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The Accountability of Non-governmental Organizations:

A case of Bangladesh

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ACRONYMS

ADAB	Association of Development Agencies in Bangladesh
ADB	Asian Development Bank
ASA	Association for Social Advancement
ASD	Association for Slum Dwellers
ATM	Automatic Teller Machine
BRAC	Bangladesh Rural Advancement Committee
CA	Chartered Accountants
CARE	Cooperative for Assistance and Relief Everywhere
CHT	Chittagong Hill Tracts
CPI	Corruption Perception Index
CSOs	Civil Society Organizations
DFID	Department of International Development
DG	Director General
DGHS	Directorate General of Health Service
DSK	Dustho Shastho Kendro (The Health Centre for the Poor)
DSW	Department of Social Welfare
EC Bangladesh	Environment Council Bangladesh
ED	Executive Director
ERD	External Resource Division
EU	European Union
FD	Foreign Donation

FGD	Focus Group Discussion
GAP	Global Accountability Project
GB	Grameen Bank
GFATM	The Global Fund To Fight AIDS, Tuberculosis, and Malaria
GNCC	Government NGO Consultative Council
GOB	Government of Bangladesh
GO-NGO	Government – NGO
GROs	Grassroots Organizations
GSS	Gono Shahjjo Sangstha (Mass people Health Agency)
IC	Implementation Calendar
ILO	International Labour Organization
IMF	International Monetary Fund
INGO	International Non-governmental Organization
LDCs	Least Developed Countries
MAR	Monthly Action Review
MFI	Microfinance Institutions
MRA	Microcredit Regulation Authority
NGOs	Non-governmental Organizations
NGOAB	NGO Affairs Bureau of Bangladesh
NORAD	The Norwegian Agency for Development Cooperation
NSD	Norwegian Social Sciences Data Services
OD	Operational Directive

PKSF	Palli Karma Shayak Foundation (Rural Work Assistance Foundation)
PR	Principal Recipients
Q & A	Question and Answer
RA	Research Assistant
RDT	Resource Dependency Theory
RM&E	Research, Monitoring and Evaluation
RTI	Right to Information Act
SCC	School Construction Committee
SMC	School Managing Committee
SR	Sub Recipient
TB	Tuberculosis
TIB	Transparency International Bangladesh
UK	United Kingdom
UN	United Nations
USA	United States of America
WB	World Bank

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ABSTRACT

NGOs are playing a crucial role in the development of developing countries. NGOs accountability is gradually emerging as a pressing issue in the development arena. The NGOs' effectiveness can be amplified by ensuring accountability. The study was initiated to address a vital issue: how NGOs' are ensuring accountability to diverse stakeholders. The study carried out in Bangladesh. Bangladesh has possibly been the most important hearth on the world for non-governmental organizations. NGOs in Bangladesh have shown a significant success over last few decades. In spite of significant achievements, NGOs have been under attack from different bodies like bureaucrats, politicians, business community, religious groups and even civil society. Thus, NGO accountability has become a critical issue. The present study tries to examine the accountability practice of NGOs in Bangladesh. The analytical framework of the study grounded on the Najam's stakeholder's approach. Here accountability has been scrutinized with regard to government, donor, internal governance and beneficiaries. This framework was supplemented by principal-agent model and resource dependency theory. In addition, Kilby's accountability schema and the concept of participation ladder were employed to see the level of downward accountability. The study collected primary data from four different NGOs. Also, evidence was collected from secondary sources whenever it was necessary. The study applied *case study* as a research strategy, and the research approach was entirely qualitative using in-depth interview, observation, focus group discussion and wide range of document review.

The study findings indicate that NGO bureau Bangladesh has wide range of regulatory framework and mechanisms to oversee NGOs. Despite of having well-structured legal framework, bureau are suffering of limited human resource and other logistics supports. These shortcomings hinder NGO bureau to keep a close tab on NGOs activity. On the top of that, some NGOs have a political ally with government that deteriorated the situation more. Compared with bureau, donors are more tactical in ensuring their partner NGOs' accountability. Donors provide more elaborate guidelines and maintain more intensive follow up on NGOs activity to ensure that NGOs are implementing programme/project according to donors' prescription. Donors' financial edge plays a pivotal role in donor-NGO relations. The pattern of accountability to donors varies donor to donor depending on their types and nature. With regard to internal accountability, the

internal accountability is interrupted due to hierarchical and poor governance practice of NGOs. On the other hand, the participation of beneficiaries in different phases is very poor. A considerable amount of client participation was found in programme implementation phase. The condition is worse in case of decision making and evaluation phase. Here participation is more rhetoric rather than actual exercise.

CHAPTER: 1 INTRODUCTION

1.1 Introduction

Non-governmental organization (NGO) is widely seen in many developed and developing countries for years. NGOs are not a new phenomenon; rather the more recent things are their extensive growth and significant importance in international development. The numbers of NGOs have significantly increased and their financial capacity also dramatically rose. Subsequently, holding NGOs responsible for their act has gained prominence (Khan, 2003, p. 268). The concern about accountability of NGOs have raised over last couple of decades, due in part to a series of highly publicized scandals that eroded confidence in NGOs, coupled with a rapid growth around the world (Gibelman & Geleman, 2001; Young, Bania & Bailey, 1996 in Ebrahim, 2003, p. 813). Therefore, Khan (2003) opines that NGOs are exposed to external criticisms and internal deficiencies in terms of accountability issue. The purpose of this research is to identify the current practice of NGOs' in Bangladesh in terms of accountability to its diverse stakeholders.

1.2 Background of the Study

NGOs are found in many developing and developed countries of the world for a long time. NGOs activities began in Bangladesh after the liberation war in 1971, when the social & economic infrastructure collapsed and there was a need for massive relief and rehabilitation activities. The famine of 1974 in Bangladesh worsened the situation of war damaged country. The then a host of NGOs emerged to respond to this severity. Bangladesh has eventually become the home to the largest southern-based development non-governmental organizations (Davis and McGregor 2000, p. 59 in Khan, 2003, p. 268). The country most likely has more NGOs than any other country of the same size in the world (*ibid*).

The NGO sector, eventually, got momentum in the decade of 1990s and by any standard, the 1980s and 1990s has seen an explosion of in the numbers of non-governmental organizations (NGOs) active in relief and development (Edwards and Hulme, 1995). Since the end of cold war,

“development policy and aid relocation have come to be dominated by what Robinson calls a ‘New policy agenda’ ” (Edwards and Hulme, 1995).¹ New policy agenda has significantly propelled the growth and expansion of NGOs. Due to this new policy, NGOs were started receiving a huge amount fund and other political support. Therefore Edward & Hulme described NGOs as the “favored child” of official development agencies. In this context, Vivian (1994 in Edward and Hulme, 1996, p. 3) described NGOs as a “magic bullet” that can be fired off any direction and will still find its target, though often without leaving much evidence. The huge flow of fund, popularity and increasing influence to national and international decision making produce not only opportunity but also danger. The opportunity and access given to NGOs can be source of corruption in broad sense, not only just financial corruption but also the deviation from its mission. Stablishing sound accountability system is vital to check these. Edward & Hulme (1995) also stated that strong accountability systems can help NGOs to take advantage of the new policy agenda, and gradually the issue of accountability also appears as a complementary to new policy agenda.

Accountability has become an important aspect for NGOs for their existence and development. By accountability NGOs make a commitment to respond to and balance the needs of stakeholders in its decision-making processes and activities. This way NGOs can grow, develop and become useful and helpful in the development of democracy in their societies in positive way. On the other hand, if the people believe that NGOs are accountable, they continue their donations and support so that NGOs can fulfill and continue their activities (Saglam and Timur, 2011, p. 2). NGOs in Bangladesh have been recognized as effective change agents in the socioeconomic arena throughout the world. NGOs play a significant role in society and NGOs in this context, thus, accountability has become a critical issue.

1.3 Government-NGO Relation: A Historic overview

Over the past few decades in Bangladesh, the collaboration between government and NGOs had increased in various sectors like health, relief distribution, education, microcredit etc., and NGOs played a vigorous role in the formulation of National Health Policy and government “Khas”

¹ New policy agenda emerged after cold war. It encouraged multi-lateral organizations to voluntary activities. Basically this agenda is driven by two sets of beliefs. First, market and private initiative are seen as the as the most efficient mechanism for achieving economic growth and providing service. Second, NGOs are seen as vehicle for democratization.

(government owned land) land distribution policy. However, government also developed an increasing suspicion of NGOs that immediately bring a decision to institutionalize control mechanisms through the establishment of the 'NGO Affairs Bureau' (NGOAB) entrusted with the authority to supervise NGO operation (Hashemi in Edwards and Hulme, p.104). NGO bureau seen as a more centralized and improved operational structure over the previous system.

After restoring democracy from military ruler President Ershad regime, a suspicion was grown within government that NGO had been too close the Ershad government. In 1992, NGOAB sent report to Prime Minister accusing NGOs of corruption, irregularities and involved in anti-state activities, followed by series of condemnatory article in the media. Eventually NGOAB issued order cancelling the license to operate of ADAB ²(*ibid.*). Later on, this order was withdrawn by government within couple of hours. NGOs were basically rescued by the intervention of donors who sided with them (Jamil, 1998, p.48). While the immediate conflict was resolved, antagonism remained beneath the surface (Hashemi in Edwards and Hulme, 1995, p.104).

The major claim against NGOs were securing foreign fund without government permission, illegal bank accounts, giving very high salary, spending money on luxurious cars and other things. But these were not the utmost important reason to divergence in government – NGO interest; more of issue of political participation (*ibid.*, p.105). When NGOs analyze poverty in terms of structural causes and define their objectives in terms of structural transformation, the intervene directly within political space that defines the status quo, and doing so development NGOs are clearly 'political' (*ibid.*, p.105). "Government agencies perceive their responsibility as maintaining law and order in the prevailing status quo, and therefore see NGO activity directed as 'empowerment' to be threatening" (*ibid.*). Nevertheless, over last few decades NGOs become significant players in the development process in Bangladesh, and government-NGO collaboration in various sector got momentum in recent times. At the present, NGOs are working in collaboration with government in several development sectors.

² Association of Development Agencies in Bangladesh [ADAB] is association of all kinds of NGOs operating in Bangladesh. ADAB is not a non-government body and recently another counterpart of ADAB has been set up by some large NGOs.

1.4 Statement of the Problem

NGOs are gradually taking more and more importance in the development arena together with globalization and at the same way NGOs accountability is gradually emerging as a pressing issue. The 1990s saw the “third wave of democratisation” moving around the world, starting with the fall of the Berlin Wall, and democratisation became perceived to be a cure-all (Saglam and Timur, 2011, p. 8). As democracy implies accountability, and because NGO activity automatically challenges governmental authority, the “third wave of democratisation” started affecting NGOs as well (*Ibid.*).

Julian Lee (2004, as cited by Saglam and Timur, 2011, p. 7) explained three reasons for the emergence of NGOs accountability: **Firstly**, the rapid growth of non-governmental organizations pushes the issue of accountability. **Secondly**, NGOs are attracting a huge amount of fund. The **third** is the NGOs are exercising power in shaping public policy. NGOs are alleged to grapple with various public policy agendas like environment, sustainable development, human rights, women empowerment, health and so forth. The more NGOs are involving in policy making, the louder the call for their accountability.

In Bangladesh, NGOs are usually required to register with the department of social welfare to be granted as a non-profit organisation. Beside, some NGOs have sought registration with the directorate of women's affairs, and yet others have registered as a cooperative society (Zohir, 2004, p. 4109). In some exceptional cases, an NGO may register itself with the registrar of joint stock companies as a not-for-profit organisation (*Ibid.*). The NGO Affairs Bureau (NGOAB) was established in 1990 through an administrative order of the Government with an objective to provide one stop services the NGOs operating with foreign assistance. But, the legal structure in relation to NGOs is outdated, with an over-abundance of laws and official agencies with inadequate capacity. Aside governmental regulation and various governmental bodies, NGOs have other sources of accountabilities, and multiple stakeholders involved in NGOs that generates a crucial question ‘*to whom are NGOs really accountable?*’ On accountability issue NGOs are exposed to external criticisms and internal deficiencies. Many scholars who specialized on NGOs are also worried about the state of accountability (Khan, 2003, p. 268).

NGOs in Bangladesh have shown a significant success over last few decades. In spite of some considerable achievements, NGOs have been under attack in Bangladesh from bureaucrats,

politicians, the business community, religious groups and even some of the civil society organizations (CSOs) themselves (White, 1999, p. 311). The criticisms against NGOs include charging exploitatively high rates of interest, having money and power without accountability, embezzlement of foreign funds, maintaining fraudulent accounts, getting involved in politics (Khan, 2003, p. 269). Moreover, larger-scale NGO development activity backed by increased donor funding has generated contradiction between the state and the NGOs, and has brought the issue of NGO accountability into the political discourse (Hashemi in Edward and Hulme, 1995, p. 103). These critical assessments regarding Accountability of NGOs inspired me to carry my master thesis on NGOs accountability in Bangladesh.

1.5 Research Question

The Main research question of the study is: *How NGOs in Bangladesh ensure their accountability to different stakeholders?*

More specifically, the main research question seeks the answer of the following operational questions:

1. What is the existing government framework and actual practice to ensure NGOs' accountability?
2. How donors do influence the NGOs to make them accountable?
3. What are the internal structures & mechanisms of the NGOs and its impacts on their accountability?
4. What are the NGOs information disclosure policies & mechanisms and How NGO does provide feedback to their stakeholders?
5. What are the situation and the level of participation of NGO beneficiaries in Bangladesh?

1.6 Theoretical Framework of the Study

The study basically concentrates on NGOs accountability to its different stakeholders. Najam's comprehensive framework gives the basis to build the analytical framework of the study. Along with Najam's framework, principal agent model was employed to see the accountability relationship between NGO's and stakeholders. In addition to principal agent model, the resource dependency theory was applied in order to understand how the external resources decide and affect the behavior of different stakeholders. The study was given special attention to downward

accountability or accountability to clients/ beneficiaries since this is one of the most neglected field in accountability literature compared to other stakeholders. However, the discussion on beneficiary participation was progressed with the guidance of Kilby's accountability schema. After that, the study assessed the level of client participation by using Ebrahims's participation level. The study also included the famous participation ladder to see the position of participation of beneficiaries in Bangladesh. Based on above mentioned models & theories and different conceptual issues of NGO accountability, five independent variables were drawn to assess the dependent variable accountability. More details on theoretical framework of the study are discussed in theory chapter (chapter: 2).

1.7 Significance/Rationale of the Study

The NGO sector (NGO is treated as a 'sector' in Bangladesh) is possess a significant place in the development of Bangladesh. Presently, its activities are not confined to rehabilitation and poverty reduction; rather NGOs are doing multifarious activities. In one hand, it works as development agent of many international development agencies. On the other hand, it plays a crucial role in delivering service in collaboration with government.

It is alleged that NGOs are poorly regulated in many LDCs (Least Developed Countries), including Bangladesh that leads to secretive and undemocratic decision making, low standard of governance and some occasional scandals. Therefore, foreign donors and state agencies have introduced more functional accountability to address these issues. Hence, Ahmed et al. (2012, p. 7) cautioned, *functional accountability* may divert attention from *social accountability* But, NGOs must demonstrate success of their moral and social mission which is necessary to gain legitimacy, e.g. involving beneficiary. So it is really important to study accountability from comprehensive perspective. The study will focus on not only *traditional financial accountability*; but also cover more wide form of accountability like *social accountability*, *strategic accountability*.³

NGOs are started its journey in the decade of 1970s, and the systematic study started on NGO accountability appeared in the mid-1990s. The significance of Accountability of NGOs has also

³ Definition of functional accountability, social accountability and functional accountability is supplied in theory chapter.

been widely recognized by international body. For example, in 2005, EU made recommendations to its member states to include “Transparency” and “Accountability” as best practice in the “Code of Conduct for Non-Profit organizations” (Saglam and Timur, 2011, p. 7). A considerable amount of research have been conducted on NGOs, primarily focuses on the role of NGOs, the success of NGOs in reducing poverty, micro-credit system, GO-NGO collaboration etc. But, a very little amount of research has been done on NGOs accountability, most of which focused on large and highly recognized NGOs like Grameen Bank, BRAC, PROSHIKA, ASA etc. There is almost no research found that address the accountability of *medium* and *small* size NGOs. A distinct feature of present research is that it basically emphasizes on medium and small size NGOs as case studies.

Apart from this, most of the research on NGOs is outdated while the NGOs pattern of accountability is changing phenomena. Very trivial amount of studies have been conducted in recent years. Interaction of different stakeholders, mechanisms of accountability and government regulation & policies are changing in line with the national and international context. Therefore it is time worthy to conduct a research to frame the current flow of accountability of NGOs in Bangladesh.

1.8 Scope of the Study/Delimitation of the Study

The aim of this section is to indicate the boundary of the current study. This research mainly followed the stakeholders’ approach as its analytical framework. In response to the question ‘what constitutes a stakeholder’, two kind of proposition is found: *narrow definition* and *broad definition* (Mitchell, 1997). Narrow definition focuses on stakeholders in terms of their direct relevance to an organization’s *economic interests*. In contrast, a broad conceptualisation of stakeholders includes all individuals or groups who can affect or are affected by the organisation (Cornell and Shapiro, 1987; Freeman and Evan, Freeman, 1984 in Cribb, 2005, p.61).

Accountability Charter, which has been adopted by most of major international NGOs since its drafting in 2006, identifies a wide variety of stakeholders:

- Internal stakeholders (staff, board, supporters, subsidiaries, local partners, members, volunteers);
- Donors and external partners (governmental and non-governmental);
- Regulatory bodies;

- Organisations to be influenced by NGO activities;
- Ecosystems (who cannot speak for themselves);
- Beneficiaries and parties affected by NGO operations;
- The media, civil society and the public at large (Chene, 2013, p. 3).

The present study did not include the media, civil society. Although, it is undeniable that media is a crucial stakeholder in every aspects and the present good image of NGO's is largely due to the contribution of media. It is difficult to assess the impact of media since amount of time allotted for this project may not be adequate to cover such extended area. On the other hand, NGO is itself a part of civil society. To avoid complexities, the other type's civil society like women's group, professional associations were not covered by this study. Regarding internal stakeholders, there are several bodies which are already mentioned above. The study only covered staff and board. The study did not include the supporters and volunteer members though these are having impacts on NGO.

1.9 Organization of the Paper

My thesis has been organized in *seven* chapters: '*Chapter One – Introduction*' establishes the foundation of the research by presenting brief background of the research and research questions. This chapter also presents the significance and rationale of the research with the scope of the research. '*Chapter Two - Literature Review & Theoretical Framework*' describes conceptual issues related to current study followed by a discussion of the relevant literature. After that, this chapter discusses the relevant theoretical underpinning and the analytical framework of the study. '*Chapter Three – Methodology*' focuses on the methodological description with elaborate discussion on research approach, research strategy, unit of analysis, data collection & analyzing strategy and research ethics. In the light of theoretical framework, the *empirical analysis* of the thesis is disaggregated into *three* chapters. '*Chapter Four, Five & Six*' constitute the study findings with regard to research question and objectives of the study. '*Chapter Seven – Conclusion*' is the last chapter of present thesis, which includes overall summary of the whole thesis and my personal reflection. This chapter also tries to relate hypotheses of the study to the empirical findings. This chapter ends with focusing on future scope of research in the relevant field.

CHAPTER 2: LITERATURE REVIEW AND THEORETICAL FRAMEWORK

2.1 Introduction

This chapter discusses theoretical framework to develop understandings of NGO Accountability. I chose Bangladesh as the location of study. NGOs had been received an incredible growth both locally and globally over last few decades. Voices both - within and outside the NGO community – have set out questioning the myth of NGO infallibility (Najam, 1996, p.339). The accountability issues with respect to NGO is emerged not just by their increasing number, partly by their ability to network and mobilize their members to affect global politics (Commonwealth Business Council, 2003 as cited by Danilo, 2006, p.2), partly their concern, missions & visions are being diluted and of course their current wide economic coverage and so on.

Since the issue has come up, many academics, law makers, practitioners, researchers, experts and common people have also developed different approaches and models to measure it. One of the most widely used classic theories regarding accountability is principal-agent theory. Traditionally, in principal agent model, a principal delegates authority to an agent to act in their interests and assures accountability via economic and legal incentives and sanctions. The study went beyond the traditional principal agent model, and followed the stakeholder approach to cover diverse area in order to explore complicated and multiple accountability of NGOs.

This chapter is divided into four parts. The first explains various conceptual issues. The second part is about a brief review of related literature on NGO accountability. The third is dedicated to explain the theoretical stand point of the study. The fourth part presents the analytical framework of the study. The analytical framework of the study grounded on the Najam's comprehensive framework. The arrangement of the thesis is structured according to this framework. The principal agent model and resource dependency theory have also been placed under this wide umbrella in order build the analytical framework. The study will further be guided by the concept of participation ladder (Arnstein, 19699) and Patric Kilby's accountability schema.

2.2 Conceptual Issues

2.2.1 NGOs

It is important to define NGO before going to discuss and understand the issue of accountability of NGOs (Tilt, 2005. P.6). The term “Non-Governmental Organization” came in the limelight with a UN provision, at an UN Congress in San Francisco in 1968, in the Article 71 of the charter of the United Nations. While the usage of NGO was first made in the context of the UN system, its usage internationally changed over time. (Saglam, 2005, p: 2, Willetts, 1996 cited by Saglam and Timur, 2011, p.2). For instance, the World Bank (WB) defines NGOs as, “*Private organizations that pursue activities to relieve suffering promote the interests of the poor, protect the environment, provide basic social services or undertake community development*” (World Bank OD 14.70)⁴. The definition of WB is not enough to cover the complex nature of NGOs in present times, and we will go for an elaborate one in later part.

Aside the term NGOs, a long list of alternative terms has developed over the years. Grass roots organization, third sector, nonprofit sector, private voluntary organizations, volunteer sector, just to name a few. Different terms are popular in different countries. For example, the term ‘Nonprofit sector’ is popular in USA and ‘charity’ in UK, and in Bangladesh, the phrase non-governmental organization (NGO) is being widely used term.

Whatsoever, the term "NGO" can be used as shorthand to refer to a range of organisations that normally share the following characteristics (European Commission Discussion Paper, p. 3-4):

- NGOs are not created to generate personal profit. Even though they may have paid employees and engage in revenue-generating activities they do not distribute profits or surpluses to members or management.

⁴ The World Bank Operational Manual, **Operational Directive** (OD) 14.70, August 1989: As World Bank interest was growing towards NGOs, World Bank adopted OD (Operational Directives) 14.70 in 1989, entitled “**Involving Nongovernmental Organizations in Bank Supported Activities**” (Shihata, 1992, p 625). This OD 14.70 was designed to provide bank staff with more guidance on collaboration with NGOS. Drawing from **OPN 10.05 (The Bank issued Operational Policy Note)** and the experience gathered from NGOs' involvement at different stages of the project cycle in more than 200 Bank-financed projects (From **1973** until**1988**, the Bank was engaged with NGOs in **218** Bank-approved projects), **OD 14.70** sets forth the procedures to be followed in the Bank's collaboration with NGOs (*Ibid.*).

- NGOs are voluntary and there is usually an element of voluntary participation in the organisation.
- NGOs are different from informal or ad hoc groups by having some degree of formal or institutional existence. NGOs have formal statutes or other governing document setting out their scope, mission and objectives.
- NGOs are independent of government, other public authorities and of political parties and commercial organizations.
- NGOs are not self-serving in aims. Their aim is to act in the in the public field at large, on concerns and issues related to the wellbeing of people, particular groups of people or society as a whole. They are not pursuing the commercial and professional interest of the member.

2.2.2 Categorization of NGOs

NGOs can be classified in many ways based upon its origin, activities, orientation, areas of operation and so forth. NGOs in Bangladesh can also be classified in three categories based on their operations, funding source and management style:

- i. International or Northern NGOs: these kinds of NGOs are purely of foreign origin. Some of these NGOs operate directly while others only fund activities run by local NGOs. The funding and other technical support of these NGOs are obtained from abroad.
- ii. National or Southern NGOs: the local NGOs, but receive financial and technical support from abroad. Some of the national or southern NGOs like BRAC have their own income generating activities.
- iii. Local voluntary agencies: small NGOs operate locally. They receive fund from national or international NGO. At the same time, they may also receive fund form government or local sources.

(Jamil, 1998 p.44).

On the other hand, The NGOs can also be classified in to three groups:

- i. National (Bangladeshi),
- ii. Anglo-Saxon (USA, Canada, UK, and Australia), and
- iii. Nordic and Dutch (Norway, Denmark, Sweden, and Netherlands) (*ibid.*, p.57).

Ebrahim (2003b, p.204) stated accountability differs in terms of NGO types. He did not distinguish NGOs in the North and South, though they are situated in different political and development context. Ebrahim (2003b) provided following categories that adapted from the typology of Uphoff (1996) and Vakil (1997):

Table 1: Accountability among different types of NGO

<i>NGO Type</i>	<i>Orientation</i>	<i>Example</i>	<i>Accountability to Whom? (Principal)</i>	<i>Mechanisms of Accountability</i>	<i>Key Accountability Characteristics</i>
Membership organization ⁵	Self-help development	Village Cooperative	Member or self	Franchise, reform (voice); dues (exit)	Member centered
Service organization ⁶	Charitable development	EC Bangladesh	Funders, sector regulators, clients	Future funding reporting, evaluation, and performance assessment; laws and disclosures; codes of conduct; stakeholder authority (voice); refusal of services (exit)	Contingent, multiple, weak toward clients
Network organization ⁷	Issue-based policy change	BRAC*	Individual members, organizational members	Lobbying, litigation, protest, fact finding, transparency; coordination	Collective and negotiated

*BRAC can also be a service organization. Therefore, BRAC also known as hybrid organization.

2.2.3 Accountability

“It is crucial to begin this section with a definition of accountability generally before it is possible to consider NGO accountability” (Tilt, 2005, p. 8). Historically, the concept of accountability is closely related to accounting, and the concept of accountability actually comes from bookkeeping. Currently, accountability has moved far beyond its bookkeeping origins and

⁵ These organizations are primarily run by and for their members and might also be called self-interest or self-help groups. (Ebrahim, 2003b, p. 204). They operate on the basis of common interests and pooled resources and are not always nonprofit. Various cooperative NGOs are the example of this sort of organization. (Uphoff, 1996).

⁶ This kinds of organization delivers extensive types of service from health to heath, rural development etc. As with membership organization, the client of service organization are not usually involved in creating the NGO (*ibid.*)

⁷ These types operate through networks that may be regional, national, or transnational in scale

has become a symbol for good governance, both in the public and in the private sector (Bovens, 2007, p. 448). In modern political discourse, “accountability” and “accountable” no longer convey a stuffy image of bookkeeping and financial administration; rather they hold firm promises of fair and equitable governance (*Ibid.*).

Accountability, as an aspect of governance, has gradually been central to discussions related to problems in the public sector, nonprofit private or corporate world (Nirmala, 2011, p.37). There is a large amount of literature on accountability with diverse definition of accountability. Perhaps most of the definitions revolves around the idea that accountability is a relationship in which one party, the accouter, recognizes an obligation to explain and justify their conduct to another, the accountee. It can be understood as 'giving an account' to another party who has a stake in what has been done. It has also been defined as social relationship in which an actor feels an obligation to explain and to justify his or her conduct to some significant others (Pollitt, 2003, Day and Klien 1987; Ronzek and Dubnick 1998; Lerner and Tetlock 1999; MaCandless 2002 as cited by Nirmala, 2011).

2.2.4 NGO Accountability

Accountability is a complex and abstract concept. Relatively little research has been conducted on this topic with regard to NGOs, reckoned by Brett (1993 in Hulme & Edwards, 1996, p. 15). One decade after Brett’s statement, Ebrahim (2003, p. 1) says, “NGO scholars and practitioners have given abundant amount of definitions of Accountability”. Therefore, it reflects that NGO accountability had received a significant attention from the NGO experts around the world and they provided various definitions. For example, Edwards and Hulme (1996, p.08) define it as “the means by which individuals and organizations report to a recognized authority (or authorities) and are held responsible for their actions”.

Fox and Brown (1998, p. 12 as Cited by Ebrahim, 2003, p. 814) describe accountability as “the process of holding actors responsible for actions”, and this perspective has been broadened by Cornwall, Lucans, and Pasteur (2000) stating that accountability is both about being “held responsible” by others and about “taking responsibility” for oneself. It displays accountability has both an *external dimension* in terms of “an obligation to meet prescribed standard of behavior” and an *internal* one motivated by “felt responsibility” as expressed through individual action and organizational mission (Fry, 1995 as cited by Ebrahim, 2003, p.814).

There is a global organization named ‘Accountability’⁸ provides a working definition: *Accountability is about civilizing power and it describes a relationship between power holders and those affected by their actions.* Usually, It is thought to consist of two elements: 1. ‘Answerability’ – making power-holders explain their actions and 2. ‘Enforceability’ – punishing poor or criminal performance. These two elements are often described in shorthand as *soft* and *hard accountability* (Development as Accountability, 2013, p.17).

Accountability changes, it exists in many forms and is sustained and given, extra dimensions of meaning by its context and hence Sinclair defined it as “*Chameleon form of accountability*” (Sinclair, 1995, p.219). Accountability, in broad sense, is an essentially contested and contestable concept and it varies role to role, time to time, place to place, and from speaker to speaker (Fisher, 2004 as cited by Bovens, 2007, p. 450). The organizational behavior literature has also influenced discussions on accountability, particularly focusing on resource dependence and stakeholder theory. The resource dependence literature has focus on private sector firms (Pfeffer & Salancik, 1978 as cited in Nirmala, 2011).

The above definitions of accountability indicate different perspectives, and their applicability in NGO sector should be done cautiously. Determining what an organization is accountable for is the first step in conceptualizing an NGO's accountability. NGO accountability can also be thought of in both functional and strategic terms, where functional accountability is concerned with concrete requirements, such as accounting for expended resources and registering immediate accomplishments, and where strategic accountability focuses upon measuring the longer-term impact of an organization's work upon the larger environment (Nirmala, 2011, p. 47).

The INGO Accountability Charter operates against the following definition of accountability:

“Accountability is the process, through which an organisation actively creates, and formally structures, balanced relationships with its diverse stakeholders, empowering these to hold it to account over its decisions, activities and impacts, with a view to continuously improve the organisation’s delivery against its mission”

⁸ **Accountability** is an international non-profit, membership organisation established in 1995 to promote accountability innovations for sustainable development. They have 200 members include **businesses, NGOs** and **research bodies** (to know more: website: www.accountability.org).

The above definition, provided by INGO Accountability Charter, is being used as the lead definition of accountability in present study.

2.2.5 NGO Governance:

The Governance of NGO focuses on issues of policy and identity, rather than issue of day – to – day implementation program. Governance is a distinct entity from management of the organizations. Tandon gave comprehensive definition of governance. He says, “Governance implies addressing the issues of NGO vision, mission and strategy; it focuses on future direction and long term strategic consideration; it addresses the issue of policy in relation to internal programming, staffing and resources; it defines norms and values that are the basis of institutional functioning; it includes obligation entailed in fulfilling statutory requirement applicable to the NGOs; focuses on defining the external position that are consistent with the overall thrust of NGOs as an institution in civil society” (in Edward and Hulme, 1996, p.54).

Moreover, the governance of NGO is concerned with the effective functioning and performance. Therefore, governance requires the creation of structures and process which enable the NGO to monitor performance and remain accountable to its stakeholders (*ibid.*). An explicit governance structure is the first step towards establishing stable and predictable framework for accountability in NGO (Marilyn, 2004, p. a7). Marilyn (2004) stressed that governance of NGO has a formal structure. The basis of NGO governance is usually legal code of that country, types of the organizations, basic documents⁹ and other government documents. Drawing on Central and Eastern Europeans NGOs experience, Marilyn (2004) mentions different types of board. If we summarize his discussion, we can find four types of board: **i) Highest Governing Board** (Ultimate decision making): in associations most important decisions are made by the membership assembly. Decisions may include mission, dissolve of organizations. These crucial decisions cannot be delegated, but other responsibilities can delegate to the principal board (*ibid.*, p. 8b) **ii) Principal governing board**: separate body or person often execute the decision of the highest governing body and NGOs daily activities. The principal governing body can also be the

⁹ NGOs basic documents - acts of incorporation, statue, rules of operation- can stablish a basis of well governance structure by including information about governing body: a) Name of the governing body b) Highest governing body c) basic responsibilities and authority d) duties of board members e) maximum & minimum number of board members f) membership rules g) terms of office (length, election) h) minimum number of meeting i) method of convening board j) decision making procedure (number to fulfill quorum, how to vote) k) conflict of interest provision (Marilyn, 2004, p. 8a).

highest decision making board, means merged with the first board. iii) Management Team or Chief Executive: a separate body/person executes the decision of highest and principal bodies and run everyday function. In association, a body of senior staff does this while in foundation; *executive director* (ED) usually performs the role. iv) *Supervisory Role (Audit & Control)*: this additional board monitors how decisions are made and executed, how fund are used. This is an independent body and report to the highest board.

Though, Marilyn described various kinds' board based on central and eastern European experience. His context is different from Bangladesh; still it gives a general overview about NGOs governing body. The principal governing bodies also known as the executive board or board of directors. In current research, this principal board / executive board will be the main concern of study in terms of governance body. In this study, we would call it just board or governing board instead of principal board.

2.2.6 Accountability and Transparency

Accountability and transparency, both, are inevitable part of good governance or good NGO governance. Transparency is regarded as a key requirement for successful feedback systems and good governance. Standard transparency denotes standardized, regular and adequate reporting in compliance with germane governance, financial accounting and reporting requirements represent an important aspect of NGO transparency, with the view to making basic data available to the public or oversight bodies on NGO operations (Report- U4 Anti-corruption Resource Centre, 2013, p. 5).

Transparency is a crucial issue in the context of Bangladesh in which it is assumed that corruption level is really high. Transparency International Bangladesh report 2013 shows that Bangladesh placed 16th (descending order) or 136th (ascending order) out of 177 countries in Corruption Perception Index (CPI) scale. Though CPI data covers misuse of government power, government funding, grand corruption (high level political and administrative corruption) etc. Despite, TIB reported scenario reflect the state of overall condition of different sector working in Bangladesh.

Transparency and accountability becomes an integral part of one another. Whenever we discuss about accountability, transparency automatically comes to that discussion. Fox (2007, p. 663)

states, “Transparency and accountability are closely linked: transparency is supposed to generate accountability”. Transparency has become the international community standard response to accountability concerns at international institutions, appearing in the pronouncements of government and international officials, corporate executives, and activists alike (Hale, 2008, p. 73). This is also so true for non-governmental organizations. Transparency has been part of institutional process especially in INGOs. The international monetary fund (IMF) and World Bank (WB) has added clear and accurate fiscal reporting as a part of their aid sanction. It is noteworthy that the European Union made it obligatory to have transparent policy making procedure for its member countries to meet certain democratic standard (*ibid.*, p. 74).

