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Accountability Practices Among Faith-Based Organisations and Household Poverty Reduction in Rwanda's Western Province

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Abstract

Accountability practices are central to the credibility and effectiveness of Faith-Based Organisation-led household poverty reduction. In Rwanda, poverty reduction has been advanced through Vision 2050, the National Strategy for Transformation, decentralised governance, social protection programmes, and district-level coordination structures. Yet many households in Western Province continue to face livelihood insecurity, food shortages, limited income opportunities, uneven access to basic services, and exposure to environmental and socio-economic shocks. This study assessed how accountability practices among Faith-Based Organisations influenced household poverty reduction in Rwanda's Western Province, with attention to transparency, reporting, monitoring, beneficiary feedback, responsible resource use, and stakeholder participation. An interpretivist qualitative case-study design was adopted. Data was generated through semi-structured interviews, focus group discussions, observation, and document review involving FBO leaders, programme staff, local government actors, Joint Action Development Forum representatives, community leaders, and beneficiary households. Findings showed that accountability strengthened trust, improved fairness in beneficiary selection, protected resources, enhanced programme legitimacy, and supported institutional learning. However, accountability remained uneven because reporting to donors, religious authorities, government institutions, and organisational leadership was more formalised than accountability to beneficiary households. The study concludes that accountability is not simply an administrative requirement; it is a participatory and ethical governance practice through which poor households gain voice, programmes become more responsive, and poverty reduction support becomes more sustainable. Stronger community feedback systems, transparent targeting procedures, participatory monitoring, accessible complaint channels, and multidirectional accountability are therefore necessary for improving FBO-led household poverty reduction.

Keywords: *Accountability practices, Faith-Based Organisations, household poverty reduction, collaborative governance, Rwanda's Western Province*

1.0 Introduction

In many rural communities, poverty is not experienced as income shortage alone. It is also reflected in irregular food access, limited healthcare, school-related costs, poor shelter, weak productive assets, fragile social support, and low resilience to shocks. These deprivations often reinforce one another, making household poverty both a material challenge and a governance concern. Rwanda's Vision 2050, the National Strategy for Transformation, decentralised governance, and social protection programmes reflect this wider understanding of poverty as a multidimensional public policy issue (Ministry of Finance and Economic Planning [MINECOFIN], 2024; National Institute of Statistics of Rwanda [NISR], 2025).

Faith-Based Organisations occupy an important place in this landscape because they are close to communities and often work through trusted religious, volunteer, and local leadership networks. In Rwanda's Western Province, FBOs support vulnerable households through livelihood assistance, food security initiatives, education support, health-related services, psychosocial care, humanitarian response, savings groups, agricultural inputs, and community mobilisation. Their closeness to households can help them identify vulnerability more accurately, but proximity does not by itself guarantee fair or effective support. It also creates a responsibility to make decisions transparent, to account for resources, and to listen to the households that programmes are meant to serve (Caritas Rwanda, 2024; Rwanda Governance Board [RGB], 2024).

For this reason, the role of FBOs needs to be examined with both appreciation and caution. Their presence in poor communities is valuable, but it does not automatically lead to household transformation. When accountability is weak, interventions may become shaped more by donor reporting cycles than by household needs; support may be repeated in some areas while other vulnerable households remain invisible; and beneficiaries may have little space to question decisions or provide feedback. Accountability is therefore not a routine administrative task. It is a governance condition for fairness, responsible resource use, beneficiary voice, and programme legitimacy. The doctoral study from which this article is drawn treated accountability practices as one of the key dimensions of collaborative governance, alongside coordination mechanisms, collaborative capacity, and resource availability (Niyitanga, 2026).

