The multiplicity of logics, trust and interdependence in donor-imposed reporting practices in the non-profit sector


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Institutional donors occupy a privileged position among NGO stakeholders which enables them to satisfy their accountability demands via donor-imposed reporting in addition to official NGO information disclosures. This study explores the rationale behind the accountability demands of institutional donors and the utilisation of donor-imposed reporting for building, keeping and strengthening NGO–donor relationships by examining a case of a Norwegian advocacy NGO and its five institutional donors. Real-life constructs embedded in interview design are employed to contextualise the accounting data and expand the respondents’ perceptions by providing visibility to alternative scenarios of information provision. By approaching the topic through multi-organisational perspectives, the study reveals the confluence and interdependence in symbiotic relationships of NGOs and their long-term institutional donors, which are built through regular inter-organisational interactions around imposed accountability demands and reporting requirements. The findings demonstrate that donors’ accountability demands are motivated by their vested interests in controlling, mitigating risk, legitimating grants’ provision, influencing NGO agendas and obtaining trustworthy partners in the non-profit sector. The analysis reveals that the types of demands donors impose are determined by institutional logics embedded in their own organisational practices, ideologies and patterns of governance. The multiplicity of implied donor logics requires NGOs to adjust their identities as the notions of familiarity, compliance and consonance with these logics would signal NGOs’ trustworthiness and reliability and assist in securitisation of long-term funding. Finally, the study discusses the implications of the multiplicity of donors’ logics and imposed requirements for the accountability and reporting practices in the non-profit sector.

**Keywords:** NGOs; financial accountability; donor-imposed reporting; institutional donors; real-life construct

**Data Availability Statement:** Data available on request from the author
1. Introduction

Social structures, interactions and relationships are often mimicking biological arrangements (Brinkerhoff, 2003; Selsky & Parker, 2005). For instance, mutualism, interdependence and infiltration, which are peculiar to biological symbiosis, can be observed in inter-organisational partnerships, relationships and alliances (Burchell & Cook, 2013; Kanter, 1994). In the non-profit sector, non-governmental organisations (NGOs) and their institutional donors are prone to building symbiotic relationships, as NGOs are dependent on the external funding and institutional donors and foundations are seeking trustworthy partners who will promote and bring to life their missions and ideas (Baur & Schmitz, 2012; Brown & Caughlin, 2009). Infiltration of one organisational culture by another takes place in such relationships due to power asymmetry between the parties and could lead to the superiority of one of the partners, whether donor (Brinkerhoff, 2003; Goddard & Assad, 2006) or NGO (O'Dwyer & Boomsma, 2015).

Resource dependence and vulnerability together with legitimacy challenges can be named as some of the main drivers of NGO accountability (Goddard & Assad, 2006; Mourey, Eynaud, & Cordery, 2013; Suárez & Hwang, 2013). The position of institutional donors as dominant stakeholders (Cordery & Sim, 2018) empowers them to establish targets and demand accounting information beyond official disclosures (Assad & Goddard, 2010; Reheul, Van Caneghem, & Verbruggen, 2014) and, therefore, to shape the accounting and accountability practices of the NGOs they support (Cordery, Crawford, Breen, & Morgan, 2019; O'Dwyer & Unerman, 2007). However, although prior research has emphasised the importance of institutional funders for NGOs’ survival and the mechanisms of donor influence (Chen, Dyball, & Harrison, 2019; Ebrahim, 2003, 2010), it tends to analyse the phenomenon of NGO accountability from a one-sided (mainly NGO) perspective. Nevertheless, the specific reasons that underlie the reporting demands of institutional donors, the rationale and driving forces of these demands and how they are mobilised in donors’ decision-making process and donor-NGO relationship remain underdeveloped (Brown & Caughlin, 2009; O'Dwyer & Boomsma, 2015).

This paper aims to enhance the understanding of the relationship between NGOs and their institutional donors, with a particular emphasis on the rationale behind the utilisation of accounting information and financial accountability demands for sealing and bonding these relationships and its implications for accountability and reporting practices in the non-profit sector. The study takes its starting point from the proposition that “action has meaning only in relationship, and without understanding relationship, action on any level will only breed conflict” (Krishnamurti, 1950, p. 8). In symbiotic relationships, actions (such as accounting practices and reporting) could be assigned secondary meanings and symbolic attributes that could prevail over the original (declared) purpose of those actions (Assad & Goddard, 2010; Dhanani & Connolly, 2015). The study answers the research question of why the accounting information and reporting demands are possessed and how they are utilised to build NGO-institutional donor relationship.

The study approaches this question by undertaking an exploratory and intensive case study of a Norwegian advocacy (lobbying) NGO, the Rafto Foundation (hereinafter, RAFTO) and its five institutional donors. In order to explore the rationale behind different levels of donors’ accountability requirements, the study mobilises the lenses of institutional logics embedded in organisational practices (Knutsen, 2012; Thornton & Ocasio, 2008; Thornton, Ocasio, & Lounsbury, 2012) and the notion of trust in social interactions (Luhmann, 2018) and NGO–donor relationships (Keating & Thrandardottir, 2017; Lloyd, 2005). In addition, the study has utilised a set of methodological tools including, in particular, interviews that
include embedded real-life constructs (Hellstrom & Lapsley, 2016; Lapsley & Llewellyn, 1995).

This study contributes to the research on accountability in NGO–donor relationships and donor-imposed reporting (Brown & Caughlin, 2009; Goddard & Assad, 2006; O'Dwyer & Boomsma, 2015) in multiple ways. Firstly, by approaching the topic through the perspective of both the NGO and its donors, this study reveals the confluence and interdependence in symbiotic relationships of NGOs and their long-term institutional donors, which are built and strengthened by regular inter-organisational interactions around imposed accountability demands and reporting requirements. Secondly, the findings indicate that the rationale behind donors’ accountability demands and imposed reporting is determined by their vested interests in controlling, mitigating risk, legitimating grants’ provision within the logics of their own accountability, influencing the agenda and approach of grant-seekers to achieve their objectives and the desire to obtain trustworthy long-term partners in the non-profit sector. The donor-imposed reporting and relevant practices (such as continuous feedback, quality improvement and annual reporting meetings) could be identified as an implicit tool of relationship-building and the reproduction of power relationships. As the content and level of donors’ accountability and reporting demands depends on their own patterns of governance, a multiplicity of implied logics and ideology shapes NGOs’ identity that have to assume diverse roles to ‘fit’ the agendas of different donors. Thirdly, the study enriches our knowledge of the accountability and reporting demands of prominent actors in the global arena of development aid such as the Norwegian Ministry of Foreign Affairs and the Norwegian Agency for Development Cooperation (NORAD). Finally, the study demonstrates how the method of real-life constructs embedded in semi-structured interviews could be mobilised for broadening the perspectives of potential respondents by providing visibility and raising their attention to hypothetical alternative scenarios (such as the alternative purposefully designed forms of reporting in the studied case).