2.2.7 Participation as a means of Accountability

Participation is considered as one of the vital process for attaining accountability of NGOs. Development projects should include more participation by beneficiaries (Finterbusch and Van Wicklin, 1987, p.1). There are many logic exists in development arena in favour of participation (*ibid.*, p.4): i) People participation can help to mobilize resource and more work done with same budget. It may use the under-utilized labor and use the indigenous knowledge. ii) Participation may help to design better project. Participation safeguards that felt needs are served. Beneficiary input can make the project suitable to their needs. At the same time, participation can generates sense of ownership among the beneficiaries. Finterbusch and Wicklin (1987) also admit that participation is not fully unmixed blessings. It may increase exiting inequalities by favouring local elites. In examining participation, it is useful to differentiate between different levels or kinds of participation (Ebrahim, 2003, p.818). In this regard, Arnstein (1969, 217) gave his famous model for explaining participation. Arnstein basically formulated a ladder to explain the citizen participation. This model has also been applied by many to gauge the beneficiary participation in development project. Arnstein used the “ladder” metaphor to explain the concept of participation. His participation ladder as follows:

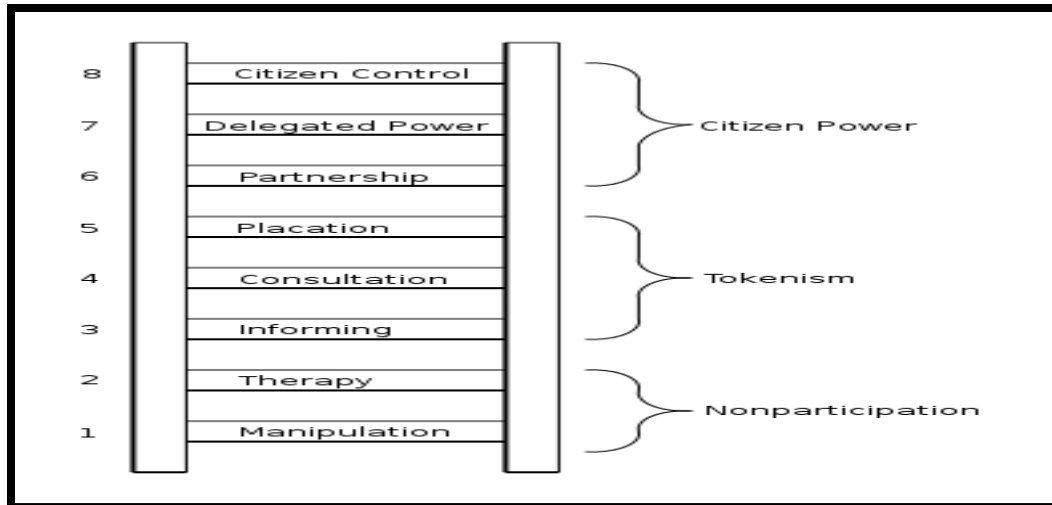


Figure 1: Ladder of Participation

Arnstein opine that participation is not an absolute. Rather, it occurs on a continuum of participation. The lowest rungs of the ladder are (1) *manipulation* and (2) *therapy*. These two represent the level of ‘non participation’. Here, the real objective is not to enable people to participate in planning or conducting programs, but to enable power holders to “educate” or “cure” the participants. In manipulation phase, people are placed on rubberstamp advisory committees or advisory boards where people sign and give the authority’s pre-decided decisions. In therapy form, the participants comes with a requirement or complain, the authority treats this as participant’s limitation rather identifying root cause of problem and its solution. Rungs 3 (information), 4 (consultation) and 5 (Placing) creates *tokenism* phase. In this phase, participants can have the information (informative) and provide the opinion (consultation). ‘Placing’ is more improved form of participation than the previous two. In this rung, participants are placed in the committee with minor representation where they could easily be outvoted, or they can give advice to make plan, but their advice is subject to the approval.

The rung-6 *partnership* allows taking decision in joint collaboration of participants and power holders. Here, people can negotiate and engage in power sharing. The second highest rug is Delegated power. It occurs when power is delegated to an agency or similar unit where citizen have the majority of the seat and genuine specified powers. The topmost rung is Citizen Control. At this level, citizens have the control over organizations and have strong power to make

decision. The main critique found against this ladder is that it is an over simplification of reality. Still, it helps to understand different forms of participation.

Inspired by Arnstein (1969), Ebrahim (2003, p. 818) gave four distinct types of participation: **Level-1:** project information available to public; arrange hearing, public meetings, surveys or formal dialogue. In this phase, consultation with community leader may exist, but ultimate decision making lies in the hand of project planners. **Level-2:** Participation includes public involvement in project activities and implementation and possibly in the maintenance of service. **Level-3:** citizen can negotiate and bargain over decision with NGOs. **Level-4:** people apply own initiative without NGO and state sponsored projects.

Cohen and Uphoff (1977, as cited by Finterbusch and Van Wicklin, 1987, p. 5) have given a thorough framework to deal with participation in development projects. Cohen and Uphoff classify and disaggregate maze of activities that can be included under label participation by discussing the what, who, how, when and where of participation (*ibid.*, p. 5):

Table 2: Participation Label

PARTICIPATION LABEL	DESCRIPTION
What of Participation (Area of Participation)	i] Decision Making ii] Implementation iii] Benefit iv] Evaluation.
Who (Classes of Person involved in Project task)	i] local residents ii] local leaders iii] government personnel iv] foreign personnel
How (Mechanisms of Participations)	i] Where does the initiative come from? ii] What inducements are involved? iii] What is the structure and iv] what are the channels?
When and Where (Contextual Factors)	i] Projects characteristics. ii] Aspect of the task environment that have effect on participation.

Cohen and Uphoff's (1977) model is certainly a comprehensive framework for assessing participation that includes different aspects of participation like who is participating at which phase/level on what time and in what kind of context. This framework provides a comprehensive

insight that can be useful in exploring participation. In this paper, the term “participation” is primarily employed to indicate *beneficiary participation* or *participation of beneficiary*.

2.3 Review of Related Literature

2.3.1 Classification / Types of NGO Accountability

Accountability has been classified in many ways – micro-level and macro-level, formal and informal, short-term and long-term, functional and strategic (Khan, 2003, p.269). This aim of this section is to give an outline of different forms and types of accountability.

To begin with, **Avina (1993)** (As cited by Edward and Hulme, 1995, p.15) gave two distinct form of accountability:

1. **Functional Accountability** (accounting for resources, resource use and immediate impacts)
2. **Strategic Accountability** (accounting for impacts that an NGO’s actions have on the actions of other organizations and wider environment)

Similarly, **Ahmed et al. (2012)** mentioned two types of accountability:

- a) **Functional Accountability:** based on conventional, technical, formal, economic, top-down accounting reports directed at funders stands accused of being partial and
- b) **Social Accountability:** are informal, participative; serve multiple constituencies; permit pluralistic negotiation; and incorporate multidimensional socio-political and ethical issues.

These two are summarized in the following table:

Table 3: Functional and Social Accountability

	Functional Accountability	Social Accountability
Goals	Short term Economic, narrow	Long term Broad, multiple
Focus	Justification to self Organization as economic agent (self-interested) To resource providers/patrons	Justification of self to others Socio-political core beliefs To multiple constituents

The Accountability of Non-governmental Organizations: A case of Bangladesh

Form	Formal Designated categories Rules & principles Technical & quantitative Single narrative	Informal, even oral No designated categories Open, flexible Qualitative Multiple narratives
Governance	Hierarchical, top-down Asymmetrical power relationships Legal rational Control at a distance	two way, bottom up Symmetrical power relationships Dialogic Face to face

(Ahmed et al., 2012, p. 54)

Again, **Robinson** (1994, p. 40 as cited by Khan, 2003, p.269) classified accountability in to ‘**micro - level**’ and ‘**macro-level**’. Micro-level accountability is concerned with the availability, reliability, cost and quality of services provided while macro-level accountability deals with how public expenditure decisions are taken, controlled and monitored through accounting systems, external audit and review procedures.

NGO accountability may also be **Formal** and **Informal**. Formal accountability takes into consideration whether agreed objectives in a programme have been met. For example, an evaluation of whether agreed objectives in a programme have been met. While informal accountability comprises ongoing discussions between partners. (Edwards and Hulme, 1995, p.9).

Bovens (2007) mentioned two types of Accountability: a) **Broad Accountability:** it often serves as a conceptual umbrella that covers a variety of other distinct concepts like transparency, equity, democracy, efficiency, responsiveness, responsibility and integrity. Bovens says, in broad sense, accountability is basically an evaluative, not an analytical, concept. B) **Narrow Accountability:** In opposition to broad and evaluative sense, narrow accountability tends to be much thinner and narrow Sociological sense. Accountability is not just another political catchword; it also refers to concrete practices of account giving (Bovens, 2007). The most concise description of accountability would be: ‘the obligation to explain and justify conduct’. This implies a

relationship between an actor, the accountor, and a forum, the accountholder or accountee. (Pollitt, 2003 as cited by Bovens, 2007, p. 450).

Again, O'Dwyer, & Unerman (2008) states that emerging NGO literature develops and explains two theoretical concept: '**Hierarchical accountability**' and '**functional accountability**'. '**Hierarchical accountability**' is narrowly functional, short-term in orientation and favours accountability to those stakeholders who control access to key resources for both resource use and immediate (campaign) impacts. Sometimes referred to in the NGO accountability literature as '**functional accountability**' " (O'Dwyer, & Unerman, 2008, p.803). On the contrary, **holistic accountability** is seen as extending the accountability of an NGO to encompass accountability for its wider impacts including its actual and potential impacts on a range of less powerful stakeholder groups. For example, this can include accountability for the achievement of an NGO's mission in bringing on long term structural change (Edwards & Hulme, 2002a as Cited by O'Dwyer, & Unerman, 2008, p.802).

Slim (2002) in an overview of the NGO accountability has given two kinds of accountability: **performance accountability** and **voice accountability**. "Performance accountability requires NGOs to be accountable for what they do. Voice accountability requires NGOs to be accountable for what they say". This form of accountability is similar to what Najam (1996, p.348 as cited by Tilt, 2005, p.9) calls "accountability to themselves", where NGOs are accountable for their goals and aspirations, and for their mission.

A number of authors conceive it as an important thing to distinguish between **internal and external** accountability of NGOs (Spiro, 2001; Keohane, 2002 as cited by Tilt, 2005, p.4). Internal accountability is accountability to members or boards, whereas external accountability is accountability towards outsiders. "External accountability requires NGOs to meet certain standards of behaviour as prescribed by parties outside. This is best manifested in their obligations of accounting and reporting to government and donors" (Siddiquee and Faruqi, 2009, p.246).

In general, there are **four directions** of accountability:

- a) NGOs are **upwardly accountable** to donors, government and other sources of financial support.
- b) NGOs are **inwardly accountable** to their staff and mission.
- c) NGOs are **horizontally accountable** to their peers in the humanitarian aid sector
- d) NGOs are **downwardly accountable** to their clients. This is a moral and ethical accountability that can raise many questions.

(Pareena G. Lawrence and Sheila Nezhad, 2009, p.77 as Cited by Saglam & Timur, 2011, p .10).

Above discussion shows that accountability operates along multiple dimensions including various actors, using numerous mechanisms and standards of performance and requiring varying levels of organizational response (functional and strategic). In this backdrop, Khan (2003, p. 269) says, the typologies of accountability remain incomplete as some of these overlap, e.g. functional accountability is quite similar to macro accountability.

2.3.2 Literature Reviews/ Previous Empirical Study on Accountability of NGOs

The numbers of publications on third sector (NGOs) have been increasing drastically and show no sign of slackening (Campbell, 1993, p.1 as Cited by Candler and Dumont, 2010, p. 259). Lester Salamon was a pioneer in the empirical study of the NGO in the not only United States but also the world. The reason for bringing Salmon's name here just because of he is one of few pioneer in global literature on NGOs. His book (1982) 'The Federal Budget and the Non-profit Sector' was the first to document the scale of the American non-profit sector and the extent of government support to it (Saglam and Timur, 2011; Tilt, 2007). Nevertheless, while non-profit studies were growing rapidly in the early 1990s, during the same period Kevin Kearns (1994, p.186 as Cited by Candler and Dumont, 2010, p. 259) asserted that the more specific "literature on accountability in the non-profit sector is well behind the curve"

Subsequently, a number of conceptual frameworks have been developed to explain the concept of accountability along with the growing interest in non-profit accountability. As an aside, **Tilt** (2005 p.3) states that the literature on NGO's accountability has come from three major sources:

- i. The popular press, mainly as a response from corporations and business who have been targeted by NGOs (Burton, 2003; D'Cruz, 2003; Maitland, 2003; Upadhyay, 2003);
- ii. Academic sources, predominantly legal, development, and not for profit sector researchers (Najam, 1996; Spar & Mure, 1997; Hudson, 1999, 2000; Jordan & van Tuijl, 2000; Spar & Dail, 2001; Spiro, 2001; Keohane, 2002; Slim, 2002; Kamat, 2003)
- iii. NGO monitoring agencies (Steinberg, 2003; NGO Watch, 2004); and NGOs themselves (Uphoff, 1996; Marschall, 2002; Edwards, 2003; Kovach, Neligan, & Burall, 2003b; Assokou, 2004; Vedder, 2004).

Tilt's (2005) above discussion could be reckoned as a brief but a superb summary of prior research on NGO accountability. After analyzing a number of theoretical frameworks, I found 4 types of questions, and most of the theoretical framework is dealt with one or more than one of these four questions in order to address the accountability of NGOs. These four questions are: **a)** to whom are NGOs accountable? **b)** Who is accountable? **c)** Accountable for what? And **d)** How are accountable?

As interest in non-profit accountability has grown, numerous conceptual frameworks have been developed to explain the concept. As an example, the name of **Kearns** can be mentioned. His first effort at a non-profit accountability framework used a four-cell matrix. The matrix covers the four dimensions of accountability – negotiated, professional/discretionary, compliance and anticipatory/positioning (1994, p.188 as Cited by Candler and Dumont, 2010).

There is a well-known theoretical framework known as '**Gap analysis**' of accountability which developed to ensure the accountability of INGO. "INGO accountability falls into two categories: **practical accountability** (for the use of inputs, the way activities are performed, and outputs) and **strategic accountability** for INGOs performance in relation to their mission" (Cavill and Sohail, 2007, p.231). It is suggested that most INGOs presently concentrate on practical accountability mechanisms to legitimize and reproduce themselves, which has led to a number of gaps in accountability, and analyzing of these gaps acknowledged as 'Gap analysis'. (Cavill and Sohail, 2007, p.237). "GAP framework unpacks accountability into four interlinked dimensions: transparency, participation, evaluation and complaints and response mechanisms and outlines guidelines under each on how these can be implemented in practice" (Lloyd, 2005, p.4). The framework of 'GAP analysis' is previously used in order to gauge the accountability of INGOs

rather other types of NGOs. I suppose, GAP analysis is more concern to find out the weakness of organization and its focus is much wider instead a single aspect of an organization likes accountability and therefore I decided not to apply this framework in my study. Nevertheless, it provides some useful background information, like the notion of ‘NGOs performance’ in terms of mission, vision and various aspects of accountability, which is really helped to set up a conceptual base for present study.

According to Unerman & O’Dwyer (2006), stakeholders theory views that organisations are responsible and accountable only to those stakeholders who can directly influence the achievement of the organisation’s objectives through to a belief that organisations have responsibilities and accountabilities to all those whose life experiences may be affected by the organisation’s activities (Cited by O’Dwyer, & Unerman, 2008. p.803).

In this regard, Najam provided a ‘simple framework’, with broadly defined elements that virtually cover the full universe of possibilities as far as NGO accountability is concerned (Najam, 1996). Najam’s framework will be used as the core elements in the theoretical framework of this study.

Another prominent NGO scholar is Robert Lloyd (2005) who made a significant contribution in building ‘stakeholder approach’. He affirmed that NGO accountability is a complex issue and organization need to be accountable to many different sets of stakeholders which, separately and collectively, play an integral part in their operations:

- institutional donors provide funding;
- governments provide legal and regulatory frameworks;
- supporters provide their money and time;
- beneficiaries provide the basis for an organization's purpose and moral legitimacy.

(Lloyd and de Casas, 2005)

A further complication is that each sets of these stakeholders has diverse level of leverage and power over an NGO. Consequently, the strength and clarity of their different accountability relationships vary significantly. For example, the mechanisms for ensuring accountability between institutional donors and NGOs are generally strong by virtue of contractual obligations and the dependence of NGOs on donor funds. Likewise, governments make the legal and

regulatory environment within which NGOs function, so they too have significant leverage to guarantee accountability. Beneficiaries, on the other hand, despite being the reason why most NGOs exist, generally lack the power to response demands of them. (Lloyd and de Casas, 2005, p. 3).

It is worth mentioning the name of Alnoor Ebrahim who drew an integrated perspective to accountability of NGOs. He pointed out that an integrated approach is missing in the contemporary debate of accountability and how organization maintains multiple and often competing accountability demands. **Ebrahim (2003)** gave five key *accountability mechanisms*: **a)** reports and disclosure statements, **b)** performance assessments and evaluations, **c)** participation, **d)** self-regulation and **e)** social audits. With regard to NGOS and its accountability, another name can be mentioned, Carol Ann Tilt. She (2005) conceptualized different issues of accountability. Aside, there are also various scholars who made valuable contribution on the issue of NGO's accountability includes Bendell (2006), Jordan (2009, 2012), Brown (2003) etc.

So far the global trend on the accountability literature has been focused in a brief. Let us turn our concentration specifically into NGOs literature on Bangladesh:

A considerable amount of publications and empirical studies has been conducted on different NGO related issues. Both local and foreign writers have shown their immense interest on various issues of Bangladeshi NGOs. For example: Samiul Hasan (1993) depicts some basic concepts and role of voluntarism in Bangladesh, Ruhul Amin, Stan Becker and Abdul Bayes (1998) point out the relationship between poor women's participation in microcredit programs and their empowerment, Mokbul Morshed Ahmed (2001) wrote on Poverty alleviation in Bangladesh, Khan, Daulatuzzaman & Reid (2004) carried out study on the effectiveness of a non-governmental organization (NGO) primary health care programme in rural Bangladesh, Shamsul Haque (2002) studied the power balance between government and NGOs. Sarah White (1999) discusses the development of civil society in Bangladesh.

The rationale for citing above Bangladesh related studies is to demonstrate that there are considerable amount of studies have been accomplished regarding NGOs. Mostly focus on GO-NGO collaboration, role of NGOs, the contribution of NGOs to eradicate poverty, women

empowerment and so on. Only very few studies have been conducted to address the accountability issue of NGOs from Bangladesh context.

One of the most significant work, regarding accountability of NGOs, is “Accountability of NGOs in Bangladesh A critical overview”, written by Mohabbat Khan (2003) where he examined the accountability of NGOs in Bangladesh in relation to patrons, clients and themselves. He extensively applied Najam’s framework in Bangladesh context that inspired me to use this framework as theoretical guideline of my research. Siddique and Farqi (2009) was also framed their theoretical base of their study in the light of Najam’s framework. Khan analysed the accountability mechanisms of seven Bangladeshi NGOs like Bangladesh Rural Advancement Committee (BRAC), Association for Social Advancement (ASA), and Association for Slum Dwellers (ASD) and so on. Khan (2003) stated only accountability to patrons is in a near satisfactory state. He also added that strict hierarchical system and influence of founding and charismatic leaders adversely affected the NGOs’ accountability to themselves.

Khan (2003) conducted his study a decade ago, since then the scenario of development sector has been changed a lot as result of various factors like impact of global financial crisis, change of ruling party, funding conditions, strategies of northern NGOs and so on. The variable of study is not obvious enough and well defined; even we consider the implicit sense. On the top of that, though his study covered a number of NGOs, but it was not an in-depth study on accountability while he mentioned some basic existing key mechanisms and process of NGOs, and hence we can reckon his study as a brief overview of Accountability of Bangladeshi NGOs. On the other hand, my research will not only focus on contemporary phenomena of NGO accountability in Bangladesh but also go much deeper to scrutinize the accountability of NGOs.

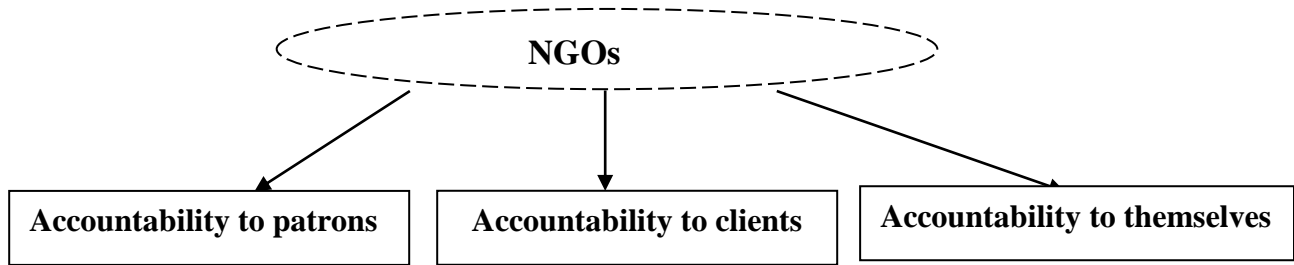
2.4 Theoretical Stance of the Study

2.4.1. The Stakeholder Approach to NGO Accountability

The current research largely followed the stakeholder approach as theoretical guideline. In stakeholder approach, NGOs accountability transfers the right to accountability from exclusively those have authority over an organisation to anyone that has been affected by the organisation’s policies. It makes accountability far more inclusive and open concept. Therefore, Lloyd claimed

that NGOs accountability can be understood better thorough stakeholder approach (Lloyd, 2005, p.3).

Using stakeholders approach, Adil Najam (1996) provided a really broad framework to address the accountability of NGOs. This framework has been utilized by several studies like O’Dwyer & Unerman, 2008; Dixon, Ritchie, & Siwale, 2006; Ebrahim , 2003b, khan,2003 and so forth. Najam’s framework comprises three distinct categories of accountability concern:



Source: Own compilation based on Najam’s Framework

These three categories almost cover the full universe of NGO accountability (Najam 1996, p. 341). A brief description of these stakeholders is depicted through following diagram:

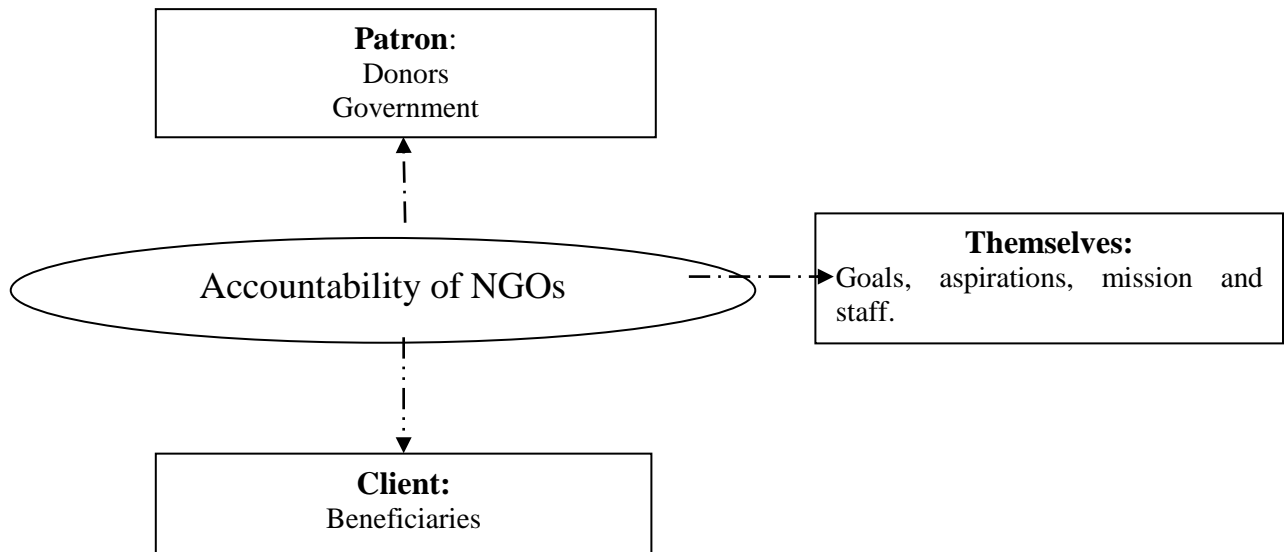


Figure 2 : Stakeholders of NGO’s

Source: Researcher Own compilation based on Najam’s Framework

Different theoretical frameworks for addressing NGOs accountability have already been discussed in the literature section. Most of them highlight a particular aspect of accountability.

Some of them focused on the *mechanisms* of accountability while rests are focused on the *process* of accountability. Some are given more emphasis on functional accountability rather than strategic accountability. Some are dedicated to INGO, while most of the NGOs are not INGOs.

In this context, I was looking forward to a sort of broad framework that can address wider accountability universe. Hence, I went for Najam's framework as the analytical framework of my research since it has wider accountability coverage to all directions and all types of stakeholders including internal and external stakeholders. So I think Khan (2003, p.270) rightly stated, "The most comprehensive conceptual framework of NGO accountability to date has been provided by Najam". The purpose of the study is to describe the accountability of NGOs from a broader perspective and Najam's framework, undoubtedly, is a right one to serve our purpose. The descriptions of stakeholders are as follows:

2.4.1.1 Accountability to patrons

Patron is a vital stakeholder for the existences of an NGO that comprises donors, government and may be other collaborating NGOs. Donors could be both external (for example, governments, foundations, or other NGOs which make substantial financial outlays, very often for specific purposes or areas of activity) and internal (most often members who contribute smaller amounts for a much broader more general area of activity). The usual and simplest degree of responsibility for which NGOs are accountable is that of spending designated money for designated purposes (Najam, 1996, p.342).

Government plays dual role: **a)** providing financial support as donor **b)** government also play role as watchdog of NGOs' so that NGOs activity are not detrimental to the state. This paper is basically focused on regulatory functions of government. Here *patron* indicates two entities:

1. **Donor** as source finance and other technical supports.
2. **Government** as regulatory body or watchdog of NOGs' activity.

In donor-NGO interaction, the donor maintain 'financial' control by seeking accountability for money, and 'policy' control by seeking accountability for the designated purpose. Najam (1996, p. 342) says, it is tempting to draw a distinction between financial and policy accountability because it seems to be the elegant thing to do. But it can be a false distinction where these two

are intrinsically related. Funds are provided to serve policy goals and, all too often, are provided only where it can be demonstrated (or at least argued) those particular policy goals (i.e. those shared by the donor) will be pursued (*ibid.*). However, I perceive that financial and policy accountability covers different dimensions of accountability. So these are different. Although it is true that there is an intrinsic relation between these two. Najam stated that implementing policy accountability is much tougher than fiscal accountability; the latter can become a de facto means of achieving the former. Donor may use finance as a means of securing that NGOs are adopting pro-donor policy and ensure NGO's accountability to their plan by including not only where money is spent, but also on how it is spent.

Whatsoever, another patron is 'government', who usually provides support in non-monetary manner through providing accreditation or other form privilege which leads to an easy operation, generation of extra fund (for example, tax break) and so forth. 'Collaboration' with other NGOs might be another form of patronage, but the present study will not focus on the collaborative relationships.

24.1.2 Accountability to themselves

The most ignored aspect of accountability in the literature is 'accountability to themselves'. NGOs' accountability to themselves generally indicates internal accountability, i.e. accountability to their goals, mission, aspirations, and staff. Najam (1996. p.348) stipulates, "many NGOs spend too much time and resources in grappling with restating their own stated goals and aspirations to match their actions – instead of the other way round. As NGOs grow in size and acquire new staff who had not been involved in the 'original dream', the necessity for internal accountability becomes even greater".

2.4.1.3 Accountability to clients

NGO clients consist of Individuals or groups to whom NGOs provide goods or services. In nutshell, we can say that NGO clients include beneficiaries of the programme and beneficiaries can be direct or indirect. The former includes the beneficiaries with whom NGOs are directly worked and the later includes those who are in the catchment of NGO activities, community and the state. It is the responsibility of NGOs to be accountable to the necessities and aspirations of the community whom NGOs are working with. Clark (1991 as cited by Najam, 1996) said that

NGO should keep in mind that the people rather than NGO staff must select the leadership- the project objective will be better attuned to local aspiration and people.

It is important to mention how Najam's defined the term "**client**". Otherwise, one may get confused it with other popular usages. Consider, for example an NGO acting as a service contractor to a large donor or governmental agency for providing low-cost housing and slum development. In ordinary business jargon the government or donor agency can be considered as the 'client' of the NGO. However, in the context of present discussion the donor or government agency will be the 'patron' and the community to whom low-cost housing is being provided will be the 'client' (Najam, 1996, p.345).

2.4.2 Supplementary Theories for assessing NGOs Accountability

Accountability is often conceptualised in the framework of **principal agent relationship** whereby the *principals* (e. g. donors, trustees) provide funds and resources to agents (NGOs) to deliver specialised services and manage resources on their behalf. Such a separation of ownership and control requires a set of checks and balances are put in place to ensure that the agents discharge their roles and functions faithfully and manage funds in a responsible manner (Siddiquee & Faroqi, 2009, p.245).

The *principal agent theory* is premised on the observation that some individuals (principals) attempt to have their agendas carried out by other individuals (agents). For example, "when voters elect *representatives* to government, the voters act as principals expressing a particular set of interests that their representatives are expected to carry out as agents" (Ebrahim, 2003b, p. 196). The *representatives*, in turn, are principals who direct public officials and agencies to serve as their agents" (*ibid.*). According to the principal agent model, if principal got adequate opportunities to monitor its agents by laying conducive rules and situation, then principal will be in favourable position to make the NGO accountable. In this setting, principals require effective tools and mechanisms to ensure the accountability of NGOs.

Principal-agent model could generate some concerns. If donor provide funds to NGOs for achieving donor's policy agenda and make the NGOs accountable to them, it may diverge the NGO from their social mission NGO supposed to pursue. NGOs eventually become a mere service contractor of donor's and it, ultimately, does have an impact on accountability to client.

Since donors make substantial financial outlays they also impose mechanisms like auditing, reporting, monitoring and evaluation-seeking to keep close tabs on not only whether the money is spent but also on how it is spent. This allows donors to assert both ‘financial control’ (seeking accountability of money) and ‘policy control’ (seeking accountability for accomplishment of goals/missions) (*ibid.*). Robinson (1995 as cited by Siddiquee & Faruqi, 2009, 246) says, “Excessive dependency on donor funds and specific requirements on such donors may imply certain types of accountability, which are not only privileged over NGOs’ accountability to their clients but in some cases militate against it”.

Moreover, situation could be more complicated when other principal (like citizen, government) is the source of fund and demand accountability. Despite some similarities in broad goals and objectives, the potential conflict and ambiguities in their interests can lead to a situation where NGOs seek to constantly alter their rhetoric to please multiple principals (Ebrahim, 2003). Present study tried to capture this complex environment that contains multi principals.

It has always been a challenge for NGO’s to ensure financial flow for the uninterrupted operation of project. This makes NGOs dependent on financial resources. Similar tone is found in **Resource dependency theory** (RTD). Resource dependency theory is the study of how the external resources of organizations determine and influence the behavior of the organization. Pfeffer and Salancik (1978) utilized the previous environmental literature to build up resource dependence theory. One of major notion of RTD is that organizations are dependent on these finite resources for survival. Much of the resource dependence has focused on private sector firms (e.g., Pfeffer & Salancik, 1974, 1978); it is equally applicable to relationships between NGOs and their funders” (Ebrahim, 2003, p.814). Finance provided by the donor can be a means to make sure that donor’s policy agenda is adopted by the NGO, and simultaneously holding the NGO accountable to that agenda (by keeping close tabs not only on *whether* the said money is spent, but also on *how* it is spent) (Najam, 1996, p. 342).

According to the principal-agent theory, the relationships between the principals and the agents may change on the basis of institutional context. In ideal scenario, beneficiary should be the client of NGOs since beneficiaries are the key service recipients. It is very often NGO becomes principal and beneficiaries are their client. Beneficiaries are highly dependent on NGOs resources. It gives donors a competitive advantage that eventually turns beneficiaries into mere

agent of NGO. In this backdrop, **Patric Kilby** (2006) gave a schema to scrutinize the downward accountability of NGOs. Arnstein (1969) says that notion of participation itself is a very poor proxy for accountability and hence he gave his celebrated ‘ladder of participation’ (this participation ladder concept described in subsection: 2.2.7). The term “participation” is used for everything ranging from propaganda to full delegated control” (*ibid.*). There is no legal requirement for downward accountability. Rather, NGOs have their own accountability mechanisms ranging from the formal to very informal. In this regard, Kilby (2006) developed a schema of downward accountability. **Kilby’s accountability schema** is based on the following:

1) **The Level of Formality:** Each level of formality has a commensurate right of access and ratification. Formality indicators comprise: a) meeting (regular or discretionary) b) meeting timing (weekly/monthly etc.) c) openness of formal agenda and d) formal response to beneficiaries views.

2) **Depth of accountability:** It refers to the feedback arrangements of NGO to its Beneficiaries. Kilby (2006) provided some indicators of depth of accountability: a) to what extent NGO member has access to management b) what knowledge beneficiaries have about NGOs c) what kinds of topics are discussed in the meeting and d) who do generally speak at meeting.

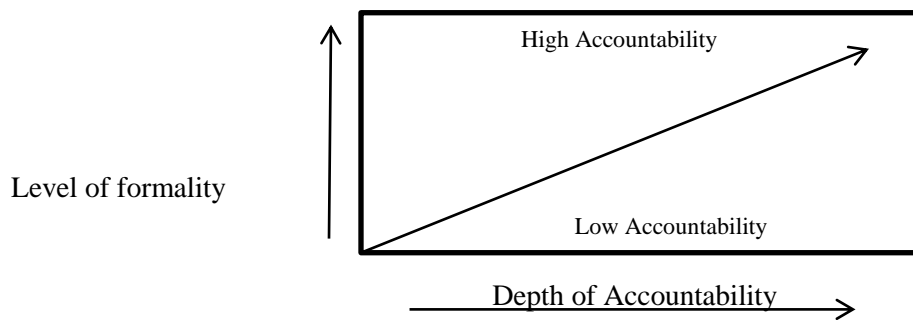


Figure 3: NGO downward accountability

Kilby (2006) admit that this accountability schema is not beyond limitation. He stated, “This schema is relatively weak when compared with the constituent accountability process for corporations and member based organization”. Our selected cases are not *membership based or corporations*, rather *service organization* where this schema can wonderfully be fitted.

2.5 Analytical Framework: Linking Variables into Theoretical Framework

The basis of analytical framework of present study is the Najam's broad framework. The study retrieved three key stakeholders from this comprehensive framework. If the relationship between NGOs and stakeholders are treated in terms of principal agent, the stakeholders would be regarded as principal and NGO would be their agent. If the principal are provided adequate opportunities to keep tabs on the agents by determining favorable rules and situation, then principal will get advantageous position to make its agent accountable. In this standpoint, principal needs effective tools and mechanism to make NGOs accountable. Aside the mechanisms, resource dependence plays a key role in shaping accountability among different stakeholders.

NGO concerns about accountability to donors have often centered on asymmetries in resources that have resulted in excessive conditionalities or arduous reporting requirements being attached to funding (Ebrahim, 2003, p.814). There is a resource interdependence (albeit often asymmetric) in which NGOs rely on donors for money, and donors rely on NGOs for their reputations in development activities. Same goes for government regulatory bodies since government not only a source of financial resource but also the source of regulatory framework that gives NGO's a legal entity. As with donor & government, NGO's own governing body is also important entity when it comes to accountability issue. The present study focused on both mechanisms and various entities (like donor, government) those have impact on accountability. In the light of different theories used in the study and previous literature on NGO's accountability, five independent variables were chosen with a view to study the state of accountability of NGOs in Bangladesh. The following framework intends to show a relationship between dependent and independent variables through the theoretical framework of the study.

