.



# **CRS Commitments to the 2030 Sustainable Development Goals**



Figure 6.
Segment of CRS' SDG Document

Two of the INGOs in this study, Oxfam and the IRC, conceptualize SS slightly differently.<sup>2</sup> This is primarily because of the way their websites are structured. Oxfam and IRC are very project oriented, meaning that they focus on examining the effectiveness and impact of specific projects. For example, Oxfam has a database of project assessments as opposed to a single, organization-wide report on accountability (Accountability and Transparency, n.d.). When Oxfam participates in "inward looking" it is in the form of an "integrity report" which is primarily focused on safeguarding and fraud reporting (Oxfam, 2022).

Several of the INGOs that do not have their own accountability reports have published resources for SS as in the examples of CRS, Action Aid, and the IRC. These three organizations are interesting in that it was difficult to find specific texts that were inward looking. However, these INGOs have published various resources relating to SS. These resources come in many different forms. Most are internally reviewed. A common publication from these organizations is an explanation of a certain organizational system as in the example of ActionAid's Accountability, Learning, and Planning System (ALPS), as well as CRS' "Respect for Dignity in Daily Life Index" (Hembling et al., 2024). Sources like these are aimed at explaining the systems the INGO has in place to ensure SS rather than reporting on the impact of these respective systems.

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It is important to note that in many of these findings, the IRC is an anomaly in that it was quite difficult to find SS text. The IRC neither has an accountability report, nor is there a hyperlink to SS text, nor is the term "accountability" mentioned in its annual report (International Rescue Committee, 2022). The IRC does indeed have SS text but many of the publications I found were from 2015 at the latest and are not inward looking.

From the theme two findings explained thus far, I have come across two additional observations. The first being that the specificity on SS concepts varies greatly between the INGOs in this study. Given the variety in ways SS is discussed, it is understandable that the specificity in these discussions vary. On each of the eight INGOs websites, it was quite difficult to find empirical data to support their claims of SS. Many organizations will describe a program that is socially sustainable, or a framework for humanitarian aid that is socially sustainable, or even just talk about the ways in which they are socially sustainable. However, there appears to be a gap between the claims these INGOs are making and the evidence to support their claims.

Of the INGOs in this case study, three stood out as the most detailed in their discussions on SS. I determined these three as the most thorough in their discussions on SS because of two reasons. First, these organizations not only have large amounts of texts dedicated to SS (publications, web pages, reports, etc.), but also these texts are widely accessible via the website. Second, these organizations were some of the few in this case study that have used some pieces of empirical data to prove their SS. The three INGOs are WV, CARE, and Save the Children. By looking into these three INGOs and how they report SS practices, I was able to gain valuable insight into the ways in which SS is empirically presented.

Before elaborating on this point, I will address the fact that the majority of these organizations have empirical data on safeguarding. Therefore, the claim that all the INGOs (not just the three I chose) in this study have publicly available SS data on their websites can be made. However, to keep with the umbrella analogy, safeguarding is just one term under the umbrella of SS that characterizes one aspect of SS. I argue that the three organizations I listed above not only had data on safeguarding (which appears to be the norm), but they have empirical data on other aspects of SS too.

To better visualize the empirical data from these three organizations, I have included three figures which are images from various texts on their respective websites. The following three examples are intended to highlight how some of the INGOs in this study empirically present their SS practices. Figure 7 is an excerpt from World Vision's 2022 Accountability Report. The excerpt shows a section describing a report WV conducted. The report was aimed at gaining insight into how some of WV's beneficiaries (children in this case) view the INGO. This text describes SS because it directly addresses the INGO's impact on the communities it serves. Beneficiaries themselves had the opportunity to voice their critiques of WV's

presence in the community. Some of the findings are explained in the paragraph shown. Though there are no true "hard numbers" per se, there is an option for readers to access the actual data of the report via hyperlink (World Vision International, 2023, p.22).