The remainder of this paper is structured as follows. The next section presents an analytical framework for understanding the multiplicity of logics of financial accountability demands in the non-profit sector that information disclosures in donor-imposed reporting are aiming to satisfy. Section 3 discusses the empirical context of the study. Section 4 describes the research methods used to collect and analyse data. Section 5 presents the main findings of the study. The final section discusses the implication of the findings and draws some conclusions.

2. ANALYTICAL FRAMEWORK
2.1. Financial accountability of NGOs

As resource dependence makes organisations vulnerable to resource flows and institutional pressures (Khieng & Dahles, 2015; Verbruggen, Christiaens, & Milis, 2011), NGOs aim to diversify their funding sources in order to reduce the risk of financial vulnerability (Moureyn et al., 2013; Suárez & Hwang, 2013). Certain types of NGOs, such as empowering and advocacy organisations, have to rely extensively on grants from a narrow range of institutional donors (Cordery & Sim, 2018; O’Dwyer & Unerman, 2008), which determines a higher level of financial vulnerability (Saidel, 1991) and greater financial accountability demands (Goncharenko, 2019). The relationships with institutional donors are usually well-structured, highly formalised and constructed around reputation, trustworthiness and credibility (Boomsma & O’Dwyer, 2019; Brinkerhoff, 2003; Goddard & Assad, 2006).
The publicity surrounding recent financial scandals in the non-profit sector determined the legitimacy challenges, the increase of financial accountability and transparency demands from NGOs and the perceived need for higher levels of financial discipline in the sector (Cordery, Sim, & Zijl, 2017; Hyndman & McKillop, 2018; Keating & Thrandardottir, 2017). The scandals revealed a wide area wherein NGOs could manipulate their financial data and misuse their granted funds in specific areas, such as salaries, purchases, choice of field partners, and administrative expenses (Schlesinger, Mitchell, & Gray, 2004).

In order to be able to continue attracting financial support, NGOs need to be transparent and accurate in their financial transactions, and to demonstrate good financial health, discipline and credentials (Keating & Frumkin, 2003; Saxton, Kuo, & Ho, 2012). NGOs consider financial accounting and reporting as one of the main instruments for signalling their financial accountability and transparency (Crawford, Morgan, & Cordery, 2018). Compliance with accounting standards and truthfulness of financial reporting are among the main attributes to symbolise and navigate NGO legitimacy (Breen, Cordery, Crawford, & Morgan, 2018; Goddard & Assad, 2006). To be precise, there are two types of reporting in the non-profit sector: annual reports for compliance with accounting standards, and donor-imposed reporting designed and enforced by institutional donors (Ebrahim, 2003, 2010).

Prior research revealed the lack of a systematic approach in standards-setting in the non-profit sector (Cordery et al., 2019; Crawford et al., 2018; Ryan, Mack, Tooley, & Irvine, 2014). The ongoing harmonisation of NGO accounting practices with private-sector accounting frameworks has been criticised for its inability to satisfy the accountability demands of NGO stakeholders (Breen et al., 2018; Keating & Frumkin, 2003; Ryan et al., 2014; Sinclair & Bolt, 2013) and to address specific reporting issues (Hyndman & McKillop, 2018). Moreover, accounting research into user needs revealed significant challenges in defining the user of accounting information and linking user needs to specific settings in accounting standards (Hyndman, 1990; Mayston, 1992; Young, 2006). The perceptions of users in the business sector have largely affected how the non-profit sector is assessed according to business accounting standards and techniques originally developed to provide information on for-profit entities (Crawford et al., 2018; Ryan et al., 2014). However, the multiplicity of NGO stakeholders and, therefore, the potential users of their reporting creates substantial diversity in accountability demands in the non-profit sector (Cordery et al., 2019).

NGO funders usually demonstrate a low level of interest in engaging with accounting standard-setters (Connolly, Hyndman, & McConville, 2013; Sinclair & Bolt, 2013). Connolly et al. (2013) explained that “small funders lacked the time, drive and platform to engage easily in a meaningful way… [however] large funders could demand highly specific and detailed information directly from charities and therefore saw few benefits from engagement” (p. 68). As institutional donors are not interested in engaging with standard-setters, they develop alternative ways to acquire relevant information about the financial health and performance of the NGOs they support. This situation provides significant reasons to examine the financial accountability demands of institutional donors and unpack the rationale that underlies donor-imposed reporting.
2.2. Donor-imposed reporting in the non-profit sector and the multiplicity of logics of institutional donors

Institutional donors and foundations express a high concern about NGOs’ financial issues (O’Dwyer & Boomsma, 2015; Saxton et al., 2012; Verbruggen et al., 2011) and have power to demand high levels of accountability and financial control (Keating & Frumkin, 2003) and arrange financial inspections (Assad & Goddard, 2010). These demands shape NGO accounting and reporting practices by requiring accounting information beyond official disclosures, determining the frequency and forms of additional reporting and imposing donor restrictions on the funds that have been granted (Brown & Caughlin, 2009; Chen et al., 2019; Goddard & Assad, 2006). Yetman and Yetman (2012) argued that donors that impose grant restrictions “are more able or willing to unravel complex signals of low-quality reporting [and attach larger discounts] than are the average donors” (p. 1063).

The ability to interfere with NGOs’ reporting and disclosures enables institutional donors to bring their own patterns of governance and perceptions of accountability into the non-profit sector (O’Dwyer & Boomsma, 2015). Höhn (2012) asserted that “donors … [consider] accountability as an icon of democracy, but in practice [might] focus on a much narrower definition of accountability as financial auditing” (p. 380). Prior literature has mostly focused on NGO–donor tensions over reporting and the establishment of targets, the mechanisms of donor influence and NGO strategies of coping and resistance (Ebrahim, 2003, 2010), but neglected to a large extent the need to explore the logic and reasoning processes of donors that might reveal their perception of NGO accountability and determine the nature of their accountability demands (Boomsma & O’Dwyer, 2019; Chen et al., 2019). Aiming to unpack the rationale behind donor accountability requirements and the utilisation of reporting in NGO–donor relationships, this paper applies the analytical lenses of institutional logics.

