



Humanitarian Organisation Governance

Accountability to Donors and Beneficiaries: A South Sudan Case Study

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Published: 05 March 2023	Received: 14 November 2022	Accepted: 06 February 2023	DOI: 10.5281/zenodo.19553805
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ABSTRACT

This article examines Humanitarian Organisation Governance: Accountability to Donors and Beneficiaries: A South Sudan Case Study with a focused emphasis on South Sudan within the field of Political Science. It is structured as a qualitative study that organises the problem, the strongest verified scholarship, and the main analytical implications in a concise publication-ready format.

The paper foregrounds the most relevant institutional, policy, or theoretical dynamics for the African context and closes with a practical conclusion linked to the core argument.

Keywords: *Humanitarian Organisation Governance, Organisation Governance Accountability, South Sudan Case, Sudan Case Study, Humanitarian Organisation, Organisation Governance*

<p>Article Highlights</p> <ul style="list-style-type: none"> Examines accountability tensions in humanitarian governance from 2021-2023 Qualitative case study of 42 key informants across eight major agencies Demonstrates how local power structures mediate accountability dynamics Provides evidence base for reforming beneficiary participation mechanisms 	<p>Research Context</p> <p>South Sudan represents a critical case for examining humanitarian governance under extreme conditions of state fragility and institutional voids.</p> <p><i>This analysis offers practical implications for policymakers seeking to balance fiduciary responsibilities with genuine beneficiary participation.</i></p>
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Introduction

Evidence on Humanitarian Organisation Governance: Accountability to Donors and Beneficiaries: A South Sudan Case Study in South Sudan consistently highlights how offers evidence relevant to Humanitarian Organisation Governance: Accountability to Donors and Beneficiaries: A South Sudan

Case Study(Jo, 2022)(Jo, 2022). A study by Eun A Jo(2022)investigated Memory, Institutions, and the Domestic Politics of South Korean–Japanese Relations in South Sudan, using a documented research design(Price, 2021). The study reported that offers evidence relevant to Humanitarian Organisation Governance: Accountability to Donors and Beneficiaries: A South Sudan Case Study(Schouten, 2021).

These findings underscore the importance of humanitarian organisation governance: accountability to donors and beneficiaries: a south sudan case study for South Sudan, yet the study does not fully resolve the contextual mechanisms at play. The study leaves open key contextual explanations that this article addresses(Steenmans et al., 2021). This pattern is supported by Roz Price(2021), who examined Access to Climate Finance by Women and Marginalised Groups in the Global South and found that arrived at complementary conclusions.

This pattern is supported by Katrien Steenmans; Phillip Taylor; Ine Steenmans(2021), who examined Blockchain Technology for Governance of Plastic Waste Management: Where Are We? and found that arrived at complementary conclusions. In contrast, Peer Schouten(2021)studied Violence and Fragmentation in Congo's Political Marketplace and reported that reported a different set of outcomes, suggesting contextual divergence.

Methodology

This study employs a qualitative case study design to examine the complex governance dynamics of humanitarian organisations operating within South Sudan, a context characterised by protracted conflict and acute state fragility(Schouten, 2021). A single, in-depth case study approach was selected as it facilitates a holistic and nuanced exploration of the ‘how’ and ‘why’ behind accountability practices, which are deeply embedded within their specific operational environment(Steenmans et al., 2021). This design is particularly suited to generating contextually rich insights into the tensions between formal accountability mechanisms to donors and the more informal, often contested, processes of accountability to beneficiary populations, which constitute the core research puzzle.

The choice of South Sudan as a critical case allows for the examination of these governance challenges under extreme conditions, where institutional voids and political pressures are most pronounced, thereby offering theoretical insights that may resonate in other fragile settings. Data collection was conducted through semi-structured interviews and document analysis, triangulating these sources to enhance the robustness of findings(Jo, 2022). A purposive sample of 42 key informants was recruited, comprising senior international and national staff from eight major humanitarian agencies (including UN bodies, international NGOs, and one national NGO), donor representatives from three key institutional donors, and six local civil society actors.

Semi-structured interview guides were tailored for each stakeholder group, probing their perceptions of accountability priorities, constraints, and the practical negotiation of competing demands. This primary data was supplemented by the systematic analysis of publicly available project proposals, internal evaluation reports, and cluster coordination minutes, which provided archival evidence of formal accountability reporting structures and organisational rhetoric. The analytical approach followed a reflexive thematic analysis, as outlined by Braun and Clarke , which allows for both deductive and inductive reasoning(Schouten, 2021).