Western Province is a particularly relevant setting for this discussion because vulnerability remains pronounced despite Rwanda's national progress in poverty reduction. National poverty declined from 39.8% in 2016/17 to 27.4% in 2023/24, yet Western Province continued to record the highest poverty incidence at 37.4% (MINECOFIN, 2024; NISR, 2025). The province is largely rural, with many households depending on smallholder agriculture and facing limited livelihood diversification, food insecurity, floods, landslides, and uneven access to services (Ministry in Charge of Emergency Management [MINEMA], 2024; NISR, 2025). In such a context, accountability matters because scarce resources must reach the households most in need and must be used in ways that are clear, fair, and responsive.

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This study assessed how accountability practices among FBOs influenced household poverty reduction in Rwanda's Western Province. Accountability was examined through transparency in beneficiary selection, reporting, monitoring, auditing, responsible resource use, beneficiary feedback, stakeholder participation, and institutional learning. The analysis approached accountability as both a technical governance mechanism and a moral obligation to households living in vulnerable conditions.

1.1 Problem Statement

Rwanda has placed poverty reduction at the centre of its development agenda through Vision 2050, the National Strategy for Transformation, decentralised governance, social protection, and district development planning. Even so, persistent poverty in Western Province shows that the presence of policies, programmes, and actors does not automatically translate into household-level transformation. The issue is not that FBOs, local government institutions, JADF structures, community leaders, and development partners are absent. Rather, the more pressing question is whether accountability within FBO-led interventions is strong enough to ensure transparent targeting, responsible use of resources, meaningful feedback, and programme correction.

When accountability is weak, an FBO intervention may meet donor reporting requirements while still failing to respond adequately to beneficiary households. Beneficiaries may know that support exists, yet remain unclear about selection criteria, resource use, complaint channels, programme objectives, or follow-up procedures. Such gaps can create perceptions of favouritism, exclusion, or symbolic participation. The study therefore examined whether accountability practices shaped trust, fairness, resource stewardship, programme responsiveness, and household poverty reduction, rather than simply producing reports, meetings, and institutional compliance.

2.1 Literature Review

2.1.1 Global Perspectives on FBO Accountability and Poverty Reduction

Global literature increasingly recognises FBOs as development actors that combine service delivery with moral legitimacy, community trust, volunteer networks, and long-term local presence. The Joint Learning Initiative on Faith and Local Communities (JLI, 2022) and Tomalin (2023) similarly note that faith actors often reach marginalised households through religious institutions, schools, clinics, local volunteers, and humanitarian networks. This literature helps explain why FBOs are often present where state and market systems are stretched. However, it also calls for caution: reach and trust do not necessarily produce sustainable poverty reduction unless they are supported by transparent targeting, responsible reporting, beneficiary feedback, and accountability systems.

Compared with many secular non-governmental organisations, FBOs are often seen as having stronger community embeddedness and moral authority. Secular organisations, however, may sometimes have more professionalised monitoring systems, technical reporting procedures, and donor compliance mechanisms. This contrast is important because the comparative advantage of FBOs is incomplete when it stands alone. Their proximity to poor households can improve the identification of vulnerability, but weak accountability can still lead to opaque targeting, informal decision-making, and limited programme correction. The global literature therefore suggests that FBOs are most effective when religious legitimacy is combined with disciplined governance practices, not when it is treated as a substitute for them.

A further weakness in global FBO literature is that it often highlights compassion, charity, and social capital while paying less attention to the institutional tensions that shape accountability. Donor reporting, organisational visibility, religious hierarchy, funding competition, and weak community complaint systems can all limit downward accountability. This study connects that gap to Rwanda's Western Province by examining accountability not as a moral assumption, but as a practical governance mechanism through which FBOs either strengthen fairness and responsiveness or reproduce donor-oriented reporting cycles.

2.1.2 FBO Accountability in Sub-Saharan Africa

Across sub-Saharan Africa, studies generally agree that FBOs complement government poverty reduction through education, health services, emergency relief, food security initiatives, livelihood support, child protection, savings groups, and psychosocial care (Makhubele, 2021; Organisation for Economic Co-operation and Development [OECD], 2023; World Bank, 2024). This is important because poverty in many African contexts is experienced through overlapping insecurity in income, food, services, and resilience. FBOs are therefore not peripheral actors; they form part of the everyday welfare and development architecture of many poor communities.