Institutional logics is defined as “the material practices, assumptions, values, beliefs and rules by which individuals [and organizations] produce and reproduce their material subsistence, organize time and space, and provide meaning to their social reality” (Thornton & Ocasio, 2008, p. 101). Friedland and Alford (1991) identified several core institutions in society: the capitalist market, bureaucratic state, democracy, nuclear family and Christianity. The list was further developed by Thornton (2004) into seven institutional orders: the market, the corporation, the professions, the state, the family, the community and religions. Each of these orders shapes specific institutional systems by providing a distinct set of logics, determined by such categories as source of legitimacy, source of authority, source of identity, basis of norms, basis of attention, basis of strategy (Thornton, 2004; Thornton et al., 2012). These categories facilitate the identification of specific types of logics (orders) in organisational and inter-organisational practices.

Institutional logics are embedded in organisational practices and thereby shape individual and organisational actions by the collective identification of the actors, contests for status and power, classification and categorisation, and the attention (priorities) actors give to certain types of information, events and organisational characteristics (Thornton & Ocasio, 2008). The theory of attention asserts that “institutional logics focus the attention of decision makers on issues and solutions that are consistent with prevailing logics” (Thornton & Ocasio, 2008, p. 114). The exclusive status of institutional donors among NGO stakeholders affords them the ability to act from the perspective of institutional entrepreneurs and thus to infiltrate NGOs’ organisational culture with their own patterns of governance and to shape NGOs accounting and reporting logics in implicit ways (Brinkerhoff, 2003; Garrow & Hasenfeld, 2014), especially because NGOs themselves tend to adopt ‘external’ institutional logics, depending on the type of funding they accumulate, their mission and organisational
type (Knutsen, 2012). The logics could conflict and confront each other in such a way as to create an environment for the change of institutional logics.

Goddard and Assad (2006) claimed that “the primary purpose of [NGO] accounting [is] … its symbolic use in navigating legitimacy … [that] transcended any technical or even informational contributions of accounting reports” (p. 397). This study mobilises the interconnection of the notions of trust, familiarity, complexity reduction and risk assurance, developed by Luhmann (2018), in order to reveal how donor-imposed reporting and relevant accountability practices are utilised in building and strengthening NGO–donor relationships. Luhmann (2018, pp. 22 - 23) claimed:

Since the constitution of meaning and the world is consistently anonymous and latent, the full range of experimental possibilities which it allows … will be excluded from consciousness. … [The] familiar world is relatively simple and … [the] simplicity is guaranteed down to fairly narrow limits … Familiarity … makes it possible to entertain relatively reliable expectations and … to absorb the remaining elements of risk … Trust is only possible in a familiar world … But … trust goes beyond the information it derives from the past and takes the risk of defining the future.

Trust, as a characteristic of institutional environment (Thornton, 2004), is built through frequent and regular interactions (Brinkerhoff, 2003), such as the satisfaction of accountability demands via reporting practices. The idea of compliance to a repetitive reporting cycle, its regularity and seeming simplicity, makes donor-imposed reporting and related inter-organisational interactions an appropriate tool to build, keep and strengthen NGO–donor relationships (Ebrahim, 2010; Keating & Thrandardottir, 2017; O’Dwyer & Boomsma, 2015). Luhmann (2018) asserts that “trust relationships find a favourable soil in social contexts … characterised by the relative persistence of the relationship, by reciprocal dependencies, and a certain quality of unforeseen” (p. 41). However, as various donors imply different logics, ideology, principles and patterns of governance and legitimisation, their perceptions on familiarity and appropriateness might be dissimilar and even contradictory (Thornton, 2004; Thornton et al., 2012). This explains why the multiplicity of donors’ logics require NGOs to adapt and shape their identities accordingly in order to signal their familiarity and like-mindedness to their donors (Knutsen, 2012; Lloyd, 2005).

In short, in the case of RAFTO and its five institutional donors, the lenses of institutional logics and Luhmann’s interconnection of trust and familiarity for risk assurance are mobilised to chart empirically how accountability practices and donor-imposed reporting are utilised to build, keep and strengthen NGO–donor relationships. This aims to extend our vision of rationale behind donors’ accountability demands and their implications on accounting and reporting in the non-profit sector. The next section presents the empirical context and the case of RAFTO.

3. Empirical context

3.1. NGOs, institutional donors and reporting regulation in Norway

According to the Norwegian Register Centre, there were more than 85,000 NGOs registered in Norway in 2014. Many well-established Norwegian NGOs and Norwegian divisions of international NGOs rely on grants from institutional donors, including various governmental and municipal agencies, businesses and non-profit foundations (Angell, 2008). The close collaborations between NGOs, government and business have developed in Norway naturally and might constitute a challenge in the eyes of outsiders regarding the independence of NGOs.
in setting their agendas and operationalisation. For instance, Hopgood (2006, p. 196) in his anthropological study of Amnesty International (AI) illustrated that:

AI Norway … made a presentation on its human rights education work with the Norwegian oil company Statoil that drew criticism from other [AI] members. One delegate from AI Ireland said she was disturbed to see the AI logo near the Statoil logo on the screen and worried about the contamination of that image.

Norway is a small Western democracy with a population of 5.2 million inhabitants and the biggest sovereign wealth fund in the world known as the Government Pension Fund of Norway. The fund accumulates petroleum revenues and further invests it in private companies all over the world. A share of the fund value is used in the national budget. The Norwegian government aims to spend approximately 3.0 per cent of the fund’s value annually to finance state expenditures (NOK 231.4 billion was spent in 2017).¹ In particular, these resources are spent by the Norwegian Ministry of Foreign Affairs and its directorate NORAD for development-aid projects and grants’ provision to support local, foreign and international NGOs and initiatives (NOK 34.1 billion was spent in 2017).² This makes Norway a strong actor on the international arena of advocacy, humanitarian and development aid (Kreander & McPhail, 2019; Tvedt, 2007).

Angell (2008) examined the trend of Norwegian NGOs’ fundraising strategies to drift from so-called ‘market’ orientation (i.e. charging or reclaiming fees for the provided services) towards seeking financial support from public-sector institutional donors in order to obtain legitimacy and financial security. Angell claimed that personal links and networks had been used by Norwegian NGOs to build funding connections with governmental institutions. The primary orientation of Norwegian NGOs towards institutional state-aid donors determines the rationale behind selecting this empirical context for analysing how donor-imposed reporting is utilised to build and sustain NGO relationships with their institutional donors and its implications for the accountability practices in the non-profit sector.

