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NON-GOVERNMENTAL ORGANIZATIONS AND THEIR ACCOUNTABILITY

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ABSTRACT

Non-governmental organizations (NGOs) have overtaken a wider variety of roles from the government. Also a lot of social welfare measures have been delegated to them by the government or even by the private sector for implementation. But there has also been increase in cases of misappropriation and mismanagement of grants provided for welfare schemes. So, it becomes essential to assess to accountability of NGOs in terms of utilization of funds as well as their impact on the target groups. This paper delves into the issues of how, why and in what measures accountability of NGOs should be instituted in the contemporary scenario.

KEYWORDS

NGO, social welfare.

INTRODUCTION

Non-governmental organizations (NGOs) are now recognized as key third sector of change on the landscapes of development, human rights, humanitarian action, environment, and many other areas of public action. NGOs exist for various reasons, usually to further the political or social goals of their members or funders. However, there are a huge number of such organizations and their goals cover a broad range of political and philosophical positions. NGOs fulfil a number of functions in areas which tend to be neglected by the private and public sectors. Due to declining the public sector/governmental provision of services in many countries, NGOs have played an increasingly influential role in a variety of activities which impact upon the lives of many people.

But why do we have to look at NGO Accountability? There are a number of reasons: There has been a rising visibility and stakes of NGOs work. A crisis of legitimacy in many sectors, especially business and government, has amplified the need for NGOs as a 'counterbalance'. More vocal advocacy by NGOs has also challenged the work of corporations, governments and international organization, which in turn has elicited counterattacks. Their potential to address institutional failures (formal and / or informal) for global problems is also being increasingly recognized.

On the other hand, cases of NGO misconduct in advocacy, fund use, management, and governance, have come to light, questioning their very legitimacy and congruency with social values and expectations. Some NGO have also ignored the fact that they are answerable to key stakeholders and the constituency that they work, for promises of performance.

REVIEW OF LITERATURE

Ebrahim (2003) examined how accountability is practiced by non-governmental organizations (NGOs). For this the author reviewed five broad mechanisms: reports and disclosure statements, performance assessments and evaluations, participation, self-regulation, and social audits. Each mechanism, distinguished as either a "tool" or a "process," is analyzed along three dimensions of accountability: upward-downward, internal-external, and functional-strategic. The author observed that accountability in practice has emphasized "upward" and "external" accountability to donors while "downward" and "internal" mechanisms remain comparatively underdeveloped. Moreover, NGOs and funders have focused primarily on short-term "functional" accountability responses at the expense of longer-term "strategic" processes necessary for lasting social and political change.

Ann Tilt (2007) outlined the necessity for a varied conceptualisation of accountability for NGOs, than the one we use when calling for larger accountability of corporations, and exhibits there already existing effective accountability mechanisms. The author found a major defect in the argument for greater NGO accountability is that it is usually offered from a viewpoint that overlooks the conflict between control and the role that NGOs play in civil society - a role that provides a voice for those unable to express themselves, and counters the opinions of more powerful groups. Therefore, the author concluded that NGOs play an important role in society and in the absence of motives for existence such as profit or power it is necessary to apply different criteria when judging their effectiveness.

Songco (2007) found that the efforts for forming a more practical situation for NGO accountability is to cut apart the different stages at which accountability needs to be promoted, the means that can be used by NGOs functioning in these different levels and incentives and disincentives that can be instituted in this regard.

O'Dwyer and Unerman (2008) investigated the developments occurred in accountability practices at the Irish section of the human rights advocacy NGO Amnesty International and found that while managers preferred the development of holistic accountability mechanisms displaying accountability to a varied range of stakeholders, a hierarchical notion of accountability favouring a narrow range of potential influential stakeholders, has begun to control external accountability discourse and practices.

OBJECTIVES

1. To discuss the need for accountability of Non-Government Organisations.
2. To contextualize accountability and discuss the methods adopted for it.
3. To analyse various challenges faced while practicing accountability practices by Non-Government Organisations.

CIVIL SOCIETY AND ACCOUNTABILITY

The concept of accountability-referring to the ways by which individuals or groups are held responsible for their actions -has become a buzzword in recent years, enjoying broad currency in debates that extend beyond the narrow disciplines of political theory and corporate governance. Concerns about accountability are increasingly being raised, from a variety of quarters, in relation to the burgeoning 'third sector' of civil society organizations (CSOs) and popular social movements, whose role in contributing to and shaping public life in communities around the world can no longer be ignored.

WHY IS THIS DEBATE HAPPENING?

There are several major factors contributing to the rise of this particular debate.

1. The explosive growth of non-profit organizations and citizen groups in recent years, particularly in the past decade since the end of the Cold War and the wave of democratization which swept through many parts of the world. As CSOs have proliferated and become more visible, while remaining relatively unregulated in many parts of the world (compared to government and the private sector), questions have been raised about the basic 'checks and balances' on civil society activity.