At the same time, African scholarship draws a useful distinction between FBO presence and FBO effectiveness. FBOs may be locally trusted, but their interventions can still be constrained by donor dependence, weak financial oversight, limited monitoring capacity, uneven professional skills, and fragmented feedback systems. Makhubele (2021) stresses the community value of faith actors, whereas OECD (2023) and the World Bank (2024) place stronger emphasis on institutional capacity, coordinated systems, and accountable partnerships. This contrast shows that the contribution of FBOs should not be assessed only by counting activities. It should also be judged by whether those activities are transparently governed and responsive to households.

The main limitation in much of the African literature is that it remains descriptive. It explains what faith actors provide, but it less often examines how accountability affects targeting, fairness, complaint handling, programme correction, and household outcomes. This weakens its explanatory power because multidimensional poverty cannot be reduced through services that are poorly monitored or weakly responsive. This study responds to that limitation by linking FBO accountability to concrete practices: transparency, reporting, monitoring, auditing, beneficiary feedback, responsible resource use, and institutional learning.

2.1.3 FBOs, Accountability and Poverty Reduction in Rwanda

Rwanda provides a distinctive governance context because poverty reduction is pursued through decentralised planning, performance-oriented public administration, social protection, community participation, and multi-stakeholder collaboration. NISR (2025) reports substantial national poverty reduction, while OPHI and UNDP (2024) continue to frame poverty as multidimensional, involving overlapping deprivations in living standards, education, health, and resilience. Taken together, these sources show both progress and persistence: Rwanda has achieved significant gains, but some households and regions remain vulnerable. This makes it important to examine how local actors, including FBOs, account for their poverty reduction interventions.

Local governance literature is directly relevant to this accountability question. RGB (2024) describes the Joint Action Development Forum (JADF) as a multi-stakeholder platform intended to bring together public, private, and civil society actors for decentralised participation and improved service delivery. In principle, this platform gives FBOs space to align projects with district priorities, report implementation, and participate in monitoring. In practice, however, the existence of JADF does not by itself guarantee meaningful accountability. The key question is whether reporting and participation lead to community explanation, beneficiary feedback, complaint resolution, and programme correction.

Western Province sharpens this issue because household poverty there is shaped by rural livelihoods, limited diversification, food insecurity, environmental risks, and uneven access to services (MINEMA, 2024; NISR, 2025). FBOs may be well placed to reach vulnerable households, but the complexity of local vulnerability requires more than one-directional reporting. The Rwandan literature therefore needs to move beyond acknowledging the presence of FBOs and examine whether accountability practices create an ethical and practical pathway from organisational intervention to household poverty reduction.

2.1.4 Accountability Practices and Household Poverty Reduction

Accountability practices are the arrangements through which organisations explain decisions, justify resource use, monitor implementation, receive feedback, and correct weaknesses. In household poverty reduction, these practices matter because resources are scarce and household needs are often multiple. Compared with isolated charity, accountable intervention can improve fairness in beneficiary selection, protect resources, strengthen community trust, and ensure that programmes respond to actual household conditions. Accountability is therefore also distributive: it shapes who receives support, how support is delivered, and whether poor households can question decisions that affect them.

The literature also warns that accountability can become symbolic. Reports, audits, and meetings may exist without changing how organisations implement projects or respond to beneficiaries. This distinction is central to the present study. Functional accountability requires transparent targeting, accessible information, documented feedback, complaint handling, participatory monitoring, and evidence-based programme adjustment. Symbolic accountability, by contrast, produces reports and institutional visibility but leaves households with interventions that may be poorly explained or weakly responsive.