The Norwegian Accounting Act (1998) regulates the accounting and financial reporting practices of organisations operating in Norway. In 2000, the Norwegian Accounting Standards Board issued a Norwegian accounting standard for SMEs, NRS 8, which specified good accounting practices for these organisations. In addition, in 2008 the Board established a preliminary accounting standard NRS (F), which stipulated good accounting practices for organisations without profit objectives, including NGOs and foundations. According to information received from the Norwegian Register Centre only 5 per cent of all NGOs in Norway choose to apply special accounting standards for NGOs (NRS (F)).

3.2. The case of RAFTO

The case of RAFTO was selected to fulfil the objective of this study. RAFTO (the Rafto Foundation or in Norwegian Raftostiftelsen) is a well-established advocacy NGO with more than 25 years of activism dedicated to the global promotion of human rights. The activities of RAFTO include the RAFTO Prize awarded for human rights work, follow-up projects in cooperation with former RAFTO Prize laureates, human rights educational courses for pupils, students, teachers and the general public, information provision and lobbying activities.

¹ https://www.nbim.no/en/the-fund/
² https://norad.no/en/front/
Even though *stiftelsen* is translated from Norwegian as ‘foundation’, RAFTO is neither a foundation nor an NGO. In contrast to traditional foundations, RAFTO operates its own educational projects and delivers educational services to Norwegian schools and students. At the same time, the organisation provides financial support to RAFTO Prize laureates outside Norway on a non-systematic basis. In contrast to NGOs, RAFTO does not directly target ‘needy’ groups or people requiring human rights defence, and it does not address the prevention of human rights violations. Given these constraints, RAFTO could be defined as a ‘hybrid’ NGO, having characteristics of both a foundation and an NGO at the same time. In line with the classification of Cordery and Sim (2018), RAFTO could be considered a hybrid between advocacy (lobbying) and service organisation.

RAFTO operates in the context of a liberal democracy with a relatively stable and limited pool of institutional donors located in the same country. RAFTO has an extensive network of various private and public financial supporters and partners who make different types of contributions. Table 1 presents a list of RAFTO’s institutional donors. Similar to the funding of many other Norwegian NGOs (Angell, 2008), financial grants from the state-aid institutional donors are the major funding source of RAFTO. The state-aid donors of RAFTO include the Ministry of Foreign Affairs (MFA), the Municipality of Bergen (MB), the Ministry of Education and Research (MER) and Hordaland County Council (HCC). In addition, RAFTO also receives funding from non-state donors, such as the Regional Bank (RB), the Regional Energy Company (REC) and the non-profit association Fritt Ord (from Norwegian, ‘The Freedom of Expression Foundation’ (FEF)). According to the publicly available data from Norwegian Aid Statistics[^3], for the period of fifteen years (2000 – 2015), RAFTO received from NORAD more than NOK 17 million (approximately, $ 3 million) and increased its dependence from the state-aid and the public sector institutional donors by securing NOK 25.5 million for the period 2019 – 2021 from the Ministry of Foreign Affairs.[^4] RAFTO prepares its official accounts in accordance with the Norwegian Accounting Standard for SMEs. In addition, the organisation reports to all institutional donors separately, complying with the manuals and reporting forms the donors provide.

RAFTO’s strong reliance on support from institutional donors, long-term partnerships and well-established relationships with them determined the research interest in the studied case. On the one hand, RAFTO is quite dependent on its institutional donors owing to the lack of other types of funding, but, on the other hand, it operates in the same economic, cultural and institutional settings as its donors, which allows it to assume a certain level of mutual understanding. Therefore, this case study provides an opportunity to examine how donor-imposed reporting is utilised in accountability relationships in every stage of interaction, such as grant application, grant decision, evaluation of ongoing projects, ex-post evaluation, and long-term cooperation.

### 4. Research methods

The objective of this study is to examine how accountability demands and donor-imposed reporting are utilised to build NGO relationships with institutional donors and their implications for NGO accountability and reporting practices. The study mobilises a set of methodological tools including extensive document analysis and semi-structured in-depth interviews with embedded real-life constructs and undertaken with RAFTO members of staff and representatives of five institutional donor organisations (Table 2).

Prior to the interviews, the author had a meeting and a telephone conversation with RAFTO’s Head of Administration, seeking to explore the accounting practices within the organisation, RAFTO’s funding structure, grant application and reporting routines, the pool of funders and the nature of interactions with donor organisations. The essential accounting and financial reporting documents, such as annual reports and financial statements, the grant agreement between the NGO and the Norwegian Ministry of Foreign Affairs, a general ledger and an annual budget were collected and analysed at this stage (see Table 3). The study identified three specific groups of actors from whom knowledge might be accumulated and who could provide significant and detailed information appropriate for the purpose of this study. These key groups include employees engaged in management, fundraising and reporting, RAFTO board members, and the representatives of institutional donors. The interview questionnaire was constructed to be flexible in addressing the type of stakeholder who was interviewed.

Aiming to unpack the accountability demands of the institutional donors and the utilisation of reporting in the decision-making and evaluation process, the interview design was enhanced by the incorporation of a real-life construct (RLC) to facilitate the analysis (Lapsley & Llewellyn, 1995). The idea of a RLC is to contextualise qualitative and quantitative accounting information in order to provide respondents with a scenario (model) of how something might look and to use this as background to an interview (Arnaboldi & Azzone, 2004; Hellstrom & Lapsley, 2016). An RLC ‘Alternative design of financial reports’, developed and provided by Monsen (2015), was used to facilitate the discussions with the interviewees. The RLC ‘Alternative design of financial reports’ contained two alternative financial statements that were developed within the framework of fund accounting: an overview of revenues and expenditures and an overview of financial status. The overview of revenues and expenditures showed revenues and expenditures during a three-year period, budgetary revenues and expenditures, as well as the variance between the accounting and budgetary figures.

Therefore, each interview contained two parts. The first part of the interview (called ‘factual’) motivated the interviewees to discuss the actual situation and reveal their perceptions of accountability and reporting interactions in NGO–donor relationships and their utilisation in decision-making and evaluation practices. The second part (called ‘hypothetical’) aimed to position interviewees into the hypothetical construct of alternative reporting forms. The purpose of the second part was not to evaluate the alternative report, but to broaden the respondents’ viewpoints by providing visibility to the alternative scenario.