2. Some high profile scandals involving non-profit organizations have attracted public attention and done serious damage to the overall credibility of civil society groups. Such instances have not only motivated external audiences to question whether CSO accountability mechanisms are sufficiently robust and developed, but have also led to an internal drive from within the sector to develop improved tools and processes for ensuring accountability.
3. As civil society has grown in size, its scope and influence have also grown. If at one time civil society groups focused primarily upon the direct provision of services to constituencies at the local or national level, CSO are increasingly expanding their work to include advocacy activity aimed at addressing the policies which impact upon their particular area of work. NGOs administering networks of homeless shelters, for example, join forces on campaigns around housing and welfare policies, while humanitarian aid and development groups increasingly engage in campaigns around social and economic justice in order to lessen political causes of famine and poverty.

This growing political role for CSOs seems to be taken as a challenge by other established political actors who question what right civil society groups have to be demanding a say in policy decisions.

Although calls for the greater accountability of NGOs have become louder in recent years, the issue has been recognized by many NGOs for decades and a wide range of experience and scholarship exists on some of the problems and solutions. That scholarship has largely focused on two key areas-international development assistance, where questions of an organization's accountability to their intended beneficiaries are considered, and policy advocacy, where questions about freedom of expression and diversity and legitimacy of representation are debated.

METHODS OF ACCOUNTABILITY

If these are some of the main sources of an NGO's legitimacy, they are intricately connected to specific mechanisms of accountability. If performance is critical to an NGO's legitimacy, it must then find convincing and transparent ways of proving the quality of its performance.. If an NGO claims that it gains part of its mandate from the people that support it and work with it, then it must be able to show that it is engaged in a meaningful relationship with these people which ensures they are informed about the organization and influential in its operations.

NGO accountability has define as, which involve the three aspects of reporting, involving and responding as a;

'the process by which an NGO holds itself openly responsible for what it believes, what it does and what it does not do in a way which shows it involving all concerned parties and actively responding to what it learns'.

The fact that accountability is primarily a process means that applying it is all about designing and operating practical mechanisms to make it a reality. In order to identify these people, the methodology of stakeholder analysis has become one of the key tools of NGO and other organizations' accountability as follow:

1. Any accountability process is to map and analyses an NGO's various stakeholders in a given situation. Even an initial mapping usually reveals certain conflicting interests between stakeholders. An NGO must then find ways to priorities these stakeholders in some way as primary.
2. This stakeholder analysis then becomes the key document with which to design the right accountability mechanisms-whether they are social audits, evaluations, external regulation, complaints procedures, membership systems, environmental impact assessments, specific stakeholder surveys etc.

CONTEXTUALIZING ACCOUNTABILITY

A key part of the process of tailoring the right accountability mechanism to the right stakeholders is recognition of context. The context in which human rights organizations and NGOs operate is by no means uniform.. Accountability methodology will have to be developed imaginatively in any many contexts where 'off the shelf' mechanisms may be unworkable.

Accountability mechanisms must be open for all to see. While this is a given in current accountability doctrine, it may pose certain problems for human rights organisations who may not always be in a position to reveal their sources and contacts - some of the 'how' of their operations. Nevertheless, any accountability system must recognise transparency as primary and identify specific criteria for reserving certain information on occasion.

A BASIC FRAMEWORK

Several people in the NGO world have produced simple accountability frameworks. For most NGOs, only a small part of this accountability is legally required. Although the predominant metaphor of accountability is financial, the actual demands of NGO accountability today are much wider than a financial procedure that ensures that figures tally. Accountability is much more about reporting on relationships, intent, objectives, method and impact. It records facts and makes judgments. Also, current orthodoxy in accountability is as keen to 'embrace failure' and so learn from it, as it would be to celebrate success and repeat it.

ACCOUNTABILITY FOR WHAT?

An accountability process should start by identifying the rights involved in any NGO programme, the relevant rights-holders and duty-bearers related to that right and the content of the duty. From this rights-duties analysis, an NGO can then identify its own specific duty and set out to account for it, while making clear the responsibilities of others.

ACCOUNTABILITY TO WHOM?

In any piece of work, an NGO will need to account to different groups of people as stakeholders. These will be the targeted rights-holders, the various duty-bearers and those secondary and tertiary stakeholders beyond the primary stakeholders who operate as interested or critical observers.

ACCOUNTABILITY HOW?

Different stakeholders will require accounting to in different ways. Some people will require figures alone and Others will require figures and impact. Some will be literate, others will not. So accountability will require diverse media. Accountability processes must also involve key stakeholders through representative meetings, research, representative assemblies or voting systems. But virtues common to all NGO accountability mechanisms must be veracity and transparency.

ACCOUNTABILITY TO IMPROVE

NGO accountability mechanisms must show clearly how the agency is responding to what it has learnt and what its stakeholders are telling it. The mechanisms chosen must demand and show responsiveness by informing people about, and involving people in, new action taken.