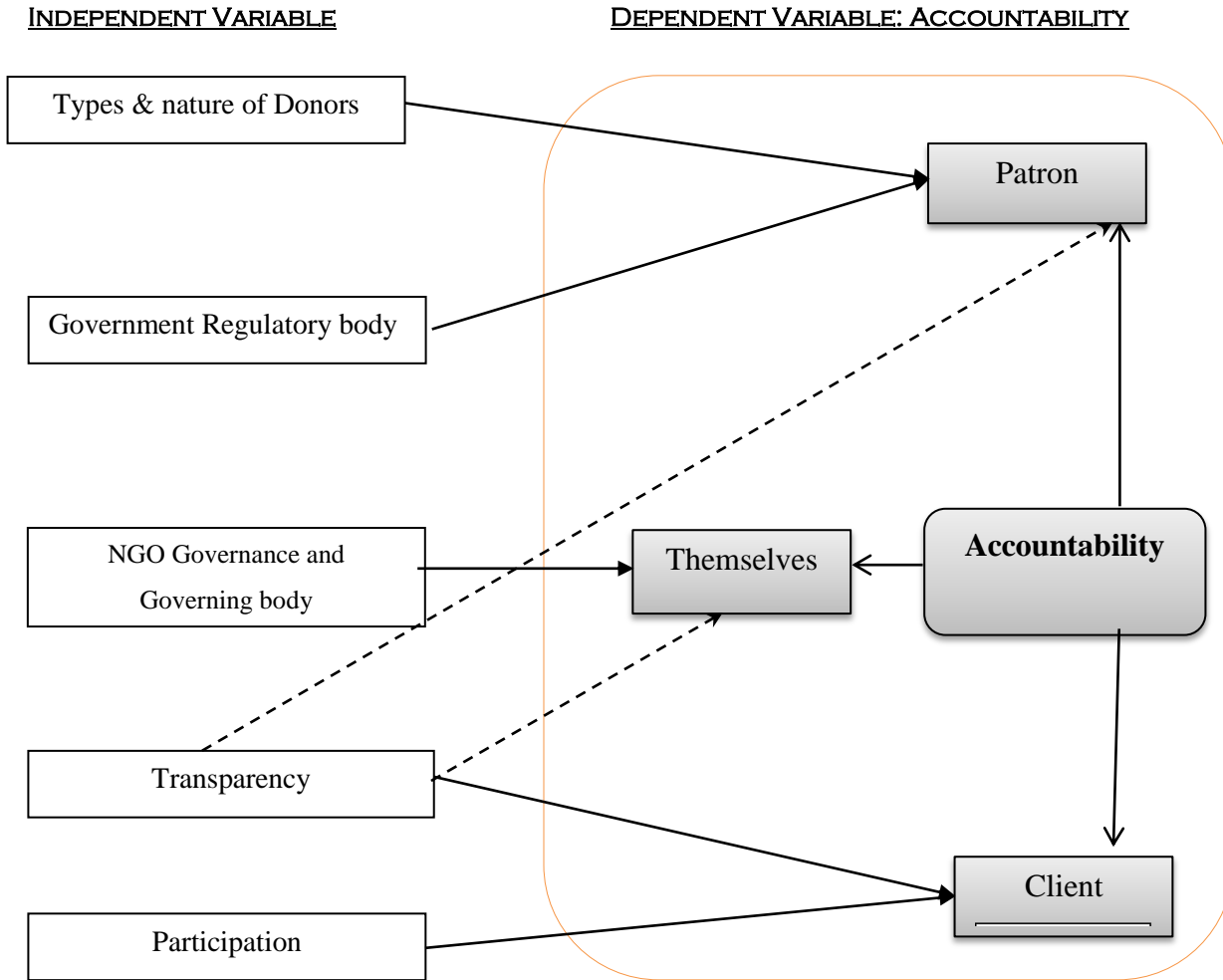


Figure 4: Analytical Framework of the study

The foundation of above analytical framework lies on the basis of Najam’s framework. The Najam’s framework is supplemented by the principal agent model and resource dependency theory. The analytical framework of the study was further guided by the concept of participation ladder by Arnstein and Kilby’s downward accountability schema.

This framework displays a causal link between different stakeholders and chosen variables. The first two variables at the top, *types and nature of donors & government regulatory body*, were drawn to see how NGOs are accountable to patron. The variable *NGO governance & governing body* was employed to see the NGOs internal accountability. The following two variables *participation* and *transparency* was particularly employed to explain how NGOs are practicing accountability to its downward stakeholder- *client*. It is noteworthy that the variable transparency is applicable to all three stakeholder of this study. Hence, how and to what extent NGOs are

practicing *transparency* to its stakeholders was attempted to identify. The details description of variables and moods of operationalization are given in the following section.

2.6. Variables of the Study

2.6.1 Dependent Variable: Accountability

The dependent variable of the study is '*Accountability of NGO*'. It is operationalized through three different stakeholders mentioned in the above figure that have been established from the proposed theoretical framework. The conceptual aspects of Accountability already supplied in the beginning of this chapter. The present study operates against the definition given by the INGO accountability Charter. Present study considers the INGO Accountability Charter's definition as the operational definition of NGO accountability. The purpose of present research is to find the pattern of accountability of NGOs in a wider sense and the INGO Accountability Charter's given definition is a precise match to current research. The INGO Accountability Charter operates against the following definition of accountability:

“Accountability is the process, through which an organisation actively creates, and formally structures, balanced relationships with its diverse stakeholders, empowering these to hold it to account over its decisions, activities and impacts, with a view to continuously improve the organisation’s delivery against its mission”

This definition has a wider coverage of accountability since it is dealt with various aspects like (i) formal structure organization, (ii) relationship between stakeholders, (iii) empowering their stakeholders to hold accountability over their decision making, implementation and (iv) relevancy of their actions to their mission.

2.6.2 Independent Variables

2.6.2.1 Government Regulation

NGOs are working as an important partner at public service delivery in assistance with or without government fund. “A more complex, and often unstated, kind of patronage is that provided by governments in the form of non-monetary support” (Bratton, 1989; Fisher, 1995; Diaz-Albertini, 1993 as cited by Najam, 1996, p.343). This ranges from the more active patronage of being provided with accreditation or other form of privileged status (For example,

tax break) to the more passive patronage of simply being allowed the space in which to operate (Najam, 1996, p.343). At the same time “NGO activities and funding in Bangladesh are monitored and controlled by the government through number of laws, rules and procedure” (Khan, 2003, p. 271).

Law should ideally be same and equal for all. In practice, it is often fluctuating based on the context. Hegemonic structure of power (whether generated from government or NGO) governs accountability (Ahmed et al., 2012, p. 3). When the state is powerful, NGOs become subject to state regulations requiring functional accountability, whereas when it is weak, NGO shift their priority and seek consent from civil society through more socially accountability. “Given the state and NGOs both engage in “giving and receiving accounts”, try to win consent, and are often interlinked and interdependent, various accountability mechanisms are connected within a complex network” (*ibid.*). The incidence of 1992 in Bangladesh is a burning example of it.¹⁰ The above discussion also implies that application of government regulation might vary based on NGOs location, networking ability, closeness to donor etc. On the top of that, existing literature outlines that government overseeing activities over NGOs is not up to the mark. The performance of government has become questionable concerning ensuring NGOs’ accountability. In this regard, the following hypothesis was drawn: ***H1: The government regulatory arrangements and mechanisms may not be adequate to make NGOs accountable***”.

The main assumption behind the above hypothesis is: NGO bureau is failing to function adequately. The main reason is the limited regulatory arrangement and weak mechanisms. This variable was operationalized by assessing existing government’s rules and regulations in relation to monitoring, evaluation & inspection of NGO activities undertaken by NGO Affairs bureau. It also addresses the opinions of respondents with respect to submission of the report according to government rules.

2.6.2.2 Donors

As per resource dependency theory, there is a resource interdependence in which NGOs depend on donors for money, whereas donors rely on NGOs for their reputations in development.

¹⁰ In 1992, NGO Bureau were sent a report to the newly elected government accusing NGOs of spending foreign aid without government approval, showing unconditional loyalty to donor bodies that could be threat to the state and ruling government. Governments reacted to this report by blacklisting some NGOs and cancel their license to operate. The NGOs were rescued by the donors’ intervention who sided with them

Donors are prime source of funding. Funding acts as important factor to shape the accountability of NGOs. The absorption of donor ideas and norms has an implication on NGOs accountability pattern. Different donors/funding bodies have their own way of doing things. Different donors may demand accountability in different way from their aid recipients' NGOs. Donors have set standard method of reporting, feedback and other aspect of answerability and accountability. For example, it is presumed that NGO funded by DFID¹¹ has to maintain more details reporting system to DFID than other institutions like Dutch funded NGOs. It is not uncommon to find that NGOs are set up an accountability system inspired by the culture and governance types of their donors. Jorgensen *et al.* (1993 in Edwards & Hulme, 1997) told, not surprisingly as NGOs get closer to donors they become more like donors (*ibid.*). Therefore, it can be said that types of donor has a profound impact on the accountability of NGO's and they are influencing the accountability structure of the recipients' NGO. Again, as already stated in previous theory section, donors enjoy a sort of leverage over recipients because of its financial primacy. This financial supremacy set donors into driving position. Based on this, the following hypotheses were drawn: ***H2: Donors are playing dominant role in NGO-Donor relation due to their financial edge.***

This independent variable was operationalized by finding out donor's guidelines, submission of report to donors, instructions and guideline given by donors, and availability of resources.

2.6.2.3 NGO Governance and its Governing body

NGO's own governance is such an aspect of NGOs accountability which is often neglected in the complex web of stakeholders. The governance of NGO focuses on issues of policy and identity consist of vision, mission and focusing on future direction & long term strategy, rather than issue of regular day to day implementation of programmes. There is a linkage between them and NGO accountability. According to Tilt, "NGOs are held accountable to their Boards of Directors or equivalent and NGOs' boards often include outside experts and are made up of people not involved in the day to day operations of the organisation, giving them a broader and more objective perspective" (Tilt, 2005, p. 11). In addition, *boards* can remove managers and "shape the broad outline of campaign work" and therefore act "as monitors, evaluators, and reviewers ...providing an additional, internal layer of accountability" (Wapner, 2002a, p.202 as Cited by Tilt, 2005, p. 11).

¹¹ DFID (Department of International Development) = It's a UK government funding body for international development.

Besides, Ebrahim (2003, p.815) expressed that mission or vision statements and governing boards are crucial for internal accountability purposes. In fact, “Effective accountability requires a statement of goals” (Edwards and Hulme, 1996, p. 10).

Governing body is the pre-requisite for internal accountability. Various forms of governance have found particularly in South Asia that has an important impacts on the form accountability. Different kinds of board display a range of behaviour, which was termed as “board games” by Rajesh Tandon (In Edwards and Hulme, 1995); and types of different boards are cited in footnote.¹² Tandon tried to describe different types of governing body from South Asian perspective. Although his studies all cases were from India. He it is quite common in South Asia to have a board consist of current staff. (Tandon as cited by Edwards and Hulme, 1995, p.56). He also implied that invisible board is also not so unusual which indicates there is a dearth professional board. The study attempted to take overview whether NGOs in Bangladesh are upholding it mission statement & visions. This forms of accountability is termed as *Identity accountability*¹³ (Unerman and O’Dwyer, 2006, p.356). Based on this, I placed following hypothesis: ***H3: The nature of governing system does have huge impact on internal accountability and an effective government body may increase the accountability of NGOs.***

In the proposed study, this variable is operationalized by scrutinizing, mission and vision statement, board formation, the types of governing body and organizational hierarchy.

2.6.2.4 Transparency

Transparency is a characteristic of processes defining the way in which NGOs make available information about their activities and aims (Saglam and Timur, 2011, p.09). Stakeholders are

¹² NGOs in South Asia have various **forms of governance system** that displays a wide range of behaviour. Rajesh Tandon termed this wide range of behaviour as ‘**board game**’. As an aside, he described several forms of governance namely, **family board** (operate similar to a family, with informality, affection & trust that a family-held small business. This board has its limitations in situation of growth), **Invisible board** (comprises a small coterie of friends & family and assembled by founder. The founder carries the function and the board exist only to meet statutory requirement), **Staff board** (comprised of current staff) and **Professional board** (it assign board member considering requirement and future of the institutions. The composition of this kind of board is basically on shared vision of a set like-minded people

¹³ *Identity forms* of accountability focus on issues of accountability (such as integrity and mission) that are internal to organisations.

unable to hold decision makers accountable in the absence of accurate and information. Bangladesh government deals with this issue of transparency with great concern and they include the issue in the country Right to Information Act 2009 (RTI). As per RTI act- clause number 10, all foreign funded NGOs in Bangladesh are supposed to form information unit and employ a dedicated employee for taking care of this information unit.

In present study, transparency refers to the provision of accessible and timely information to different stakeholders and opening up of organizational process, structure, and procedure to assess by the stakeholders. This variable has a wide coverage and it was reviewed in terms of all three stakeholders: patron, client and themselves. It means the research looked at how and to what extent NGOs are disclosing information and giving reports to all three stakeholders placed in the framework of this study. Transparency is a burning issue in the context of Bangladesh where it is perceived that the level of corruption is too high in Bangladesh. Fox (2007, p. 663) states, “Transparency and accountability are closely linked: transparency is supposed to generate accountability”. The following hypothesis was drawn in this regard: ***H4: The more the transparency, the higher the level of accountability.***

The variable transparency was measured through the opinions of respondents with respect to commitment to transparency, policy on disclosure of information, dissemination of information and response to all requests for information (Nirmala, 2011, p.104).

2.6.2.5 Participation

The term participation, here, means the contribution and involvement of beneficiary to the decision making process and other operational phases which are required to implement development project. Participation could move in various directions: *upward participation* (ex: participation of NGO’s in donor decision making), downward participation. The current research will focus on *downward participation* (participation of beneficiary). Najam (1996, p.345) said, ensuring accountability to the needs and aspirations of the community falls in the purview of NGOs’ responsibility. People rather than NGO (staff) should select their leadership – project objectives will be better harmonious to the community aspirations and people will feel more confidence. Nevertheless, this reminder sometimes rings hollow in view of the fact that, for financing purposes, both the leadership (i.e., the NGO itself) and the objectives (i.e., as laid out

in the funding prospectus) are decided long before it is known which communities can ‘participate’ (*ibid.*, p. 346). Participation here becomes a mere *sham ritual* of picking functionaries and allowing the previously chosen goals and objectives. Based on that following hypothesis was chosen, **H5: “Rhetoric inclusiveness of beneficiaries in the various phases of projects creates a just feel good exercise for both local community and NGOs”** (Najam, 1996).

Participation was measured through the beneficiary involvement in decision making, involvement in project by giving labour or fund, consultations with NGOs or state, feedback arrangements NGOs have with their clients. For the sake of more precise analysis of participation, the role and scope of beneficiary participation was disaggregated in different stages of participation.

CHAPTER 3: METHODOLOGY

3.1 Introduction

This chapter outlines the methodology employed in the study on the accountability pattern of NGOs in Bangladesh. The basic aim of the chapter is to elucidate the methodology that has been adopted for the study and its rationality for selecting those approaches. This chapter not only describes the methodology, but also depicts the quality assessment of the research by bringing reliability and validity test.

3.2 Locations for Field Study

The study has been carried out in Bangladesh and my research area is mostly Dhaka in a sense that the head office of selected NGOs are located in Dhaka and government NGO regulatory body are also situated in the capital city, Dhaka. Aside, I went for two field visit to see how NGO operates their activity in actual situation and to meet the beneficiaries of NGO. One field was at Mirpur in Dhaka another one is Brahmanbaria, a district of Bangladesh) to meet field level NGO staffs and NGO beneficiaries'. Bangladesh has possibly been the most important hearth on the world for non-governmental organizations. Nevertheless, I should accept the truth that one of major reason of choosing Bangladesh is that I am a native Bangladeshi and hence I know its environment, its local languages and cultural aspects. These familiarities provided me a sort of competitive advantages in undertaking a research project in Bangladesh. To be honest, even if I were not a native Bangladeshi, still Bangladesh would be the one of the best social laboratory to study on NGOs. It probably has more NGOs than any other country of similar size.

3.3 Research Approach: Qualitative approach

Research Approach indicates the approach or the methodology that has been adopted to conduct the research. "The range of methods and techniques of data-gathering open to researcher include use of qualitative or quantitative data or some combination of the two" (Layder, 1998, p. 42). So, there are three types of research approaches: qualitative, quantitative or a combination (Mixed) approach.

Quantitative approach tends to be based on numerical measurements of specific aspects of phenomena (King, 1994, p. 3). In quantitative approach, numbered data can be analyzed using statistical procedure (Cresweell, 2009, p. 4). On the other hand, qualitative approach attempts to build the meaning of phenomenon from the view of participants setting. Qualitative research usually emphasizes words, takes an inductive approach and constructivist ontology (Bryman, 2001 as cited by Cribb, 2005).

The aim of this study is to explore the accountability arrangement of NGOs in Bangladesh and to do so; stakeholder approach is followed and this approach includes multiple stakeholders. The main reason for applying qualitative approach is, it allowed the researcher to collect data from a variety of stakeholders (donor, client, themselves) and different sources. In addition, employment of *qualitative approach* enables me to have a rigorous understanding and explanation of phenomenon from respondents' perspectives rather than the use of statistical explanation. Qualitative approach helped me to scrutinize various accountability mechanisms in details. It also helped me to understand the interactions among different actors. Moreover, interviewee got ample opportunity to tell their story in their own comfortable way. The study was flexible in nature. Many new agenda came out which was not included in the questionnaire.

3.4 Research Strategy: Case Studies

Research method is the frame that guides a researcher in the process of data collection, analysis and interpretation of observations or findings (Nachmias & Nachmias, 1992, p. 77- 78 cited in Yin, 2003, p.21). Case study method is comprehensively used in this study. "The case study method is but one of several ways of doing social sciences research" (Yin, 2003, p.1). "In general, case studies are the preferred strategy when "how" or "why" questions are being posed, when investigator has little control over the events, and when the focus on contemporary phenomenon within some real-life context" (*ibid.*).

Research strategy need to be selected based on following conditions: i) the type of research question posed, b) extent of control over behavioural event and c) cotemporary vs. historical event (Yin, 2003, p.5). Research questions of present study basically deal with 'how' and 'what' of kind of questions. The framing of research question is suitable for case study analysis. The study was conducted in order to capture a contemporary issue i.e. accountability of NGOs in

Bangladesh which is absolutely a real life event where investigator have no control over the tools and process of accountability and the relationship between NGOs & it's different stakeholders. The case study is favoured in probing contemporary event, when the related behaviour cannot be manipulated. In addition, the perceptions of the stakeholder's cannot be controlled in this research. Case study research is suited to such conditions (unlike experimental research) because control or manipulation of behaviours is neither required nor possible" (Cribb, 2005, p.78). Furthermore, it is widely accepted that context is an important factor in determining who the stakeholders are NGOs think they are accountable to. Case studies, as investigations of contemporary phenomenon within the real life context, will facilitate the exploration of the links between the context and perceptions of stakeholder of NGO's (*ibid.*, p.77). Case studies, in their true essence, explore and investigate contemporary real-life phenomenon through detailed contextual analysis of a limited number of events or conditions, and their relationships" (Zainal, 2007, p. 1-2). So case study approach is a complete match with the present study based on every condition given by Yin. Multiple case study approach, as opposed to attempting a single case, was adopted because it increases the ability to generalize and develop an insight from the findings. The study was conducted based on four NGOs of diverse natures. The overview of selected cases is given in the immediate next section.

3.5 Unit of Analysis and Selection of Cases & Participants

In present research, purposive sampling was used instead of random sampling. People, events, activities, times, and documents may be sampled when dealing with qualitative research, but the sampling should be purposeful rather than random as is for quantitative research (Marshall and Rossman, 1999). I think my sample size was not enough large to apply random sampling. The total number of NGO bureau enlisted NGOs, as of 31 January, 2014 is **2295**. I was only studied few NGOs from 2295 NGOs. In that case, random sampling might not be sufficiently representative, and the lack of data representation might trigger less generalization of findings. Representative sampling was one of my prime concerns for fixing sampling criteria.

Moreover, diverse sizes and types (in terms of origin, working area, donors etc.) of NGOs widely operate in Bangladesh. I had to be careful so that every case does not belong to the same types and sizes. At the same I kept an eye on convenience and accessibility. Collecting data could extremely be challenging in Bangladesh if one does not have adequate accessibility and

connection. Therefore, I also carefully reviewed these two issues before selecting my cases. I also had to consider the limited time and financial resources. Considering these issues, I set up some criteria to select the case and I went for purposive sampling for selecting cases for present study. Creswell also claims that qualitative research is more in tune with purposive selection since it will best help the researcher understand the problem and the research question (Creswell, 2009, p.178).

In relation to my study, all participants and area of study selected purposefully. To comply with research questions and proposed theoretical framework, the study incorporates the '*NGO*' as the unit of analysis. Unit of analysis can be defined as the *entity* that is being analyzed in a systemic research (Dolma, 2010, p. 169). The unit of analysis could be categorized in terms of different level: *Individual level, Group level, Organization level* and even different *Social Artifacts & Social Interaction level*. The present study was conducted at Organization level. Non-governmental organization is the unit analysis since the study focuses on the accountability condition of NGOs and how it interacts with other stake holders concerning accountability. The study emphasized on NGOs as whole, as a distinct *organization* rather than any NGO personnel or bunch of people or group NGO expert. Therefore, organisation (to be more precisely Non-governmental organization) is the unit of analysis of current research.

In this study, the focus given on Bangladesh NGO Affairs Bureau as a government representative body and the selected NGOs are accredited and registered with NGO bureau. The study picked the NGO Affairs Bureau out of several governmental bodies because of the reason that those NGOs who receive foreign assistance are being monitored and regulated by NGO Affairs Bureau (NGOAB). The research will look into the resource dependency from accountability perspective and hence it requires selecting a government regulatory body which deals foreign funding of NGOs; and only NGO bureau exclusively deals with foreign aided NGOs.

While writing my research design, I was planning to cover two different NGOs for collecting data. But, I had to adjust with reality and did not able to stick to only two NGOs as I did not get enough data from my selected NGOs to draw out a generalized conclusion. When I found that getting information from NGOs is a colossal task then I changed my strategy. Therefore I also explored data from other NGOs as well in order to collect my required data. I have contacted to

those persons who were known to me and currently working on different NGOs and then interviewed them basically in informal way. In essence, I also tried to use personal connection to get the NGOs. As a result, I interviewed employees of 4 different NGOs:

Table 4: Categories and Types of Studied Cases in present Project

No.	Name of NGO	Type	Size	Sector
1	Room to read Bangladesh	International	Large	Education
2	EC Bangladesh	National	Medium	Multisectoral (Our focus is Education)
3	Life	Local/National	Small	Conscientization (Health)
4	SWASTHI Working with DSK (Dustho Shastho Kendro , The Health Centre for the Poor)	Local/National	Small	Microcredit

Numerous NGOs are working in different sectors in Bangladesh and so my aim was to select a few NGOs those are working in diverse sectors so that the obtained data would be more generalizable. Keeping the issue of accessibility in mind, I tried to select NGOs in terms of different size, working sector, origin so that the findings mode be more generalizable.

3.6 The brief profile of selected NGOs

3.6.1 Room to Read Bangladesh:

Room to Read is a very prominent non-profit organization on account of improving literacy and gender equality in developing countries. It started its journey on the belief that “World Change Starts with Educated Children”. They carry out activities in collaboration with indigenous communities, partner organizations and governments. It aim’s is to build up literacy skills and create reading habit among primary school children, and support female students in completing secondary school with practical skills which will help them to succeed in school and beyond.

Room to Read Bangladesh officially started in 2008 and operational activities began in 2009. They working area presently cover Sandbar Island of the Sirajganj District and low lying terrain of Brahmanbaria district. Their operation includes school libraries, book publication, girls education, Reading & Writing instruction and school construction. Their partner NGOs are SHARP and EC Bangladesh.

3.6.2 Environment Council (EC) Bangladesh:

EC Bangladesh launched its activities in 1991 with a view to protect environment and empower people to fulfill their basic needs for a secured and sustainable future. It started with the hand of some change seeking youth people. EC Bangladesh has several partners like Bangladesh government, Room to Read Bangladesh, Campaign for Tobacco-Free Kids, ILO, manusher jonno (for human being) etc. In present study, we only scrutinized the relationship between Room to Read Bangladesh and EC Bangladesh with respect of accountability. We tried to find how they interact with each other and make sure accountability.

2.6.3 LIFE:

Life is a non-governmental organization that working as SR (sub recipient) of TB (Tuberculosis) control program supported by GFATM¹⁴. Now Life is implementing their phase two programme under the principal recipients (PR) namely ERD (External Resource Division) ministry of finance (channeled through national TB control program (NTP) of DGHS (Directorate General of Health Service) under the ministry of health and family welfare, GOB and BRAC.

2.6.4 SWASTHI:

Like Life, Swasthi worked as implementing NGOs in collaboration with DSK (Dustha Shastha Kendra – Poor Health Centre). DSK operates many projects: primary health care, water and sanitation, primary education, microfinance and so on. Swasthi is involved in DSK's microfinance project. They only provides loan to women. DSK is the reporting body for Swasthi for its operational aspects. It worth mentioning that the study will treat both DSK & SWASTHI as a single case throughout the analysis section of present study.

3.7 Sample Size

Due to the explorative nature of this study, I did not specify the study sample in strict terms, as it could lead to a vital person, variable, or unit of analysis being ignored. Total number of participants included in the study was twenty one; covering NGO employees (09 persons), staff of NGO Affairs Bureau (04), NGO beneficiaries'' (06) and external NGO experts (02).

¹⁴ GFATM stands for The Global Fund To Fight AIDS, Tuberculosis, and Malaria. GFATM enthusiastically support the fight against AIDS, Tuberculosis, and Malaria, working with partner to support most effective prevention and treatment. To see more: <http://www.theglobalfund.org/en/>

Table 5: Sample Size

	Nature of Respondents	Number
NGOs	Top Management a) Room to Read Bangladesh (2) b) EC Bangladesh (1) c) Life (1)	4
	Field Official a) EC Bangladesh (3) b) DSK (1) c) Life (1)	5
NGO Affairs Bureau	Top Management	2
	Field Official	2
Beneficiary	a) EC Bangladesh (3) b) DSK (2) c) Life (1)	6
External NGO Experts	Researcher/ Academic	02
Total		21

Four top NGO officials have been interviewed from the head office. I retrieved elaborate information from them about accountability of NGOs to its patron (donor and NGO Affairs bureau). I also tried to capture their thoughts on internal accountability and governance system. In order to get information on beneficiaries and relationship between NGOs & beneficiaries, field official is the best source. They are the one who turn policy into action, implement projects and interact closely with beneficiaries.

I started off my data collection with NGO Affairs bureau. One of the bureau employees suggested me to go to the mid-level employee. He said,

“Mid-level NGO staffs are the best to obtain information. They are the actual focal point. Top officials are only mere signatory body”.

My field visit experience also support this statement in which it was found that the person who coordinates the project is one of the best one who can provide comprehensive information about

NGOs activities. When I went to field visit, I got valuable input from the concern project/programme coordinator (PC). If anyone has to research on NGO activities, success or so forth, Project coordinator could be one great source data for them.

Aside, I found that Executive Director (ED) of the NGOs generally owns more knowledge than any other else. Project coordinator might have more knowledge about application part of the project. Whereas, ED has a thorough understanding of the project since he is involved from project origin, manage funding, project design to project implantation and evaluation. In short, staffs working at central could primarily be a good source of data for upward and internal accountability. The staffs working at field could provide good input about downward accountability and internal accountability. There is no rigid rule. Sometimes top official could be a good source of data about downward accountability or vice-versa.

It was assumed that, before starting research, NGO officials may take their side and may try to justify their work while they were interviewing. Same goes for government officials and beneficiary. Beneficiary may express their view based on their own justification. Stakeholders may take their own side that may lead to bias information. For that reason, I went for external NGOs experts comment to triangulate data that would increase the validity of data. I interviewed two NGO experts who basically are academics. They have also been researching on NGOs for quite long and have academic publications.

3.8 Data Collection Process

This part is intended to describe briefly the process of data collection including duration, team formation and preparation.

The data from different sources have been collected during May to August, 2013. I have taken the assistance of two persons for gathering research data. I had one male and one female research assistance (R.A). One was from University of Dhaka studying Public Administration, and I chose him because of his study background. He is familiar with NGOs and various developmental issues that helped me to brief him about my project. The other one is female, graduated from Social Welfare. I picked her because she had prior working experience in a project with one my selected NGO. She helped me a lot to reach the beneficiary and interviewed them.

Prior to start collecting data, I had arranged meeting with both research assistances. I gave elaborate briefing regarding my research objectives and get them familiar with my questionnaire. When I went for Brahman Baria, which is located far away from Dhaka, I only took with me the male researcher. The reason was the accommodation problem. We had to stay there at night. Usually I was the main actor for questioning during interview and they took the record. The rule was different for Mirpur¹⁵ region where our female R.A played the major role since she was familiar to the beneficiary of that region. She knows them because of her professional background. She works in a project and she has to interact with them quite frequently. During FGD, each of the team member played role for ice breaking and rapport building. Ice breaking was one of the most challenging concerns during FGD. Having a female member in team gave us advantage. People prefer not to be rude or loud in front of a lady member, even they want so. Another advantage was that female beneficiaries feel more comfortable to share their thought with another female. In the end of each working day, we used to sit together & cross check the data we collected and share our insights.

3.9 Data Collection Methods

Data collection is a vital phase in any empirical study since it is collecting information regarding research question and eventually acts as a base of investigation and conclusion. The research has gathered both primary and secondary data in following ways:

3.9.1 Direct observation

Observation helps to unveil some relevant behaviors and conditions (Yin, 2003). The study observed the meeting held between NGOs and beneficiaries. I had not had the opportunity to observe the meeting between NGOs and donors or NGOs and government official. They usually do not allow any outsider in this sort of meeting. However, I went for a couple of field visit where NGOs are delivering their services and did able to meet there NGO beneficiary and field level officials. Observation was done to see how local NGO beneficiary participate in various meetings and interactions, what are their meeting agenda etc. I had the opportunity to be a part of NGO's field visit at their programme area.

¹⁵ Mirpur is a area of Dhaka district, situated at north eastern part of the city.

3.9.2 Semi-structured Interview

Interview is a data collection or a data generation tool that involves oral questioning of respondents. Interviews seek to capture those things that we cannot capture through observation. In present study, the interview was semi-structured to allow wider response and get different perspective. Interview was carried out with pre-set questionnaire where the questions were open-ended to enable interviewees give their opinions or suggestions freely. This study involves in-depth interviews with bureau staff, NGO staff and its beneficiaries and NGO experts. I prepared *three* different set of questionnaire to address three different stakeholders; one of the questionnaires was in Bengali language so that NGO beneficiary could understand the language since NGO beneficiaries usually do not have enough English literacy (See Appendix 6, English translation has also been added for Bengali Version Questionnaire intended for Beneficiaries).

The interview was the prime source of primary data in this study. One of my objectives is to find difference between existing laws & procedures and actual practices in terms of accountability. My intention is not only bring the legal and normative form of accountability, but also how effectively accountability is implementing in real situation. Further, I wanted to scrutinize the extent to which NGOs are accountable to its stakeholders. In this regard, the interview was essential to capture stakeholder's perception and views regarding accountability.

The interview session started with introducing my team and the objective of this study. I tried best to ensure them that the collected data would only be used for academic purpose and would be used as anonymous. After that, I asked some general questions to get a brief overview and then followed my pre-set questionnaire to obtain data. Finally, I encouraged them to express if they have any additional comments or any issue they want to raise.

3.9.3 Focus Group Discussion

In focus group discussion (FGD)¹⁶, a group of people are asked regarding their perceptions, opinions, feelings, beliefs, and attitudes towards a product, service, concept, advertisement, idea, or packaging. This study employed focus group discussion with NGO staff and beneficiary. My initial plan was to conduct three FGD consist of NGO representative and beneficiary. But after conducting the first FGD, I found it is not as effective as I thought. The main reason, the

¹⁶ A focus group is a small and homogenous group of six to ten or twelve people meant for collecting data for a particular research topic through discussion. There is discord exist among scholars about the optimum size of FGD.

beneficiaries were not speaking out to a stranger like me in front of the NGO representatives. Most of the responses were coming from NGO representatives during FGD sessions and so, I decided to put more focus on *interview* method rather than FGD. Later on, I arranged another FGD in less formal way and end up with two FGD.

3.9.4 Documentation

Documentary information is likely to be relevant to almost every case study (Yin, 2004, p. 85). Here, the possible sources of documentary data are website, meeting minutes, annual report, and newspaper article. Data also received from pieces of legislation such as ‘Foreign Donation (Voluntary Activities) Regulatory Ordinance, 1978. A brief list of documents received from different entities is given below:

3.9.4.1 NGO Affairs Bureau (NGOAB): NGOAB has converted most of their documents in online version which is easily accessible from their website. Besides, they provide two sample format that are used for monitoring purpose that are not available on their website (Appendix 6 & 7, the latter one is in Bengali, an English translation was made by researcher).

3.9.4.2 NGOs: They did provide me a couple of sample form that they used to make report to their head office or funders. They gave me their latest annual report.

3.8.4.3 Experts: I received one article from an NGO expert which was written by him, and it was really helpful for my study. They suggested some reading materials as well.

3.10 Data Analysis

The process of data analysis involves making sense out of the text and image data. It involves preparing the data for analysis, conducting different analyses, moving deeper and deeper into realizing and understanding the data, representing the data and making an interpretation of the larger meaning of the data (Creswell, 2009, p. 183).

Data itself does not address the research question, unless investigator use and interpret the data to determine the impacts of the variables in question. Keeping in mind this idea, I took notes during field work, transcribe interviews and arrange data according to its source and based on stakeholders. Interviewed data were *triangulated* with document analysis and supplemented with field observations and expert views. Various documents were reviewed through *content analysis*.

We used qualitative content analysis. The purpose of (qualitative) content analysis can be all kind of recorded communication (transcripts of interviews, discourses, protocols of observations, video tapes, documents ..) (Myring, 2000, p.2). “Content analysis is a research method for making replicable and valid inferences from data to their context, with the purpose of providing knowledge, new insights, a representation of facts and a practical guide to action” (Krippendorff 1980 as cited by Elo & Kyngas, 2007, p.108). Content analysis could be qualitative or quantitative; again, it may be used as an inductive or deductive way. A kind of kind *deductive qualitative* approach was used to analyse data. To be more specific, *directed approach*¹⁷ was used in this study. The existing and previous theories have widely been used to identify key concept and variables of the study. Operational definition of each category was drawn from theory. Based on the direction of accountability and types of stakeholder, the research gathered and categorized the qualitative data.

Our unit of analysis is NGO and few small and medium NGOs have been chosen based on purposive sampling. There are some huge NGOs exist in Bangladesh on which considerable amount of studies drawn. Whenever I found any relevancy, I tried to draw difference between large and small-medium NGOs concerning accountability. Secondary data was the source for the accountability state of large NGOs.

Almost every qualitative research involves some extent of transcription and current study is not exception of this. *First* step of data analysis is the transcription and the word will be verbatim. I

¹⁷ Apart from the inductive and deductive typology of content analysis, Hsieh & Shannon (2005) provided three approach to content analysis: i) *Conventional Content Analysis*: this approach is good while there are lacking of existing theory and literature. Researcher produced category from data without pre perceived categories. Categories are derived from data during data analysis. The researcher is usually able to gain a richer understanding of a phenomenon with this approach. ii) *Directed Approach*: in this approach, analysis starts with theory or relevant research findings as guidance for initial code. With a directed content analysis, the researcher uses existing theory or prior research to develop the initial coding scheme prior to beginning to analyze the data (Kyngas & Vanhanen, 1999 as cited by Hsieh & Shannon, 2005, p.1286). & iii) *Summative Content Analysis*: it starts with identifying and quantifying certain words or content in text with the purpose of understanding the contextual use of the words or content. Here data analysis begins with searches for occurrences of the identified words by hand or by computer. “The summative approach to content analysis is fundamentally different from the prior two approaches. Rather than analyzing the data as a whole, the text is often approached as single words or in relation to particular content” (*Ibid.*)

The first two approaches are similar to inductive and deductive study, respectively. But last one, *summative content analysis*, is fundamentally different. Key differences among conventional, directed, and summative approaches to content analysis center on how initial codes are developed.

also included non-verbal cues like silence during communication or simply a pause for thought etc. After that, I organized the transcribed data and start to get familiar with data by listening tapes, reading and re-reading data, making memos and summaries before formal analysis. Then, I went for coding the transcribed data considering the research question (accountability to donors, existing government framework, and beneficiaries' participation) followed by categorizing the information based on major themes of the research. At last, the study described the themes, make discussion on interconnecting themes and interpret the data. Theoretical framework of the study guided me about how to structure data analysis section. Theoretical framework gave me the bone, where I added flesh through collecting data and empirical analysis. I categorized data in to several themes according to the pre-proposed framework and summarized it for conclusion.

3.11 Reliability and Validity of the study

It is very much possible and desirable task to test the quality of social science research. Yin (2003, p.33) noted that one can judge the quality of any given design according to certain logical tests and he gave four criteria to assess the quality of research.

3.11.1 Construct Validity

In order to meet the test of construct validity, an investigator must be sure to cover two steps: Select the specific terms that are to be studied and demonstrate that the selected measure of this changes do indeed reflect the specific types of changes that have been selected (Yin, 2003, p. 35). This study posed a research question and a comprehensive theoretical framework has been drawn to address those research questions. Accountability of NGO is the dependent variable for present study. Five independent variables have drawn in line with the research objectives and theoretical framework. Later on, each variable has specifically been operationalized for actual measurement that boosts the construct validity of the research. The research collected data from multiple sources like interview, FGD, observation, documents analysis, expert opinion and ultimately method of triangulation was applied to increase data validity.

3.11.2 Internal Validity

Internal validity takes place when researchers create a “causal relationship, whereby certain conditions are shown to lead to the other conditions” (Yin, 2003, p. 34). “Internal validity only

concern for a causal (or explanatory) case studies (Yin, 2003, p.36)”. As already noted, this study is exploratory in nature and hence internal validity is not so relevant to this study. Nevertheless, the research aims to show how change in one variable cause change in other variable. The study attempted to see the impacts of resource on the accountability of NGOs. This research looked in to the effect of resource dependency on the accountability relation and NGOs among different stakeholders, particularly between patron (donors & government). To see this dependent relationship, resource dependency and principal agent model have been employed and relevant key variables have been set up.