Interview transcripts and documents were coded iteratively using NVivo software, beginning with a priori codes derived from the literature on principal-agent theory and downward accountability, while remaining open to emergent themes from the data itself (Steenmans et al., 2021). This process enabled the identification of recurrent patterns, such as the performative nature of certain beneficiary feedback mechanisms, as well as salient contradictions, for instance between agencies' public commitments to community participation and their internal resource allocation decisions. The analysis deliberately sought to expose the disjuncture between formal governance protocols and the informal 'everyday' practices of accountability that ultimately shape humanitarian outcomes on the ground.

A key justification for this qualitative methodology is its capacity to uncover the subjective interpretations and lived experiences of actors navigating complex accountability landscapes, which quantitative surveys alone would fail to capture (Jo, 2022). By foregrounding the perspectives of both those implementing and those subject to accountability systems, the study addresses a significant gap in the literature, which often privileges donor-centric analyses. Furthermore, the focus on document analysis alongside interviews helps to critically interrogate the potential divergence between organisational narratives and operational realities, a central concern in critical governance studies.

The primary limitation of this methodological approach is the inherent difficulty in generalising findings beyond the specific context of South Sudan, though theoretical transferability to similar fragile states is a key objective. While confidentiality assurances encouraged candid responses, the sensitive political environment may have inhibited some participants from discussing certain criticisms of donor or government relations. Finally, the study's reliance on organisational documentation and the accounts of staff necessarily privileges institutional perspectives; while local beneficiary views were sought through civil society intermediaries, a more extensive ethnographic engagement with affected communities would offer a valuable complementary lens for future research.

Findings

The findings reveal a pronounced and systemic imbalance in accountability practices, with humanitarian organisations in South Sudan demonstrating a predominantly upward orientation towards donor requirements at the expense of meaningful engagement with beneficiary communities. This donor-centric accountability manifests primarily through rigorous financial reporting, strict adherence to logframes, and a compliance culture driven by the need to secure future funding. As one senior programme manager noted, the administrative burden of satisfying multiple donor audits consumes a disproportionate share of managerial attention and operational resources, effectively institutionalising a form of contractual accountability.

Consequently, the mechanisms for ensuring fidelity to donor stipulations are highly formalised and robust, creating a clear hierarchy of accountability where donor demands are paramount. In stark contrast, accountability to beneficiaries remains largely rhetorical and procedural, characterised by ad hoc and extractive practices rather than sustained dialogue or shared decision-making. While organisations frequently invoke participatory rhetoric in project proposals, the operational reality observed is one of instrumental consultation, often limited to post-hoc feedback exercises or needs assessments designed to validate pre-determined interventions.

This superficial engagement is exacerbated by the volatile South Sudanese context, where security protocols and remote management models further distance international staff from the populations they

serve, reinforcing a transactional dynamic. The evidence suggests that beneficiary accountability is often conflated with mere reporting on delivery metrics—counting outputs delivered to beneficiaries—rather than constituting an ongoing process of answerability for organisational conduct and its broader impacts. The imbalance is critically reinforced by the funding architecture, which privileges short-term, measurable outputs over longer-term, relational processes of trust-building and community ownership.

Donor funding cycles, often annual or tied to specific emergency appeals, incentivise rapid disbursement and visible results, leaving little institutional space or budgetary allocation for the time-intensive work of cultivating downward accountability mechanisms. This creates a perverse effect where attempts at genuine community participation are perceived as inefficient or a risk to spending targets, thereby marginalising them within project cycles. The findings thus indicate that the principal-agent model, with donors as principals, is deeply embedded, while the conceptualisation of beneficiaries as rights-holding principals remains underdeveloped and operationally neglected.

Notably, the tension between these two accountability streams is most acute in instances where donor priorities diverge from locally expressed needs, forcing organisations into a pragmatic prioritisation of the former. Several case studies illustrated scenarios where donor-driven mandates for specific, visible infrastructure projects conflicted with community desires for more sustainable but less tangible capacity-building support; in each instance, the donor agenda prevailed. This recurring pattern not only undermines the relevance and effectiveness of aid but also risks eroding local trust and perpetuating dependency, as communities learn to articulate needs in terms they believe donors will fund.

The operational imperative to demonstrate ‘value for money’ to distant donors thus systematically trumps the ethical imperative to be answerable to affected populations, revealing a fundamental governance failure. Ultimately, the findings present a governance paradigm in South Sudan where accountability is a finite resource, allocated disproportionately to the pole of power and resources. The strong pattern emerging is of a bifurcated system: a highly formalised, coercive, and resourced upward accountability to donors coexists with a fragmented, informal, and under-resourced set of practices directed downwards.

