# Article information:

From functional to social accountability: Transforming the accountability relationship between funders and non‐governmental development organisations | Emerald Insight
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# Article summary:

1. 本文分析了爱尔兰非政府发展组织（NGDOs）与其主要政府资助者之间的责任关系的演变。

2. 政府资助者推动了一项旨在将社会责任重点纳入NGDOs中的倡议，同时重新定位NGDO-资助者责任动态，以实现合作伙伴关系。

3. 尽管存在合作伙伴关系的口号，但实际上NGDO-资助者责任关系仍然集中在控制和辩解上。缺乏资源、组织承诺、指导和专业知识等因素导致许多NGDO对合作伙伴关系和社会责任的核心原则持怀疑态度。

# Article rating:

May be slightly imbalanced: The article presents the information in a generally reliable way, but there are minor points of consideration that could be explored further or claims that are not fully backed by appropriate evidence. Some perspectives may also be omitted, and you are encouraged to use the research topics section to explore the topic further.

# Article analysis:

The article "From functional to social accountability: Transforming the accountability relationship between funders and non‐governmental development organisations" provides an analysis of the evolving nature of the accountability relationship between Irish non-governmental development organizations (NGDOs) and their primary governmental funder. The paper examines a funder-led initiative to instill a broad social accountability focus among NGDOs while reorienting the NGDO-funder accountability dynamic towards a partnership-based approach.

However, the article's findings suggest that the partnership rhetoric central to promoting enhanced focus on social accountability across the "virtual" accountability supra-organization has not been transformed into reality. The NGDO-funder accountability relationship within the supra-organization remains centered on control and justification. The lack of resources, organizational commitment, guidance, and expertise from the governmental funder has contributed to an attitude of skepticism among many NGDOs towards both the partnership rhetoric and the accompanying adoption of central tenets of social accountability, particularly downward accountability to beneficiaries.

The research is based on a detailed analysis in a specific context that may limit its wider applicability. Nevertheless, it adds insights to developing academic literature on NGO accountability, with particular reference to their broader social accountabilities.

One potential bias in this article is that it focuses solely on Irish NGDOs and their primary governmental funder. This narrow focus may limit its generalizability to other contexts or countries. Additionally, while the paper highlights some challenges faced by NGDOs in adopting social accountability practices, it does not explore potential solutions or best practices for overcoming these challenges.

Overall, this article provides valuable insights into the evolving nature of NGDO-funder relationships and highlights some important challenges faced by NGOs in adopting social accountability practices. However, further research is needed to explore potential solutions for overcoming these challenges and to examine how NGOs can effectively partner with funders to promote mutual accountability and genuine partnerships focused on promoting social accountability.

# Topics for further research:

* NGO accountability
* Social accountability
* Partnership-based approach
* Downward accountability
* Challenges faced by NGOs
* Best practices for promoting social accountability

# Report location:

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