During the ‘factual’ part of the interview, the respondents were asked about their main responsibilities in relation to grant provision and ex-post evaluation process. They were requested to explain the grant decision-making process and list the information sources used. In addition, the interviewees were asked to list reports an NGO required to provide, explain the content of those reports and the main key points of their focus in provided reports. The representatives were also asked whether their organisation provided feedback on the quality and content of NGO reporting and whether the decisions of future support were based on achieving the reporting targets in the past. Finally, the interviewees were requested to share their concerns regarding the existing forms of reporting and views on their possible improvement.

In the ‘hypothetical’ RLC-part of the interview, the respondents were provided with the alternative reports. They were asked whether they considered certain characteristics and features of the alternative reports useful for the decision-making and ex-post evaluation processes. These characteristics included the provision of financial information for the last three years, budgetary figures and the deviation between budgetary and accounting figures.
The respondents were asked whether they preferred further disclosures, such as the details of NGO revenue sources and the directions of expenditures.

Each interview enhanced the study with new documents for analysis listed in Table 3. The interviews also revealed the importance of relevant reporting practices (such as the annual reporting meeting) that took place regularly but were not explicitly formalised in grant manuals and reporting templates. Within the process of document analysis, several interviewees were contacted again to address follow-up questions.

The process of data analysis included data reduction, data display and verification (Miles & Huberman, 1994). The interviews were conducted in Norwegian, digitally recorded, transcribed and translated by the author. The interview data transcripts cover 75 pages, and the documentary analysis data consists of approximately 300 pages. A professional software program for qualitative and mixed methods data analysis, MAXQUDA, was applied as an ancillary tool for the systematisation and analysis of the documents and analytical coding. The interview data and the findings of the document analysis were interpreted through the identification of patterns and the finding of distinctive meanings in patterns (Lukka & Modell, 2010).

5. Findings

5.1. Donor-imposed reporting and different levels of accountability requirements

The analysis started by exploring the usability of the annual financial report. The RAFTO managers claimed that the NGO has never received any feedback on the official financial reports from the donors and board members and this, together with the continuous funding provision, was considered to be a positive signal of donor satisfaction. The board of RAFTO seemed quite ‘academic’ in its membership and did not signal its independence from the NGO management. The interview with the board representative revealed that the board of RAFTO tended to focus on the NGO’s mission achievement, public image and activism rather than on its financial performance and reporting.

The representatives of donor organisations stated that the annual financial report, together with the auditor’s report, is a standard document required from all NGOs at the stages of grant application and ex-post reporting. They also claimed that, as a single financial document, it does not provide an adequate background for decision-making and evaluation owing to its lack of relevant information. The significant power that institutional donors hold enabled them to establish alternative sources of information gathering in the form of purposefully designed donor-imposed reporting. All studied donor organisations, except RB, required RAFTO to comply with their reporting requirements in addition to official financial disclosures.

The analysis revealed that the level of accountability demands differed among five studied donors of RAFTO (Figure 1). The substantial dependence of the NGO on its fund providers and the absence of any legislation that regulates donor-imposed reporting created a situation where each donor was able to perform the role of ‘rule-setter’ and designed a reporting system in a way it preferred, often inspired by its own logics and patterns of governance. The public sector donors – MFA, MB and MER – imposed the highest level of accounting information demands on RAFTO. Applying institutional logics terminology, the study defines this group as ‘bureaucratic state’ donors. The state-aid and public-sector grants are well regulated (for example, the MFA Grant Management Manual contains 130 pages), require extensive reporting, and may affect the mission and agenda of NGOs significantly, since supported NGOs have to fit all the criteria of a specific line within the state budget.
In contrast, two non-state donors, RB and FEF, expressed a different rationale behind the grants provision and the imposed control. RB provides grants to organisations and individual activists for the projects contributing to the development of a specific regional area in Norway. The bank did not disclose the list of NGOs it supports in order not to prioritise certain NGOs over others. FEF supports NGOs and individuals “for projects within the areas of media and democracy, information and public debate, grants and training [stimulating interest to the freedom of expression] and art and culture”. The study defines this group as ‘community’ donors that emphasise the NGO affiliation with a certain community (geographical in the case of RB and professional (ideological) in the case of FEF) and, therefore, demand less accountability from the funded NGO.

5.2. The rationale behind the accountability requirements

After the identification of different levels of accountability demands imposed by donor organisations, the study explored the rationale behind the demands. The analysis named the donor’s desire to control (by emphasizing familiar patterns and logics) and mitigate risk (by sharing it with other donors and imposing fund restrictions) among the main driving forces of donors’ accountability requirements:

The [MFA] new [ex-post] reporting system tries to cover more space, all previous gaps… For example, more control over the local partners [of the supported NGOs] (MFA, M).

The discussion of alternative reporting forms during the RLC-part of interviews revealed several patterns emphasized by the representatives of ‘bureaucratic state’ donors. For instance, they highlighted the importance of budgetary discipline for the NGOs they support, comparability of financial results over several years and accounting figures with the budgets for assessing NGO financial performance. In order to prevent inconsistency between project budgets and submitted reports, the donors require that “the financial report … include[s] project accounts with related explanations, and must be presented according to the same structure and elements as in the approved, detailed budget”. These idea of regularity and predictability of reporting cycle and compliance with budgets originates from the public sector reporting principles and practices. In addition, they express strong preferences to fund-based reporting and detailed disclosures of NGO revenues (including the distribution of state versus private and domestic versus foreign fund sources) and expenditures (the distribution of programme, administrative and fundraising divisions). However, the RAFTO management revealed that despite the fact that the NGO utilised similar types of reports for internal use (for example, budgets), the nature and content of the internal versions would be different and adapted to the internal needs of the NGO.

In contrast, the ‘community’ donors were less demanding in relation to reports and information disclosures. The RB did not impose any additional reporting beyond NGO annual reports, FEF required to fill one brief reporting form. The representatives explained that their organisations typically able to examine the products delivered as the outcome of support (books, films, events). They also tend to rotate NGOs they support regardless the reporting in order to provide all projects in their community with a fair share of their funding:

If we support an organisation for ten years, we might start thinking that probably it is enough …and we begin to support someone new (FEF, G).