#### INAUGURAL REPORT SHOWS GIRLS AND BOYS FEEL WORLD VISION TAKES THEIR OPINIONS SERIOUSLY

Children across 55 countries engaged in conversations with both programme staff and national office leadership about World Vision's decision-making processes that affect their lives. Girls and boys reported feeling positively about World Vision projects in their communities and that they value the child-led spaces and clubs supported by the organisation. They reported a desire for more opportunities to input, more programming for children with disabilities, and urged us not to slow down our efforts to fight violence against children. The report is publicly available.

Figure 7.
Segment from World Vision's 2022 Accountability Report

The next image, depicted in Figure 8, is an excerpt from Save the Children's 2022 Global Accountability report. In this section of the report, the INGO is describing how it is ensuring that children (Save the Children's beneficiaries) are being incorporated into INGO decision-making processes. This is seen as socially sustainable because the INGO is attempting to shift more power to beneficiaries. Similar to the example of WV, this report is directly addressing Save the Children's handling of the relational power dynamics between the INGO and the beneficiary. In the third paragraph of this text, specific empirical data is provided. The data is in percentage form and shows the percentage of Save the Children programs that are adopting "children's participation mechanisms" (Save the Children, 2023, p.16).

# ENGAGING CHILDREN IN OUR OWN GOVERNANCE

To truly shift power to children, of course we must enable children to influence our own organisational strategic planning and decision-making.

Save the Children International established an Interim Global Children's Advisory Body in 2022 to empower child representatives to get involved in decision-making at a global level and to discuss issues directly with our CEO. This group has transitioned during 2023 to a Global Children's Advisory Body, with all members elected through advisory bodies at country and regional level.

In 2022, 36% of Save the Children Association entities throughout our Movement had established children's participation mechanisms. We aim to have children advising at senior leadership level in 75% of the countries in which we work by the end of 2024.

## Figure 8.

Segment of Save the Children's 2022 Global Accountability Report

Interestingly, I was able to find an almost identical piece of data in CARE's accountability report. In their 2021 accountability report, CARE describes their "Feedback Accountability Mechanisms" (FAM). FAM, in a way, is similar to ActionAid's ALPS: it is a system CARE has in place to maintain SS practices. CARE provides the statistic that from 2019 to 2021, the percentage of CARE programs that have incorporated the FAM framework rose from 60% in 2019 to 72% in 2021 (CARE International Secretariat, 2021, 27). Though no generalization can be made, it is interesting that two INGOs in this study provided nearly identical pieces of data to support their respective SS practices.

Figure 9 is the third and final example of empirical data supporting SS practices. Figure 9 is an excerpt from CARE International's Sustainable Development Goals (SDG) Impact Report. This report measures CARE's impact according to the United Nation's SDGs. The sixteenth SDG, which is "peace, justice, and strong institutions" relates to SS mainly through the "strong intuitions" section of the phrase. This SDG is indeed included in CARE's report. The text shows one portion of CARE's report on the sixteenth SDG. In this text, CARE is not only providing data pertaining to SS practices, but also hyperlinks to other resources regarding the data (CARE International, n.d., p.8). As seen, the data comes in the form of numbers as well as a few percentages.



CARE contributed to an increase of over 460,000 people participating in formal or informal decision-making spaces, in in 34 countries. Ghana's Strengthening Accountability Mechanisms (GSAM) project enabled 671,880 people to participate in formal or informal decision-making spaces (42% women), an increase of 93,440 people. The Implementation of Social Accountability Framework (ISAF) project in Cambodia enabled 22,392 people to participate in formal or informal decision-making spaces (58% women), with 294 people in new leadership positions (53% women).

# **Figure 9**. Segment From CARE's SDG Impact Report

These are just some examples of how data on SS is reported by the INGOs in this case study. In the same sources that these excerpts came from, there are other examples of how SS data is conveyed. For example, CARE included some numbers on the increase in beneficiary involvement in decision making since 2014 (CARE International, n.d., p.8), WV provided percentages and percentage change in programs that involved community-member assessments (World Vision International, 2022, p.7). Save the Children provided numbers on the amount of funds being transferred to local partners (Save the Children, 2023, p.13).