3.11.3 External Validity

According to Yin (2003), “External validity establishes a domain to which a study’s finding can be generalized” (p.34). My focus was on drawing analytic generalization from the selected case study. The research has chosen its unit of study based on some pre-set criteria and “the NGO sector in Bangladesh is highly organized and relatively homogeneous” (Gauri & Galef, 2005. P.1). Regardless of the homogenous nature of Bangladeshi NGOs, the study using multiple case study instead of single case study in order to draw more generalized data. I have selected cases of different sizes, types on order to be more representative. I think the research can easily be generalized for whole of Bangladesh. But, I do not consider that this research can completely be generalized for other nations, even not for other developing nations because NGOs are widely differ in terms of geographic location, local regulatory framework, types of beneficiary and so on. Despite the fact, it can be generalized for some developing nations to some extent since each developing nations have some common characteristics.

3.11.4 Reliability

‘Reliability means that applying the same procedure in the same way will always produce the same measure’ (King, 1994, p. 23). The purpose of reliability is to minimize the errors and biases in a study that indicates the same result, findings or conclusion. To ensure reliability, questionnaires are attached and detailed data collection method is described so that it can easily be replicated by others. Answers to the questions posed during an interview were thoroughly by written down. Tape-recording was not possible since no one has given the permission of recording.

3.12 Problems faced during field study

- Struggling to get appointment of government officials and top level NGO expert. For example, I contacted an International NGO to arrange a meeting with their country representative. They replied me so late and fix the meeting on a same date when I was off to Bergen from Bangladesh and consequently, I could not present the meeting. To get the NGO officials, I went to some known people who are working in NGOs or have the connection. They helped me a lot get appointment of NGO officials.
- Numerous different issues are coming out from interview session. Some of them are relevant to my study, some of are not. So, I asked them to permit me to take record of their interview so that I could not miss any important issue while writing the thesis. But, they did not give the permit and said a strict ‘no’ without any hesitation. Both research assistances did a wonderful job in taking field note that helped me a lot in analyzing data.
- The NGO representatives always protect their organizations instead of describing the actual practice. To overcome this, we always cross check the information and used method of triangulation.
- The NGOs representatives are afraid of providing answer to me. They thought that I was conducting study on corruption regardless of my effort to convince them that my study is about their way of accountability, not about the corruption. At the same time, I tried to make them understand that sent percent anonymity would be maintained.
- Encountered problems in reaching beneficiaries. NGOs fixed several date when they would take me to meet their beneficiaries and every time they showed some excuses and keep making promise of taking me another time. One of our team mates had prior connection with the beneficiary that made our life easier of interviewing them.
- There was a huge government holiday in Bangladesh due to Eid celebration. My major unit of analysis was ‘Room to Road Bangladesh’ and its partner NGO, EC Bangladesh, they are working on education sector. The educational institution in Bangladesh typically got the highest government holiday during Eid festival that ruin my many working day during my field trip. Moreover, frequent country wise Hartal also pushed me in a backlog in collecting data.

3.13 Ethical Considerations

The study adheres to ethical and professional codes of conduct to protect the rights of the participants. I strictly followed the key ethical issues: *voluntary participation*; it requires that people not be coerced into participating in research. Another one is ***Informed consent*** which means that prospective research participants must be fully informed about the procedures and risks involved in research and must give their consent to participate. The study ensured that **researchers** not put participants in a situation where they might be at ***risk of harm*** as a result of their participation ("Ethics in research," n.d.)¹⁸. The guarantee of *anonymity* and *confidentiality* was given to each of the participants. The research took all necessary steps to comply the regulations of both area (country or place) of study & home university (University of Bergen) of researcher and Norwegian Social Sciences Data Services (NSD) data protection policy.

3.14 Conclusion

The chapter was tried to elaborate the methodological aspects of the study. Research strategy, research approach, sampling, data collection methods and data analysis technique have been discussed with adequate logic of choosing and employing them. I elaborated why I picked the selected four case studies and why & what strategies I have used to gather my data from these cases. Then I also address the issues of validity and reliability. It is noteworthy that the research design and data collection of the study has always been stick to the research ethics.

¹⁸ n.d. = No date

CHAPTER 4: ACCOUNTABILITY TO GOVERNMENT AND DONORS - UPWARD ACCOUNTABILITY

The aim of this chapter is to scrutinize the accountability shapes of NGOs towards its upward stakeholders, 'Patron'. Two separate bodies are treated as the patron of NGO's: i) Government and ii) Donors. NGO accountability to donors and the government can be categorized as the external accountability. The following discussion will highlight the current government regulatory framework along with the actual practice of government in real situation to make them accountable. The discussion will also focus on the gap between regulation and actual practice. The government body- NGO Affairs bureau has a quite well defined legal framework with limited capacity to ensure. Bureau is lacking adequate resources to implement the laws and monitor NGOs activities to see whether NGOs are complying the law or not. The latter part of this chapter will talk about the donor initiatives of taking NGOs into account and their relationship concerning accountability. Donors make a significant financial contribution and they bring down few mechanisms like auditing, reporting, monitoring and evaluation in order to keep close eye on not only whether the contributed money spent but also how the money is spent. This allows donors to ensure *financial control* as well as *policy control* (accountability for goal and mission accomplishment).

4.1 Government

4.1.1 Government Legal Framework to Ensure Accountability

It is necessary to mention the legal framework employed by government to oversee the activities of NGOs working in Bangladesh. A wide range of statutory and administrative regulations exists for registration, prior review, approval and usage of foreign funds by NGOs. The legal framework has two major dimensions:

Laws of Incorporation: Several laws brought by government to provide a framework in which NGOs can run with a legal identity, these laws can be treated as 'laws of incorporation'.

- The Societies Registration Act, 1860;
- The Trust Act, 1882;
- Co-operative Societies Act, 1925;

- The Companies Act, 1913 (amended in 1994). (Haque and Ali, p.188, 2006).

NGOs in Bangladesh may be formed or established under aforementioned pieces of legislation. Besides, there are some other laws i.e.: Waqf Ordinance of 1962, Hindu Religious Welfare Trust Ordinance of 1983, Christian Religious Welfare Trust Ordinance of 1983 and Buddhist Religious Welfare Trust Ordinance of 1983 (Irish and Simon, 2005, p.7).

→ **Regulatory Laws:** NGOs must register themselves under the subsequent laws. It should be mentioned that an NGO has been denied registration under these regulation would still remain an NGO if it duly incorporated (Haque and Ali, p.188). The regulatory laws are:

- Voluntary Social Welfare Agencies Ordinance, 1961;
- Foreign Donation (Voluntary Activities) Regulation Ordinance, 1977
- Foreign Contribution (Regulation) Ordinance, 1982

4.1.2 Institutional Arrangement for GO-NGO Interaction

Government has taken various measures to supervise and promote relation between government and NGO: a) Palli Karma Sahayak Foundation – PKSf (Village Work Aid Foundation).¹⁹ b) Department of Social Welfare (DSW)²⁰ c) Microcredit Regulation Authority (MRA)²¹ and d) NGO Affairs Bureau Bangladesh (NGOAB). The study only focused on NGO bureau out of several government bodies because Bureau is responsible for those NGOs receive foreign grant and assistance. Bureau created as the one stop service point for foreign aided NGOs.

4.1.3 NGO Affairs Bureau (NGOAB)

NGOAB was established in 1990 through an administrative order, and in the NGOAB was placed under the Prime Minister's Office as a regulatory body of the NGOs with the status of a government department. The main objective of bureau is to provide one-stop service to the

¹⁹ PKSf: It is the apex financing institution to support potential NGOs in expanding microcredit program to eradicate poverty. PKSf also set the standards that will pave the way for strengthened regulatory structure for micro finance.

²⁰ DSW: The main work of the Directorate of this Department is to register and deals with the NGOs whose purpose is to render welfare services as defined in the Voluntary Social Welfare Agencies 1961 act. The DSW also dispenses public funds under a program of government assistance to social welfare NGOs (Irish and Simon, 2005, p.10).

²¹ MRA: In 2006, the government passed the 'Microcredit Regulatory Authority Act 2006' and founded the Microcredit Regulation Authority (MRA) to regulate the accountability and transparency of the microcredit activities of NGO-MFIs (microfinance institutions) (Ahmed et al. 2012, p. 13). The governor of the Bangladesh Bank chairs its board, which can issue and cancel licenses for micro finance operators and oversee, supervise and facilitate their complete range of activities.

NGOs running their operation with foreign aid and registered under the Foreign Donation (Voluntary Activities) Regulation Ordinance, 1978. It also facilitates the activities of the NGOs in the country, and ensures their accountability to the state and thereby to the people of the country (NGOAB official Website). The subsequent part will describe the role of NGO Affairs Bureau to ensure NGOs accountability.

4.1.3.1 Registration

Any Organization, which access the foreign donation for voluntary activities in Bangladesh, has to apply under the rule 3(1) of the foreign donations (voluntary activities) regulation rules, 1978 to the director of the NGO Bureau. The application should be applied in FD-1 (see appendix 1) form with 9 duplicate copies. But, Bureau has not the full autonomy to approve registration; they have to rely on The Ministry of Home Affairs' opinion before accepting registration application. At the same time, it is convenient for Bureau as Home ministry perform some basic and preliminary inquiry on behalf of NGO affairs bureau. The Ministry of Home Affairs has to take decision within 60 days after taking into consideration the following –

- i) Is concerned organization involved in any illegal and anti-social activities?
- ii) A brief description of executive members and their interrelationship.
- iii) Are they experienced in Social Welfare activities?
- iv) Are they having any permanent office?

Despite of having the rule that they have to make decision within 60 day, Ministry of Home Affairs rarely makes decision in time. NGO official pointed out during interview that the timely response is unusual from Ministry of Home Affairs. Bureau official also implied that if the applicants are very influential or have sort of political connection, then they can make out decision from the ministry in time. NGO officials did not elaborately discuss this issue since it was sensitive. Nevertheless, they provided sufficient indication about the fact that political or other closer tie to government has impact on decision making.

A good thing is that there is a legal provision exists that enable Bureau to take decision in absence of timely feedback from Home Ministry. The law is: if Home Ministry fails to inform their opinion within 60 days, it would be considered that the Ministry has no objection to that particular application. This provision proves as a blessing for Bureau, otherwise a serious

administrative procrastination could arise that would trigger delay in decision making and ultimately it would have a huge impact on massive growth of NGOs. Bureau must take decision within 90 days after receiving any duly filled application and the registration will be valid till next 5 year if it is not repealed.

4.1.3.2 Renewal of Registration

NGOs need to apply to the Director General (DG) of the NGO Affairs Bureau to renew the registration. NGO can apply for five more years and they have to apply 6 months before the completion of their current registration tenure. The Bureau will verify the performance of previous five years before renewing the registration. The structure, list of executive members and annual reports must be submitted along with application. It seemed the Bureau does not pay enough attention to review previous performance. One of Bureau staff described it in this way:

We are so stressed of doing our day to day activities and we do not have enough time to review NGO's previous activities. Besides, funders always assess the NGO project proposal and their (NGO's) ability to make it happen before giving any kind assistance, even they run evaluation after the completion of each project. So, funders do exercise regular and rigorous review session.

In the above statement, Bureau officials tried to point out two issues. *Firstly*, they are overburden with too much work pressure, so they do not have the opportunity to invest their time in spending reviewing NGOs' previous history. *Secondly*, he tried to back himself and his organization by stating that funders always review NGOs activities consistently. Releasing fund from funders means that funders are satisfied with those particular NGOs. Bureau staff implied that it is not problematic if Bureau does not have an in depth review since a review is already there which done by donors. So there is no harm if NGOAB does not operate further investigation, implied by bureau staff.

The main point stated by NGO Bureau was that bureau does not operate proper examination before approving renewal of registration. Moreover, when donors review the NGO activities, they are more concerned to check whether NGOs are complying donors' objectives & regulations rather than observing NGOs' consistency with state regulations. The objective of donor review and Bureau review are different. There might have some similarities between them. Donors definitely do not want NGOs to breach the regulation set by government. It does not

mean that donors will operate rigorous review to ensure whether NGOs are properly complying with government law; rather they will focus on their own compliance standard. Bureau's own initiated review is still necessary in spite of having separate review system by funding bodies.

4.1.3.3 Project Approval

To get project approval, NGO's have to apply under the Rule 4(2) of the Foreign Donation (Voluntary Activities) Regulation Rules, 1978 to the director of NGO Bureau. The NGO Affairs Bureau will generate an order for the discharge of the foreign fund after analyzing the activities and budget of the approved projects. Considering the development and implementation of the existing project, bureau shall send the copies of the order to the Economic Relations Division, Bangladesh Bank, the ministries concerned, the Divisional Commissioner concerned, the Deputy Commissioner/s concerned and the donor agencies and concerned, for their information and for taking appropriate measures. For multi-years projects, Bureau considers the progress of preceding year's performance.

In case of project approval, it has to say that NGO Affairs Bureau plays a broad supervisory role to make NGOs accountable, at least theoretically. Any NGOs shall not be allowed to take any program without project approval from Bureau, and the activities of the NGOs shall be restricted within the approved projects.

The standard norm is that NGOs shall apply to the Director General of the Bureau in the prescribed chart and in **FD-6** (available in NGOAB website) form along with nine copies of the project proposal. On the other hand, when foreign donors provide grants to other NGOs (local/grassroots/any NGOs) without direct project approval shall have to prepare projects in FD-6 form and submit them with 3 copies of the **FD-2** (see appendix 2) form to the NGO Affairs Bureau for fund release. After completing the initial assessment, the Bureau shall send the project proposals to the relevant ministry. The ministry concerned shall give its opinions within 21 days. If no opinions are found from the ministry concerned within given time, it shall be considered that the ministries do not have any objection regarding the project.

The approval process is somewhat different for hill tracts region. The NGOs shall have to take approval or no objection certificates from the Ministry of Chittagong Hill Tracts Affairs to launch program in 3 Hill tracts regions. If Ministry of Chittagong Hill Tracts Affairs feels

necessary, the Ministry can consult with the Chittagong Hill Tracts Regional Council²². After that, process is almost similar to other NGOs; the NGOs shall present project proposals to the NGO Bureau in accordance with rules to run programs in the Chittagong Hill tracts districts (CHT). The difference is the NGO Bureau shall send the project proposals to the Ministry of Chittagong Hill Tracts Affairs along with the ministries concerned and for their opinions.

The following diagram is sketched to represent the overall project approval process of both ordinary NGOs and NGOs working in hill tracts area:

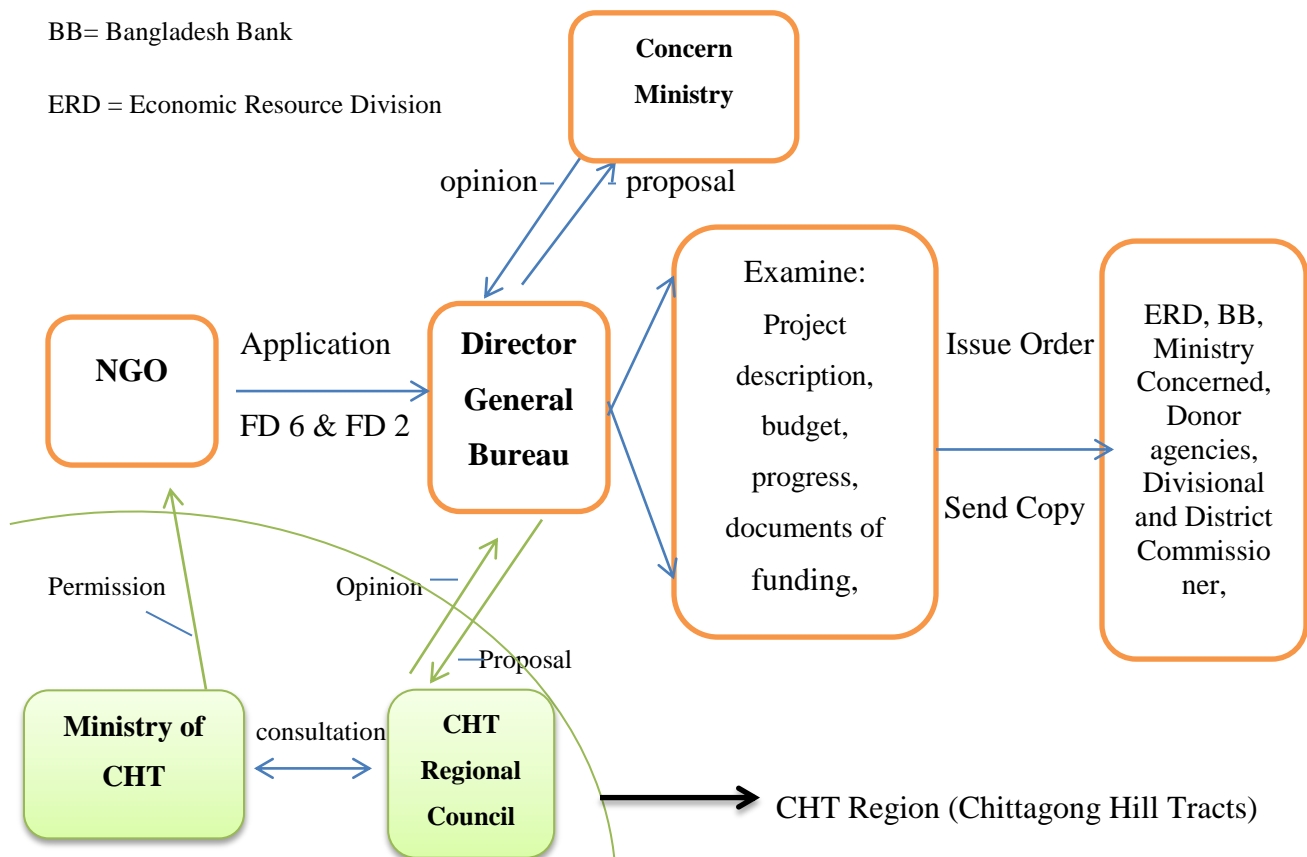


Figure 5 : Project (NGO) Approval Process in Bangladesh

Source: Researcher’s own design

²² Chittagong Hill Tracts Regional Council was constituted in accordance with the Chittagong Hill Tracts Accord 1997. The function of the Chittagong Hill Tracts Regional Council is the overall supervision and coordination of all development activities under the Hill District Councils and all other matters entrusted to them. For detailed see the website: <http://www.chtrc.org/mainenglish1.php>

The above diagram depicts the process and different phases of approval of NGO projects in Bangladesh in which extra layers are found for NGOs working in hill tracts region. The Chittagong Hill Tracts (CHT) composed of 3 different districts: Khagrachari, Rangamati and Bandarban district. Topographically, Chittagong Hill Tracts (CHT) is the only extensive hilly area in Bangladesh lies in southeastern part of the country²³. Green part in the following map constitutes the hill tract region:

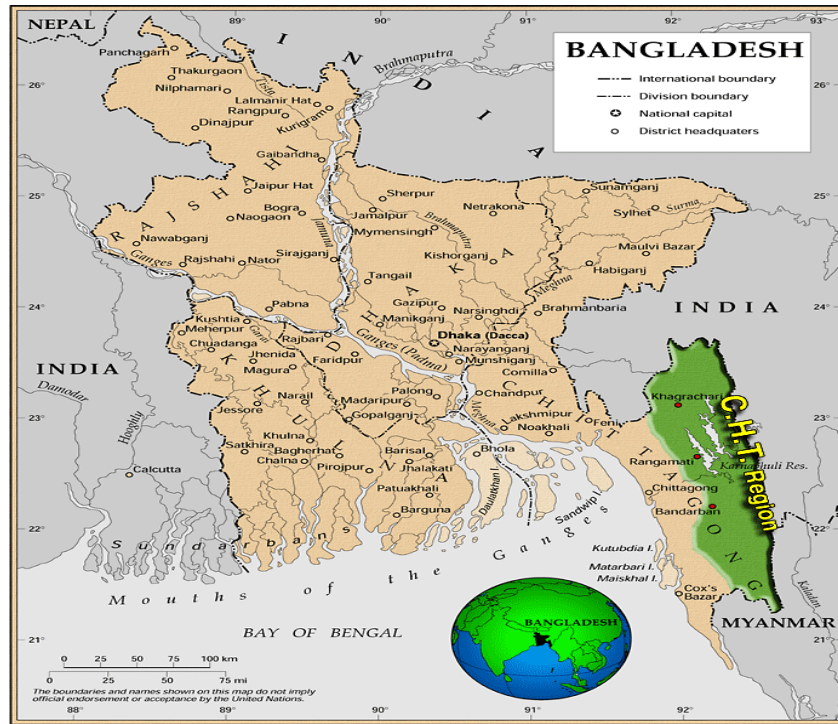


Figure 6: Location of Chittagong Hill Tracts (Bangladesh)

NB: Chittagong Hill Tract region is marked with light green color. **Source:** Chittagong Hill Tracts Development Facility, United Nations Development Programme, Bangladesh. Retrieved from <http://www.chtdf.org/index.php/about-us/working-location>

CHT consists of three districts located in the south-east of the country, close the Myanmar and Indian border. CHT region hold 10 percent of the total land area of Bangladesh. CHT is different from other parts of Bangladesh not only topographically but also differ demographically, historically and culturally. They area has a history of civil unrest for 25 years which officially continued until 1997 and ended with a peace accord. Hence NGO Bureau has to take extra initiative to deal NGOs working in this sensitive region.

²³ Ministry of Chittagong Hill tracts Affairs, <http://www.mochta.gov.bd/>. Accessed on 18 October 2013

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The NGOs operating in CHT are also playing their role using various approaches in order to response local needs and ambience. The people living in that CHT region are different compared to mainland citizen. NGOs need respond to their special needs based on the nature of local demand. Therefore, NGO Affairs Bureau needs to have different mechanisms and process to make sure accountability of NGOs working in this part of Bangladesh. In doing so, NGO bureau works in collaboration with Ministry of Chittagong Hill tracts Affairs and Chittagong Hill Tracts Regional Council and brought some changes in the process for CHT area. By including these two organizations, Ministry of CHT and CHT Regional Council, government shows its positive attitude to local needs and local opinion. It is definitely a praiseworthy approach to make the accountability more contextualize even within the same country. Since CHT region are different in many ways than main country area, government set up different accountability mechanism along with the regular accountability mechanisms. It is a gigantic task to coordinate among different ministries and council specially in the case of CHT, and NGO Bureau doing this handsomely without receiving any significant complains which is quite remarkable. Bureau's statutory arrangement for different geographic location is very much harmonized.

Regarding project approval, if the ministries have any objection or any recommendation for the projects through necessary changes, then the ministries concerned shall notify the NGO Bureau of the objections and mention the reasons for the changes. The NGOAB either accepts those objections or recommendations, or sends those objections and recommendations to the Prime Minister's Office. After that, the Bureau shall take the next course of action according to the directions from the Prime Minister's Office. The NGO Affairs Bureau able to approve any project after required changes and amendments. In that case the opinions, capacity and limitations of the funders or donor organization and the NGO concerned should be taken into consideration. The Bureau shall give the decision within 45 days after receiving project proposal including all necessary information.

Bureau has quite fair reputation for approving project in due time. But, here the question stands "is Bureau follows all necessary things as stipulated in Foreign Donation (Voluntary Activities) Regulation Rules, 1978 before approving the project or they just approve the application?" During field work, this question was asked to an NGO official and he responded in following way:

“Yes, we (NGO) do submit all the required documents (like specified forms FD 2, FD 6) to the NGO Affairs Bureau and maintained all the criteria specified by regulations. Bureau usually does not create any trouble in providing approval”.

The NGO staff showed his satisfaction with Bureau since they approve the project without any big hassle. When the same question was asked to Bureau staff, he replied,

Yes, we do inspect the documents submitted by the NGOs and then we take the decision accordingly.

He did not go further dip in answering question. It seemed to me that the Bureau just checks the submitted documents and they provide approval if no document is missed out. They don't go for in-depth review prior to check the authenticity of data stipulated by NGOs.

For example: for multi-year projects, Bureau supposed to review the previous year progress before releasing the next year fund. But my observation and responding style of Bureau employee & NGO staff generates the inference that Bureau simply believe in the NGO's submitted progress report rather than initiating their own review. Bureau only sometimes demands further explanation from NGOs only when Bureau thinks there are massive discrepancies in submitted papers. Otherwise, getting project approval is not a big deal for NGOs. On one hand, this under monitoring may be regarded as a loophole in the arena of accountability. On the other hand, this helps a lot for smooth functioning of NGO activities in Bangladesh, was unofficially claimed by some NGO professionals. The latter one could be a good topic of another research.

4.1.3.4 Receiving and Using of Foreign Aid

NGO Affairs has certain procedure to follow-up on receiving and utilizing Foreign Aid. At the time of project proposal submission, what NGOs required to do is already described in immediate previous section. Now, for approved project, NGOs should be submitted the FD 2 form together with description of foreign donation in preceding year, and the depiction of how the foreign donation expended should also be submitted in FD-3 form (see appendix 3) with three copies. After finishing the assessment, Bureau shall notify a decision within 14 days from the date of application.

There is a strict regulation about maintain bank account. NGO can maintain only single Bank Account (Mother account) to receive foreign aid currency. There is no bar to use multiple bank accounts for various projects related activities except receiving foreign grant. The ideal of maintaining a single mother account is very conducive to Bureau for easy monitoring over NGOs' foreign money flow. NGOs do not have any authority to spend money on project until it is accepted by NGO Bureau. If NGOs required using extra money from approved amount due to some unavoidable problem like fluctuation of currency exchange rate and interest accumulated from the donations, NGOs have to submit revised budget to Bureau by filling out FD-3 form (see appendix 3) and the bureau shall accept the project and issue fund release order within thirty (30) days. The NGOs shall have to get their revised budget approved in order to use the extra money from the released amount accumulated due to fluctuation in the exchange rate and the interest accrued from the donations in the bank account. For this, they shall have to submit three copies of the project proposal in FD-3 form.

The above picture indicates that the NGO Affairs Bureau exercise a pretty strict financial accountability over the NGOs foreign aid transaction. In this regards, Bureau also takes the help from Bangladesh Bank for smoother overseeing of the transaction of foreign aid; Bureau receives half yearly report on these foreign currencies received by the voluntary organizations/individuals from the Bank. In short, it can be said that NGO bureau maintain a systematic approach to ensure the financial accountability of NGOs.

4.1.3.5 Inspecting and auditing the accounts of NGOs

The NGOAB delegates the audited related task to professional Chartered Accountant firm. The Bureau makes a list of Chartered Accountants (CA) firm to audit accounts of NGOs. The NGOs will get their account audited by the Bureau enlisted CA Firms and the audit cost will be borne by respective NGO. The NGO Bureau enlisted **139** CA Firms for the year 2012 and 2013. Only Bureau enlisted CA Firm can conduct audit, The auditors shall be withdrawn from the auditor's list if they fail to execute audit properly and necessary actions will be taken against theme according to conventional laws of Bangladesh.

It is NGOs task to ensure that their accounts are audited within 2 months after the end of the each financial year and then they shall submit 3 copies of the audit report to the NGO Affairs Bureau. The report will comprises the elaborated description on whether the project spending was

maintained according to the guidelines approved by the NGO Bureau. Finally, the auditor shall issue a certificate along with the report in FD-4 form (see appendix 4).

So far the normative situation about inspection and audit mechanism's and processes of Bureau have described. Now, our concentration will be on the factual situation about inspection and auditing.

Based on field observation and interview on Bureau staff, it was found that Bureau principally exercises two mechanisms to ensure the accountability, particularly in terms of audit and inspection: *i)* financial accountability and *ii)* field visit. In response to a question during interview session, Bureau staff stated that NGOs are bound to send their each year "audit report" in time and they do it regularly, and they (Bureau) receive almost everything like project objective, annual expenditure and so on. This audit report contains multifaceted information like project name, duration, donation amount, number of beneficiaries, audit area, audit year. This audit report also covers Balance sheet, Income & Expenditure Account and Payments Account. If in any case, balance sheet does not required, explanation need to be given.

The annual audit report carries a significant importance because bureau is heavily dependent on this annual report for different information. It appeared that Bureau's staffs are reasonably pleased with the Audit Report submitted by C.A Firm. On the contrary, while talking to staff of NGO who was working in the accounts section, he told:

Chartered Accountants Firm (C.A Firm) is not a big deal for us to manage. They (C.A Firm) just prepare the 'audit report' based on our given instructions. Whatever expenditure voucher and money receipt we show them, they do not ask question about that and do not go for further inquiry. Eventually, C.A Firms prepares the audit report in favour of us and submit it to the Bureau. We are not really worried of CA Firm Audit report. We can handle them.

The above statement certainly put a question mark to the validity of Audit Report made by C.A Firm. I contacted some students who affiliated with CA Firms as article student²⁴. They are sent to their client and investigate the documentation like laser book, voucher etc. Sometimes they

²⁴ Article student: students, those want to be Chartered accountant, have to serve 3 year training period in an Audit Firm. In this mandatory training period, students are recognized as article student.

found a huge discrepancy and illogical expenditure description, but they do not have anything to do on this. One of article student told,

We often found so many fake and suspicious vouchers when we audit NGOs. We convey these issues to our superior boss in audit firm. They (CA Firm authority) always asked us to ignore these.

CA Firm is actually nominated and paid by the NGOs, and I assume that this may generate a sort of resource dependency. there is a gentleman agreement between the CA Firm and the audited organization If C.A Firm gives a negative audit report, almost surely they will not getting this contract again in next year. It is the NGO who assign audit firm and paid the audit bill directly to audit firm. So client maintenance is one of the motivations to take on the client's side. Another problem is the absence of monitoring mechanisms over C.A Firm that allows audit firms twisting the audit report. Neither NGO Affairs Bureau, nor government has any systematic device to check whether CA Firms properly doing their job. Recently, a separate body under ICAB (Institute of Chartered Accountant of Bangladesh) to monitor the regulatory functions of the Institute over the practicing members and CA firms was suggested to form (Regulatory functions over CA firms, 2013). If government and ICAB can implement this recommendation, monitoring functions over the practicing members and CA firms will certainly be strengthened. It will be interesting to see if this draft will see the light of implementation or be remained as a draft like many drafts in Bangladesh.

With regard to filed visit, no field visit was found in the real situation. Operating inspection at the field level for monitoring the activities and income & expenditure of NGOs is one of the major tasks of NGO Affairs Bureau. A mid-level NGO staff very straightly expressed that there is no field visit at all administered by NGO Bureau. A top level NGO official replied in this regard,

“The Bureau does not regularly monitor the activities of us (NGO). But they do so if they feel that it is necessary”.

I asked them when bureau visited last time at their area of operation at field. While he was asked, he could not remember the date of Bureau's last field visit at his organization. By observing his activities and way of answering question during the viva session, I had a feeling that he tried to give an impression that his organization are running its activities in fair way and respecting to

existing laws and regulations, and meet those objectives described in project proposal. For that reason, NGO Bureau does not need to visit his organization on regular based.

The main finding from NGO employees' interview is that NGO Bureau does not operate any field visit at all to monitor the field level activities of NGOs. Field visit could be a great source of assessing the authenticity of various reports submitted by NGOs. NGO Bureau did not deny this picture. They claimed that due to limited logistic support and other facilities, they cannot operate the field visit; below is a statement of one Bureau staff:

“How could we go for field visit? We do not have any logistic support for field visit purpose. No allotted transport vehicle to carry us in the field, nor we have any divisional office or employee.”

This is a very important mechanism of accountability that can reduce the blind dependence of NGO Bureau on NGO submitted report. From the above quote it can be said that NGO Bureau does not practically exercise any field visit to monitor their activities by themselves due to their inadequate human resource and logistics limitation. One very frustrating factor was that bureau does not have any branch office at any level; a Bureau staff was talked about this during the interview period. Bureau official pointed out,

We have only a single office located in capital with no branch office in any place where our area working is throughout the country.

It is evident that NGO Bureau is highly centralized body. As on July 31 2013, **2252** NGOs are enlisted under the Bureau and their operations are spread throughout the country that demand a more decentralized monitoring and supervising system. The bureau official suggested that it would be a good move if the NGO Bureau set up its regional office at divisional/district level. In this setting, stablishing divisional office may ease the operation of NGO Bureau in certain fields.

4.1.3.6 Annual Report

The methodological approach to address the issue - 'annual report' was mainly document review, complemented by individual interviews to NGOs and the Bureau's employees. NGOs prepare their own annual reports within 3 months after each financial year. Then NGO send the copy of annual report to the Bureau and other concerned bodies (the Economic Relations Division, Bangladesh Bank, the ministry concerned, and the Divisional and Deputy Commissioners concerned). The following information will be included in the report:

a) Separate description of each project; charts of real achievement of the preset target against the approved expenses. **b)** A whole list of movable/immovable assets including vehicles. **c)** Source of income and expenditure. **d)** Description of overseas tours by the officials and employees of the organization. **e)** A description stating: the names, designation, qualification, nationality, age, total salary, allowances, and duration of service of the people (whose monthly salary and allowances are Tk 5,000 or above, or whose one-time receivable is Tk 10,000 or above).

NGOs usually publish their Annual report regularly. Some NGOs also upload their annual report on their organization's website. Annual report is more or less covered everything like expenditure, assets, etc. according to Bureau's suggestion. After going through annual report of several Bangladeshi NGOs, I found that none is described anything about the foreign tours by the NGO official and employees. Whereas, NGOs are supposed to describe their employee's foreign trip according to working procedure described in the circular issued by Prime Minister's Office. Most probably NGO submit the details of foreign trip to NGO Bureau. I think the reason is that they have to add the foreign trip part since they required to present detailed expenditure where foreign trip often possess a considerable amount of expenditure. But they don't include this sort of expenditure in Annual report. Bureau employee was mentioned the following story with the name of the organization he was talking about (the name of that organization is intentionally left out by the researcher):

*“An employee of that organization received **11** foreign trips in a single year and we cannot do anything about this. These personnel are so influential in many ways, said bureau staff”.*

The statement indicates that Bureau is, at least to some extent, aware of NGO employee's foreign visits. The way bureau official brought the issue of foreign trip reflects that they are not satisfied with such frequent trip to abroad which may be a misuse of fund for personal gain of NGO officials. Bureau is not taking step against these issues. Some previous literature shows that some of the NGO executives, comparatively in larger NGOs, are maintain a good tie with ruling party that gives them a kind of discretionary power that give them sort impunity from Bureau.

Nevertheless, it can be said that annual report is the most elaborate and easily accessible source of information about NGOs' from where beneficiaries and mass people can obtain general information. Annual report may provide good overview of NGOs activities, though it usually

avoids in-depth strategic and sensitive issues that might require for accountability purpose. Recently, some NGOs make their annual report available in online so that one can easily access to it. In our cases, two out of four have made their annual report electronically available. Annual report is a strong weapon for disseminating information to all kinds of stakeholders.

4.1.3.7 Actions against Unlawful Acts and Fund Misappropriation

Director General (DG) of NGO Affairs Bureau has the authority to issue legal action against the convicted organization. A Director of the NGO Bureau, upon getting approval from the Director General, shall cancel registration, stop project activities and file case in court. If any organization is involved in activities that violate the law of the country, the Bureau shall cancel the registration of that organization with the approval of the government. This general practice differs in case of NGOs working in Chittagong Hill Tracts (CHT) where the issue should first be sent to the Chittagong Hill Tracts Regional Council for settlement. If any activity of NGOs in CHT regions is detected objectionable, the Bureau may cancel the activity after having the opinion of Ministry of Chittagong Hill Tracts.

During interviewing Bureau staff, I tried to figure out how capable of NGO Bureau is to take and implement legal action against accused NGO. The response from was quite remarkable and following statement was received from an NGO Bureau staff:

“We know that many NGOs are misappropriating the allotted fund in many ways and showing miscellaneous expenditures, most of which are totally inappropriate and untimely cost. NGOs are basically owned by political figure, or at least have some sort of political connection and they are so influential which is a bar to take legal action against them”.

“We are not the one who can take direct action against them (NGOs) except cancellation of registration; rather we can sue against them for their misconduct. What could we do if they slip from the conventional law?..... it is out of our control and we are not the law enforcing agency”, added by bureau staff.