5 http://www.frittord.no/en/prosjektsstotte/programomrader
6 S81 – Final report form for project/programme support
The analysis shows that all donors seek to mitigate their risk. Several instruments were applied for controlling risk and eliminating uncertainty, including the variation of the extensiveness of required reporting for different projects and from different NGOs (based on past relationships, NGO reputation, familiarity and an ability to manifest revenues from other sources). For example, the MFA provides three types of grants: project and programme support, general grants and small-scale grants. For the first category, financial reporting is mandatory; for the second, mandatory only for certain types of grants; for the third category, not mandatory in any circumstance. The RB delegates its representatives to participate in the project boards when it provides an NGO with funding that exceeds NOK 250,000. Four out of five donor organisations impose restrictions on the donated grants. In addition, the collegial decision-making process was imposed in all donor organisations: a group of 3-5 professionals who independently evaluate the grant applications and ex-post reports made the decisions on donations collectively.

5.3. The utilisation of donor-imposed reporting practices in NGO-donor relationships

The study revealed that the extensive feedback provision and annual reporting meetings were introduced and utilised by the ‘bureaucratic state’ donors for building and strengthening relationships with RAFTO. Their representatives claimed that the quality of NGO ex-post reporting affected the forthcoming donations. Moreover, MFA and MB donors assisted in improving the quality of the ex-ante grant applications and ex-post reports, i.e. the reports and applications went back and forth between the NGO and the donor organisations until they were finally approved:

If we [MFA] see that an application is very relevant, but the [project’s] budget is not good enough, then we could go back to this organisation and inform them that they need to do better… We have experienced that with some applications we could go back and forth 3–5 times… If they want to get the money, they need to deliver what we would require … With the size of RAFTO grant – they must have good reports (MFA, M).

In addition, the respondents claimed that the MFA and MB could request an NGO to highlight some aspects of its activities in its ex-post reports (aspects that the particular donor deemed of interest to its own goals). Such an approach may well be interpreted as the requirement of supported NGO to follow precise bureaucratic logics, patterns and specified routines to satisfy this type of donor. In contrast, the ‘community’ donors did not provide feedback on the content and quality of reporting. This could signal a higher level of trust or the donor’s lower interest in the function of the reports as mechanisms for strengthening NGO-donor relationships.

The respondents named annual NGO–donor meetings as important events during which the discussion of reporting took place. The donors provided their feedback and the opportunities for further cooperation were discussed in such meetings:

[An NGO] has annual reports and annual meeting [MFA and NGO]. When [NGO] has multi-year agreement, annual meeting is the key… They present the annual report during the annual meeting… and based on this we [MFA and NGO] agree what we should do the next year… If… [NGO] has a multi-year agreement and is working in the country that we [MFA] no longer give priority to, we could direct them to another country, for instance… we [MFA and NGO] could find out together that we are not going to work more in Columbia… because it is no more a priority or it was
not successful, but what you [NGO] are doing in the neighbouring country is perfect and we [MFA] would like to point you [NGO] more towards this neighbouring country… This is what we are going to discuss during the annual meeting (MFA, M).

This demonstrates that, in addition to the reporting mechanisms that were supposed to increase the level of donors’ awareness and control over donated resources, certain reporting procedures introduced by donors could strategically interfere with the operational independence of NGOs. It stresses the negative potency of the donors’ political agendas, institutional patterns and ideologies to affect NGOs’ missions and activism by mobilising implicit instruments of feedback provision and reporting-related interactions.

5.4. The implications for NGO accountability practices

The multiplicity of logics implied in donor-imposed reporting requirements demanded RAFTO to adjust its identity accordingly. The studied case revealed at least five different identities that RAFTO had to attribute and emphasise in its reporting (see Table 4).

The public sector donors act on behalf of the state, redistribute public money and, therefore, seek trustworthy NGO partners who are able to deliver specific services and provide high-quality reports. To be eligible to receive a state grant, NGOs needed to fit the specified criteria of a certain budget line and comply with international and local socio-economic and political trends. The analysis exposed that the ‘bureaucratic state’ donors tended to create an image of ideal trustworthy NGO partners in order to justify the long-term provision of grants in the eyes of controlling institutions (including the Parliament and the Office of the Auditor General) and the public. For instance, the Hordaland County Council explained its decision to increase the financial support of RAFTO in the following way:

The Rafto Foundation has faced greater challenges in obtaining support from the business community … The fight for human rights is the part of our responsibility to develop good civil society. … The Rafto Award has become a brand for our region and the foundation offers valuable education to our school students so that they are better equipped to meet the global challenges7.

The interviews revealed that the MFA was also moving towards financing only large-scale professional NGOs:

Here is the clear difference between big professional and small NGOs… for small NGOs it is much more difficult to deliver good applications and good budgets… We come to the conclusion that the small NGOs could create more damage, especially in crisis areas (MFA, M).

The desire of ‘bureaucratic state’ donors to work only with long-term trustworthy NGO partners and well-established large-scale professional NGOs could make it difficult for newly formed small- and medium-scale NGOs to compete for funding. The donors’ perception of an ideal NGO partner revealed the risk that the quality of delivered services (for achievement of the NGO’s mission) might be substituted by the high quality of grant applications, financial

reports and compliance with donors’ accountability requirements. With regards to RAFTO, there is a risk that the need to signal its trustworthiness and like-mindedness to their donors in order to secure long-term funding, might require to compromise advocacy agenda and activism, to avoid taking ‘risky’ initiatives and rely on own expertise in decision-making.

6. Discussion and conclusions

The privileged position that institutional donors hold among NGO stakeholders equips them with the mechanisms to shape NGO accountability practices, establish performance targets and influence operational agendas (Brinkerhoff, 2003; Chen et al., 2019; Ebrahim, 2003, 2010). However, the specific reasons that underlie the accountability demands of institutional donors, the types of accounting information they seek and the utilisation of this information in their own decision-making processes remain unclear. This study contributes to prior research on NGO accountability and reporting practices (Crawford et al., 2018; Goddard & Assad, 2006; O'Dwyer & Boomsma, 2015) by examining the accountability demands of institutional donors, the rationale behind these demands and the role of donor-imposed reporting in NGO–donor relationships.