The aforementioned figures also bring to light two brief realizations. First, INGOs in this case study appear to place at least some importance on supporting SS claims with empirical data. Second, the empirical data found from the websites in this study are sparse. This could be because of the reality that measuring SS is a daunting task. As said multiple times in this paper, SS is a very broad term with so many moving parts, making it difficult to measure SS.

The term "accountability" is by far the most common term used to conceptualize social sustainability. This finding is in concordance with existing literature that conceptualizes SS through the concept of accountability (Bennett, 2010; Gibson, 2019; Jordan & van Tuijl, 2006; Lindenberg & Dobel, 1999; O'Leary, 2017; Scott-Villiers, 2002; Unerman & O'Dwyer, 2010). All eight of the INGOs in this study have some sort of hyperlink, text title, or tab that mentions the term "accountability". Interestingly, I was able to find two instances in which the term social sustainability is directly addressed. The first instance is CARE International's 2030 vision. In this document, CARE writes, "We work to influence changes that are environmentally, socially and institutionally sustainable" (CARE International, 2021, p.5). The second instance is World Vision's web page on sustainability. On this page, WV provides their own definition of sustainability: "Sustainability refers to the ability of local communities, partners and other stakeholders to continue to maintain and improve child well-being

after the end of WV's programme interventions. This definition is rooted in the recognition that our programmes operate for a limited duration and that World Vision's contribution to a community's journey will always be temporary." (Our Approach to Sustainable Change-How do we Sustain Improvements in Child Well-Being, n.d.). Note that social sustainability is not mentioned in this excerpt, but WV's definition is almost identical to the definition of SS that this paper has laid out. This shows that WV conceptualizes the even broader term "sustainability" within a social context. WV's definition of sustainability emphasizes the underlying issue INGOs face of delivering and transitioning from short term aid to long-term development (Audet, 2015; Hughes, 2004).

All three of these examples are also similar in that they have the intention of empowering and improving the relational power dynamics between the INGO and the beneficiary. The programs outlined in these figures reveal the many similarities between two significant INGO social sustainability programs that have been the subject of analysis in existing literature—ActionAid's ALPS and Farmer Field Schools (FFS) in Kenya (Duveskog et al., 2011; Scott-Villiers, 2002).

ActionAid was one of the first to put social accountability to practice through their ALPS. To align with social accountability practices, ALPS essentially shifted ActionAid's focus on upward accountability to downward accountability. The core idea of ALPS was that poor communities are the primary stakeholders for NGO services and that services should be provided with a stakeholder first mindset. ALPS essentially eliminated the process of long forms and reports and now focuses on interviews of the communities being served. Instead of long reports, ALPS focused on learning and instead of bureaucratic procedures, ALPS prioritized principles (Scott-Villiers, 2002).

Despite these seemingly beneficial aspects of social sustainability that ALPS brings to the table, the program has potential vulnerabilities and flaws. For example, because ALPS is not based on rules, the program is open to misinterpretation, manipulation and corruption. This in turn can result in even more bureaucratic procedures than before. Nevertheless, it can be concluded that ALPS has the potential to have positive effects on INGOs (Scott-Villiers, 2002). These conclusions are important to keep in mind when analyzing the INGOs in this paper's study.

Another similar program that has been the subject of analysis in existing literature is that of Farmer Field Schools (FFS) in Kenya (Duveskog et al., 2011). The FFS programs have the intention of empowering farmers by providing a platform for them to share their experiences and knowl-

edge of farming with other farmers (Duveskog et al., 2011). Researchers discovered that FFS programs, which many development agencies are putting into practice, have proven to bring about significant improvements in farming practices and even entire communities (Duveskog et al., 2011). These programs are a great example of development practices that focus on empowerment and highlight the positive social sustainability INGOs can have. The instances of ALPS and FFS can reveal learning points for the INGOs in this study, especially the three I have identified as the most detailed about SS.