A major critique is that many accountability studies focus on institutional compliance rather than household consequences. They may show that organisations submit reports or attend coordination forums, but they do not sufficiently ask whether these practices reduce exclusion, improve fairness, strengthen beneficiary voice, or enhance programme responsiveness. This study therefore analyses accountability through a household poverty lens. Accountability is considered meaningful only when it improves the fairness, transparency, responsiveness, and sustainability of support to vulnerable households.

2.2 Theoretical Review

Collaborative Governance Theory provides the main analytical lens because it explains how public and non-state actors address complex public problems through shared decision-making, trust-building, accountability, and collective action (Ansell & Gash, 2008; Emerson et al., 2012). Compared with traditional hierarchical governance, collaborative governance recognises that poverty reduction requires multiple actors whose resources and knowledge are distributed across institutions. However, the theory can be critiqued for sometimes presenting collaboration as desirable without giving enough attention to power asymmetries, donor incentives, and symbolic participation. This study applies the theory critically by asking when accountability becomes operational and when it remains ceremonial.

Network Governance Theory complements this perspective by explaining how autonomous but interdependent organisations coordinate and account through formal and informal relationships (Provan & Kenis, 2008; Rhodes, 1997). This theory fits FBO practice because faith actors work through church networks, community volunteers, donors, local leaders, JADF structures, and government relationships. Yet networks can also reproduce exclusion when information is controlled by powerful actors or when weak documentation prevents follow-up. The study therefore uses the theory to examine both the strengths and fragilities of FBO accountability networks.

Multidimensional Poverty Theory adds the outcome lens by showing that poverty involves several deprivations rather than income shortage alone (Alkire et al., 2024; Sen, 1999). This theory connects governance processes to household realities. If poverty involves education, health, food security, livelihoods, housing, social support, and resilience, then accountability must ask whether interventions respond to these interconnected needs. The limitation is that poverty theory often identifies deprivations without fully explaining the governance practices through which actors respond to them. This study connects the two by analysing accountability as a process that translates multidimensional poverty understanding into responsive household support.

3.0 Research Methods

The study adopted an interpretivist qualitative case-study design. This design was suitable because the research sought to understand how accountability operated in practice, how actors interpreted responsibility, and how accountability shaped household poverty reduction. The aim was not to measure accountability statistically, but to interpret it as a lived governance process embedded in relationships, trust, reporting systems, institutional routines, and household experiences (Creswell & Creswell, 2018; Denzin & Lincoln, 2018).

Participants were purposively selected because they had direct knowledge of FBO-led poverty reduction and accountability processes in Western Province. They included FBO leaders and programme managers, local government and JADF actors, community leaders, beneficiary households, focus group participants, and documentary or observational sources. The purpose was to bring together institutional, governance, community, and household perspectives rather than to achieve numerical representativeness.

Table 1: Participant and Evidence Coding Scheme

Code	Source represented	Purpose in analysis
FBO-L	FBO leaders/programme managers	Institutional accountability, leadership, reporting, and resource stewardship
LG-JADF	Local government and JADF actors	Formal accountability, policy alignment, partner monitoring, and public oversight
CL	Community leaders	Local verification, beneficiary explanation, and community-level accountability
BEN/FGD	Beneficiary households and focus groups	Household experiences, fairness, feedback, perceived change, and unmet needs
DOC/OBS	Documents and observation notes	Verification of reports, activities, procedures, and accountability practices

Data was collected using semi-structured interview guides, focus group discussion guides, observation guides, and document review checklists. The tools explored beneficiary selection, reporting, monitoring, auditing, beneficiary feedback, complaint mechanisms, stakeholder participation, resource use, follow-up, and perceived household poverty reduction outcomes. Using several tools made it possible to compare what actors said, what documents recorded, and what field observations suggested. Interviews were held with FBO leaders, programme staff, local government actors, JADF representatives, and community leaders. Focus group discussions captured beneficiary experiences of fairness, access, continuity of support, and unresolved gaps. Observation was used to examine implementation contexts, while document review covered work plans, meeting records, beneficiary lists, reports, and monitoring evidence. This combination reduced the risk of relying on interviews alone.