By mobilising the rarely used multi-organisational perspective to capture the inter-dynamics and collaborative work of NGOs and institutional donors in constructing NGO (financial) accountability (Boomsma & O'Dwyer, 2019; Brinkerhoff, 2003), the study highlights the symbiotic nature and confluence in NGO–donor relationships. Although NGOs’ resource dependence on their donors has been broadly explored (Khieng & Dahles, 2015; Mourey et al., 2013; Verbruggen et al., 2011), the study emphasises the aspect of donors’ dependence on those NGOs that would be able to perform as trustworthy long-term partners. Institutional donors need NGOs to become messengers and promoters of their social and educational values (such as human rights and democracy) and political agendas. The study claims that donor-imposed reporting and relevant inter-organisational interactions and practices (such as continuous feedback, quality improvement and annual reporting meetings) are utilised by NGOs and their institutional donors as instruments to build, keep and strengthen relationships. The rationale behind these demands is usually determined by donors’ desires to control, mitigate risk, legitimise grants’ provision and emphasise trust and interconnectivity in NGO–donor relationships.

By applying the lenses of institutional logics embedded in organisational practices and Luhmann’s interconnection of trust, familiarity, complexity reduction and risk assurance, the paper reveals that the variety in levels and types of donors’ accountability demands is determined by the multiplicity of donors’ logics. The paper claims that the reporting requirements are imposed by institutional donors in the non-profit sector within the scope of their own logics, patterns of governance and constructs of accountability and legitimacy. Initially having different purposes, ‘community’ donors and ‘bureaucratic state’ donors shape their accountability demands in different ways.

The bureaucratic logics that predate in the public sector determine the creation of similar types of extensive reporting for the non-profit fund recipients. The ‘bureaucratic state’ donors require management accounting information, details on the level of project (fund) accounting and evidence of budgetary discipline. They dedicate resources to take grant recipients through the continuous cycles of reporting improvement and modification in order to achieve a high level of control and risk minimisation. The ‘bureaucratic state’ donors demand a high level of applied control, as they act on behalf of the state and redistribute public money. They seek trustworthy long-term partners in the non-profit sector that are able
to deliver specific services and provide high-quality reports. They use these reports for upward accountability to legitimate grant provision in the eyes of controlling institutions (such as parliaments and state auditors) and the general public.

In contrast, the ‘community’ donors prioritise “commitment to community values and ideology” (Thornton et al., 2012, p. 53). Given this goal, their levels of accountability demands are lower and they show less concern for the quality of reports (no feedback to reports is provided). Since the ‘community’ donors seek to support as many NGOs within a given community as possible, they shift their support for particular NGOs frequently without referring to the reports provided. In such a context, the ability of an NGO to provide sufficient reports can only affect its overall reputation in the eyes of ‘community’ donors, but this will not in itself guarantee any competitive advantage in the fundraising arena.

The multiplicity of donors’ logics required the studied NGO to adapt to various reporting demands and shape its identity accordingly in order to demonstrate its familiarity and consonance to their donors. For instance, the studied NGO had to attribute and emphasise in its reporting at least five different identities, including the regional community collaborator for the local bank, the provider of educational services for the Ministry of Education and the strategic long-term partner in the international development aid arena for the Ministry of Foreign Affairs. This allowed RAFTO to signal its trustworthiness, reliability and like-mindedness to their donors in order to strengthen relationships and secure long-term funding.

Regarding the methodological contribution, the mobilisation of a real-life construct method (Hellstrom & Lapsley, 2016; Lapsley & Llewellyn, 1995) enabled this study to incorporate contextualised accounting data within the interview design. The method encouraged respondents in the facilitated discussions by enriching the perspective of the actual organisational practices of grant-provision and ex-post evaluation by a hypothetically constructed ‘what if’ reality. This broadened the interviewee’s perspectives by providing visibility to alternative reporting scenarios and revealed an emphasis on potential accountability demands. For instance, the RLC-part of the interviews allowed the study to discover the ‘bureaucratic state’ donors’ demand for assurance of budgetary discipline and longitudinal (multi-year) perspective in NGO reporting.

Although the paper is based on a single case study, with the corresponding limitations, the multi-organisational perspective on donor–NGO relationships allowed the collection of the viewpoints of the representatives of six different organisations, including an advocacy NGO, three public-sector (state-aid) donors, one foundation and one private-sector donor. Taking into account the unique settings, the study enriches our knowledge and understanding of the accountability agenda of advocacy NGOs (Brown, Ebrahim, & Batliwala, 2012; Goncharenko, 2019; O’Dwyer & Unerman, 2008) and provides an insight into a specific way of thinking and utilisation of accounting information of the prominent actors in the global arena of development aid, such as the Norwegian Ministry of Foreign Affairs and NORAD. For further research, it might be interesting to explore the accountability demands and reporting requirements of state-aid donors from other empirical settings, taking into account the implicit effects and power of such donors to infiltrate their logics, perceptions and ideologies into the accountability and operational agendas of the NGOs they support. Another important area that this study might motivate further research into is the exploration of the substantial differentiation in accountability demands and ex-post evaluation practices between public-sector and private institutional donors, as an NGO’s
prioritisation of different types of institutional donors among its funders might lead to the need to pursue its accountability differently.

References


Miles, M. B., & Huberman, A. M. (1994). *Qualitative data analysis: An expanded sourcebook*: SAGE.


Table 1 – The institutional donors of RAFTO in 2013

<table>
<thead>
<tr>
<th>Donor</th>
<th>Type of organisation</th>
<th>The main purpose of awards</th>
<th>Annual award from the donor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ministry of Foreign Affairs (MFA)</td>
<td>State-aid/public sector</td>
<td>Human rights/Participatory development/Good governance/democratisation</td>
<td>NOK 4 000 000</td>
</tr>
<tr>
<td>Municipality of Bergen (MB)</td>
<td>Public sector</td>
<td>Operational activities</td>
<td>NOK 1 000 000</td>
</tr>
<tr>
<td>Hordaland County Council (HCC)</td>
<td>Public sector</td>
<td>Operational activities</td>
<td>NOK 200 000</td>
</tr>
<tr>
<td>The Ministry of Education and Research (MER)</td>
<td>Public sector</td>
<td>Educational/teaching projects</td>
<td>NOK 2 130 000</td>
</tr>
<tr>
<td>Regional Bank (a listed financial services group) (RB)</td>
<td>Private</td>
<td>The prize award</td>
<td>NOK 500 000</td>
</tr>
<tr>
<td>Regional Energy Company (REC)</td>
<td>Private</td>
<td>The prize award and follow-up projects with former prize laureates</td>
<td>NOK 500 000</td>
</tr>
<tr>
<td>Freedom of Expression Foundation (FEF)</td>
<td>Foundation</td>
<td>The prize award</td>
<td>NOK 400 000</td>
</tr>
</tbody>
</table>

Source: Annual reports of RAFTO and donor organisations

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8 RAFTO was funded by seven institutional donors in 2013. However, the study was able to obtain access to interview representatives of five donor organisations.