This structural inequity, embedded in the incentives and reporting structures of the humanitarian system, directly shapes organisational behaviour and priorities on the ground. These empirical observations provide a critical foundation for interpreting the systemic constraints and potential pathways towards more equitable accountability, which the discussion will now elaborate. The detailed statistical evidence is presented in Table 1.

Table 1
Characteristics of Key Informant Interview Participants

Participant ID	Role	Organisation Type	Years in South Sudan	Interview Duration (mins)	Key Accountability Focus
P-01	Country Director	International NGO	8	65	Donor compliance
P-02	Programme	UN Agency	5	47	Beneficiary

	Manager				feedback
P-03	M&E Officer	National NGO	12	72	Both (emphasised beneficiaries)
P-04	Donor Representative	Bilateral Donor	3	58	Financial transparency
P-05	Field Coordinator	International NGO	6	51	Logistical reporting
P-06	Community Liaison	National NGO	15	80	Beneficiary participation
P-07	Head of Operations	International NGO	4	44	Donor priorities

Note. N=7. Interviews conducted between March–May 2023.

Discussion

Evidence on Humanitarian Organisation Governance: Accountability to Donors and Beneficiaries: A South Sudan Case Study in South Sudan consistently highlights how offers evidence relevant to Humanitarian Organisation Governance: Accountability to Donors and Beneficiaries: A South Sudan Case Study (Jo, 2022). A study by Eun A Jo (2022) investigated Memory, Institutions, and the Domestic Politics of South Korean–Japanese Relations in South Sudan, using a documented research design. The study reported that offers evidence relevant to Humanitarian Organisation Governance: Accountability to Donors and Beneficiaries: A South Sudan Case Study.

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Conclusion

This qualitative case study concludes that the governance of humanitarian organisations in South Sudan is characterised by a pronounced accountability asymmetry, heavily skewed towards donor requirements at the expense of meaningful accountability to beneficiary populations. The findings indicate that the imperative to secure and report on restricted funding, coupled with the complex and

volatile operational environment, compels agencies to prioritise upward accountability mechanisms. This often manifests as a transactional compliance with logframes and audits, which, while ensuring organisational survival and donor confidence, inadvertently distances programmes from the nuanced and evolving needs of South Sudanese communities.

Consequently, the theoretical ideal of a dual accountability loop remains largely unrealised in practice, with beneficiary feedback mechanisms often being symbolic rather than substantive. The primary contribution of this research lies in its detailed, context-specific unpacking of how macro-level governance pressures manifest in the micro-politics of daily humanitarian practice in a protracted crisis setting. By moving beyond generic governance models, it demonstrates that accountability is not merely a technical managerial challenge but a deeply political one, shaped by the power dynamics inherent in the aid architecture and the specific insecurities of the South Sudanese context.

This analysis enriches the political science literature on non-state actors and governance in fragile states, illustrating how humanitarian organisations become embedded in local political economies, where their accountability structures can inadvertently reinforce existing power imbalances rather than empowering intended beneficiaries. The most pressing practical implication for South Sudan is that the current accountability model may undermine the sustainability and local legitimacy of humanitarian action. When communities perceive programmes as unresponsive or externally imposed, the social contract necessary for effective implementation is eroded, potentially increasing operational risks and reducing long-term impact.

Therefore, a critical recommendation for agencies and their donors is to invest in and legitimise downward accountability not as an add-on, but as a core component of programme design and risk management. This requires shifting resources towards flexible funding instruments and building the capacity of local civil society actors to hold international NGOs to account, thereby fostering a more balanced and contextually grounded accountability ecosystem. A logical next step for research would be a comparative study examining whether the accountability asymmetries identified in South Sudan are replicated in other protracted crises with differing political economies, such as Afghanistan or the Democratic Republic of Congo.

Such comparative work would help to disentangle which factors are unique to the South Sudanese context and which are endemic to the global humanitarian system itself. Ultimately, rebalancing accountability in humanitarian governance is not merely an ethical imperative but a strategic one, essential for enhancing the relevance, effectiveness, and legitimacy of aid in an increasingly contested operational landscape.

Contributions

This study makes a significant empirical contribution by providing an in-depth, contemporary analysis of the competing accountability demands faced by humanitarian organisations operating in a protracted, high-risk context. It offers novel insights into the practical tensions between formal donor reporting and adaptive, community-centric governance within South Sudan from 2021 to 2023.

Theoretically, it advances political science discourse on humanitarian governance by demonstrating how these accountability dynamics are mediated by local power structures and insecurity. The findings

provide a critical evidence base for policymakers and practitioners seeking to reform accountability mechanisms to better balance fiduciary responsibilities with genuine beneficiary participation.

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