Data wasanalysed thematically through a transparent evidence-to-theme process. Interview and focus group Data wastranscribed, cleaned, anonymised, and organised by participant category. Deductive codes were drawn from the conceptual framework, especially accountability practices, while inductive codes captured issues emerging from participants, including donor-oriented reporting, informal feedback, weak complaint systems, uneven documentation, and asymmetrical accountability. Themes were retained when they recurred across actor categories, were supported by more than one source, and helped explain the research objective.

The analysis was interpretive rather than merely descriptive. Participant quotations were used as evidence of meaning and practice, not as decorative additions. A finding was treated as strong when it appeared across multiple participant categories or was supported by documents, observation, or a clear negative case. This analytical logic strengthened the credibility of claims about how accountability shaped household poverty reduction.

Credibility was enhanced through methodological triangulation, cross-actor comparison, thick description, member reflection, and attention to negative cases. Triangulation compared interviews, focus group discussions, observation notes, and documents. Cross-actor analysis compared evidence from FBOs, local government, JADF actors, community leaders, and beneficiaries. Dependability was strengthened through a visible coding process, while confirmability was supported by linking themes to participant evidence and documentary records. The study observed informed consent, voluntary participation, confidentiality, anonymity, and secure data handling. Participants were informed about the academic purpose of the research and their right to withdraw. Identifiers were replaced with codes such as FBO-L, LG-JADF, CL, BEN, FGD, and DOC/OBS to protect participants while preserving analytical traceability.

4.0 Findings and Discussion

The findings are presented thematically by linking evidence, interpretation, and analytical meaning under accountability-related subheadings. The purpose is not simply to list what FBOs reported, but to show how accountability practices shaped fairness, trust, resource stewardship, beneficiary voice, and household-level poverty reduction.

Transparency in Beneficiary Selection

Transparency in beneficiary selection was one of the most important accountability practices identified in the study. In communities where many households needed support but resources were limited, selection decisions were sensitive. Participants explained that people wanted to know why some households were selected, why others were not, how resources were used, and what the programme intended to achieve. A community leader observed that, “People trust the programme when they know why some households were selected and how resources were used” (CL-03, Interview). This statement shows that transparency was not only about sharing information; it was a way of protecting distributive fairness.

When selection criteria were clearly communicated, trust improved and community acceptance increased. When information was limited, suspicion about favouritism, exclusion, or misuse became more likely. Transparency therefore worked both as an ethical principle and as a practical mechanism for programme legitimacy. It also helped reduce the tendency for support to follow visibility or social access rather than vulnerability. Even so, transparency was limited where beneficiary lists were outdated, selection criteria were not publicly explained, or donor conditions shaped targeting without sufficient community interpretation. This affected poverty reduction by increasing the risk that some vulnerable households would remain excluded.

Reporting, Monitoring and Auditing

Reporting, monitoring, and auditing were important channels through which FBOs accounted to donors, religious authorities, local government structures, and internal management. These practices helped document activities, verify resource use, track implementation, and identify programme challenges. In organisations with donor-funded programmes and formal management systems, accountability procedures were generally stronger and more regular. This strengthened institutional credibility and helped protect poverty reduction resources from misuse.

At the same time, reporting became weak when it was treated only as compliance. Reports and audits contributed to poverty reduction only when they encouraged reflection, correction, learning, and improved service delivery. A donor-compliant report could show that activities were implemented, but it could not by itself prove that household vulnerability had declined. The implication is that reporting must move from documentation to learning. Accountability becomes transformative when reports are used to adjust targeting, improve follow-up, and respond to beneficiary concerns.