9 In addition to the main purpose, the relevant part of administrative costs is covered by each grant.

Table 2 – The interviews undertaken within the RAFTO case study

<table>
<thead>
<tr>
<th>Reference</th>
<th>Organisation/body</th>
<th>Role/position of the interviewee</th>
<th>Type of interview(^\text{11})</th>
<th>Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Pilot study (board representatives outside the RAFTO case for the test of interview design)</td>
<td>Board member</td>
<td>Interview</td>
<td>32 min</td>
</tr>
<tr>
<td>B</td>
<td>RAFTO</td>
<td>Board member</td>
<td>Skype interview</td>
<td>58 min</td>
</tr>
<tr>
<td>C</td>
<td>RAFTO</td>
<td>Head of administration (the main contact, ‘gate keeper’)</td>
<td>- Meeting; - Telephone conversation; - Interview; - Email correspondence</td>
<td>60 min</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>25 min</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>33 min</td>
</tr>
<tr>
<td>D</td>
<td>The Board of Directors of RAFTO</td>
<td>Senior adviser (co-founder)</td>
<td>Interview</td>
<td>57 min</td>
</tr>
<tr>
<td>E</td>
<td>FEF</td>
<td>Senior adviser</td>
<td>Email correspondence</td>
<td>-</td>
</tr>
<tr>
<td>F</td>
<td>The Board of Directors of RAFTO</td>
<td>Board member</td>
<td>Interview</td>
<td>53 min</td>
</tr>
<tr>
<td>G</td>
<td>FEF</td>
<td>Project and Deputy director</td>
<td>Group interview</td>
<td>76 min</td>
</tr>
<tr>
<td>H</td>
<td>MB</td>
<td>Senior adviser</td>
<td></td>
<td></td>
</tr>
<tr>
<td>I</td>
<td>MB</td>
<td>Senior adviser</td>
<td></td>
<td></td>
</tr>
<tr>
<td>J</td>
<td>MB</td>
<td>Adviser, Department of Climate, Culture and Environment</td>
<td>Interview</td>
<td>45 min</td>
</tr>
<tr>
<td>K</td>
<td>RB</td>
<td>Marketing and Communication leader</td>
<td>Interview</td>
<td>40 min</td>
</tr>
<tr>
<td>L</td>
<td>MFA</td>
<td>Adviser, Section for Human Rights and Democracy</td>
<td>Email correspondence</td>
<td>-</td>
</tr>
<tr>
<td>M</td>
<td>MFA</td>
<td>Deputy director, Grant</td>
<td>Interview</td>
<td>66 min</td>
</tr>
</tbody>
</table>

\(^{11}\) The type of communication (interview) has been chosen based on the respondents’ preferences and availability. For example, two respondents (E, L) preferred to answer the interview questions via email correspondence; three other respondents (G, H, I) suggested a group interview format.
<table>
<thead>
<tr>
<th></th>
<th>Management Section</th>
</tr>
</thead>
<tbody>
<tr>
<td>N</td>
<td>MER</td>
</tr>
<tr>
<td></td>
<td>Senior adviser</td>
</tr>
<tr>
<td></td>
<td>Telephone interview</td>
</tr>
<tr>
<td></td>
<td>25 min</td>
</tr>
</tbody>
</table>
### Table 3 – The reporting forms and grant manuals analysed in the RAFTO case

<table>
<thead>
<tr>
<th>Organisation</th>
<th>Document</th>
</tr>
</thead>
<tbody>
<tr>
<td>RAFTO</td>
<td>- Annual reports 2013, 2014;</td>
</tr>
<tr>
<td></td>
<td>- Annual financial statements 2013, 2014;</td>
</tr>
<tr>
<td></td>
<td>- Annual budget 2013;</td>
</tr>
<tr>
<td></td>
<td>- Annual ledger 2013;</td>
</tr>
<tr>
<td>FEF</td>
<td>- The Report to non-profit association “The Freedom of Expression” for the project support (form)</td>
</tr>
<tr>
<td>MB</td>
<td>- Grant portal: <a href="http://www.bergen.kommune.no/tilskudd">www.bergen.kommune.no/tilskudd</a></td>
</tr>
<tr>
<td></td>
<td>- The Reporting Form 2015</td>
</tr>
<tr>
<td>RB</td>
<td>- Grant portal: <a href="https://www.spv.no/skjema/allmennyttige-midler-soke-midler/prosjektinformasjon">https://www.spv.no/skjema/allmennyttige-midler-soke-midler/prosjektinformasjon</a></td>
</tr>
<tr>
<td></td>
<td>- Application for funds for charitable purposes;</td>
</tr>
<tr>
<td></td>
<td>- Report Form: Funding for charitable purposes is used in conjunction with assigned grant</td>
</tr>
<tr>
<td>MFA</td>
<td>- Grant Management Manual. Management of Grants by the Ministry of Foreign Affairs and Norad;</td>
</tr>
<tr>
<td></td>
<td>- Norwegian development assistance in numbers;</td>
</tr>
<tr>
<td></td>
<td>- S82 – Final report form for small scale grants;</td>
</tr>
<tr>
<td></td>
<td>- S81 – Final report form for project/programme support;</td>
</tr>
<tr>
<td></td>
<td>- S61 – Progress report form for project/programme support;</td>
</tr>
<tr>
<td></td>
<td>- S01EN – Application form for project/programme support;</td>
</tr>
<tr>
<td></td>
<td>- Guide to filling in S51– Application form for project and programme support;</td>
</tr>
<tr>
<td></td>
<td>- Grant Manual. Human rights. UN Department / Section for Human Rights and Democracy</td>
</tr>
</tbody>
</table>

12 Provided in Norwegian, translated by the author
<table>
<thead>
<tr>
<th>Organisation</th>
<th>‘Identity’</th>
</tr>
</thead>
<tbody>
<tr>
<td>FEF</td>
<td>a member of professional community (‘one of us’)</td>
</tr>
<tr>
<td>RB</td>
<td>a regional community collaborator</td>
</tr>
<tr>
<td>MB</td>
<td>a ‘well-known regional brand’</td>
</tr>
<tr>
<td>MFA</td>
<td>a strategic long-term partner in international development aid</td>
</tr>
<tr>
<td>MER</td>
<td>a provider of educational services</td>
</tr>
</tbody>
</table>