From the above quotes, it is obvious that Bureau is not quite capable of taking harsh step against the alleged NGOs. Even Bureau has to rely on government permission for the cancellation of registration. They cannot independently take step on unlawful acts of NGOs, and often some NGOs using this advantage and slipping away from legal steps.

After analyzing various recent and older cases regarding Bureau's steps against NGOs, it was discovered that Donors are also playing a role to save NGOs in many occasions and to do so they create pressure on government, and ultimately on NGO Bureau. I got the feeling that the funders are not directly influence the Bureau, in lieu they influence governmental bodies to manipulate Bureau's decision. The instance of ADAB in 1991 could be a good example in this regard, already described in the Historic Review section of introductory chapter.

4.2 Donors

“He who pays the piper calls the tune”

-Edwards and Hulme (1997, p8)

The above statement is self-explanatory and speculates the relationship between donors and NGOs. Since donors are financing the projects, they dictate how the job will be done. Large numbers of NGOs in Bangladesh are dominantly dependent on foreign funds. One of the most uncomfortable criticisms for Bangladeshi NGOs is the question of legitimacy and accountability. The reason of this uncomfortable feeling is not only the criticism itself, but also due to the fact that historical weakness in the NGO sector is often distorted to create confusion about their basic role, and one of major weakness is their dependency on external fund that makes NGOs vulnerable to sensitive criticism (Karim in Edward and Hulme, 1995, p. 116).

Existing literature regarding ‘NGO-Donors’ relation tells that there is a popular belief. The belief is that NGOs only carry out projects according to donor dictation, not necessarily in line with local needs. NGOs usually get project based fund, even the NGO may not have the related experience in the field they got fund. Despite, funds are taken by NGOs for the programs because donor money is available for that project. So NGOs mostly consider the resource factor, rather their own expertise, area of interest, mission etc. Another alarming issue has come out: only few donors dependent NGOs have involved in serious strategic thinking about long-run programmatic and financial sustainability.

In this research, donors do not necessarily denote to foreign funder only, it can be any foreign body or their country representative/partner or other organization. The study basically analyzes

two NGOs: “Room to Read Bangladesh” and “EC (Environment Council) Bangladesh”. First one is International NGO and second one is a national NGO. In this scenario, Room to Read Bangladesh financing the EC Bangladesh. At the same time, Room to Read also dependent on its external funding source to carry out its activities. Here Room to Read is receiver of fund and funders, both simultaneously:

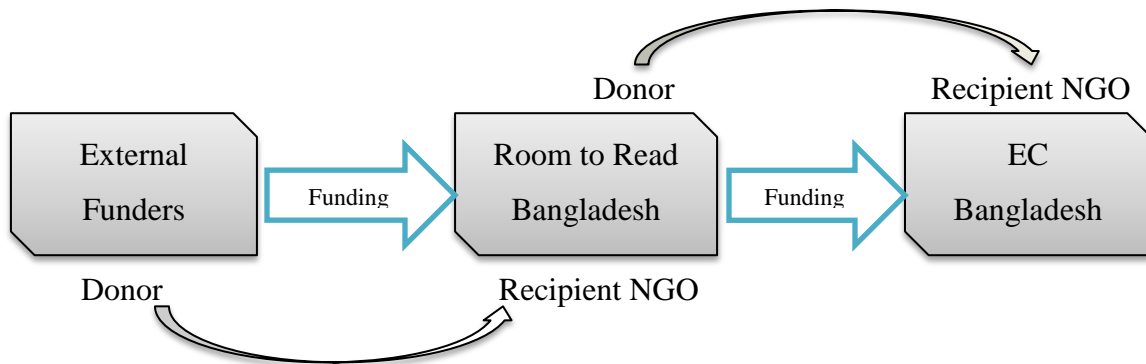


Figure 7: Donor Recipient Relation

In addition to above mentioned NGOs, I also collected data from DSK and Life Bangladesh. Life is funded by BRAC (Bangladesh Rural Advancement Committee) and they also play the similar role like Room to Read Bangladesh. The study data was collected from several NGOs and one of the main reasons for collecting data was to see how NGOs are accountable to their funding bodies. In this connection, interview was the major sources of data supplemented by secondary information specially journal articles and expert opinion.

4.2.1 Donor’s Guideline and Instructions

The general belief is NGOs are implementing policy based on donor prescription. Donor provides guidelines to its partner NGOs concerning implementing projects and various technical and managerial aspects. By conversing with Room to Read staff, it was found that they provide detailed guidelines regarding implementation. They also provide sector wise budget to their partner NGOs. Their partners NGOs only implement a preset and predefined program. One of Room to Read staff naively said;

“We almost designed everything about the program and our partners only do the implementation part”.

During field visit, an EC staff told:

“They (donor) provide us the program detailed, we implement it. We also have the flexibility to make change during implementation. If we feel that the same thing can be done more efficiently in different way, we suggest it to our donors. If they agree with us, the change will come out in the next same project, not usually in the current project”

After taking the insight from both EC & Room to Read and observing their activities, the finding was that the Room to Read provides a broad framework for implementing the project, but EC has the room to make input if they feel anything goes wrong or initiating proposed recommendation will bring more efficiency and effectiveness. So, there is considerable element of guidelines exist in studied NGOs. In my case, the donor and NGOs jointly create a monthly action plan, which called MAR acronym of Monthly Action Review (See figure 8). It has two segments, planning part and review part. Planning part has to fill up in the beginning of month and the latter part in the end of the month. The MAR is the own invention of Room to Read Bangladesh.

On the other hand, if we see Room to Read Bangladesh as recipient NGOs, the finding was very interesting. They don't have any particular funder, rather a group people. At first, Room to Read makes plan and initial expenditure, then they start collecting their fund. They don't receive any kind of instructions and guidelines from their donors. They made their own plan entirely without the suggestion of funders.

Again, Life, a local NGO funded by BRAC, received input from BRAC only during program implementation. A life staff stated:

“We have a quarterly program schedule and budget, and we completely promulgate this quarterly budget in consultation with BRAC”.

Our field experience shows that Life only involved in conscientization program to textile worker. Life is doing the same program but in different place and industry. I think that there was nothing to give continuous guidelines by BRAC since a broad guideline was given before launching program with Life. BRAC tries to ensure that their given instructions are being followed properly. The task of Life is to ensure the reflection of quarterly plan & budget to their day to day activities. The other case, SWASTHI, also received thorough guidelines from their donor NGO.

The above picture shows that donor provides rigorous guideline to the receiver. But degree of guideline may vary in terms funders types, category of NGOs (southern or northern NGOs). For example: Those NGOs are, funded from DFID, different from the NGOs funded by NORAD in terms of getting level of instruction (Ebrahim, 1999 as cited by Ebrahim, 2003, p.816).

4.2.2 Submission of Report/ Existing Reporting System and information

Disclosure of statement and reports are extensively used and highly prioritized tools of accountability. Reporting to government bodies is a legal mandate for NGOs. Apart from legally mandated reports, donors require regular reports from organizations where they fund (Ebrahim, 2003, p.816). The types and nature of reports may vary substantially among funders, projects and kinds of negotiation. The study aimed to find out the existing reporting system of studied cases.

EC Bangladesh staff revealed the information that they have to make donor wise report. Room to Read is not only their single source of fund, they run few more separate program funded by separate funding bodies. The following quote was noted from the response from one staff of NGO:

“We usually make donor wise report- monthly, quarterly, and yearly. It also depends on the types and nature of the projects. For example, we must submit weekly report for microcredit activities, but in other project we are not providing weekly report, instead we submit fortnight or monthly report.”

The above statement disclosed how frequently NGOs are making report to their donors. The general finding was pretty straight forward; they submit their report based on projects and funders requirements. It can be said that reporting procedure varies as different funders have different requirements.

To begin with, the reporting system of Room to Read Bangladesh is quite different from National or Southern NGOs in Bangladesh. Since they don't have any single or fixed donor bodies, country office do not need to send the report to any such donor or donor bodies. Before raising fund, Room to Read Bangladesh has to send the detailed project lists with total expenditure. Besides, Room to Read has its 3 global team:

- a) Global Team
- b) Project Team
- c) Budget Team

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Local branches of Room to Read maintain good liaison with above mentioned teams and provide various reports according to the demands of this team.

With regard to reporting system that EC Bangladesh has to do to the Room to Read Bangladesh, the following mechanisms was found:

- a) **Implementation Calendar:** Room to Read Bangladesh does formulate an implementation chart; they called it IC (Implementation Calendar) where the program descriptions and the time schedule are described. It works as a broad guidelines of what to be done and when. If any partner NGOs like EC Bangladesh fails to implement project according to the Implementation Calendar, then partner NGOs have to explain the reason. For instance, if program implementation is hindered due to Hartal (political strike), they must inform to Room to Read Bangladesh explaining the precise reason of program delay.
- b) **MAR (Monthly Action and Review):** Room to Read Bangladesh has their very original reporting system i.e. MAR (see the below figure, English translation is given in red letter when it's necessary).

রুম টু রিড বাংলাদেশ এবং ইসি বাংলাদেশ / শার্প
মাসিক পরিকল্পনা ও প্রতিবেদন ছক (Monthly Action and Review-MAR)

Name of Associate's Organization		Year								
সহযোগী সংস্থার নামঃ	ইসি বাংলাদেশ EC Bangladesh	সালঃ	২০১৩							
পরিকল্পনা ও প্রতিবেদনের মাসঃ	সেপ্টেম্বর September	Click here to enter a date.								
পরিকল্পনা তৈরির তারিখঃ Planning Date	২৯/৮/২০১৩ 29/08/2013	প্রতিবেদন তৈরির তারিখঃ Report Date								
কার্যক্রম: বাংলাভাষা শিক্ষা সহায়তা		পরিকল্পনা অংশ (মাস শুরুতে পূর্ণীয়)			প্রতিবেদন অংশ (মাস শেষে পূর্ণীয়)					
যে পরিকল্পনা নিতে হবে Steps to be taken	কাজটি কি গতমাসের / এই মাসের ? Is it last month's or current Month's Work	কাজটি কবে শুরু হবে? When will it start	কাজটি কবে শেষ হবে? When the Work will be completed	প্রধান দায়িত্বসহ ব্যক্তির পদবী The designation of main responsible person	আইসি অনুযায়ী কাজের লক্ষ্যসমূহ (লেশিকণ, মিটিং, অংশগ্রহণকারীর সংখ্যা) The number of meeting, participant number vs per target	বরাদ্দকৃত বাজেট (টাকায়) Allocated Money (Tk.)	প্রকৃত ব্যয় (টাকায়) Actual Cost (Tk.)	কাজের অর্জন (লেশিকণ, মিটিং, অংশগ্রহণকারীর সংখ্যা) Work Achievement (training, meeting, participants' number)	কাজটি সম্পন্ন প্রমাণাদি The proof of completion	'সম্পন্ন' না হলে, কারণ বা কবে সম্পন্ন করা হবে If the work is unfinished, why & when will it be completed
Family & Community Engagement										
১.	নতুন কাজ New Work	Click here to enter a date.	Click here to enter a date.							
২.	Choose an item.	Click here to enter a date.	Click here to enter a date.							
৩.	Choose an item.	Click here to enter a date.	Click here to enter a date.							
Literate Environments										
৪.	Choose an item.	Click here to enter a date.	Click here to enter a date.							
৫.	Choose an item.	Click here to enter a date.	Click here to enter a date.							
৬.	Choose an item.	Click here to enter a date.	Click here to enter a date.							

Figure 8: Monthly Action and Review- MAR (Room to Read & EC Bangladesh)

Source: Researcher Collected by his own from EC Bangladesh Branch Office (English translation marked in red colour was engaged by researcher)

This is a monthly action plan and activities review. MAR has two broad categories: Planning part of current month (filled up in the beginning of the month) like when project start, time, responsible person, budget etc. The second part is consisting of the review of the activities that stipulated in the first part of the MAR (Planning part) and this part fills in the later part of the month. Room to Read Bangladesh and its partner NGOs do negotiate before initiating MAR and if it is necessary, reschedule the MAR.

- c) **Financial Report:** EC Bangladesh staff told that their field office has to submit a monthly financial report to its head office and the donors. They also submit a quarterly financial report to their donor, Room to Read Bangladesh.
- d) **Monthly Book Check out and Readout Report:** One of the major activities of EC Bangladesh is to set up a small library in each class from where student can borrow books. The range of books is diverse like basic general knowledge, fairy tale, and poetry. There is register book to account the transaction of the books and the class captain of the each section has to take care of the book. EC Bangladesh submits Monthly Book Check out and Readout Report (see Appendix 6) to of Room to Read Bangladesh.
- e) **Case Study Report:** Another form of reporting system was found during interview that EC Bangladesh sends to its donors; Case study report. EC staff did not make it clear that do they send this report to Room to Read Bangladesh or their other partner or to all of their donors. I think this is not a regularly practiced reporting system of EC. Because, while I was taking interview of Room to Read Bangladesh, they did not mention anything about it. Anyway, EC Bangladesh makes the case study report based upon some noteworthy event. They do this sort of report to show that how successful they are and how positively they are influencing the life of mass people. A success story of EC Bangladesh is given in appendix 7.
- f) **Completion Report:** An event completion report is required to send to donor after finishing any event. For example, providing training to primary school teacher at district level was included in a project as a vital project component. After the completion of the training, they will send a report on this training session.

The research also studied other local NGOs that are not getting fund from directly from donors, instead the fund channels through a Southern NGO (BRAC). This type of NGOs called as Service Recipients (SR for short). LIFE is one of service recipients of BRAC and SR only sends report to the BRAC, not to the donor directly. LIFE's working area is the awareness

consciousness regarding health issues and the project is funded by GFATM (The Global Fund to Fight AIDS, Tuberculosis & Malaria), and the fund is channeling through BRAC. BRAC collects and accumulates the reports of SRs and send it to the donor after the compilation.

Another NGO, SWASTHI, partnered with DSK (Dustho Shastho Kendro - The Health Centre for the Poor), works on providing micro credit to its client. SWASTHI provides periodic report to DSK on loan repayment condition. SWASTHI sends their statement through e-mail (electronic mail) to the contact persons of DSK.

So far we have seen there are different types of reporting systems exist among different NGOs. Their reporting system ranges widely due to types of NGOs (national or international / Southern or northern), program activities, types of donors and so forth. So it is hard to synthesize the different reporting system of above mentioned NGOs. I found that EC maintaining quite wide range of reporting system in practice that is really seems so structured. In other cases, reporting system is too rigid to financial issues only. One DSK staff member told,

“We are working on microcredit, the donors main concern is the number of borrower and whether their repayment is satisfactory or not. If we can timely and properly submit this information, why should they need more? They are getting enough account of their money they disbursed”.

The above statement reflects the opinion that the reporting for micro-credit activities should be limited to financial reporting system. I can't agree with this statement. Other form of accountability like strategic accountability, social accountability, whatever term we used, is also need to be considered. For example, choosing the appropriate person to lend, the borrower satisfaction level could be the issue for reporting. Are the selected borrowers matched with program object or vision? Of course I agree the fact that the reporting pattern for NGOs working on health sector or education sector or micro finance should not be the same. It does not mean that reporting should be strict to functional accountability only. In this regard, NGO represented replied,

The program description, target population etc. are determined during the time of signing agreement between donors and partner NGOs. There is no need to include this sort of stuff to daily reporting procedure since the criteria are described in memorandum of understanding (MoU).

This is an understandable explanation and has adequate logic behind this. This may not be the part of regular agenda, but these need to be discussed at the interval of certain period. However, after analyzing various reporting practice among different NGOs, it is apparent that NGOs are to provide more *formal* kind of reporting system which is more prone to *technical & quantitative* type of reporting, rather *qualitative* details. Donors have very thorough reporting system comparing to NGOAB. Another inference we can draw from above discussion, different donors requires different reporting procedure.

4.2.3 Inspection & Monitoring and Evaluation

Room to Read has its global monitoring and evaluation report that focuses on key program outputs and outcomes across the countries where they work. They currently operating across the 10 countries and Bangladesh is one of them. They make extensive investment in Research, Monitoring and Evaluation (RM&E). Room to Read conducts research, monitoring and evaluation of our programs on an ongoing basis to key program outputs and outcomes. The Room to Read Bangladesh employee's interview disclosed that they have global audit team and they conduct on regular. Besides, they have budget team and project team and they regularly communicate with their in-country staff and partner programs regularly to gather information about program effectiveness, provide support to schools and communities, and highlight areas for future improvement. They use a variety of methods, such as interviews and surveys with key stakeholders, such as students and teachers, to carry out their monitoring activities (Website: Room to Read). Room to Read carries periodic evaluations to assess the results of the program.

Room to Read Bangladesh monitors its partner NGOs, including EC Bangladesh, activities in numerous ways, told by Room to Read employee. He added that they run regular field visit aiming to ensure monitoring various technical part. They also monitor fund related activities. I asked to Room to Read Bangladesh representative whether they conduct any sudden field visit or surprise visit, he replied in the following way:

“There is no sudden field visit and actually we do not need it. We have different tools to verify the progress and genuineness of activities. We use different monitoring format and our partner have to fill up this in due time and manner.”

Room to Read Bangladesh evidently uses various tools and formative documentation to monitor its partner activities. They regularly visit their field office to make sure everything going well, specially technical aspect of the program, though surprise field visit was absent as they think that surprise field visit is not necessary for their monitoring purpose since they have wide array of monitoring tools to serve the purpose.

Compared to EC Bangladesh, LIFE goes through more rigorous monitoring by its donor. BRAC staff regularly comes to the office of LIFE to see if the target is reaching desirably. Even they check the voucher of purchased products, and make a market survey to see the authenticity of given price of good. For example, LIFE purchased a bulk of bags and submit details quantity and price to the BRAC, then BRAC staff will scrutinize whether given price is alright or not. At the same time, BRAC employees suddenly visit the field to see the implementation of project. The mother funder, GFATM occasionally (once or twice in a year) visits the field level activities of LIFE. On other side, DSK very occasionally goes to field to monitor the activity of SWASTHI. DSK basically monitor the financial breakdown and transaction by SWASTHI submitted statement.

One thing was more or less common to all donors; they evaluate performance of the NGOs against their own pre-set objective and standards. Compared with Bureau, donors exercise far more monitoring and evaluation technique to make the NGOs' accountable for their task. Whereas, almost no Bureau run monitoring & inspection is persist in the field. Bureau has organized evaluation system which is not practiced properly when it comes to implement evaluation system.

4.2.4 Action

The studied NGOs claimed that they have well-structured monitoring systems that helps them to guide the project activity. There was not much found about what action donor takes as measure against any unlawful acts or poor performance stems from negligence, waste of money etc. When I asked question to know about the typical measures donor take as an action, they almost gave a common answer.

“They (donor) do take some action if the situation demands. We have not faced anything like this since we are implementing project efficiently according to the project plan. If we fail to

do so, they might stop their fund. You know, they are providing money; they are strong; we have to follow their instructions in order secure fund”, stated by a field official.

The official implied that they maintain time to time communication with funders and if funders have objection to anything, they inform the partner organization. So no punitive measure is required.

Unlike NGO bureau, donors cannot take the direct legal steps like cancellation of license. Donor can sue against NGO in accordance with conventional law. Donors not tend to go to seek legal intervention. The most usual trend is that donor stop funding or imposes more rigorous conditions on fund. Fund recipient NGOs’ admit that donors have a strong mechanism i.e. resources. Partner NGOs are heavily rely on that resource for carrying development activities. Resource dependency shapes the relationship between donors and fund recipient NGOs. Aside, if any confusion or complain arise, donor/NGO may send their audit team in the field to examine deeply partner NGOs’ activities. Donors usually do not go for hardline at first time. Instead they give mild warning and inform about discrepancies. In some worst case, donors might discontinue their support. Sometimes they don’t stop funding for current project year, but they discontinue it from next year or do not go to the next phase if it is a multi-year project or divided into several phase.

4.3 Conclusion

NGO Bureau has various mechanisms and statutory support to ensure that NGOs are working within their legitimate boundary. Yet, Bureau does not have the enough logistic support to ensure to oversee the activities of NGOs. Bureau has only **68** employees from top to bottom with no field official. This shows the weak institutional capacity of NGO Bureau. In addition, political influence of NGO owner also effects the relation between the Bureau and NGO. The NGOs, those are politically influential and have a closer position to ruling government, they receive advantages in relation to other NGOs. Foreign funding bodies also exert pressure to manipulate the Bureaus activities. Bureau has considerable legal support and required rules and regulation, but problem is the incapability of turning rules into practice. For instance, all NGOs are registered under NGO Bureau are supposed to have an *information unit* where there will be a responsible person for this information unit. NGOs are supposed to send the name of key contact

person of information unit to the Bureau. Until December, 2013, only **108** NGOs had assigned a responsible person for the information unit and sent their name to NGO Affairs Bureau. NGO bureau circulate another notification so that each NGO set up their information unit or focal point with a responsible person for this unit. Now it's time to see how long NGOs are going to take to stablish focal point if they ever set up this. Moreover, bureau delegated audit activities to chartered accountant farms (C.A). NGOs are the one who pick the C.A farm and provide fee for their service, and that turned them principal of C.A farm (here CA farm is agent). NGO often use this advantage to manipulate the audit report.

Bureau has to maintain a communication channels with different ministries and directorates like home ministry, hill tracts regional council etc. It is pretty common bureau don not get the timely response from the other concerned government bodies. In this stand, there is a good rule. A specific time frame is given for providing each response. If they unable to provide opinion in given time, bureau could take it as granted and proceed to the next step accordingly. The study also found there is no noteworthy mechanism to take feedback from NGO beneficiaries. Beneficiaries are the ultimate service recipients of NGOs. Therefore, bureau should have a clear cut and convenient way to be heard beneficiaries voice. However, there is no means found through which client's voice can be heard. Another finding was that bureau faces problem in taking punitive measure against convicted NGOs. NGOs maintain a good political connection and ally with ruling party that provides NGOs some sort of indemnity.

With regard to donor's accountability, it was found that it varies between donor to donor and NGO to NGO. The origin of funders may have a significant implication in shaping the accountability. In present project, we analyses the different kind of donors and found a bit different kind of monitoring and reporting practices. Though, both entities more focused on functional accountability and less concern to strategic or social accountability.

One interesting finding was that the partner NGO often adopts the working and monitoring procedure of donors. They also do the same procedure to monitor their branches and field officials. During field visit, I found EC Bangladesh has adopted many accountability mechanisms from its funders. "Not surprisingly, as NGO gets closer to donors they become more like donors" (Jorgensin et al., 1993 in Hulme and Edwards, 1997, p.08). The prevalent literatures also support the same. If we look at our cases, a trend could be found. The more large and

structured NGOs are responsive to the accountability and has more equipment to ensure accountability.

Since donors are the prime source of substantial financial flow, they could impose various accountability mechanisms to oversee whether the money is spent but also how it is spent. According to Siddiquee and Farooqi (2009), this permit donor to assert both ‘financial control’ (seeking accountability of money) and ‘policy control’ (seeking accountability for accomplishment of goals/missions). In the light of findings from studied cases, we can tell that donors are more concerned about financial control. Donors are basically not much aware of partner NGOs mission/vision until both donors and partner missions are same. Donors tend to exercise financial accountability rather than social accountability²⁵. When donor and fund recipient set their goal, they usually set long term goal with broad area coverage. But when it comes to the taking accountability, donor focuses on short run narrow economic accountability. Compared to NGO Bureau, donors exercise much more accountability. Donor has some degree of informal and flexible moods of accountability that allows them to perform some sort of social accountability, though depth of social accountability is not any way near to satisfactory level.

To sum up, NGO Bureau has more legal mandate and procedural support to make NGOs accountable. The capacity of using these mechanisms and enforcement of legal procedures are extremely weak. Whereas, donors are more influential in terms of ensuring accountability and the financial resources and other technical expertise gave them some competitive advantages. Many conventional literatures highlight the resource dependency as the main reason for this competitive advantage. Our study finds the same. However, by observing the Bureau and NGO activities and interviewing the staffs including top-level and analyzing various relevant literatures, donors’ close connection to government and expertise in various technical aspects also gave them this competitive advantages.

Another established doctrine is that donors give the guideline without considering the context of program area, and they also give a complete and rigid guideline to implement plan. But I found - that some donors also give its partner body some degree of flexibility and allows feedbacks to make the project more time worthy. It’s true that the feedback does not reflect in the current

²⁵ See the description of financial and social accountability in theory chapter.

project, but donors consider it a great input designing subsequent projects. Nevertheless, the most and maximum part of project design is done by the donor.

One common trend found between both patrons (donor & government) they both are primarily focus on accountability for performance (in other way functional accountability) and usually ignore the other nonfinancial aspects like voice accountability²⁶. There is acute lack of *holistic accountability* approach to ensure *social* and *functional accountability*.²⁷

²⁶ Voice Accountability: It accountability requires NGOs to be accountable for what they say. (More details are in theory chapter.)

²⁷ See theory chapter to know about the definition of holistic accountability, social accountability and functional accountability.

CHAPTER 5: INTERNAL ACCOUNTABILITY - ACCOUNTABILITY TO THEMSELVES

5.1 Introduction

‘Accountability to themselves’ is another aspect of accountability in Najam’s framework. We, broadly, can place this accountability under the category of internal accountability. Very little literature is found in response to the question of accountability to themselves (Najam, 1996, p. 348). Only few scholars highlighted the issue of internal accountability. Some of scholars did not directly address the issue of internal accountability, but they cover the theme of internal accountability in different forms or names. For example, Kearns (1994) provided, as an attempt to deliver nonprofit accountability framework, a four cell matrix to identify dimensions of accountability – *negotiated*, *professional*, *compliance* and *anticipatory/positioning* (cited by Candler and Dumont, 2010, p.260) and in this matrix, professional accountability meant to address the internal accountability of organization. Kearns saw internal governance from a perspective that covers preparing financial and a making activities report on request, building code of ethics etc.

Again, the NGO literature mentions professional accountability in terms of the effective governance of the board, the promotion and adoption of self-regulatory measures (like codes of ethics), and functional expertise in problem solving – reflected in their composition and in the absence of an inordinate influence of a charismatic leader, and recruiting members for their expertise in strategic planning, social auditing, and contacts (Tandon 1999 as cited by Choudhury and Ahmed, 2002, p.579). The term ‘*professionalism*’ is recognized in terms of participating in the formulation of government and multilateral development policies, having a strong sense of mission reflected in the values that are embedded in performance, and building organizational capacities to support program expansion and strategic planning. Although, the current research following the framework given by Najam, but the similar concepts given by others have an impact on my empirical study to scrutinize the accountability to themselves or internal accountability of NGOs or whatever we call it.

As already told, not so many researches have done on the internal accountability of NGOs. Nevertheless, the concept of NGO governance and internal accountability has started to take place in the debate on NGOs. More scholars, NGO experts and multi-lateral organizations are showing their interest and carrying study on the internal accountability issue, and most of the studies focus on big and well-established NGOs. In my research, I chose small and medium types of NGOs beyond big and powerful NGOs to and try to explore the state of accountability of them. The interviews of NGOs employees were the major source of information in analyzing the facts in this regard.

5.2 Vision and Mission

As an actors within civil society, NGOs are autonomous institutions inspired by a particular vision of the society they wish to see develop, pursuing their defined mission in that regards (Tandon in Edward and Hulme, 1996, p. 53). Mission and vision is a common theme in contemporary literature of internal accountability of NGOs. It was found that each NGO, studied in present research, has started its journey to attain particular vision and mission.

Environment Council Bangladesh (EC Bangladesh), its name itself explains the mission of the organization. Main vision of EC Bangladesh is to: ‘accelerate environmentally, socially and economically sustainable development through collaborative partnership among NGOs, community based organization (CBOs) at its project locations’. Seven objectives are set up in line with its mission. The objects are basically environment centric. But, the part of EC Bangladesh I studied was dedicated to the education. I did not find any clear cut relevancy of their activities to the mission statement of the organization. It seems that source of funding guiding their objectives. My field experience showed that EC Bangladesh is practicing very organized and systematic approach in carrying out each their project. Only the question is, ‘are these programs matched with their vision and mission’?

On the other hand, another case of study is SWASTHI, which is working as a collaborator of DSK. SWASTHI is operating under umbrella of DSK. The SWASTHI receives its strategic and various governance related input from DSK. In this section, the study will focus on DSK’s governance and other aspect’s accountability since. DSK has long term vision and well defined missions along with specific objectives to achieve those missions. DSK’s vision is to seek a

country of social justice, where poverty has been overcome and people live in dignity and security. DSK aims to be a partner of choice within a worldwide movement dedicated to ending poverty (DSK Website). DSK aims at building strong community based organisations (CBOs) which will eventually be able to plan, prioritize and implement their own development programs through mobilisation of various resource combination (CBOs own, government, donor agencies, civil society).

DSK set wide range of objectives to obtain their missions. DSK, more or less, has shown its ability to uphold its objectives. They stepped in to various sector like health, microcredit, education, training and some more. As DSK has a long list of objectives that almost cover every corner of development sector. My question, is it alright to have such a long list of objective for a single organization? Would not it be too much to handle for a particular organization? These questions trigger another issue; “quality versus quantity”. Too much objectives and goal may undermine the effectiveness of the program. It seems sacrificing quality to ensure vast quantity. These things could be the topic another research and we are not going further on this issue. At the same time it is also true that some few NGOs shows remarkable achievement in different sector of development and the name of BRAC come to them first as an example. But, if we look the evolution of BRAC, it started its journey with only few projects; it has taken its time to form its current gigantic condition. Now BRAC distributed its tasks in different wings and divisions. It is now treated the largest hybrid NGOs in the world²⁸. Evidence from the journey of large NGOs like BRAC shows that objectives could be expanded with the evolution and NGO’s growth. This growth and change of objective need to grow incrementally, not wise to go for big dive al of a sudden.

Regarding internal accountability, prior literature sees vision and mission of organization as a crucial part. Despite the fact, it is not always possible to operate activities consistent with missions. Everything like context, problem statement of project area, supply and demand side is changing over time. I would not treat the subtle deviation from the mission to cope up with the environment as an offensive matter.

In this regard, an example of how context and demand and supply side change overtime can be given. The locality where I live in Dhaka, an NGO was working on that area to provide

²⁸ See the definition of hybrid <http://www.scribd.com/doc/89006083/Multiple-Hybrid-Identity-for-NGOs>

educations to those children are deprived of formal education including working children. The books, khata and free lecture were being provided to them by that NGO, funded by an international organization. The then area was a comparatively under developed as per urban standard and it was situated in the periphery of the city. Due to urbanization, the city has largely extended and grabbed that area by upper middle class urban folk. It drastically changed the demographic pattern of that local area where the number of children who have not the access to the formal education is reduced largely. There is a government primary school and it has extended its capacity of student accommodation. So, there is no surprise if the less number of children are coming to that NGO run-school. Even, government school are running out of student since the people assume that privately run kindergarten are providing quality education and people of that area can afford the cost.

In response to above situation, an NGO might react in two ways: that NGO can change the location of their project and move to another place where there is lack of education facility. Or can change the service type and can switch off the education service to others sectors. I do not know what that NGO did and I have not seen their education activities since quite a long. I brought this story here to show how changing environment and context impacts NGOs and their visions-missions. In this regard, I took the opinion from a prominent NGO researcher, he stated that:

“It is not a negative sign if an NGO is deviate from its embryonic mission. But, having a well-defined mission is very important in the early phase of foundation.”

Why NGO has deviated from its mission is important question than the extent to which NGOs move away from its objectives. Is it because of the resource dependency or priority of client or something else? We shall not dip down to this issue as it is not the major concern of the study.

However, it is comparatively much easier for INGO to stick to its missions and vision. They usually have dedicated funding sources for certain development sectors consistent with the objectives of organizations. They have greater flexibility, technical and logistic support in operating their services to optimum their missions. Say for example, an INGO is working in ‘country A’ in a particular sector. If INGO think that ‘country B’ is needed this program more than ‘country A’ and shifting the priority will bring more success in meeting the missions of the organization. Recently it has observed that many development programs shifted from Asia to

Africa region. INGO are most successful in terms of maintaining mission comparing to other kind of NGOs. The situation is not the same for local origin southern NGOs. NGOs activities are often not consistent with their initial mission statement.

5.3 Governing Body

In the complex web of stakeholders, one aspect of NGO accountability that is often neglected is that which relates to the NGO's own governance (Tandon in Edwards and Hulme, 1996, p.54). There has been a large discussion and training regarding NGO governance in many countries in the North, but this area has been neglected in most countries in south, especially in South Asia (*ibid.*). The following part will describe the form of governing system of NGOs in Bangladesh.

Many of the leading NGOs (for example, BRAC, ASA, Proshika, and GB) are recognizing the importance of greater professional management and evaluation, when keeping their commitment to a volunteer ethic (Choudhury and Ahmed, 2002, p.579). Executives from some big NGOs reckoned that internal accountability lies with their Board of Governors or Executive Committees in terms of arranging regular meeting (*ibid.*) In the present study, one INGO and couple of small-medium NGOs has been analyses to find general practice of governance with regard to governing body.

All of NGOs studied in the current study have own formal governing bodies with designated responsibilities. The international NGOs have a very well established and planned government bodies to look after various strategic issues and decision. The INGO, covered by current study, is not exception to this. Room to read has few global teams and a leadership team is consisted of veterans of such prestigious corporations as Goldman Sachs, Gap, Microsoft and Unilever, along with former managers from CARE, The Nature Conservancy and the World Health Organization. Room to Read has professional board I will not go further details since the governing condition of INGOs is well known and it was well-studied before by many.

The situation is not same for national NGOs in Bangladesh. One of the studied NGO has 7 members executive committee and also has advisory board composed of 4 learned members. By observing their activities in the field and taking interview of different levels of staffs, it seems that the Executive Director is the main focal point of that NGO. He is mainly taking the most of the initiative regarding program and project. Sometimes he might take advice from the EC and

make report to EC. This should not be the norm. In reply to a question during interview, an NGO expert claimed the same,

“In ideal scenario, Executive Director should be accountable to its Board”.

There is well short of this ideal practice in real condition. ED is taking most of the decision without concern of Board. After taking interview of ED, it was appeared to me, ED has been with this NGO from the very beginning and most of the strategic decision is taken by him. Rajesh Tandon, who extensively studied NGOs in South Asia, explains what usually happened in this scenario,

“A key issue in the arena of governance arises in situation in which the founder is the leader of the NGO for a substantial period of time. Inevitably, the NGO begins to reflect the vision and perspective of founder, its culture and style and background of the founder too. Over time, the NGO identity becomes closely linked to the person of the founder- leader. In such situation the board was initially assembled by the founder, and most board members are individually known and associated with founder-leader. This has the potential to limit the autonomous identity of the board (even in the case of a professional board) and creates a particular set of dynamics.”

(in Edwards and Hulme, 1996, p.59)

Mr. Tandon stated aforementioned fact more than one and half decade ago, still this can be applied to present era in Bangladesh. It seems the ED takes the major decision. Although, the governance of NGOs is becoming more structured and articulated. The NGOs are maintaining an official governing body, though mostly this are just show off and main power lies in the hand of founder ED or Chairman (specially in mid and small NGOs).

A comparatively large national NGO (EC Bangladesh, DSK) also considered as the case in the present study. The organogram of these NGOs are very well organized and well described. One of studied NGOs has an apex unit called “General Body” followed by Executive Committee and Executive Director. General bodies has large member list that includes 30 members, where Executive committee consist of 10 members. I did not able to take interview of high officials of DSK, only interviewed two of their field staff working in their micro-credit section. But they could not supply sufficient information regarding their governing body. They told,

Our finance director plays the pivotal role in taking care of program credit activities. As far we know most of the decisions are being taken by the ED (Executive Director) sir.

In line with above orientation, finance director are taking care of program implementation. Whereas most decision regarding micro-credit are taken by Executive Director. They also added, ED is an appointed employee in our organization. Not much information on governance has found from them. So, I tried to focus on the previous track record and other documents to realize the governing system of that NGO. They have a good track record in terms of NGO governance, at least in paper.

The study covered governing body of another national NGO, where there is a governing body together with an Executive Director (ED). Discussing with its staffs, it was discovered that the all members of governing body are friends and like-minded people where decision making task is dominated by ED. NGO scholars call this type of board ‘*Invisible Board*’ where the real functions of governance are operated by the founders or similar person, with or without assistance of its staffs and the board works only as a “rubber stamp”. The respondents’ could not tell much regarding frequency of Board meeting, but it can be assumed that board meeting rarely held in this sort of organization and board members merely provide thumbs print on the minute book and other documents. In this connection, Tandon wisely said,

“The absences of clear separation between governance and management in such organization reduce the avenue available for internal accountability”.