# The Donor-INGO-Beneficiary System

Outlined in this paper's literature review was the process of systems thinking (Arnold & Wade, 2015). This form of thinking will be used to conclude this paper. In systems thinking, Arnold & Wade (2015) argue that understanding the framework of systems, improves "the capability of identifying and understanding systems, predicting their behaviors and devising modifications to them in order to produce desired effects" (Arnold & Wade, 2015, p.676).

A system is composed of three parts: (1) the elements, or the characteristics of the system, (2) the interconnections which are the ways the elements relate to each other, and (3) the purpose which is the reason why the system exists (Arnold & Wade, 2015). In the context of this paper, the donor-INGO-beneficiary relationship is a system in and of itself. In this system the donors, INGOs, and beneficiaries are its elements. These elements are highly interconnected in that they all play a role in the INGO work. Donors fund the INGO programs and services, INGOs manage the funds while trying to have the most effective impact on beneficiaries, and beneficiaries receive the INGO products or services. The absence of any of these elements means that the system is dysfunctional. So, with any of these elements missing from the system, there would be no INGO in the first place. Where does social sustainability fit in the donor-INGO-beneficiary system? Social sustainability, I argue, is the mechanism in which the donor-INGO-beneficiary system is regulated and controlled.

The purpose of this donor-INGO-beneficiary system can be widely interpreted. However, the general goal of this system is to reduce poverty and inequality among beneficiaries. Yet, the motive behind this goal is often obscured and unclear (Bennett, 2010; Bhati, 2021; Krause, 2014).

Though each element in this system is interconnected, some elements have a larger influence in the system than others. For example, donors usually have a larger say in the operations of the INGOs and in many

instances this influence has a negative impact on INGO work (Bennett, 2010; Brinkerhoff & Brinkerhoff, 2004; Jordan & van Tuijl, 2006; Krause, 2014). This is reflected in my finding that the vast majority of the INGOs in this study have websites catered to donors.

As for the INGO-beneficiary relational power dynamics, beneficiaries usually do not have as large of a say in the INGO's operations, but the findings in this paper reveal that INGOs seem to be trying to change this. This is seen through the various SS documents and the empirical data published by the INGOs to show how they are incorporating more beneficiary decision making into their programs. Likewise, the fact that all eight of this study's INGOs have separate publications on SS highlights that INGOs are actively discussing SS. SS text is easily available with a few clicks of the mouse on the majority of these INGOs' websites.

Just because INGOs are actively discussing and publishing SS material does not mean that they are living up to their claims. Nonetheless, it is clear that this topic is highly important for INGOs. Even if the primary purpose of publishing SS text was purely for marketing purposes, or to gain the trust of donors, the fact that some of the largest INGOs in the world seem to be modifying their accountability to shift more power to beneficiaries in the system is important to realize.

When trying to understand the donor-INGO-beneficiary system one must also acknowledge the fact that INGO conceptualizations of SS widely vary. As revealed in these findings, there seems to exist a spectrum of specificity regarding INGO text on SS. I interpret this spectrum as the degree in which INGOs place importance on the concept of SS as a whole. Similar to what I said in my analysis, if an INGO publishes thorough SS text and makes it easily available on its website, then it can be implied that the INGO places importance on the concept of SS and vice versa. So even though I argue that it appears that INGOs see significant importance on the concept of SS, the degree of importance varies.

# Trends in INGO Conceptualizations of SS

As explained in the literature review, the concepts of sustainability, (including social sustainability), sustainable development, and even the INGO itself are all relatively new to society (Detraz, 2017; Gibson, 2019). This is reflected in my findings as well. Many of the SS texts studied in this paper are relatively new (often less than a decade old) and I found few examples of SS text going back more than a decade. Table 4 outlines some trends in SS text that I noticed in my research. Finding trends in SS was difficult. As a result, not every INGOs in this study are in this table. The only INGOs

included in table 4 are the ones that I was able to find relevant information for. My findings shown in Table 4 confirm the notion that SS is a newer concept. It appears that INGOs have only recently been publishing SS text. Because of the recency of this topic, conceptualizations of SS are and have been subject to consistent change, modification, adaptation. This paper is a snapshot of how certain INGOs conceptualize SS in a certain time frame.