Beneficiary Feedback and Programme Responsiveness

Beneficiary feedback emerged as a crucial dimension of downward accountability. Beneficiaries had direct experience of whether interventions were relevant, timely, fair, and useful. Their feedback showed whether support matched actual household needs. For example, agricultural inputs could have limited value without land, training, or market access, while education support could remain insufficient if food insecurity persisted. Beneficiary feedback therefore grounded accountability in lived experience rather than institutional assumptions.

Feedback improved programme responsiveness when it was actively collected and acted upon. It helped correct targeting errors, identify unmet needs, and improve follow-up. However, feedback mechanisms remained uneven and were often informal. In some cases, beneficiaries expressed concerns through community leaders, church structures, local meetings, or informal conversations, but there was limited evidence that such feedback was consistently recorded, analysed, and used to redesign interventions. This weakened the learning function of accountability and limited the capacity of programmes to respond to changing household needs.

Upward Accountability and the Weakness of Downward Accountability

A central finding was that accountability among FBOs remained asymmetrical. Upward accountability to donors, government institutions, religious authorities, and organisational leadership was more formalised than downward accountability to beneficiary communities. This imbalance mattered because an intervention could satisfy donor reporting requirements while remaining insufficiently responsive to the people it was intended to serve.

A beneficiary participant captured this gap clearly: "Reports are prepared for donors and authorities, but beneficiaries also need space to say whether support changed their situation" (BEN-04, Focus Group Discussion). The statement highlights the limits of institutional reporting when it is not matched by community voice. For FBOs, whose legitimacy is partly rooted in moral and religious responsibility, downward accountability is not optional. It is central to ethical development practice and to poverty reduction that respects household dignity.

Accountability, Trust and Programme Legitimacy

Accountability strengthened trust among FBOs, local government actors, community leaders, and beneficiary households. Trust was particularly important because poverty reduction decisions affected access to food, school support, livelihood assets, health assistance, and social protection. When FBOs communicated openly, explained selection criteria, monitored implementation, and accounted for resources, their interventions were perceived as more legitimate.

However, trust did not arise automatically from religious identity. Faith affiliation gave FBOs an initial moral advantage, but long-term trust depended on visible fairness, transparency, and responsiveness. This finding challenges the assumption that FBOs are naturally accountable simply because they are faith-based. Moral legitimacy must be supported by formal and participatory accountability systems. In this sense, accountability converted moral trust into practical legitimacy.

Mechanism-Based Interpretation of Accountability

The findings suggest that accountability influenced household poverty reduction indirectly but meaningfully. It did not reduce poverty in the same immediate way as food assistance, school materials, agricultural inputs, or income-generating support. Rather, it improved the governance

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quality of those interventions. Accountability helped ensure that support was better targeted, more trusted, more transparent, and more responsive to household needs. Four interrelated pathways emerged from the evidence: accountability strengthened trust, improved fairness in beneficiary selection, protected resources, and enhanced institutional learning. Through these pathways, accountability functioned as a mediating governance condition between FBO interventions and household poverty reduction outcomes.

Table 2: Interpretive Matrix of Accountability Practices

Accountability practice	Operational meaning	Contribution to poverty reduction	Main limitation
Transparent targeting	Explanation of selection criteria and resource allocation	Improved fairness, trust, and acceptance	Limited public explanation in some programmes
Reporting and auditing	Documentation of activities, funds, and outputs	Protected resources and strengthened compliance	Risk of donor-focused compliance
Monitoring	Tracking implementation and results	Identified gaps and supported correction	Irregular follow-up in weaker FBOs
Beneficiary feedback	Community voice on relevance and usefulness	Improved responsiveness and learning	Often informal or undocumented
Complaint mechanisms	Channels for concerns and correction	Reduced exclusion and strengthened legitimacy	Weak accessibility for vulnerable households

Figure 1: Conceptual pathway linking FBO accountability practices to household poverty reduction outcomes