The above trend shows that large NGOs tend to have more organized governing body. The more common trend for small and medium NGOs are “Family Boards” & “Invisible Boards”. Aside, some NGOs are founded and flourished with the hand of a charismatic leader that is can be treated a kind of ‘one man show’. The founder of Grameen Bank Dr. Muhammad Yunus (he is not the chairman anymore) and Sir Fazle Hasan Abed of BRAC (Bangladesh Rural Advancement Committee) could be good example of this sort of leadership. They played the anchor role and guide the organization. At the same time they also allowed professionalism for better performance that helped their organization to grow in size and to attain acceptance from external bodies. It was noted that NGO’s governing body changes with the evolution of NGO.

An NGO may form based on friends and family ventures, but when it grows day by day, friends and family boards are unable to support during the phase of growth and expansion.

The findings from field data and existing literature shows that NGOs, those are comparatively big in size and running longer period are more tend to have an effective governing body. In most cases, generally, ED or chief executive plays the pivotal role of handling governance of NGOs regardless of having separated governing body where board just authenticate the actions of ED/chief executive. The study attempted to capture the view of external stakeholders about governing body of NGOs. The response was a bit frustrating though was not unexpected. If the NGOs have a governing body that complies with the existing law, NGO Bureau seems happy no matter the governing body is really functional or not. Even donor organizations are not much concerned about this issue or have particular means to address this issue. During interview session, one donor staff told,

“We review the overall profile of the organisation including governing style and governing body’s member profile before starting any new partnership or collaboration”

This statement tells that donors consider governing issues in initial partnership phase. Donors’ policy usually includes the issue of governance. Once agreement is created, donors are not so much interested in whether NGOs are exercising good governance system. Donors are happy as long as NGOs can deliver the desired service level. However, field evidence does not show donor have adequate means to ensure good governing system. Number of case examined in this study was limited. Further research might be initiated to see the role or influence of donor organization to ensure and oversee the governance of NGO. NGOs beneficiaries neither have any knowledge nor any interest about NGOs governing body. Beneficiaries think that this should not be their concern. It should be NGO’s own concern looking after internal governing system. The sense have not grown in the beneficiaries that they can watchdog NGOs governing body.

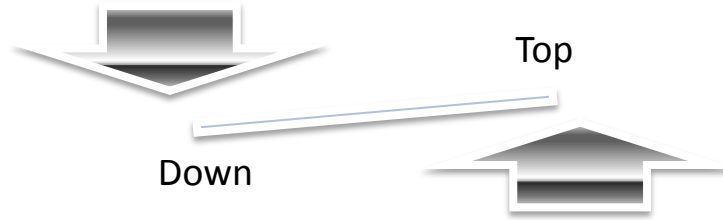
After analyzing recent trend, it is apparent that *professional* governing body are gradually taking the place of *family* board. Having a professional board gives NGOs kind competitive advantages to attract fund as donors favour professional body over others. Although NGOs are forming professional governing board, but they meet once in a long and their activities are basically limited to approving papers and predefined decision. So, it would not be too wrong to say that, in

most cases, professional bodies are only professional in terms of formation criteria, but in practice they yet to exercise professional virtue. In our studied four cases, all of them have professional governing body except one. Having a professional body does not mean that actual power lies in the hand of board except approving decision. ED or founder leader often dominate the decision making part. Another problem was found that ambiguity exist regarding the role of board. The roles of board are often ill defined that creates confusion in decision making. For example: who decides tenure, appointment or nominate board member & chief executive, and what will be the basis of selection. The answers of these questions are fuzzy. Many board members do not aware of this issues they believe that this is somebody else's responsibility, not theirs and board will eventually find out solution. Another common fact was no governing bodies of studied NGOs incorporate beneficiaries. While it was being repeatedly argued by some donors that beneficiary participation and representation on board is crucial to ensure NGO accountability to their clientele (Marilyn, 2004, p. 3). Apart from beneficiaries, no representation of mid and field level staff is seen in the governing board of NGOs.

The above discussion indicates two concerns: firstly, comparatively small national NGOs (especially newbie NGOs) are lacking proper professional governing body. Secondly, even if the NGO's have professional body, it suffers in appropriate understanding of governing board's functions and roles as a linkage between the organisation and constituency. On the top of that NGOs are also in short of governance and management regulation and code of ethics in place, and they are even not concerned and aware of the necessity of these.

5.4 Organizational Hierarchy and Information sharing

Traditional and usual way of analyzing internal accountability is to assess how the top officials are ensuring accountability of the lower part in the ladder. Making them accountable and taking feedback is not covering the all. At the same time, providing information and engaging the staff in decision making is also important. The one, who is working between NGO and beneficiary, implementing the project, has to respond with limited time and matter of information. They know the actual scenario regarding field. Therefore, two way information sharing and feedback mechanisms are most desirable:



Each of our studied cases has more or less strict procedure for reporting to the head office regarding project implementation, budget, time and other. Various forms of reporting system have been found and reporting frequencies vary from regular to weekly, quarterly, monthly, yearly. The hierarchical structure of NGOs is much more flexible compared to government organs. Still, NGOs' up-ward accountability is stronger than down-ward accountability. Since the sort of things like salary, promotion, and job evaluation are made at the top, employees are feeling bound towards upward authority. Very little space is given to the employee to express their feedback. The condition is much poorer in the involvement of staff in the governing board and other executive body. Staff governing body is least popular among Bangladeshi NGOs. There is no considerable staff representation in the decision-making layer. Also, the feedback-receiving channels are quite poor. In this regard, NGO top officials responded,

We have to formulate and implement policy considering so many matters; government regulation, donors condition, our own strategy and logistic capacity. Nevertheless, we tailor our project implementation plan according to the feedback of our staff.

Major strategic & financial decisions and implementation policies are usually taken at the top with limited consultation with mid and field-level staff. In the above statement, they tried to say they are not always able to consider employees' feedback since they have to comply with so many different things. An NGO field official told,

"We (field official) have regular communication with the central body on various issues. We often pass our opinion to head office if we feel it is necessary. Sometimes they take our opinion seriously, sometimes they do not. Mostly our task is to follow the guidelines given from the top."

The quotation above indicates that field staff, to some extent, can give opinion regarding implementation though there is no guarantee whether it will be considered or not.

5.5 Conclusion

This chapter aims to see the picture of internal accountability practicing by Bangladeshi NGOs. The studied NGOs start their endeavor with specific mission and vision, but sometimes they deviate from their mission and running projects that are not specifically consisted with the objectives of the organization. The governing body is basically friend and family dominated, but the trend is shifting towards more professionalism. The governance of NGOs is evolving day by day with the expansion of organization. The hierarchy within NGOs is not as strict as like the bureaucracy does in Bangladesh. The hierarchic structure is still quite rigid in NGOs. The types of government and internal accountability are co-related. The types and governance practice largely influence the inward accountability. We also found the same in our studied cases. Different governing bodies are dealing inward accountability in different way. The more structure government body is, the higher the level of internal accountability. Having a well-structured body is not the all, at the same time it has to have the real power and ability to practice governance system properly. Some NGOs have governing body and pre-set mission & vision just to fulfill the formality without real power and absence of proper governance acting.

CHAPTER 6: DOWNWARD ACCOUNTABILITY - ACCOUNTABILITY TO CLIENT

6.1 Introduction

The last, but not least stakeholder of the analytical framework of thesis is **client**. The client of NGO comprises those people who obtained benefits from NGO programmes. This sort of accountability is also known as the downward accountability in the prevalent literature. Accountability to their constituent – the beneficiaries of their work, is considered very important for the effectiveness empowerment (Kilby, 2006, p. 951).

This current chapter includes the flow of accountability of NGOs to its beneficiary. It is essential to mention that the two terms **client** and **beneficiary** will be used interchangeably in the following discussion. The main source of primary data is the interview of beneficiaries' of NGOs, NGO officials and NGO experts. The research attempts to find out the views of beneficiaries' and NGO officials regarding the availability & dissemination of information, and identify the level of beneficiary participation in various phases of plan, project and program.

6.2 Transparency/Information Sharing

Transparency and free flow of information from one group to another are theoretically synonymous. Transparency is characteristic of process defining the way in which NGOs make available information about their activities and objective (Saglam and Timur, 2011, p. 09). The research operationalizes the transparency as beneficiaries' access to various information, activities and reports. This study measured transparency with respect of each stakeholder (patron, client, internal governing body). The transparency concerning various stakeholders except client has been discussed in preceding chapters. In this section, transparency will be discussed in terms of their client. Transparency is assessed by NGOs commitment to transparency, channels of information sharing and responding client queries

Several questions were asked to respondents (beneficiaries from three different NGOs) to assess their level of knowledge in terms of NGOs activities, planning and other financial matters. We

can start off with micro credit providing NGO, SWASTHI. It was found from the interview session that its clients more or less know about the basic information like the interest rate, borrowing and repayment system etc. They provide basic information which is directly related to the service. The NGO staff elaborately explains these to their clients. They also provide instructions and various guidelines, often in printed version, hand it out to its client. Sometimes information is lacking thoroughness and leave space for confusion among clients. An example is given in this regard.

Not long ago, SWASTHI introduced mobile banking system with collaboration with a private bank and mobile operator company. Their clients are not familiar with such modern banking system. The area where SWASTHI operates their activity is situated in the capital Dhaka, the area they cover is comparatively deprived locality. This is not typically a slum area, but most of their clients are from low income and low-middle income status. They are really struggling to cope up with this new system. For instances: the client can draw money from ATM (Automatic Teller Machine) if they money comes to their mobile bank account. They cannot repay the installment through using ATM booth. Some clients thought it could be possible to repay the loan through the machine as they receive money from it. Confusion was stood up and they went to NGO representative and got the solution. This example explains that the mentioned NGO did not properly educate people before and in the beginning of introducing new system. The information was not properly disbursed or reached out the all clients. NGOs, of course, do have some tools and techniques to circulate information. They have assigned employee at field level, some information sharing meetings to communicate information. Despite, why clients are uninformed and confused about some matters? In response to this question, NGO official backed themselves by following way:

“We (NGO) often give leaflet, booklets to our clients and these are comprised of our service range and procedure. But, the borrowers do not read these papers. We also reach them and give the information verbally”

Their claim might be true that the client does not read the hand out given by them. So it seems that these booklet & leaflets may not be an effective way to provide information. Most of their clients are middle aged and uneducated, and they are not likely to be educated through reading materials. The literacy rate in Bangladesh has climbed up recently and primarily youth and

teenage folk are dominating the number. Here it can be assumed that their clients are not comfortable with NGOs written form of information sharing system. NGO may claim that they are disseminating information in effective way. It cannot be useful until information is reached out and their client properly understood. Client demographic background also has impact on this issue. It is not likely that people would be tech-savvy when they do not have standard education and come from comparatively disadvantaged community. This point explicates that the information sharing methods should be prepared based on the nature and types of clients. As an example we can mention EC Bangladesh and SWASTHI. EC Bangladesh working with school children while SWASTHI working with grown women. The types of clients are significantly different here. This school children might be younger, may face difficulty in communication with people. On the other hand, these school students can read & write, and this can provide them privilege over uneducated grown people. The main point is that the moods of communication should be set up based upon the types and nature of beneficiaries.

When a new system is introduced, it needs to be communicated properly to avoid any sort confusion. The situation demands more interactive information sharing session when the system involves technical matter. SWASTHI provided information regarding their mobile banking system, but many of their clients did not get in to the system appropriately. The NGO officials said that the client also have access to NGO office to collect any required information and service. It was found that clients rarely visit the NGO office unless they face any trouble or problem with NGO services. The client admits that they get the required information and information and services.

The other NGO, partner of Room to Read Bangladesh, EC Bangladesh asserts that they have good reputation in providing information to their stakeholder including clients. The testimony of their claim also found in field visit. Their beneficiaries are well aware of their programme and activities EC Bangladesh are operating. They have some regular channel like information sharing meeting, training, annual report and various supplementary publication (ex: leaf-let) to communicate and share information with their beneficiary.

A common trend was found in all cases; the beneficiaries are more or less informed about the NGOs' services, their regular activities. On the other hand they do not know about organizations vision, commitment, funding source and other internal phenomena. In every cases NGO officials

responded that they have well-structured information disclosure policy and they respond to all requests for information and provides a justification for any denial. It was observed during face to face interview, the beneficiaries usually are not interested in the NGOs internal information like the organization goal, their funding source, do they really provide service at committed level. Beneficiaries do not bother about these issues as long as they are getting uninterrupted services. One respondent replied,

“This is none of our (beneficiaries) business how they manage the organization or how they get fund. As long as they provide us required service, why we should be bothered or made complain”.

This statement strikes an interesting feature that the beneficiaries’ unwillingness is also responsible for their own ignorance. They do not care about the NGOs function and performance standard. They simply do not want information, they just want service. But information can enable them to receive service more efficiently; this realization has not realized by the beneficiaries.

I asked some respondents if they have ever visit NGO office to obtain information. Many of them answered yes, they went to NGO office at least for once and got satisfactory answer. I tried to discover what kind of query they ask to NGO officials at the NGO office, and I found that mostly are service related query. For instances: when micro-credit borrowers’ faced difficulties in understanding the mobile banking service, they went to the NGO office to get clarification and they received satisfactory answer. The clients are basically aware of NGOs day to day activities, the service area, procedure. Even they usually don’t bother to know other issues’ which is not directly related to service delivery. If there any information gap exists, clients, together with NGO officials, are also somewhat responsible for it. Therefore it would not be wise to roughly blame NGO officials if there is any information lacking or information gap. A surprising result was found that, to considerable extent, clients are also liable for their ignorance. Nevertheless, NGO cannot avoid their responsibility for such ignorance’s. They supposed to make its client to be more enthusiastic and well informed. In general, the field experience tells that NGOs are usually doing good work in terms of general information sharing.

Now a day every kind of organization have own website. Our case SWASTHI does not have its own website. Then I checked DSKs website to see if they have any website since SWASTHI

work as a complementary part of DSK. If they have website, attempt would be to see how updated was it. SWASTHI has not any website, its mother NGO DSK has elaborated website. I checked the content of DSK's webpage. It seemed that DSK almost regularly make update their web content. They also uploaded their annual report, other publication and statistical data.

It was found that three of our studied NGOs have quite enriched website with full of information. Their annual reports, audit reports, current projects are presented in their respective website. While other one has only a nominal website with very basic information. They do not update their content of website periodically, it seems that an organization needs to have a website, and they have it. But these websites lack proper relevant content and periodic update is totally absent. The notable finding is that the comparatively big NGOs have more structured and up to the date information on their own website comparing to small NGOs. Among our studied cases, Room to Read has most resource based website. Then DSK and EC Bangladesh and finally LIFE. DSK's website is considerably enriched.

Aside, NGOs publish annual report and audit report each year. These reports are a good source of information and provide description about their vision, mission, activities and even sometimes provide source of income. Their annual report are very elaborate and extremely well structured describing their executive and general body list, their core program description, training activities, budget, governance and management and their geographic coverage. NGOs do arrange various meetings and workshops time to time and these meetings are also used worked as a good means of communication & information sharing point.

The study tried to capture the view of beneficiaries and bureau employees. Those NGOs are more transparent, they are considered more accountability according to their stakeholders. They stakeholder consider the more the information is available, the more is accountability exist there. The finding reveals that NGOs only share its functional activities to its beneficiaries. Their strategic decision making procedures and other technical aspects are not conveyed properly to the clients. Although NGOs annual report & audit report, to considerable extent, focus on these issues like budget expenditure, amount fund/grant received, project cost etc. NGO publish it at the end of the year and these reports basically contain previous year's information, whereas clients supposed to know these before or during the project running phase.

Apart from this, in sum, it can be said that NGOs are reasonably doing good work to disseminate information to its service recipients. The problem is that they are not always giving thorough and in-depth information. Therefore it often causes beneficiaries' confusion and dilemma. Nevertheless, it was found that NGOs have various information channels to maintain continuous information flow. Their clients are also more or less satisfied with their responsive manner to any question and information sharing procedure. Therefore, we can draw inference that clients are more or less satisfied with the existing information channels NGOs practice to convey general information. NGOs are still no way near to satisfactory level in communicating their strategic information to their clients.

6.3 Participation

Many NGO scholars reckon that development project should involve more participation by beneficiaries, and they also added that real development must involve beneficiaries in their own development (Finterbusch and Van Wicklin, 1987, p. 1). Participation is an essential part of accountability, particularly downward accountability. The aim of downward accountability is to release power and include them into system to those further down to the aid chain i.e. beneficiaries.

In this paper, we interviewed both beneficiaries and NGO representative to capture their insight and perception about participation. FGD was also conducted comprising both NGO officials and beneficiaries. We assumed that they may provide the bias statement and staff & beneficiaries may take their own side. To overcome this problem, we also took expert opinion on participation to triangulate data. Ebrahim (2003, p. 818) said that it is helpful to distinguish different level or kind of participation in order to examine participation. For precise and structured discussion purpose, we disaggregate the participation of beneficiary in several phases:

6.3.1 Participation in Decision Making

Any development project starts with *decision making* phase and then it moves in to subsequent phases. The participation of clients in the decision making phase is not at satisfactory level where both vital decision and objectives are decided in the central long before. Governing body, ideally, is the focal point for decision making for NGO. I analyzed the formation of governing body and Executive board / committee of studied NGOs and have not found any sort beneficiary

representation there. The executive members are even not nominated by the beneficiary. They mostly nominated or selected by the concerned NGOs founder Executive member or top management body. No client participation at the central decision making level was observed.

If we look at lower level of hierarchy, EC Bangladesh has a committee at the field level comprising teacher, guardian and NGO officials. The management committee is not entrusted with outlying fundamental project design; rather they can only bring slight modification in consultation with head office and partner NGOs (development partner or donor NGOs). They may provide significant input to program plan. The actual project layout usually decided long ago. Management committee can bring up subtle change in some cases. School management committee is playing a major role in terms of participation. In this regard, a question could be posed about School Committee, “are community members truly represented the community?”. It was seen that the substantial number of guardians of the student representing in that committee along with local elite. The attendance of the guardians is very little in regular school management committee meeting, whereas the local elites have regular presence in the meeting. The reasons guardian showed during interview that they so many stuffs to do maintain their livelihood and so she could not able manage their time to attend the meeting. One guardian told:

“We are working people; we have to work to earn our livelihood. We do not have time to attend at those kinds of meeting due to our work pressure”.

In the light of above discussion, we can say that the decision making process are primarily dominated by top NGO officials and donor. Yet, a particular project or project component could be stopped suddenly if it received too much negative reaction. NGO official said that they had recently received lots of complaints from both teachers and guardians against a particular book. EC Bangladesh branch offices convey this dissatisfaction to donor Room to Read Bangladesh and their Head Office (HO) and later on they stopped distribution of that book. Though this is not an ideal example of decision making. This, at least, reflects that Beneficiaries can be stood at management decision in some cases.

The usual scenery is government body decides plan, policy, accept operational plan and give the guidance for future action plan. Consulting with experts, it was found that this scenery is more or less common for most NGOs working in Bangladesh.

The situation is more worsened in case of other two NGOs. In response to a question, an NGO official said,

“How could it be possible to make decision in consultation with clients? For instances, if we decide our interest rate by consulting with our clients, they will always suggest zero interest rate, but we could not afford this”

It reflects that the perception of field officials regarding involvement of beneficiary in design phase is not so positive. One reason could be their lack of knowledge regarding participation concept. The participation mantra is still not widely understood by NGO staff. I have not found any sign of client participation in decision making phase in case of SWASTHI and LIFE. Research team participated a campaign arranged by LIFE at Gazipur district in Dhaka division. It was a kind of one way lecture delivering and service providing session. They assigned a doctor who is not a permanent employee of LIFE. They assign doctors temporary based for their conscientization program. Doctors’ task is to conduct the campaign on behalf of life. Here clients reach out the doctors if they have anything to say. Doctors may or may not pass it to the NGO officials. Although, NGO officials also present during the program, but LIFE does not any mechanisms to get feedback from clients except they ask doctors if any changes needed. The reason of talking about feedback is that LIFE provides a very clear cut and simple service. They aware staffs of the textiles employee about TB (Tuberculosis), and give them free option of checking TB test. So there is not much for the clients to participate in decision making phase. But, if LIFE can take feedback from the clients, they can bring modification of their program according to clients’ needs.

The findings from our cases state that the condition of participation in decision making phase is very poor. Beneficiaries are almost totally excluded from the decision making cycle.

6.3.2 Participation in Implementation

If we turn our focus to implementation, we found that participation in implementation phase much better than the design phase. The beneficiary of EC Bangladesh actively participated in implementing project. When Room to Read Bangladesh and EC Bangladesh go for any construction, they arrange pre-construction meeting. They form a committee called School Construction Committee (SCC). SCC is responsible for purchase and implements the work. The

total number of member of the committee may vary from five to seven, with three mandatory ex officio members: one EC (Executive Committee), Head Master and School Managing Committee President. The formulation of School Construction Committee could be presented following way:

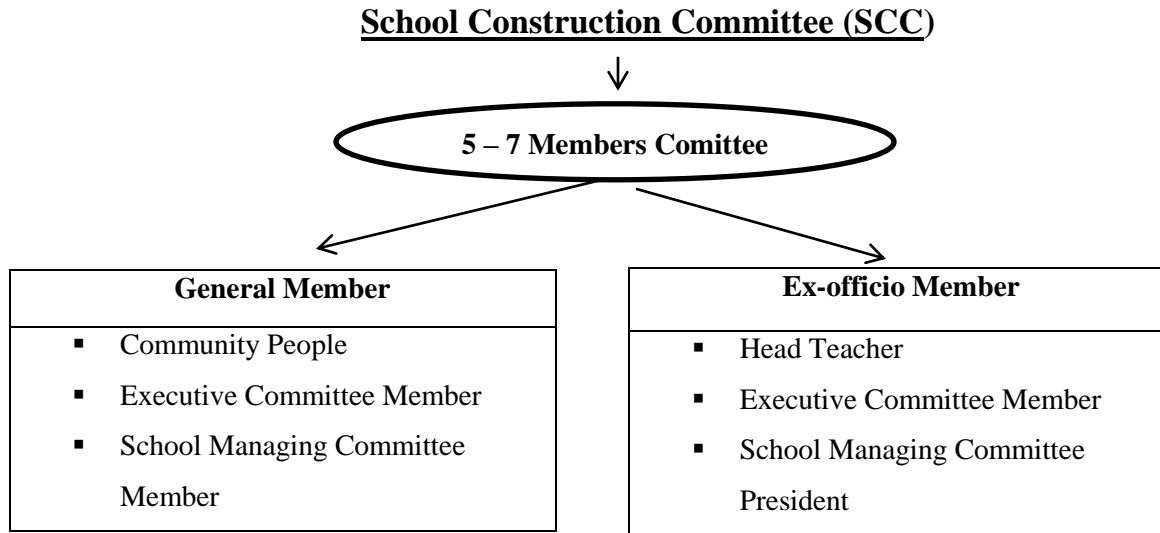


Figure 9: Composition of School Construction Committee (EC Bangladesh)

15% local participation is mandatory in implementing any construction work conducted by EC Bangladesh. Local people can participate in various ways like giving labour, supplying raw materials. EC Bangladesh defines this sort of contribution as ‘Challenge Grant’. They convert these contributions (raw materials / labour) into equivalent amount of money to assess the percentage of contribution. Though the contribution target is 15% of total cost, sometimes challenge grant outstrips 15%. When I was conducting field work, the then a project was running where the contribution of challenge grant was 20%. There is no contractor for construction initiative; rather it is done by the combined effort of community people. Each construction side has one field engineer to ensure the quality and safety. The main essence is donor design the plan and School Construction Committee implements the plan.

Apart from construction activity, the situation of client participation is fairly satisfactory in Room to Read and EC Bangladesh. The students can borrow book from the library set up by EC Bangladesh in each class room. There are one or two students for each class/section who maintain the account of check in and check out of books. These representatives called as ‘Book Captain’. The class representatives maintain a register book where they give input by themselves. NGO officials usually meet the class representative and oversee the activity. If any

student has requirement of a particular book which he/she wants to read, he/she can inform it to the Book Captain who pass it to the NGO's people. This is a wonderful innovative initiative of involving client in its implementation. It was a tough task to include the client (school student) of such tender age. They may not be mature enough in terms of age, but virtually they are the direct beneficiary of the service. To large extent, their parents and teachers could be the beneficiary. The Room to Read and EC Bangladesh could easily set up a central library for students and could assign a librarian. Instead they handed over the charge of books to the students, who are their direct beneficiary. On one hand, it save money assigning new staff and does not occupy a single room since they set up book corner in each class room. If they stablish separate library as whole, they would need complete separate room dedicated to store book. On the other hand, it creates a sense of ownership among the students.

Moreover, they have an annual publication called "Pora (Read)". This is a publication of children participating in EC Bangladesh's 'literacy program' supported by Room to Read. This yearly books include poem, fairy tale, picture. The pictures and story are written and drawn by the students. They also arranged a program named "Pora-khela (Read- play)" in which students participate in various sports event and word game. Students also create a wall-magazine in support of teachers and NGO officials. Many well-known people like minister, present captain of Bangladesh cricket team and local elites are visited last Read-play program. This is good way of engaging community into the program that may help to create a good community attitude to the NGOs activity that eventually help in smooth functioning of NGO's activities.

In collaboration with Room to Read, EC Bangladesh arranges yearly reading festival in which teacher, student, guardians are actively participate to make the event happens. The school managing committee including guardians, students and teachers all provide effort to arrange this event. Activities range from making festival premise ready for programme to participate in various events on festival day. Now the festival is arranged at Upazila or Thana level²⁹. They have future plan to organize at Union level to reach more close to community.

²⁹ In Bangladesh, the districts are separated in to sub districts called Upazila or Thana. This is the 2nd last tier of regional administrations. Rural/regional local government has 3 tiers: i) Zila Parishad ii) Upazila Parishad iii) Union Parishad (consists of nine village). In urban area, it has i) City corporation and ii) Municipality (Pourashava) ()

Regarding participation in implementation, other two NGOs, SWASTHI & Life, are showed very limited opportunity. The beneficiaries (credit borrowers) express that they do not have scope to participate in implementing any components. NGO only involve them when NGO arrange a programme. They involved them in program arrangement and used them for preparing and cooking foods.

The other NGO, Life does not have any noteworthy process and tools for beneficiary involvement in implementing project. Due to nature of their activities it is very tough to engage their beneficiary in to their process of implementation. They are providing health conscientization service and every session they have different clients. Nonetheless they may still include them by devising way with a view to increase beneficiary participation. In this regard, the student involvement in maintain class library set up by Room to Read and EC Bangladesh could be a good example for improvising.

6.3.3 Participation in Evaluation

Another important component for accountability is *evaluation* that ensures organizations accountability for its goal, objective, performance and standard services. During field visit, no noteworthy mechanism was found for evaluation and monitor the program, except feedback mechanism. Beneficiaries can provide their feedback regarding recently completed project. There was no dedicated means to evaluate completed project. It was found from field observation; clients take the opportunity of training or various meetings to provide their own opinion. These training or meeting session was not intended to receive their opinion regarding previous training, rather these are intended to focus on current and future project and effective way of implementing these. This still act as the medium of expressing client voice in Bangladesh. The implicit mechanism of receiving client evaluation is absent in case of Life since they do not have any constant client.

There is a lack of proper formal mechanism through which evaluation by beneficiary could be done. Sometimes, beneficiaries conveyed their own assessment of accomplished project through normal communication or general information sharing meeting or other kind of informal way of communication. Beneficiaries often express their opinion about finished project some unofficial channel. These channels are not particularly made to receive beneficiary evaluation on project; rather it is a self-initiation of some enthusiastic beneficiaries conveying their views by using any

opportunity to meet NGO representative. Overall it could be said that beneficiary involvement is least in evaluation phase.

We, until now, have discussed the participation of beneficiaries in different project phases and discuss about the existing practice about participation is. The following discussion will be on the mechanisms of participation which are found during field work:

6.3.4 Mechanisms of Participation

▪ Meeting

Meeting, perhaps, the most widely used means of accountability to client in order to receive feedback, sharing information and discuss various issues. This study, along with Room to Read, intensively studied 3 different types of NGOs and two of them have regular formal meeting comprising clients and staff. The meeting held weekly, fortnightly, quarterly, yearly.

EC Bangladesh has wide array of regular meetings with clients. The main focus of EC Bangladesh is education sector and they are working on increasing the reading habit of pupils. To achieve their objective, EC Bangladesh has well-structured procedure of interaction with SMC (School Managing Committee). They have monthly meeting where they discuss various day to day events and other activities like small repairing function, yearly sports activities etc. Although not many members participate in monthly meeting. Moreover, Executive members annually sit with SMC and discuss various strategic matters in that meeting. This meeting is a good chance for clients to get in touch with NGO high officials and exchange their views with them.

Dustho Shastho Kendra (DSK- Poor Health Centre) arrange monthly and quarterly meeting. In this meeting, exchanging various information and discuss diverse topic including informal discussion like how borrowers doing with borrowed money, what is the condition of where client invested money and so on. At the same time, beneficiaries could express their personal opinion about DSK's activities and service quality.

In case of Life, I did not find formal procedure of meeting with beneficiaries. They only have meeting with Doctors who are hired for delivering lecture to raise consciousness. When the conscientization campaign is going on, the NGO staffs are also present there and beneficiaries

could reach the NGO staff and express view. This is not a formal way of communication and there is no guarantee that field officials will convey the message to head office. Even though message is conveyed, there is a low possibility to get the feedback by the NGO. The state of participation is very weak here. I have to say again the same point that the kind of services are being provided by LIFE is not easy to include beneficiaries in to the participation stream.

In meeting, NGO staff supposed to present various agenda that should cover different aspects all projects cycle varies from decision making to evaluation phase. I observed a couple of meetings where NGO staffs already come up with a plan for projects and discuss mainly what will be the duties to obtain facility from NGOs, how NGO will implement plan, give an orientation of the project. Inclusiveness of beneficiary was absent in decision making and evaluation phase.

▪ **Refreshing Session**

Refresher session and refreshing training are usually arranged by NGOs regularly where the beneficiaries can participate and communicate their views with NGO representatives. During this sort of session, beneficiaries get a chance of interacting with NGOs representative and often high NGO officials are participate this kind of program. Usually, mid and large NGOs are able to arrange such refreshing program. Small local NGOs are rarely organizes these events.

▪ **Training**

The objective of training is to inform people and train various skills depending on NGOs focus area. I observed that there are some Q & A (Question and Answer) sessions or a separate session where beneficiaries can give their opinion to NGO body. Surprisingly, considerable number of beneficiaries loudly raised their voice and criticized various issues. Also, beneficiaries appreciate NGOs various steps which beneficiaries deemed time worthy, well planned and showed success in implementation. This scenario's is more or less applicable to all of three NGOs I chose as case study. One question may come up in this regards. The question is how seriously these opinions are deemed by NGO.

▪ **Field Visit**

This is a good opportunity for client to get the NGO representative. It is common that officials from head office go for field visit. Room to Read Bangladesh has regular field visit. Their country representative also takes part in field visit. The usually inform their partner NGO before

filed visit. LIFE also faces the similar field visit by BRAC staffs, the difference is BRAC often conduct sudden field visit so LIFE could not prepare for it and BRAC team can see the actual daily scenario. The purpose of this visit is to practically see how local branch are doing their activities, how is the progression of project etc. At the same time, it may give the employee a good chance to pass their voice directly to NGO officials without intervention of field employees. Field employees usually present during field visit and beneficiary feel uncomfortable to give any negative feedback. Some beneficiaries are so outspoken and do not share their views with NGOs representative.

During talking to one of interviewee, he expressed his doubt that NGO representative, especially field level officer, do not bear their message properly to the authority. The claim of that client may not be wrong. There was no concrete proof or logic behind his claim. If their opinion does not reflect in the action, it could either field official does not properly conveying message to the authority or they message carried properly, but authority did not pay any heed to it or NGO's are not in a position to do so. The main reason for this sort of mentality is originated from country's existing cultural distrust. People have tendency to distrust public and NGO official. Although, according to prior research, NGOs are more trustworthy to public compared with government. In essence, field visit may not be a strong way to promote client participation, it still a good mood of communication between NGO officials and clients.

6.4 Conclusion

The common development wisdom advises the involvement of beneficiary in all phases with respect to participation. However, it is not the case that beneficiaries' voices are heard in decision making. Our selected cases are basically a service oriented NGOs. Unlike member organization, the clients of the service organization are treated as the external stakeholders and have small voice in NGO activities and direction. Clients have the access to general information regarding project. Beneficiaries' involvements are seen in project implementation phase. On the other side, the beneficiaries' access to strategic and in-depth information is restrained. The participation of clients at decision making and evaluation phase is very limited. So, the NGOs studied in this project belong to the *level -2* as per participation level given by Ebrahim (2003). The first two cases (Room to Read and EC Bangladesh) stands at the pick point of level 2 and about to move next phase: level 3. I think they are in the transition phase of level 2 & level 3.

Whereas the latter two (LIFE & SWASTHI) are hardly crossed the *level -1* border. In both cases very little decision making are entrusted to beneficiaries.

One behavioral pattern was found during FGD, the NGO staffs regarding accountability, due to better education and social background, NGO staffs have a high sense of self-esteem that prevents them from hearing properly voice of their clients. This kind of attitude also discourages the beneficiary to raise their voice and convey the message to NGO officials. If the NGO bureau had an effective mechanisms for listening clients voice properly, it could increase bargaining power of beneficiaries.

Another important finding is that neither the *level of formality* nor the *depth of accountability*³⁰ is well developed with respect to downward accountability. The *level of formality* is relatively high in first two case studies. *The depth of accountability* is much lower in all studied cases. In many cases, formal process and mechanisms exist, but it lacks proper representation of clients, adequate scope to raise voice, range of topics discussed in meeting. People are engaged in various public meetings and make consultation with clients while decision making power is laid in the hand of NGO official or project planner. This sort formality can be treated as the sham rituals.³¹

Ideally it is the responsibility of NGOs to be accountable to the requirement and aspiration of the community they work with. The level of formality was found fairly high among selected NGOs. They have regular meeting with formal agenda, and official responding system to beneficiaries' opinion and views, whereas the *depth of accountability* is less developed. Usually the objectives of setting up this sort formality without depth is kind of show off. They just exhibit that they are responsibly heard the voice of the beneficiaries. Some NGO staff stated, we include our clients while taking decision and we heard their voice. In real situation, beneficiaries' voices are not considered with utmost priority. NGO represent the information in a way that clients will anyway support or take certain decision making. NGO usually represent only those information and facts that back their pre decided decision.

³⁰ The term *level of formality* and *level of accountability* is used here in line with the accountability schema of Kilby.

³¹ Najam used the term 'sham rituals' to represent this sort of phenomena where leadership, project objective fare decided earlier and then ask for client participation. The aim of this kind of participation is to let the clients *feel good* (Najam, 1996, p.346).

Same goes for evaluation phase too. They highlight their success factors and ignore their failures so that different stakeholder shows positive attitude towards them. The formal arrangement for evaluating projects more awful than decision making phase. Beneficiaries' are usually participated various meeting and they just stamping the NGOs pre-determined decision. Beneficiaries feel that they are contributing to develop & implement project, and that feeling make them proud & happy. These sorts of practice might increase a sense of ownership among beneficiaries, but not necessarily bring the real participation.

CHAPTER 7: SUMMARY AND CONCLUSION

7.1 Introduction

The purpose of this chapter is to represent a brief summary of the whole study on the accountability of Non-governmental organizations' in Bangladesh. The chapter will assess the hypotheses of the study based on the empirical evidence. Finally this chapter will focus on few emerging issues resulted from this study, and will attempt to identify some potential future research field.

7.2 Revisiting the model and Relevance of Theoretical Concepts

This section aims to explain briefly the justification of the theoretical model used by the study. The study brought several conceptual issues and frameworks in the 'theory' chapter. The following discussion will be on the relevancy of these conceptual issues, theories and frameworks to current studies.

The main analytical framework of the study is built on the basis of Najam's framework. The structure of the thesis is organized according to this framework. Najam identified three key stakeholders. This framework focuses on how NGOs interact with these key stakeholders in terms of accountability. The stakeholder's were *patron* (government and donor), *NGO governing body* (as a means of their own internal accountability) and last, but not least one *beneficiaries* of NGO's.