#### Changes over time regarding SS discussions

Save The Children	Accountability reports began annual publications in 2014 (Save the Children International, 2021).
World Vision	Appears to have an accountability report dating back to 2009.
CRS	The earliest publication under the "Monitoring Evaluation Accountability and Learning" topic is from 2011 (Research and Publications, n.d.).
Plan International	Accountability reports were first published in 2007.

 Table 4.

 Theme 3 (Trends in Conceptualizations of SS) Notes

## Conclusion

This paper has examined social sustainability in an INGO context while also examining the relational power dynamics between donors, INGOs, and beneficiaries. The goal of this paper is to understand how some of the largest Northern INGOS in the world conceptualize and discuss SS on their respective websites. I have done this by performing a qualitative content analysis of eight INGO websites. I have argued that my research is important because these INGOs are dealing with hundreds of millions of dollars in funds and consequently have significant influence on the communities they serve. Moreover, INGOs are significant actors in some of largest problems the world faces today. Because of these reasons, it is important to see where these INGOs are coming from and learning how they are managing their impacts on the communities they work in. What INGOs are saying about SS and how they understand SS can help academics, INGOs, and ordinary donors alike create an awareness of the social sustainability challenges INGOs face. Now that I have developed some understanding of how INGOs conceptualize SS and their relational power dynamics in my analysis section, I will conclude my findings by situating

them within the context of current literature and providing suggestions for future research.

With all of these findings in mind I will now succinctly answer my research question: The most common way that INGOs discuss SS in this study is through accountability reports which are inward looking documents. However, forward looking documents such as vision statements and strategy outlines are also common. The most common term used to conceptualize SS is the term accountability. The specificity of the INGOs' SS practices varies greatly between INGO though in the majority of cases SS text is not only accessible from the front page, but also all eight IN-GOs have separate publications on SS. The US sites do not appear to have much SS text for a variety of possible reasons. In terms of the power dynamics conveyed on the sites, it is clear that they are designed for donors and the mentioning of beneficiaries on the front page could be interpreted in a variety of ways. Finally, empirical data supporting the INGOs' SS claims varies in content and is infrequent. However, there are a number of INGOs in this study who have provided large amounts of texts on SS which include empirical data to support their SS practices.

With this understanding of the donor-INGO-beneficiary system in mind, researchers can, according to Arnold and Wade (2015), know how to modify and devise modifications "in order to produce desired effects" (Arnold & Wade, 2015, p.676). What are the desired effects of the donor-INGO-beneficiary system? I conclude that they are (1) an increased INGO awareness of the challenge of ensuring SS practices and (2) a strong intention for INGOs to publicly share information on their SS practices via their websites. Empirically showing how certain programs or systems are socially sustainable can be beneficial for all elements in the donor-INGO-beneficiary system. INGOs are moving in this direction, but there still seems to be a noticeable gap between SS programs and data supporting those programs.

Accountability reports, or inward-looking documents, seem to be the richest in SS text, and thus the most effective at communicating SS. Yet not even the majority of INGOs in this study have easily accessible accountability reports. With that being said, another idea INGOs could consider is to place increased importance on the publication of inward-looking accountability documents. Once again, this allows for transparency and challenges INGOs to examine their own social sustainability.

Content analysis of INGO media regarding SS is rare in existing literature. Many content analyses are focused on the presentation of INGO beneficiaries in INGO media as in the example of Bhati (2021). However,

there is not much scholarship that examines INGO media in an SS context. Future research could look more into this area. For example, I have mentioned broad trends in INGO website text regarding SS. However, this topic requires much more, in-depth research. As I have previously mentioned, this study is essentially a time stamp of how certain INGOs conceptualize SS. INGO websites are constantly changing and thus future research could look into these changes. Future research could also look into how donors themselves interact with INGO websites and what their views are on SS. Lastly, future research could look into SS text on southern INGO media and possibly even do a comparison between northern and southern INGOs. Each of these recommendations for future research are gaps in my own research. My research in this paper is aimed to provide a broad outlook on social sustainability and INGOs.

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