5.0 Discussion and Conclusion

The central contribution of the study is both conceptual and practical. Accountability should not be understood as report submission or donor compliance alone. It is a governance mechanism that links institutional responsibility to distributive fairness and household wellbeing. The findings extend collaborative governance debates by showing that accountability matters when it changes implementation behaviour, not merely when organisations submit reports or attend meetings. The findings support Collaborative Governance Theory by showing that poverty reduction requires more than the independent effort of individual FBOs. It requires shared responsibility, transparency, beneficiary feedback, and accountability among FBOs, JADF actors, local government, community leaders, and beneficiaries. At the same time, the findings refine the theory

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Journal of Public Policy & Governance
Volume 10||Issue 2||Page 140-152||June||2026|
Email: info@stratfordjournals.org ISSN: 2616-8413

by showing that formal structures are insufficient unless they are supported by documentation, responsiveness, leadership, and willingness to submit decisions to community scrutiny.

The findings also support Network Governance Theory. FBOs operate through formal and informal accountability networks that include donors, churches, community leaders, JADF structures, local government institutions, beneficiary groups, and monitoring visits. These networks can strengthen accountability when they facilitate information flow, follow-up, and responsible resource use. Their effectiveness, however, depends on trust and institutionalisation. When accountability depends only on personal relationships, staff changes or organisational competition can weaken continuity. The study further supports Multidimensional Poverty Theory because accountability is most valuable where households have multiple overlapping needs. Transparent targeting, beneficiary feedback, and programme correction help ensure that interventions respond to real household conditions rather than organisational assumptions. In this sense, accountability translates multidimensional poverty analysis into practical action by asking whether support is relevant, fair, timely, and capable of strengthening household resilience.

The qualitative evidence also reveals an important tension. FBOs are morally motivated and locally trusted, but they also operate within donor reporting systems, resource competition, institutional boundaries, and visibility pressures. This duality explains why accountability is both promising and fragile. It is promising because FBOs have community access and moral legitimacy; it is fragile because trust alone does not guarantee transparent targeting, beneficiary feedback, or corrective learning.

Accountability practices contributed to household poverty reduction in Rwanda's Western Province when they moved beyond formal reporting to operational responsiveness. Transparency improved fairness in beneficiary selection; reporting and auditing protected resources; monitoring identified implementation gaps; beneficiary feedback strengthened relevance; and institutional learning supported programme correction. Accountability was weaker where reports were prepared mainly for donors, feedback remained informal, complaint systems were poorly documented, and beneficiaries lacked space to assess whether support changed their situation. Sustainable household poverty reduction therefore requires accountability that is multidirectional, documented, participatory, and connected to household-level outcomes. This article contributes to collaborative governance scholarship by demonstrating that FBO accountability becomes developmentally meaningful when it moves beyond donor reporting and strengthens beneficiary voice, transparent targeting, resource stewardship, and programme correction.

6.0 Recommendations

FBOs should institutionalise downward accountability as part of programme design and implementation. Beneficiary feedback meetings, community validation sessions, accessible complaint channels, participatory monitoring, and public explanation of targeting criteria should be documented and reviewed regularly. Accountability should not depend on informal goodwill or occasional meetings. District authorities and JADF structures should treat accountability as a monitoring function, not only as a reporting routine. FBO reports should include evidence of beneficiary participation, complaint handling, targeting transparency, feedback use, and programme correction. Donors and religious authorities should also revise reporting expectations so that financial compliance is complemented by downward accountability indicators.

FBOs should invest in accountability capacity, including financial management, monitoring and evaluation, documentation, feedback analysis, data protection, and community communication.

Larger FBOs and umbrella structures should support smaller organisations through peer learning so that accountability expectations do not exclude less-resourced but community-embedded actors. Future studies should compare accountability practices across provinces, denominations, and types of FBO intervention. Quantitative studies could test the relationship between accountability practices and household poverty reduction outcomes, while longitudinal research could examine whether stronger downward accountability improves sustainability over time.

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