The accountability NGO is complex and multifaceted phenomena. The main strength of this model is that it covers broader conception of accountability. This model can able to provide an overall scenario of NGO accountability. I found two major weakness of this model while I was using this model. Firstly, this model left over two very important stakeholders: media and civil society. The present study did not cover these two as well. The reason for not including these two stakeholders has been described in scope of the study (section- 1.8, page, 7). Secondly, this model is too simple to provide in depth description of different stakeholders. Therefore I used additional theories to supplement Najam framework. Along with this model, principal agent model applied in order to describe the accountability relation. The main argument of the

Principal-Agent model is that one party that is the *agent*, who is the *accounter* (who renders account) is answerable to the *principal* who is the *accounee* (to whom account is rendered). In our stakeholder matrix, the standard norm is: NGO is the agent and stakeholders are the Principal. There are some deviation exist from this norm in practice. Very often NGOs become the principal of its stakeholder - beneficiaries. Resource plays a crucial role in determining the relationship between principal and agent. The resource dependency theory assisted the study to understand how the external resources determine and influence the behavior of different stakeholders.

Various conceptual issues related to different form of accountability (example: functional accountability, strategic accountability, social accountability etc.) are described in theory chapter (page 20). These terms are widely used in the analysis chapters of thesis to indicate different types and forms of accountability (ex: see thesis page: 76, 83, 85, 90 etc). Therefore, the definitions of these terms are given in advance in theory chapter. First table (table: 1, see page: 12) of the study represents different types of NGOs. The reason for bringing these different types of NGO's is to delimit my study scope. In this backdrop, it was found that characteristics of accountability vary in terms of NGO types. Whether it is a *membership organization* or *service organization* or *network organization* does have an impact on their accountability. Accountability to beneficiaries is largely depends on NGO types and orientation of the organization. The table was presented to show under which category our selected NGOs fall. All of our selected cases are exclusively *service oriented* organization.

As said earlier, the thesis would give special attention to downward accountability. In sub section: **2.2.7** (Participation as a means of accountability, see thesis page 17), a participation framework was given that classify and disaggregate maze of participation activities. This framework helps to get a general overview regarding different phases of participation, actors of participation and mechanisms of participation (see the Table 2, thesis page, 19). The framework gave enriched background knowledge on participation. In the analysis chapter (Chapter 6), the participation was fragmented in different phases for precise discussion. This framework helps to differentiate different phases of participation (see the table 2: area of participation). It gave four phases of participation: decision making, implementation, benefit and evaluation. In our discussion, we merged this four in to three broad areas: decision making, implementation and evaluation (see section 6.3). The famous ladder of participation model given by Arnstein (1969)

was presented in conceptual discussion section. This ladder is widely used model for participation. We tried to understand the position of beneficiary participation based on Arnstein participation ladder. The study made comments on this issue in section: 7.4.5 of thesis (see page, 122).

The study used Patrick Kilby's (2006) accountability schema in order to discuss various mechanisms of participation and their effectiveness (See the theoretical framework chapter, thesis page: 33). The empirical analysis on the mechanisms of participation was laid on the basis of this accountability schema. Then study tried to assess the *level of beneficiary participation* (see thesis page:110) according to Ebrahim's (2003) typology. So the participation was initially analyzed based on this schema and then assess the state and level of beneficiary participation in the light of Arnstein participation ladder and Ebrahim's participation level.

Based on different theoretical models and conceptual issues, the analytical framework of the study has been drawn. The Najam's framework was used as a broad umbrella for the analytical framework of study. Then different concepts and supplementary theories & models of the study have been accommodated under this wide umbrella in order build the analytical framework. The details of analytical framework were stated in section 2.5 (thesis page: 34). Keeping research question in mind, five variables were chosen to address three different stakeholders. *Nature of donors & government regulatory body*, these were drawn to assess the accountability of NGOs to its patron. The third variable of the study was *NGO governance & governing body* was employed to assess the internal accountability of NGO. The background discussion of this variable has been discussed in section 2.2.5 (page: 15). The fourth variable *transparency* was assessed in terms of all stakeholders. The background information on *transparency* is supplied in section 2.2.7 (thesis page, 17). This section dedicates to explain the concept of transparency concerning accountability in Bangladesh context. The fifth variable *participation* was extensively studied in the light of different concepts and theories in order to explain participation from various points of views & different aspects and ultimately see the level of accountability.

7.3 Study Context and Methodology

Overall objective of the study was to explore the NGOs' existing accountability procedures & practices in Bangladesh. The study was carried out in Bangladesh and four different types NGOs

were chosen as cases. All of our selected cases are *service organization*³². The study applied *case study* as a research strategy, and the research approach was entirely qualitative using in-depth interview, observation, some degree of focus group discussion and wide range of document review. It is noteworthy that area of study, all cases and all participants were purposefully selected since sample size was not large enough to seek random sampling. One of the main reasons for the purposeful selection of sample was to make data more representative. The field data were collected between June and August 2013. The key informants of the study was NGO officials, NGO bureau officials, beneficiaries and NGO expert. Different questionnaires were set for different stakeholders. The *stakeholder approach* was followed as theoretical guideline. *Principal agent theory* was also used as a supplement to scrutinize the relationship between stakeholders. Along with principal agent model, *resource dependency theory* was employed to address how financial resource (money) can influence the behavior of patron & client, and the influence of resource dependence on the decision of client's when they take decision regarding prioritizing their stakeholders with respect of accountability.

7.4 Key Findings and Summary of Variables:

7.4.1 Variable- 1: Government Regulation and Testing Hypothesis - 1

H1: *The government regulatory arrangements and mechanisms may not be adequate to make NGOs accountable”*

Vast array of administrative and statutory regulations exist in Bangladesh not only for giving permission and registration but also for regulating diverse activities of NGOs. The study focused on NGO Affairs Bureau since it is the one stop service center for foreign aided NGOs. NGO bureau has well described and well-articulated rule and regulatory arrangements for registration, renewal of registration, project approval, receiving & using foreign fund, inspecting & auditing accounts of NGOs. The Foreign Donations (Voluntary Activities) Regulation Rules, 1978 is the legal based of NGO bureau. Any NGO intended to enroll to NGO bureau has to comply with this law. For permitting new NGO, bureau is not the sole decision-maker; bureau also needs the permission of Ministry of Home Affairs. Ministry has to respond within 60 days. Getting timely

³² To know more on different types of NGO, see Table: 1 of this paper.

response from ministry is a herculean task unless applicant NGO's has a close connection to the ministry or have a good ally with ruling political party. Most of the cases ministry does not provide timely feedback. There is a useful rule to face this occurrence; if ministry does not provide opinion within time then it is assumed ministry does not have any objection and bureau can make its own decision regarding approving registration application. This rule turned out to be a blessing for NGO Bureau to get out of administration procrastination trap.

With regard to renewal of registration, bureau has a provision of assessing last 5 years' performance while considering NGO's renewal application. However, bureau does not assess the performance thoroughly due to their limited manpower and strict time schedule of bureau staff. Bureau has only **68** employees from top to bottom to maintain huge number of NGOs (As on July 31 2013, **2252** NGOs are enlisted under the Bureau throughout the country). In fiscal year 2012-13, bureau approved 1048 projects and the number was 732 in 2013-14 (up to Feb, 14) (Source: NGO bureau statistics). It is evident that they are significantly suffering for sufficient manpower compared to work load. Moreover, bureau has to depend of chartered accountant (C.A) firm to for audit report. Bureau has not any special department that contains qualified C.A holders. So Bureau has not have the skills people to systematically analyze the audit report. Bureau does not have any re-examination system of submitted audit reports even though there are lots of doubt exists about the authenticity of audit reports.

Regarding project approval, NGO bureau are entitled to approve the projects. Bureau has to take opinion of relevant ministry's in this regard. Bureau supposed to examine project description, budget, progress, documents of funding before issuing approval order. Bureau releases project approval decision in time and NGOs are really satisfied with bureau for timely project approval. One question still remains, *whether bureau really conducts proper assessment before approving the project*. The field evidence suggested that bureau excessively relies on NGOs submitted report and documents rather than conducting their own scrutiny. So the problem is '*who will validate the submitted documents?*' and '*who will make sure that documents are not fabricated?*'. Bureau official claim that donors are working as a rigorous watchdog over NGOs activities. If there any discrepancy occurs, donor can detect it and take the step like stop funding or other measure. Bureau tried to imply that there is no harm if they are not go for detail assessment since donor monitoring exist there. The aim of Bureau's scrutiny and aim of donors' scrutiny cannot

be the same. Bureau's argument does not belong to the preview of standard practice. Evident showed bureau do not have the capability, both in terms of manpower and financial resources, for detail valuation.

With regard to hill tract region, bureau has different project approval process which is really praiseworthy approach since the hill tracts region in Bangladesh is quite different from other parts of the country not only topographically but also diverge demographically, historically and culturally. This area has a history of civil war that makes it more sensitive to handle. In order to respond this diversity, bureau added extra layer for approving project for this region by including Ministry of Chittagong Hill Tracts (CHT) and CHT regional council.

Bureau also has follow up procedure for receiving and utilizing foreign aid. Bureau strictly monitors NGOs' financial transaction and budget expenditure. There is a provision of conducting audit by separate Chartered Accountants (C.A) firm and they issued annual audit report. Audit report contains project descriptions, movable and immovable property, income sources, expenditure and foreign tour details. It was found that C.A firms prepare audit report in favour of audited NGOs. Though audit firm is supposed to work on behalf of bureau, whereas audit firms are assigned and paid by the NGOs; and this fact change the pattern of relationship between C.A firm and audited organization. NGO becomes principal while C.A firm becomes their client. The situation is supposed to be the opposite as C.A firm work on behalf of NGO and submit report to NGOs. C.A firms are assigned and paid by the audited NGOs. The motivation of client retention encourages C.A firm to make favour NGO. Bureau has not any mechanisms for monitoring and ensuring validity of audit reports. In addition to audit report, NGOs are to publish annual report within 3 months after each financial year. NGOs usually publish their Annual report on a regular base, where bureau does not usually re-check the information stated in audit report.

Bureau has the authority to take hard step like cancel of registration, stop project activities and file case in court. Despite NGO bureau often could not raise their voice and does not take any punitive measure against NGOs due to NGOs' close connection to government.

To sum up, we can say that our first hypothesis is not entirely true. There might have some deficiencies in promulgating effective laws and provisions. Nevertheless we can say bureau is legally quite strong to oversee the activities of NGOs. Bureau has strong legal entity based on the

Foreign Donations (Voluntary Activities) Regulation Ordinance, 1978. Bureau has details job specifications of staffs, well-defined rules and well-structured organogram. Therefore, I reckon that our hypothesis is not completely true in a sense that ill regulatory framework is not prime reason of bureau's underperformance, the major problem lies in other. I also agree that there is a lot of scope for improving the present legal provision. Despite, it can be said that bureau has quite strong regulatory provision and implementing mechanisms. I would say the biggest problem for NGO bureau is not their legal arrangements, rather their limited capacity concerning technical expertise, sufficient manpower and proper vehicle to carry out the law into practice. They are in acute shortage of manpower while they have to look into huge amount of projects.

In a short, we can say that bureau has a considerable amount of strong legal provision with limited mechanisms of turning these laws into practice. The first hypothesis comprises two parts: *regulatory arrangements* and *mechanisms*. With regard to the former one, it is not justified to say that limited legal provision is the prime reason of bureau's weakness. Whereas, study showed conducive evidence toward the latter one. Overall, our first hypothesis was not entirely justified by our study. In the first hypothesis, we treated limited government regulatory arrangements and mechanisms as the prime reason of bureau's limited capacity. It is true that that regulatory arrangements and mechanisms of bureau is not beyond criticism and it has many problems that can be amended. However, the major problem lies in its limited manpower with insufficient logistic capacity. So the regulatory arrangements and mechanisms is certainly a problem for Bureau, not the major one. Major one is the scarcity of resources that includes lack of enough human resources and other structural support like necessary vehicle to operate field visit and no branch office at periphery area.

7.4.2 Variable- 2: Donors and Testing Hypothesis: 2

H2: *Donors are playing dominant role in NGO-Donor relation due to their financial edge.*

Contemporary Development literature evidently claims that NGOs are dependent on external funds that shape the relation between donors and recipient NGOs. Field data also show donors generally provide extensive level of instruction to its partner NGOs. The degree of instructions might vary in terms of donors' types and nature. Donors laid foundation of an extensive and thorough reporting system to make NGOs accountable. Donors' reporting and evaluation system is more dedicated to extract *technical & quantitative* type of reporting, rather *qualitative* result.

Moreover, findings showed they are more focus on output rather than outcome. The study found the structure of reporting system is coherent with the size and extensiveness of NGOs. Four cases might not be adequate to say this. It could be food for future thought or might generate a hypothesis for future research: *the larger NGO has the more rigorous and structured accountability system* or alternative hypothesis could be: *the NGO possess more structure accountability system, it has the more chance to extend its activities and grow.*

The empirical findings of the study support our second hypothesis. Donor use financial resource as the main vehicle of controlling extreme irregularities of NGOs instead of seeking legal provision. Recipients NGOs also try to stick to donor guideline to avoid losing fund. We can say, donors are playing principal role and fund recipients (NGOs) are the mere agents of implementing policies; and this point quite a good match with the latter part of hypothesis two.

7.4.3 Variable- 3: Governing body of NGOs and Testing Hypothesis: 03

H3: *The nature of governing system does have huge impact on internal accountability and an effective government body may increase the accountability of NGOs.*

The study highlights the overall NGO governance in order to assess the condition of internal accountability. Tandon mentioned that the staff board is quite common in south Asia. His statement is turned out true for our cases, but in a lesser degree. In case of DSK and Room to Read, they have the practice of staff involvement in the board. Literature tells that this sort of involvement of staff in board is may not be so usual in Bangladesh. However, other two studied cases (NGOs) have shown elements of professionalism in forming NGOs governing board, but practically the board does not act properly.

Normatively, professional board are supposed to make NGOs most of strategic decisions. Practically ED or Chairman does take the most of the decisions, and boards are just formed and maintained by NGOs to comply the rules and standards. Founder leader also have immense influence on governing body. Empirical findings of the study, combined with the information from existing literature, shows that the NGO has the more structure governing body, they have the more practice of internal accountability. The third hypothesis of the study has attained considerable amount of empirical validity in present study.

The findings from field data and existing knowledge replicate that NGOs, those comparatively big in size and running longer period, are more tend to have an effective governing body. ED or chief executive most of the cases play the pivotal role of handling governance of NGOs regardless of having separate governing body where board just authenticate the actions and decisions made by ED/chief executive. Neither donor nor beneficiaries are concerned over the effective functioning of governing board. Donor and bureau only check if there is any formal and official body exists and how they set up. They do not usually go further to track down whether board is really functioning the way it supposed to. These facts adversely impact the accountability of NGOs.

7.4.4 Variable- 4: Transparency and Testing Hypothesis 04

H4: *The more the transparency, the higher the level of accountability.*

Transparency is the characteristic of process by which NGOs make available information about their actions and objectives. Beneficiaries' access to various information, activities and reports were the means of operationalizing the variable *transparency*. This variable *transparency* was assessed with view of all three stakeholders – client, government and donors.

NGOs are generally using various methods and mechanisms to convey information to the clients that includes meeting, information sharing session, hand out, annual report and audit report, Although the latter two, annual report and audit report, are donor's and bureau's requirement, respectively. These two can be a good source for clients to obtain information. NGO are often made various reports and information available electronically in NGO's website. Now a day NGOs have their own website. Some of their website is so elementary contains only few basic information; just built it for the sake of having a website. Regular content update is absent. The information NGO shares with clients, mostly regular service related activities. The client remains in the dark about other kinds of information like decision making procedure, detailed financial expenditures etc. One salient finding was recipients' unwillingness is also responsible for their ignorance.

On the other hand, government has many formal ways to collect information from NGOs. It is legal obligation for NGOs to provide information to bureau at different phase (project approval, project renewal & renewal of NGOs and so on) in different times. But NGOs are providing only

information related to their functional activities. In addition, there is no cross checking of submitted information where there are many criticisms exist against the authenticity of these reports. It is alleged that NGOs are sometimes fabricated their information. The lack of initiative for verifying NGOs information pushes the bureau in weak position concerning accountability. Unlike bureau, donors are more efficient in ensuring information sharing process. Donors are supplied details information by NGOs which helps donors to keep close tab on NGOs.

The essence of our empirical findings is that communication channels and other response mechanisms are most active and efficient in case of donors. NGO accountability to donors is higher compared to other stakeholders. Same rule goes for other stakeholder's .i.e. who has more information regarding NGO's activities get more privilege in ensuring accountability. Beneficiaries are least informed actors in our stakeholder matrix and they hold weaker position in terms of accountability. If we look at the overall trend, it is apparent that who has more access to information, has more accountability over NGOs. If we make a list of stakeholders according to their access to information, we may see that donors are extracting more information and they have the strongest influence on NGOs in terms of accountability. If we look at from other way, we see that the more information available to stakeholders, the stakeholders will have greater accountability. It implies that those NGOs have more organized information channel have the more reputation for ensuring accountability. These facts imply the statement that the higher a stakeholder possess information, the higher chance of ensuring accountability.

7.4.5 Variable- 5: Participation and Testing Hypothesis 05

H5: *“Rhetoric inclusiveness of beneficiaries in the various phases of projects creates a just feel good exercise for both local community and NGOs”* (Najam, 1996).

In the analysis chapter, participation of beneficiaries was disaggregated in to different stages in order to provide more specific analysis. It was found participation is really weak in decision making and evaluation phase. Participation of beneficiaries is much higher in implementation phase compared to other phases. The study also identified some mechanisms of participation: meeting, refreshing session, training, field visit. Interestingly some of these did not create or mean to ensure participation, but they do act as a good channel of beneficiary's participation. Meeting is certainly supposed to be the strongest form of participation and it was solely created

for ensuring participation. Whereas other mechanisms like training, refreshing session were specially meant for other purposes like capacity building, information sharing, but clients often take the opportunity of carrying their voice to NGO officials during training, refreshing or field visit.

If we would try to fit the beneficiary participation condition of our studied cases in the Arnstein's ladder, the first two studied NGOs (Room to Read Bangladesh & EC Bangladesh) would be at the peak of *tokenism* phase. But the condition was much worse in the latter two cases; they hardly cross the first rung (information) of *tokenism*. The latter two's position is somewhere in between nonparticipation and tokenism. Field data represent that there are considerable amount of formal moods of participation exist, but these do not have the required level of depth. For example: discussion held between NGO official and client basically guided by the NGO staff, most cases beneficiaries are mere audience and approving the NGO's decisions.

It was noted in the study that a sufficient amount of formality exist to ensure participation. There are rules to held meeting on regular basis with formal agenda in which beneficiaries supposed to receive elaborate formal response from NGO officials. These formal mechanisms are severely lacking the depth of accountability. Beneficiaries' are officially allowed to express their voice and comment on NGO's activities. NGO staff virtually plays the dominant role in this sort of meetings where beneficiaries' are mere audience. Most of the communication is one way from NGO officials to beneficiaries. NGOs always try to convince clients in favour of their decision instead of taking clients opinion seriously. Even when NGOs are already decided every details of projects, they arrange formal meeting or other way of receiving beneficiaries' feedback. In this stage, it is very rare that NGOs make adjustment according to clients' feedback. Nevertheless they often arrange these sorts of things to give the feel that they are considering service recipients opinion. Participation is applied by NGOs as a tool that enables beneficiaries' to agree with what NGOs already planned to do. Our findings justify the statement that beneficiaries involvement is more rhetorical than real.

In the table below I attempted to represent a brief summary of full study and its key findings; and tried to link up these with the variables and hypotheses of the study:

Table 6: Summary of Findings, with regard to variables & research objectives, and Remarks on Hypothesis

DEPENDENT VARIABLE: ACCOUNTABILITY OF NGO		
Independent Variable 1: Government Regulation		
OPERATIONALIZED BY	KEY FINDINGS	REMARK ON HYPOTHESIS
<ul style="list-style-type: none"> Existing government's rules and regulations in relation to NGOs, monitoring, evaluation & inspection of NGO activities by NGO Affairs bureau, opinions of respondents with respect to submission of the report according to government rules. 	<ul style="list-style-type: none"> Bureau has well-articulated regulatory arrangement. Suffering acute shortage of manpower & logistic support. Political ally or other influence does have impacts on bureaus decision. No field visit and nor have any branch office at divisional and district level that hinder Bureau reaching out at NGOs working area located in periphery. No effective mechanism to receive voice from NGO beneficiaries. Emphasize on financial accountability rather than other forms of accountability. 	<p>Bureau has sufficient legal provisions that oppose the first part of hypothesis one. The main problem is not the inadequacy of law; problem is the limited capacity of Bureau. NGOs are not sufficiently being accounted by Bureau. The major problem lies in the limited manpower & proper logistics support. So the first hypothesis did not support fully</p>
<p>⇒ Research Question 01: What is the existing government framework and actual practice to ensure NGOs' accountability?</p> <p>⇒ H1: The government regulatory arrangements and mechanisms may not be adequate to make NGOs accountable.</p>		
Independent Variable 2: Donor		
OPERATIONALIZED BY	KEY FINDINGS	REMARK ON HYPOTHESIS
<ul style="list-style-type: none"> Donor's guidelines, submission of report to donors, instructions and guideline given by donors and availability of resources. 	<ul style="list-style-type: none"> Donors develop different reporting system and provide elaborate guidelines to NGOs'. NGO depends on donor for resources that provide donors a competitive edged concerning grabbing priority among different stakeholder Donor has its own independent inspection and monitoring system 	<p>NGOs are giving utmost priority to the donor instructions as donors are the source of funding. On the top of that donors have the technical expertise. These give NGOs competitive advantage over NGOs. Moreover, they are more efficient in ensuring NGOs'</p>

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	<p>that are proved as very useful tools with regard of accountability compared to other stakeholders.</p>	<p>accountability comparing to all stakeholders. The finding of the study was consistent with the second hypothesis of the study.</p>
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⇒ **Research Question 2:** How donors do influence the NGOs to make them accountable?
 ⇒ **H2:** Donors are playing dominant role in NGO-Donor relation due to their financial edge.

Independent Variable 3: NGO Governance

OPERATIONALIZED BY	KEY FINDINGS	REMARK ON HYPOTHESIS
<ul style="list-style-type: none"> • Scrutinizing the types of governing body, • mission and vision statement and • organizational hierarchy. 	<ul style="list-style-type: none"> • NGOs tend to deviate from their mission to cope up with funding priority and other changes in environment. • Large NGOs tend to have more structured governing board. • Often governing bodies are only for the sake of formal requirement of donor and Government where main power lies in the hand of Executive Director. This statement is particularly applicable for mid-small size NGOs. • Hierarchic organizational structure is found in NGO governance. 	<p>Ill-founded and dysfunctional governing body impedes the flow of internal accountability. In present studies, those NGOs have more structures and well-practiced governing body; they are more prone to exercise accountability. The more the government body is functional and well formed, the more accountability will be there. Third hypothesis of the study was justified with the findings.</p>

⇒ **Research Question 3:** What are the internal structures & mechanisms of the NGOs' and its impacts on their accountability?
 ⇒ **H3:** The nature of governing system does have huge impact on inward accountability and an effective government body may increase the accountability of NGOs.

Independent Variable 4: NGO Transparency

OPERATIONALIZED BY	KEY FINDINGS	REMARK ON HYPOTHESIS
<ul style="list-style-type: none"> • The opinions of respondents with respect to commitment to transparency, 	<ul style="list-style-type: none"> • NGO are disseminating information in different ways like annual report, leaf-let, meeting, information sharing and training session. • Most of the information is basically 	<p>The findings support the statement, If NGOs have good transparency policy and adequate means to transform it into practice, the level of</p>

<ul style="list-style-type: none"> • policy on disclosure of information, dissemination of information and • response to all requests for information. 	<p>related to ordinary day to day activities, brief overview of general activities.</p> <ul style="list-style-type: none"> • We studied four cases where we found that those have more effective information sharing policy, they are more tends to have strong accountability system. • It was found that those NGO are more transparent, their clients and other stakeholders are more enthusiastic. The stakeholders feel that NGOs are accountable when they have good information sharing process. • One fascinating finding was that beneficiaries’ unwillingness also a strong reason for their ignorance about NGOs. 	<p>accountability will be higher. This is well compatible with our fourth hypothesis of the study. Although sometimes client reluctance may slow down information flow despite of having good information mechanisms. Client awareness is also a crucial precondition for a transparent system. So transparency cannot alone bring accountability and requires fulfilling other conditions. The basic trend is transparency is conducive to generate accountability. The hypothesis (H4) was justified with the findings</p>
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⇒ **Research Question 4:** What are the NGOs’ information disclosure policies & mechanisms and How NGO does provide feedback to their stakeholders?

⇒ **H4:** The more the transparency, the higher the level of accountability.

Independent Variable 5: Participation

OPERATIONALIZED BY	KEY FINDINGS	REMARK ON HYPOTHESIS
<ul style="list-style-type: none"> • Beneficiary involvement in different project phases, • consultations with NGOs or state and • feedback arrangements NGOs have with their clients. 	<ul style="list-style-type: none"> - Often various participation rituals ostentatiously arranged by NGOs where scope of participation is very limited. It might bring mere feel good sense among beneficiaries. - Aside this reason, NGOs often arrange these sorts of sham rituals things due to donors requirement. These are just formalities aimed to fulfill donor’ requirement, rather 	<p>The findings disclose that there are several mechanisms and process exit to ensure client participation. Most of them are nothing but to maintain formality. The purpose of this is just to flaunt their dedication to comply with standard norm of participation. Our final</p>

	<p>than ensuring real client's participation.</p> <ul style="list-style-type: none"> - Some level of participation found in implementation phase, though only in case of two NGOs; others do not even have scope for participating in implementation phase. The condition of involving beneficiaries' decision making and planning is worst. - Participation is at tokenism phase; long way to go to touch citizen power. - Level of formality exists, but it is suffering in depth of accountability. 	<p>hypothesis is quite true here.</p>
<p>⇒ Research Question 5: What is the situation and the level of participation of NGO beneficiaries in Bangladesh?</p> <p>⇒ H5: Rhetoric inclusiveness of beneficiaries in the various phases of projects creates a just feel good exercise for both local community and NGOs" (Najam, 1996).</p>		

In the above table I tried to spot the key findings of the study in a very short way. Some points are overlapped with the first part of the section 7.4. In the first part of this section (sub section 7.4.1-7.4.5), I tried to summarize the study findings in relation to five variable & hypotheses. Then I presented more shorter and specific version of this summary in the above table (table 6). Since both (subsection 7.4.1-7.4.5 and Table: 6) are the summary of findings, they are sharing same information. Hence information overlap was very obvious between first half and last half of this section. So there are some repetition occurred. Researcher remarks on hypothesis were the further addition in the above table.

7.5 Emerging Issues

The study started with some pre-set hypotheses and one of the hypotheses was government regulatory arrangements and mechanisms may not be adequate to make NGOs accountable. The finding revealed that the main problem was not the inadequate legal framework, rather insufficient means to achieve this. Policy makers' main priority could be on addressing effective means and logistic support to turn law into practice. Another finding was that NGO beneficiaries', in many cases, not shows enthusiasm to get information and be up to the date.

They think various information on NGOs is not their business, and their motto is ‘mind own business’. This attitude hinders them to be informed on various information concerning NGOs. Ultimately it impacts negatively their participation. NGO practitioners might consider taking effective steps to change clients’ attitude in this regard. It was also found that there is a correlation between the size and accountability practice. Big and large NGOs, in terms of budget and range of works, are prone to have more accountability compared to smaller size NGOs. Some previous literature also implies the same thing. The two hypotheses may arise: The large NGOs can maintain more efficient accountability process & mechanisms since they are big in size, budget, and technical expertise. Or alternative hypothesis could be, the large NGOs were able to reach at this stage since they have been practicing good accountability system. In this case, NGO might get support from civil society, donor, and clients due to having well maintained accountability system that helped to propel their growth.

7.6 Future Scope of the Study

The current study did not include the media and civil society. They are very important stakeholders in terms of accountability. No considerable prior literature found which properly address them. Other empirical studies may be carried out to assess the impacts of media and civil society concerning accountability. The study collected field data from four NGOs and all of them are *service organization*. Aside, there are two more types: *membership organization* and *network organization*. Different types of organizations like membership organizations, service organization and network organizations have different orientation, accountability mechanisms and characteristics. Future research may address the other types of organizations as well. Apart from, I tried to identify some more future research scope based on extensive literature reviews and field work experiences:

- The NGOs in Bangladesh has a very successful story in development. Whereas empirical evidence and prevalent development literature tells that NGOs overall accountability is quite weak. We can draw a hypothesis: “*NGOs may have more contribution if there is more accountability*” or its alternative hypothesis could be “*absent of strong accountability has made a positive contribution in flourishing NGO sector in large scale. NGOs are taking advantage of this under accountability in positive direction and opted for faster growth*”.

- It was seen that various informal mechanisms plays role in accountability interaction. Further research might particularly be carried out by highlighting various informal mechanisms and impact of informal mechanisms on accountability environment and different stakeholders.

7.7 Conclusion

Overall objective of the study is to explore the NGOs' existing accountability procedures & practices in Bangladesh. This study scrutinized the accountability of NGOs by using the Najam's comprehensive framework. Four NGOs were chosen as *case studies* to assess the accountability of NGOs to patrons, themselves and clients. These four case studies were mid-size to small size NGOs; and sometimes evidence from large NGOs was also taken based on secondary literature.

The findings reveal that donor is the most influential stakeholder, whereas client and internal governance's accountability condition is poor. The overall condition of accountability is no way near to satisfactory level. These findings were not new. The new lesson here is that the same old trend is still continuing, with some degree of change in pattern, in terms of stakeholder priority. NGOs are giving highest priority to donors, and government is the next important stakeholder after donors. However, types and nature of accountability has observed some changes. NGOs becoming more structured in terms of formulating and submitting various reports like annual report and other kinds of reports. They are also devising some new mechanism to include their client. The essence is stakeholder priority has not changed much from what contemporary literature says, whereas the present study identified several changes in different mechanisms. NGOs are now more concerned of accountability than before. Donors are imposing pressure on NGOs to become more attentive to beneficiaries. Getting funding is becoming difficult day by day. NGOs are so concerned about donor demands and they have devised some new mechanisms or adopted donor prescribed tools to include their clients. Donors have also imposed some new innovative method to keep a close tab on NGOs. Although the degree of monitoring varies donor to donor.

Aside, the present study found some striking reasons for the current condition of NGOs accountability. The current study added some explanation for the poor state of accountability of NGOs to different stakeholders. The explanation of the state of accountability has not properly marked by the existing literature. These new additions to existing literature give the study a unique identity. The conventional literature is more concerned about the state of accountability,

whereas the current study focused on the reasons for present state of accountability, along with the current condition of NGOs accountability. Therefore, it can be said that the study analyzed the condition of accountability along with its root causes. Study findings generate some interesting grounds that are responsible for the poor state of accountability which is the speciality of present study.

The overall accountability condition in Bangladesh is not satisfactory at all. Along with the legal framework of NGO bureau, the study depicted how bureau practice accountability mechanism in real situation. There are formal mechanisms available in place; they are suffering from variety of shortfalls. The bureau's major problems are limited human resources, inadequate logistics supports, having no branch office, a complex web of communication with different ministries and directorates, influence of politics and other external pressure. The external pressure could come from both donors, government. It was observed that bureau does not have any effective means for retrieving clients' feedback, even though the clients' are ideally the ultimate service recipients. Compared with bureau, donors are much more active in this regard. They have some formal and informal mechanisms to receive clients' feedback. Funding gives a competitive advantage to Donor between donor NGO relations. NGOs *functional* accountability is quite high for donors and reasonable for the Bureau. Comparing to functional accountability, strategic accountability of NGOs' is not adequate at all for any stakeholder. Besides, donors ensure a considerable amount of strategic accountability, where bureau's condition is poor. On the other hand, the state of internal accountability is not sufficient as well. NGO governance is basically exercising top down approach where field official received directions from up with limited feedback scope. As told earlier, special attention would be given to accountability to beneficiaries since it was one of the ignored and unexplored areas of accountability. The condition of accountability to clients is most weak. Clients often treated as the agent in service providing organization as NGO provide service or resource to clients and clients usually are not in a position to refuse it. Whereas the ideal situation was supposed to be opposite i.e. NGO would be agent and client would be the principal. On the top of that, clients own unwillingness is also responsible for their under participation.

The study attempted to find out the present laws & practice of accountability and various loopholes of accountability that hindering the flow of NGO's accountability. It might help to formulate policy and taking steps in order to address the issue of NGOs accountability.

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APPENDIX

Appendix 1: FORM FD-1

[Under rule 3(1) of the Foreign Donations (Voluntary Activities) Regulation Rules, 1978]

APPLICATION FOR REGISTRATION

1. Particulars of Organisation :

i. Name of Organization with Address :

ii. Existing Registration No. if any, under :
 Voluntary Social Welfare Agencies
 (Registration & Control) Ordinance, 1961.

iii. Country of Origin :

iv. Address of the Principal/Head Office :

v. Particulars of Head of the Organisation :
 in Bangladesh.

- a. Name .
- b. Whether Bangladeshi or Foreigner :
- c. Whether full-time or part-time :
- d. Address with Telephone Number (if any) :
- e. Citizenship (previous citizenship, if any :
 to be mentioned also).
- f. Profession (also describe present occupation):.

2. Field of proposed activities (details may
 please be enclosed)

Health & F.P	Rural development	Education
Disadvantage group	Relief / Charity	others please specify

- a.
 - i. Plan of Operation :
 - ii. Project area :
- b. Source (s) of Fund :
 - i. Please give names of organisation (s) :
 with address.
 - ii. If there is/are letter(s) of commitment :
 from prospective donor(s) (copies)
 thereof.

3. What is your expected Annual Budget :

4. Staff Position (Particulars to be submitted :
 in respect of 5 top executives in the
 following proforma in separate sheets)

1 (a) Name :

(b) Designation :

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- (c) Address :
- (d) Citizenship (Previous, if any) :
- (e) Date of appointment :
- (f) Now working at :
- (g) Present emoluments :
- (h) Provide details if associated (in the past or at present) with any other Voluntary Organization (s) :
5. If registration fee has been paid (please enclose supporting papers) :
6. Name and details of Consultant (s) if proposed to be employed. :
7. Name, address and account No. of Bank in Bangladesh through which the Foreign Donations would be received. :
8. Any other information of significance which the applicant may like to furnish (Enclosure may be given). :

DECLARATION

I hereby declare that I have read the relevant Rules and Regulations and that the above particulars furnished by me are true and correct.

.....
(Signature of the applicant)

Name :

Designation :

Place :

Date :

If the applicant is a foreigner, name, designation and signature of the top Bangladeshi Associate should be provided also.

Separate Sheets as annexure may be attached.

Note: In case of application by an Organization, the Chief Functionary should sign it.

Appendix 2: FORM FD-2

FORM FD-2

[Application for permission to receive or operate with any foreign donation for the purpose of undertaking or carrying on any voluntary activity in Bangladesh under rule 4(1) of the Foreign Donations (Voluntary Activities) Regulation Rules 1978]

[This proforma should be filled in both in Bangla and English. However, filling in Bangla is preferred]

1. Implementing Organization
 - a. Full name in block letters :
 - b. Full Address (including telephone, fax, e-mail and URL) :
 - c. Registration details :

- i) FD registration (no. and date) :
- ii) Registration valid until :
- iii) DSS registration (no. and date) :
- v) Other registration nos. :
2. Name of the Project/contribution :
3. Duration of the Project/contribution :
 - a) Date of commencement :
 - b) Date of completion :
4. Particulars of the Foreign source(s) from which donation to be received.
 - (a) If an individual
 - (i) Name in block letters :
 - (ii) Profession :
 - (iii) Mailing address :
 - (iv) Telephone, Fax and E-mail :
 - (v) Nationality/Citizenship :
 - (b) If an organisation
 - (i) Name of the organization :
 - (ii) Office/Corporate address :
 - (iii) Telephone, Fax, E-mail & URL :
 - (iv) Name & designation of CEO :
 - (v) Particulars of the Executive dealing with Bangladesh :
5. Please enclose the letter of intent (the letter of Intent/letter of commitment must be specific *i.e.* it should include title of the programme with specific mention of the amount and duration):

এফডিও২

বৈদেশিক অনুদান(সেচ্ছাসেবী কার্যক্রম) রেগুলেশন রুলস ১৯৭৮ এর-৪(১) বিধি অনুযায়ী)
বাংলাদেশে সেচ্ছাসেবামূলক কার্যক্রম পরিচালনার উদ্দেশ্যে বৈদেশিক অনুদান গ্রহণ/পরিচালনার অনুমতির জন্য আবেদন]

[এ নমুনা ছকটি বাংলা এবং ইংরেজীতে পূরণ করতে হবে, তবে বাংলায় পূরণকরা বাধ্যতামূলক। বাংলার ক্ষেত্রে সূত্রনী এমজে ফন্ট ব্যবহার করতে হবে।]

১. বাস্তবায়নকারী সংস্থা

- ক. স্পষ্ট অক্ষরে পূর্ণ নাম :
- খ. পূর্ণ ঠিকানা (টেলিফোন, ফ্যাক্স ই-মেইল ও ওয়েবসাইট সহ):
- গ. নিবন্ধন বিষয়ে বিস্তারিত বর্ণনা :
- অ. এফডি নিবন্ধন (নম্বর ও তারিখ) :

আ. এফডি নিবন্ধনের মেয়াদ :

ই. সমাজসেবা অধিদপ্তরের নিবন্ধন (নম্বর ও তারিখ) :

ঈ. অন্যান্য নিবন্ধন নং :

২. প্রকল্পের নাম :

৩. প্রকল্প মেয়াদ :

ক. আরম্ভের তারিখ :

খ. সমাপ্তির তারিখ :

৪. যে বৈদেশিক উৎস থেকে অনুদান গ্রহণ করা হবে সে উৎসের বিবরণ :

ক) যদি ব্যক্তি হয় ও

অ. বড় হাতের অক্ষরে নাম :

আ. পেশা :

ই. ডাক যোগাযোগের ঠিকানা :

ঈ. টেলিফোন, ফ্যাক্স ও ই-মেইল :

উ. জাতীয়তা/নাগরিকত্ব :

খ) যদি কোন সংস্থা/প্রতিষ্ঠানও

অ. সংস্থার নাম :

আ. অফিস/সংস্থার ঠিকানা :

ই. টেলিফোন, ফ্যাক্স ই-মেইল ও ওয়েবসাইট :

ঈ. প্রধান নির্বাহী কর্মকর্তার নাম ও পদবী :

উ. বাংলাদেশ সম্পর্কিত কর্মকর্তার নাম ও পদবী :

৫. প্রতিশ্রুতিপত্র সংযুক্ত করুন (প্রতিশ্রুতিপত্র অবশ্যই নির্দিষ্ট হতে হবে, এতে প্রকল্পের নাম, অর্থের পরিমাণ ও প্রকল্পের মেয়াদ সুস্পষ্টভাবে উল্লেখ থাকতে হবে)

6. Details of donations :

(a) Amount :

i. In foreign exchange :

ii. In Taka equivalent :

(b) Estimated value (if commodity aid) :

7. Mode/Channel of receipt of money :

8. Banking information

a) For all NGOs and individuals :

Account name :

Account number and :

Address of the Bank through which foreign donations will be received (Central account):

b) Project Account (For NGOs with NGOAB):

Account name

Account number and :
Address of the Bank where amount
will be transferred for project
implementation (project account) :
9. Any other information of significance :

DECLARATION

I/we hereby declare that the above particulars and particulars in the FD-6/FD-7/FC-1 attached herewith and annexes/appendices thereto by the organisation are true and correct. I/we ensure that there will be no duplication of activities. The concerned and Deputy Commissioners will be kept informed of prior to implementation of project activities by providing FD-6/FD-7/FC-1 as the case may be and progress report from time to time. The concerned UNOs will be informed of about activities and budget regarding activities to be implemented in a Upazila. The above personnel and beneficiaries will be involved duly for their guidance, assistance and ownership. I/we also declare that standard accounting system will be observed and proper books of accounts will be maintained. I/we are bound to follow all government instructions so far it is related to access to information, good governance and accountability.

Name :
Signature :
Address :
(of the Chief Executive of the organization)
Date :

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৬. অনুদানের বিস্তারিত বিবরণ :

ক. অর্থের পরিমাণ :

অ. বৈদেশিক মুদ্রায় :

আ. সমপরিমাণ টাকা :

খ. পণ্যসামগ্রী (আনুমানিক মূল্য) :

৭. অর্থ গ্রহণের পদ্ধতি/মাধ্যম :

৮. ব্যাংক সংক্রান্ত তথ্যাবলী :

ক) সকল সংস্থা/ব্যক্তি যে ব্যাংকগুলোর মাধ্যমে বৈদেশিক অনুদান গ্রহণ করতে ইচ্ছুক (এনজিওর ক্ষেত্রে মাদার একাউন্ট হিসেবে বিবেচিত) :

- অ. ব্যাংক হিসাবের নাম :
 আ. ব্যাংক হিসাবের নম্বর :
 ই. ব্যাংকগুণের ঠিকানা :
 খ) প্রকল্প হিসাব (এনজিও ব্যু রোর নিবন্ধিত এনজিওর ক্ষেত্রে):
 অ. ব্যাংক হিসাবের নাম :
 আ. ব্যাংক হিসাবের নম্বর :
 ই. ব্যাংকগুণের ঠিকানা :
 ৯. গুরুত্বপূর্ণ যে কোন তথ্য

ঘোষণা

আমি/আমরা এই মর্মে ঘোষণা করছি যে উপরোক্ত বিবরণ এবং সংস্থা কর্তৃক অত্র এফডিও২ এর সাথে দাখিলকৃত এফডি-৬/এফডি-৭/ এফসি-১ ও সংলগ্নসমূহে প্রদত্ত তথ্যাবলী সত্য এবং সঠিক।
 আমি/আমরা নিশ্চিত করছি যে কার্যক্রমে কোন দ্বৈততা হবে না। সংশ্লিষ্টদের এবং জেলা প্রশাসকগণকে এফডি-৬/এফডি-৭/এফসি-১ সরবরাহ করে এবং সময়ে সময়ে অগ্রগতি প্রতিবেদন দাখিল করে প্রকল্প কার্যক্রম/বাস্তবায়ন সম্পর্কে অবহিত করা হবে। সংশ্লিষ্ট ইউএনওগণকে তাঁদের এলাকায় পরিচালিত কার্যক্রম ও বাজেট সম্পর্কে অবহিত করা হবে। উপরে বর্ণিত কর্মকর্তাগণকে এবং স্থানীয় জনগণকে তাদের সহায়তা এবং মালিকানা সৃষ্টির জন্য সম্পৃক্ত করা হবে। আমি/আমরা আরোও ঘোষণা করছি যে মানসম্মত হিসাব ব্যবস্থা অনুসরণ করা হবে এবং যথার্থ হিসাব বই সংরক্ষণ করা হবে। আমি/আমরা তথ্য সুশাসন এবং জবাবদিহিতা সংক্রান্ত সকল সরকারী নির্দেশনা মেনে চলতে বাধ্য থাকব।

নাম :

স্বাক্ষর :

ঠিকানা :

(সংস্থার প্রধান নির্বাহী কর্মকর্তা)

তারিখ :

4

Appendix 3: FORM FD-3

[Under rule 5(2) of the Foreign Donations (Voluntary Activities) Regulations Rules, 1978]

DECLARATION REGARDING RECEIPT OF FOREIGN DONATION AND THE MANNER OF ITS UTILISATION

1. Particulars of the Organisation :
 (a) Full name in block letters and address :

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- (b) Registration number under sub-rule (3) of rule 3 of the Foreign Donations (Voluntary Activities) regulation Rules, 1978 and the date of Registration :
2. Whether prior permission to receive or operate with foreign donation(s) has granted by Government. If so, quote authorisation number and date. :
3. Nature and full details of foreign donation(s) received :
- (a) Date of receipt :
- (b) Nature of donation(s) (Grant/Credit/etc.) :
- (c) Amount: Foreign currency (and taka equivalent) :
- (d) Value, if commodity aid (details of item(s)) :
4. The Mode/channel of receipt (through whom received and whether it is remittance/bank draft etc.) :
5. Banking information
- (a) Name, address and A/C number of the Bank, through which foreign donation will be received :
- (b) Name, address and A/C number of the Bank, through operational activities for this project will be transacted :
6. Particulars of the foreign source(s) from which donation(s) received :
- (a) If an individual, his personal particulars :
- (i) Name in block letters :
- (ii) Present address (Telephone No. if any) :
- (iii) Permanent address :
- (iv) Nationality/Citizenship (Previous citizenship, if any) :
- (v) Profession (details) :
- (b) If an Organisation/Institution/Association Trust/Foundation/Trade Union etc. full :

- particulars thereof including
- (i) Full name in block letters and complete address :
 - (ii) Address of head office/principal office, Telephone No, Telex No, Fax etc. :
 - (iii) Aims and objects :
 - (iv) Particulars of at least 3 important office bearers including the head of
- Purpose for which foreign donations received :
- (a) Name of the Project :
 - (b) Date of Government Approval of the project and Authorisation No. :
8. Details of actual utilisation of donation (to be submitted within 3 months of completion of the project or during 13th month of receipt of donation whichever is earlier.) :
- (a) Particular of branch or branches of the organisation which utilised the donation and the amount utilised. :
 - (b) Specific purpose for which utilised :
 - (c) Full description of the manner in which Utilized :
9. Whether financial information has been furnished to ADAB or any other Association :
10. Whether the list of equipment (including vehicles) and assets acquired under this remittance/project has been furnished :
11. Any other information of significance :

DECLARATION

I hereby declare that the above particulars furnished by me are true and correct.

Signature of the

Chief Financial Executive

Signature of the

Chief Executive

Name :

Name :

Designation :

Designation :

Place :

Place :

Date :

Date :

Appendix 4: FORM FD-4

Certificate to be given by the Auditor

I/we have audited the Accounts of (Name of the organisation with full Address including Registration number) for the year ending and examined all relevant books and vouchers and certify that according to the audited accounts;

(1) The brought forward Foreign Donations at the beginning of the year
was Tk.

(2) The Foreign Donations amounting to Tk. were received by the organisation during the year

(3) The Balance of unutilized Foreign Donations by the organisations was

(4) Foreign Donations amounting to Tk. have been utilized for the following purposes (to be submitted Project wise)

Name of the Project

Heads of Expenditure Differences	Amount as per Approved budget	Amount actually spent	Differences if any with reason
(As per Annexure-A of project proforma)			

(As per approved Budget of the project, e.g. Annexure A-1)

(5) Certified that the organisation has maintained the accounts of Foreign Donations and records relating thereto in the manner specified as in section 5 of the Foreign Donations (Voluntary Activities) Regulations Ordinance, 1978 read with rule 6 and 7 to the said ordinance.

(6) The information furnished above is correct and checked by me/us.

Signature of the Chartered Accountant

Date:

Name :

Place:

Address:

DETAILS OF ESTIMATED COST OF THE PROJECT

Head of Expenditure	Cost in Bangladesh Taka		Total
	Financial Year-1	Financial Year-2	
(i) Civil construction, if any			
(ii) Other material inputs including Furniture			

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and fixtures (Please specify item-wise)

(iii)	Personnel	Number	Man Months	
	(a)	Chief Executive (Please specify whether Foreign or local)		
	(b)	Other Managerial :		
		(i) Foreign		
		:.....		
		(ii) Local		
		:.....		
	(c)	Skilled :		
		(i)	Foreign
		:.....		
		(ii)	Local
		:.....		
	(d)	Unskilled	:
		:.....		
		Total		(a+b+c)

(iv)	Consultants :	Number	Man Months	
		(i)	Foreign
		:.....		
		(ii)	Local
		:.....		
		Total (a+b)	:	

(v) Revolving loan fund, if any :.....

(vi)	Training, if any :.....	Field duration	:
		Number of Trainees	:

(vii) Seminar/Workshop/Conferences:.....

(viii)	Office Accommodation	:		
	Cost in Bangladesh Taka			
		Financial Year-1	Financial Year-2	Total

- (ix) Office equipment :
- (x) Vehicles (Details of office equipment and vehicles are to be given in the format at Annexure-B)
- (xi) Travelling allowances and daily allowances :
(TA & DA) for Consultant and Project Personnel)
- (xii) Custom duty and Sales Tax (CDST) :
- (xiii) Head Office and Branch Office's expenses charged, if any on this Project. (Please specify item-wise).
- (xiv) Contingency :
- (xv) Others :
(Please specify item-wise)
-
- Total :

Appendix 5: Registration Check List

Government of the People's Republic of Bangladesh

NGO Affairs Bureau

Prime Minister's Office

13, Shahid Captain Monsur Ali Sharani

Matshaya Bhaban, Ramna, Dhaka.

website: www.ngoab.gov.bd

email: info@ngoab.gov.bd

**Necessary papers for Foreign NGO Registration Under ‘The Foreign Donation
(Voluntary Activities) Regulations Ordinance, 1978.**

1. FD-1 Form (Signed by Chief Executive in Bangladesh)- 09 Copies.
2. Certificate of Incorporations in the Country of origin- 03 Copies.
3. Constitution-04 Copies.
4. Activities Report -05 Copies.
5. Plan of Operation (Work procedure, Organogram)-04 Copies.
6. Decision of the Committee/Board to open office in Bangladesh-04 Copies.
7. Letter of appointment of the Country Representative-04 Copies.
8. Copy of Treasury Challan in support of depositing US\$ 3000 or Equivalent Tk. amount in the Code-1-0323-0000-1836. - 03 Copies (With original copy)
9. Deed of agreement with the landlord in support of opening the office in Bangladesh-03 Copies.
10. List of Executive Committee (foreign)-04 Copies.
11. List of Executive Committee (local, if any)-04 Copies.
12. Local constitution (if any)-04 Copies.
13. Letter of Intent.- 03 Copies

Note: All documents from abroad should be notarized attested by peace of justice

Assistant Director

NGO Affairs Bureau.

Appendix 7: Monitoring Report of NGO Affairs Bureau's Registered NGOs

এনজিও বিষয়ক ব্যুরো কর্তৃক নিবন্ধিত এনজিও'র পরিদর্শন প্রতিবেদন

১ম অংশ

০১	এনজিও'র নাম ও ঠিকানা	ঃ
০২	ব্যুরোর নিবন্ধন নম্বর ও তারিখ এবং সর্বশেষ নবায়নের তারিখ	ঃ
০৩	পরিদর্শিত এনজিও'র নির্বাহী প্রধানের নাম ও পদবী, টেলিফোন /মোবাইল ফোন নম্বর	ঃ
০৪	পরিদর্শনকালে উপস্থিত এনজিও'র কর্মকর্তা/ কর্মকর্তাগণের নাম ও পদবী	ঃ
০৫	কর্মসূচীটি সংস্থা কর্তৃক সরাসরি না সহযোগী এনজিও কর্তৃক বাস্তবায়ন হচ্ছে? সহযোগী এনজিও কর্তৃক বাস্তবায়িত হলে তার নাম ও ঠিকানা এবং সমাজ সেবা অধিদপ্তর/ মহিলা বিষয়ক অধিদপ্তরের নিবন্ধন নম্বর ও তারিখ	ঃ
০৬	পরিদর্শনকারী কর্মকর্তার নাম ও পদবী	ঃ
০৭	পরিদর্শনের অফিস আদেশ নং ও তারিখ	ঃ
০৮	পরিদর্শনের তারিখ	ঃ
০৯	প্রকল্প বাস্তবায়নের শর্ত মোতাবেক এফডি-৬ এর স্থানীয় প্রশাসনকে (জেলা প্রশাসক ও উপজেলা নির্বাহী কর্মকর্তা) প্রদান করা হয়েছে কিনা?	ঃ
১০	স্থানীয় প্রশাসন/সরকারী দপ্তরকে কীভাবে সম্পৃক্ত করা হয়েছে সে মর্মে সংক্ষিপ্ত ও স্পষ্ট বর্ণনা	ঃ
১১	পরিদর্শনকালে কতজন বিদেশী কর্মী/ বিদেশী স্বেচ্ছাসেবক কর্মরত পাওয়া গেছে এবং তারা কোন্কোন প্রকল্পের অধীন কর্মরত	ঃ
১২	বিদেশী কর্মী/ স্বেচ্ছাসেবক অনুপস্থিত থাকলে(দেশের বাহিরে) কী কারণে অনুপস্থিত এবং কতদিন যাবৎ অনুপস্থিত?	ঃ
১৩	এফডি-৬ মোতাবেক প্রকল্পে কতজন কর্মরত আছে? কর্মকর্তা কর্মচারীদের নিয়োগপত্র আছে কিনা? বিজ্ঞপ্তির মাধ্যমে নিয়োগ হয়েছে কিনা? চাকুরী বিধি আছে কিনা?	ঃ

Translated version (Translated by Researcher):**1st Part**

01	Name of NGOs and Address	
02	Registration Number & Date Last date of renewal	
03	Name of Chief Executive of Inspected NGO, Designation, Phone Number	
04	The name of NGO officers present during Inspection, Designation	
05	Is the project implementing directly by agency or by partner NGO? If yes, Name of associated NGO, address and registration number in Social Welfare ministry or women affairs directorate	
06	Name of Inspector & designation	
07	Order number for inspection and date	
08	Inspection date	
09	Have FD-6 form submitted to local administration (district administrator and Upazila Nirbahi Officer – Thana Executive Officer) as per project implementation condition.	
10	The description on how local administration has been involved by the NGO.	
11	How many foreign staff/volunteer was found during inspection?	
12	If any foreign staff/volunteer was absent, what was the reason and how long they have been absent?	
13	How many are working according to FD – 6? Do staffs have appointment letter? Have the recruitment done through advertisement? Is there any employment rules?	

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২য় অংশ

১৫) সাধারণ পরিষদ ও নির্বাহী পর্ষদ সংক্রান্ত

ক)	হালধিয়াদে নির্বাহী পর্ষদ আছে কিনা? না থাকলে সর্বশেষ নির্বাহী পর্ষদের মেয়াদ কবে শেষ হয়েছে?	ঃ	
খ)	সাধারণ পরিষদ ও নির্বাহী পর্ষদের নিয়মিত সভা হচ্ছে কিনা? গত ১২ মাসে কয়টি সভা অনুষ্ঠিত হয়েছে?	ঃ	
গ)	সর্বশেষ সাধারণ পরিষদ ও নির্বাহী পর্ষদের সভা কত তারিখে অনুষ্ঠিত হয়েছে?	ঃ	ক) সাধারণ পর্ষদ - খ) নির্বাহী পর্ষদ -
ঙ)	কার্যবিবরণী রেজিস্টার যথাযথভাবে সংরক্ষণ করা হচ্ছে কিনা?	ঃ	

৩য় অংশ

১৫	সংস্থার পরিদর্শনকৃত অফিস/ এলাকার নাম (গ্রাম পর্যায় পর্যন্ত উল্লেখ করতে হবে)	ঃ			
১৬	পরিদর্শিত ইউনিটে/অফিসে Implementation Plan আছে কিনা। Implementation Plan টি স্বচ্ছ কিনা অর্থাৎ তা পাঠ করে কী কাজ, কখন হবে, কীভাবে হবে, বরাদ্দকৃত অর্থ, সময়সীমা ইত্যাদি সম্পর্কে কীরূপ ধারণা পাওয়া যায় (Implementation Plan টি সংযুক্ত করতে হবে)।	ঃ			
১৭	পরিদর্শিত প্রকল্পের বিস্তারিত তথ্যাদি	ঃ			
	ক) প্রকল্পের নাম	ঃ			
	খ) প্রকল্পের মেয়াদ	ঃ			
	গ) প্রকল্প সন	ঃ			
	ঘ) অগ্রগতি	ঃ			
ক্রম নং	প্রকল্পের পরিদর্শিত সুনির্দিষ্ট কর্মসূচিসমূহ (এফডি-৬/বাস্তবায়ন পরিকল্পনা অনুসারে)	বরাদ্দ	ব্যয়	লক্ষ্যমাত্রা	অর্জন

বিঃ দ্রঃ পরিদর্শনকারী কর্মকর্তা কার্যক্রম যাচাই এর উদ্দেশ্যে অসমতঃ দুটি সুনির্দিষ্ট কর্মসূচি ভালভাবে যাচাই করবেন।

১৮	এফডি-৬ অনুযায়ী কর্মকর্তা-কর্মচারীদের বেতন-ভাতা পরিশোধ করা হচ্ছে কিনা এবং তারা সকলে বেতন- ভাতা ব্যাংক হিসাবের মাধ্যমে গ্রহণ করে কিনা?	ঃ	
১৯	প্রকল্প কর্মসূচি হতে কী ধরনের সেবামূল্য (Service Charge) আদায় করা হচ্ছে? এই সেবা মূল্য গ্রহণ ব্যুরো কর্তৃক অনুমোদিত কিনা? এবং এটি কীভাবে ব্যবহৃত হচ্ছে	ঃ	
২০	প্রকল্পের অধীনে ক্রয়কৃত জমি/ বিস্তিং এর দলিলপত্র সংস্থার নামে রেজিস্ট্রি / নামজারী করা হয়েছে কিনা? নামজারী না হয়ে থাকলে তার কারণ	ঃ	

2nd Part

14. General Board and Executive Board related affairs

A	Do they have latest Executive board? if not, when did finish the tenure of last board?	:	
B	Are regular meetings of executive and general board holding regularly?	:	A) Executive Board B) General Board
C	When the last meeting of executive and general was held?	:	
D	Is the work statement registered maintaining properly?	:	

3rd Part

15	Name of inspected office/ area name (mention at village level)	:			
16	Do inspected office/unit has implementation plan? Do the implementation plan is transparent one including what task, when , how, allotted money, timeline etc. (implementation plan need to attach)	:			
17	The description of inspected project	:			
	a) Project Name	:			
	b) Project Duration	:			
	c) Project Year	:			
d) Progress	:				
Serial Number	Detailed activities of inspected projects (FD 6/ implementation plan)	Budget	Allocation	Target	Achieved Target

P.S: Inspector officer will properly assess at least two programmes in order to assess activities.

18	Is employees' remuneration paying in accordance with FD 6 and do they all receive salary through bank account?	:	
19	What types of service charge are taking from programme? Is this service charge permitted by Bureau? How do they use this?	:	
20	Have the land/building bought for project registered under agency? If not, explain reason.	:	

Translated version (Translated by Researcher)

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৪র্থ অংশ

২১। হিসাব সংরক্ষণ ও ব্যবস্থাপনার উপর পর্যবেক্ষণ :

ক)	সংস্থা কর্তৃক দু'তরফা দাখিলা পদ্ধতিতে ক্যাশ বহি ও লেজার সংরক্ষণ করা হচ্ছে কিনা?	:	
খ)	ক্যাশ বহি, লেজার, ভাউচার-এ দায়িত্বশীল কর্মকর্তা কর্তৃক যথাযথভাবে স্বাক্ষর করা হচ্ছে কিনা?	:	
গ)	বিল/ ভাউচার তৈরি ও সংরক্ষণ ব্যবস্থা যথাযথ কিনা?	:	
ঘ)	চেক রেজিস্টার সংরক্ষণ করা হচ্ছে কিনা?	:	
ঙ)	স্টক রেজিস্টার সংরক্ষণ করা হচ্ছে কিনা ?	:	
চ)	মাদার একাউন্ট, প্রকল্পের সংশ্লিষ্ট ব্যাংক একাউন্ট এবং পরিদর্শিত এলাকার ব্যাংক একাউন্টের বিবরণ	:	
ছ)	উল্লিখিত একাউন্টসমূহের বিগত বৎসরের ব্যাংক বিবরণী পর্যালোচনা (কোন অস্বাভাবিক লেনদেন হয়ে থাকলে পরিদর্শনকারী কর্মকর্তা তা উল্লেখ করবেন)	:	
২২	অভ্যন্তরীণ ব্যয় নিয়ন্ত্রণ ব্যবস্থা আছে কিনা? থাকলে তার বিবরণ	:	
২৩	উৎসে আয়কর কর্তন করা হচ্ছে কিনা?	:	
২৪	নিয়মিত VAT কর্তিত/ পরিশোধিত হয় কিনা?	:	
২৫	স্থায়ী সম্পদ রেজিস্টার সংরক্ষণ করা হচ্ছে কিনা ? চলতি বছর অর্জিত সম্পত্তি ও এর মূল্য সংক্রান্ত তথ্য	:	
২৬	ব্যারোর অনুমোদিত FD-6 এর আওতায় যানবাহন ক্রয় করা হয়েছে কিনা? হয়ে থাকলে যানবাহনের Blue Book সংস্থার নামে করা হয়েছে কিনা? যানবাহনের নিবন্ধন নম্বর।	:	
২৭	অনুমোদিত ক্রয়বিধি আছে কিনা? এই ক্রয়বিধি সাধারণ নীতিমালার সাথে সংগতিপূর্ণ (Rational) কিনা?	:	
২৮	বড় ধরনের ক্রয়ে সিদ্ধান্ত গ্রহণ, দরপত্র আহবান, যাচাই, অনুমোদন, কার্যাদেশ প্রদান, অর্থপ্রদান ইত্যাদি ক্ষেত্রে কী প্রক্রিয়া অনুসরণ করা হয়েছে?	:	

Part 4

21. Accounting and Management

A	Are organization maintaining cash book and laser book?	:	
B	Are the cash books, vouchers and laser books signed by responsible person?	:	
C	Is there proper system for maintaing bills and voucher?	:	
D	Are they maintaining properly register?	:	
E	Do they maitain stock register?	:	
F	Details of mother account, preject related bank account and inspected areas bank account.	:	
G	Details bank statement of last few years (inspector will mention if there is any abnormal transaction found)	:	

22	Is there any internal control system? if yes, description.	:	
23	Is tax deducted from source?	:	
24	Is regulary paying tax and vat (value added tax)?	:	
25	Is permanent property making registered? Describe the property list obtained in running year and its market price.	:	
26	Has any vehicle bought enlisted in FD 6?	:	
27	Has authorized purchase rules? Are these rules consisted with general rules?	:	
28	What process was followed to take decision about large purchase, tender, permission, cash allocation etc?	:	

Translated version (Translated by Researcher)

Appendix 8: Interview Questionnaires

Questionnaire: Set-One (For NGO Affairs Bureau Officials)

1. Do the N.G.O inform the NGO bureau about their programme or project detail (target population, objective, source of fund & pattern of expenditure, duration etc).
2. Does the bureau have any specific policy\mechanism for ensuring the accountability of NGO?
3. What step\measures does the Bureau take when NGO fail to achieve their target
4. Does the bureau provide any short of direction to the NGO's in designing their project
5. Do the NGO's are submit their financial statement?
6. Does the bureau regularly monitor the activities of NGO's?
7. What mechanism does NGO bureau follows NGO's?
8. Does the bureau have any evaluation committee to evaluate the projects or programme of NGOs? How does the committee operate?
9. Does the bureau collect any feedback from NGO?
10. Do the NGO submit expenditure, estimates to the NGO Bureau?
11. Does NGOAB operate any surprise field visit at project site of enlisted NGOs?
12. How about foreign consultants. Do NGO inform about their salary, does any salary barrier.
13. What about unused funds? Do they report or show unused fund or they conceal it and shows that fund has been used up.
14. Does NGOAB communicate with funders since NGOAB are supposed to maintain a liaison between NGOs and donors?
15. Explain briefly about Auditing through C.A firm.
16. Do NGOs consult with NGOAB prior to any memoranda or contract.
17. Project approval, implementation and evaluation system...
18. Receiving annual report from NGOs within months of the end of financial years.
19. Does NGOAB take any legal action against NGOs when they detect any forgery?

20. Role of home minister. Do you think is it relevant to depend on Home ministry's clearance.
21. Review and comment on reports and statements submitted by NGOs
22. Are there any other issues you would like to raise?

Questionnaire Set – Two (For NGO Officials)

NGO

1. Do you have to submit any statement of their source of finance and expenditure pattern for each and every project or programme to NGO Affairs Bureau (NGOAB)?
2. What are the stages and nature of interaction between your organization and NGOAB?
3. Does NGOAB monitor the activities or all the operations of your NGO on a regular basis?
4. Do you have followed any regulation imposed by NGOAB regarding their source of fund? The extent to which you have follow the regulation.
5. In case of using overseas fund, do you have to submit their expenditure pattern to NGOAB?
6. How **donors**/funders monitor the project implementation.
7. Do **donors** assess their own evaluation or NGO submit the project evaluation report or both
8. What is the existing reporting system to funders?
9. instructions and guideline given by donors,
10. Is resource dependency playing any role in shaping the pattern of accountability?
11. Do you have to provide any commitment before receiving fund/ what type of commitment do you have to provide to the donors in order to receive funds.
12. What documents do you submit to following body?
 - NGOAB
 - To Donors
 - To Target Groups
13. Does local political representative or local influential try to manipulate your activities and impose?
14. How do you Disseminate information to various stakeholders?.
15. Do you arrange any periodic (7days, 15 days, monthly) meeting with the beneficiary.
16. Do you have any mechanism to receive feedback from beneficiaries?
17. Tell me about an issue where you think your organisation acted in a very accountable way towards its stakeholders (why, how).
18. Tell me about an issue where you thought your organisation was not acting accountably to a stakeholder (why, how).

19. How do you think of accountability in the context of your contract with government?
(who do you think you are accountable to, why)
20. When you are inputting into policy exercises, who do you think you are accountable to?
21. What is the vision, mission of your organization?
22. Do your current programme match the mission of organization?
23. What is the form of governance system (family, invisible, staff, professional board)?
24. What is the organ gram of your organization, hierarchy,
25. members' representation in the governing body
26. board members' oversight towards organization's performance and Evaluation
Commitment
27. Who makes most of the decisions in your organization?
 - a) Board
 - b) Chairperson
 - c) General Secretary
 - d) Executive Director e) others
28. How do you disseminate information and response to all requests for information?
29. Policy on disclosure of information?
30. Are there any other issues you would like to raise?

Questionnaire Set – Three (For Beneficiaries, In Bengali)

নাম:

বয়স:

লিঙ্গ:

১. আপনি কতদিন যাবত এই “এন,জি,ও”-র সদস্য?
২. এই “এন,জি,ও” র কর্ম কাণ্ড সম্পর্কে আপনি কতটুকু জানেন?
৩. এখান থেকে আপনি কি সুবিধা পান?
৪. আপনার পরিবারের কয়জন এই সুবিধা ভোগ করেন? কোন ধরনের অর্থ ব্যয় করতে হয় অথবা কোন ঝামেলা পোহাতে হয়?
৫. আপনার প্রয়োজনীয় কোন তথ্য পেতে “এন,জি,ও”- অফিসে যাবার অবাধ সুযোগ আছে কিনা?
৬. আপনি কখনও গিয়েছিলেন কিনা? এবং এই ব্যাপারে কোন পদক্ষেপ নিয়েছিল কিনা “এন,জি,ও” কর্ম কর্তারা?
৭. “এন,জি,ও” অফিসের সাথে কি আপনার / সহায়তা প্রাপ্তদের নিয়মিত (সাপ্তাহিক, মাসিক, বাৎসরিক) বৈঠক হয়? কারা কারা সেখানে থাকে? আপনার মতামত কি গ্রহন করা হয়?
৮. সেখানে কি সংশ্লিষ্ট রিপোর্ট আপনাদের দেয়া হয়? রিপোর্ট নিয়ে কি মতামত দেবার সুযোগ থাকে? থাকলে এর উপর ভিত্তি করে “এন,জি,ও” কি তাদের কর্মকাণ্ডে পরিবর্তন আনে?
৯. “এন,জি,ও” কর্মকাণ্ডে কোন সমস্যা অনুভব করলে কি আপনি তাদের জানিয়েছেন? জানানোর কোন সুযোগ আছে কিনা? জানিয়ে থাকলে সেটা কি ধরনের সমস্যা ছিল এবং প্রতিকার হিসেবে কি পদক্ষেপ নেয়া হয়েছিল?
১০. “এন,জি,ও” আয়ের উৎস সম্পর্কে আপনি কতটুকু জানেন?
১১. প্রকল্প বাস্তবায়নের সময় কি সদস্যদের কাছ হতে মতামত গ্রহন করা হয়?
১২. সুবিধা গ্রহনের সময় মান উন্নয়নের ব্যাপারে আপনারা কি মতামত দিয়ে থাকেন বা সেই সুযোগ আছে নাকি? মতামত দিলে সেটা কি বিবেচনা করা হয় যথার্থভাবে?

১৩. সুবিধা প্রাপ্তদের মধ্যে কি কার কি সেখানে শ্রম দেবার সুযোগ আছে? আপনারা কি এরকম অংশ গ্রহণের জন্য আবেদন জানিয়েছিলেন?

১৪. প্রকল্প শেষ হবার পর সেটার সফলতার নিয়ে কি মতামত দেয়ার রীতি আছে?

English Translated version of Interview Question – Set 3 (For Beneficiaries)

Name:

Age (Optional):

Gender:

1. How long have you been the member of this NGO?
2. The extend to which you know about this NGO activities?
3. What kinds of service do you receive from this NGO?
4. How many members in your family do recive service from NGO? Do you need to give any money or to face any hassle?
5. Do you have the previlege to go NGO office to obtain any information.
6. Have you ever visited NGO office? If yes, how was the response from NGO authority?
7. Do you or beneficiaries have regular meeting (weekly/fortnightly/monthly)with NGO officials? who are present there? Do you have scope for giving your opinino in the meeting?
8. Do they present any report in the meeting and get your feedback on that? If yes, does NGO bring any change in their activities according to the feedback?
9. Have you ever reported to NGO office when you were faced any problem with something? or do you have the scope of reporting problem you face? What kind of problem was that and what steps were taken by NGO authority as a reponse to your complain?
10. Do you know about the source of NGO funding?
11. Does NGO receive opinion in implementing programme from beneficiaries?
12. Do you have the option to give opinion on how can service delivery be improved? Do NGO take it seriously if you make such opinion?
13. Do beneficiaries have the scope for giving labour and other kind of involvement. Have you urged for this kinds opportunity.
14. Do you have opportunity to give opinion/ evalutae after the completion of project? If yes, how they do it?

Appendix 8: EC Bangladesh Success Story

Case Study of Rubina Begum

Rubina Begum, one of service recipient of EC Bangladesh, who changed her fate with the assistance of EC Bangladesh (training) and established herself as a small entrepreneur. Her husband is a day laborer and she was struggling to run family with this limited income. She was listed by the surveyor group of EC Bangladesh as a neo literate woman. She has been informed by the facilitator that there is a learning center adjacent to her home and she can go to the center where there is an opportunity of reading, writing as well as gaining knowledge and skills on different types of trade like tailoring, livestock, fisheries, nursery and some other trades courses. She has chosen tailoring trade for the training and after completion of her training, She took a loan amount taka 5000/ (65 US Dollar) from one of her neighbor and bought a tailoring machine and several clothes. Rubina set up this machine in the corner her house and begun collected order for making dress. Now she is a self-employed woman and entrepreneur. She is earning and contributing to her family.

Appendix 9: Recommendation Letter



UNIVERSITY OF BERGEN

Department of Administration and Organization Theory

LETTER OF RECOMMENDATION

To Whom It May Concern

This is to introduce Mr. Mizanur Rahman who is a student of mine. He is pursuing a MPhil degree in Public Administration at the Department of Administration and Organisation Theory, University of Bergen, Norway.

Mr. Mizanur Rahman has completed one year of course work and now is doing research for his thesis on the topic : "Accountability of Non-governmental organizations in Bangladesh."

He is conducting the research on this topic in his home country Bangladesh . As an important part of this exercise he has to interview various persons and collect relevant documents. I hope you may assist him in the research. The information provided to him is for academic purposes only. Any assistance given to him is highly appreciated.

Yours sincerely,

Professor Steinar Askvik

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Appendix 10: Forwarding Letter to NGO Affairs Bureau

NGO Affairs Bureau

Prime Minister's Office, Bangladesh

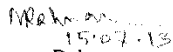
Dear Concern,

I would like to inform you that I am undertaking an academic research on "**Accountability of Nongovernmental organization in Bangladesh**" for pursuing my Master's thesis. The purpose of the study is to assess the prevailing accountability patterns of NGOs operating in Bangladesh. I am seeking information and ideas from your organization. I really appreciate your cooperation.

The study will adhere to ethical and professional codes of conduct to protect the rights of the participants. The guarantee of *anonymity and confidentiality* will be given to each of the participants and the information will be utilized for only academic purpose.

Thank you very much for your cooperation.

Sincerely yours


Mizanur Rahman

Master's program in Public Administration
Department of Administration and Organization Theory
University of Bergen, Norway.