WHAT: IS BEING DONE TO IMPROVE THE ACCOUNTABILITY OF CIVIL SOCIETY?

It is important to underscore that civil society legitimacy and accountability is an extremely important and valid issue. This is particularly true when discussion is held with an eye to building up the long-term credibility and effectiveness of civil society as an actor. Expanding CSO capacity around reporting and information disclosure.

There are a range of accountability mechanisms that are being used by civil society groups to proactively and self-critically take responsibility for their Organizational structures, operations, policies and activities. These tools are far from mutually exclusive and, in many instances, combinations of these techniques are integrated in order to meet the different demands of 'upwards' and 'downward' accountability.'

These include:

1. NGO CODE OF CONDUCT

Voluntary codes of conducts are but one way for NGOs to address accountability issues. They are usually developed by national or sectoral NGO coalitions and consist of a public commitment to "principles or standards of performance to which an organisation or a group of organisations voluntary sign up and against which they are willing to be judged."

The overall goal of developing a code of conduct is to provide an appropriate framework to address these issues, setting standards of performance with regard to:

- Effectiveness of NGOs in the quantity, quality and responsiveness of their activities;
- The independence, transparency and reliability of their institutional structures.
- The adherence to their mission as well as to a set of core values, guiding principles, and policies.

BENEFITS OF DEVELOPING A CODE OF CONDUCT FOR NGOS

They are many expected benefits of developing codes of conducts for NGOs. The general drive behind this type of initiatives is to promote the sector's integrity and legitimacy by setting high common accountability standards and sometimes also clear reporting requirements. They represent a powerful statement of intent directed at both internal and external stakeholders that unethical behaviour will not be tolerated. More specifically, the establishment of and adherence to a code of conduct sends both external and internal audiences a signal of credibility, legitimacy, trustworthiness, and professionalism:

A) LEGITIMACY

The adoption of an ethical code can contribute to increasing the trustworthiness and credibility of an organisation, and enhancing the confidence and commitment of its stakeholders to the legitimacy of its operations. NGOs speaking from a strong value base are more likely to attract supporters and fend off political attacks.

B) TRANSPARENCY AND CLARITY OF INTERNAL PROCESSES

Codes of conduct can also contribute to clarify internal processes and introduce greater transparency in the organisation's management and way of operating.

C) ACCOUNTABILITY AND REPRESENTATION

By setting up an explicit set of values, principles, standards of performance and internal processes, codes of conducts provide a framework against which organisations can be held accountable.

D) PROFESSIONAL STANDARDS AND PERFORMANCES

By promoting high standards of practice and rigorous standards of performance, a code of conduct can also contribute to raise the organisation's professional standards and increase its performance and effectiveness.

E) INTERNAL COHESION

Codes of conduct can enhance the sense of community and belonging between an organisation's staff, members and stakeholders that commit to a set of core values and share a common mission.

F) POTENTIAL FINANCIAL BENEFITS

Donors typically ask accountability related questions before channeling aid through NGOs, investigating their independence, effectiveness and accountability. Addressing accountability issues in a code of conduct may not only contribute to attract more funds but ensure better use of resources.

CHALLENGES

The major challenge involved in introducing a code of conduct for NGOs relates to implementation and enforcement. Much time, resources and energy are usually spent on the development process but many organisations fail to implement and maintain the code.

Organisations often overlook the impact that the code of conduct may have on the way of doing things and the changes involved in the agencies processes. Change management is therefore a critical and often neglected aspect of the implementation of codes of conduct to overcome potential resistance to change from staff whose work will be altered by the new standards. It is therefore important to promote the code of conduct through communication, education and training, using various channels such as workshops, seminars, conferences, etc.

Another limitation of codes of conducts as a self regulatory mechanism is that they are by nature voluntary and non binding and often lack clear reporting or formal complaints mechanisms. In addition, when codes of conduct regulate a group of organisations, signatory agencies may be reluctant to report one another for breaching the code.

2. TRANSPARENCY

NGOs should operate open information policies, based on the presumption of disclosure, and make information easily accessible to relevant collaborators.

NGOs operate for public benefit, like governments, rather than private benefit, like companies. In order to make the most contribution to other people's efforts, NGOs should operate with the openness and transparency expected from democratic governments, unless there are strong reasons not to.

Information is power. Transparency empowers the people an NGO works with. It makes it easier for them to collaborate with the NGO, as they understand its work better and how it can best contribute to other efforts.

Finally, by being transparent themselves, NGOs model the good practice that they often press other stakeholders to meet, for instance among governments and private sector companies. This can help citizens develop the skills and confidence to hold powerful actors to account.

NGOs should routinely publish:

- Strategic plans, goals and background analysis
- Performance reports, including feedback & scope indicators and evaluations
- Which standards they use and performance in comparison to them Major collaborators
- Legal status, governance and management arrangements, including identifying board members and senior managers
- Financial information
- Contact information

However, transparency is much more than merely complying with regulations around disclosure of annual reports and financial accounts; it is about engaging with key stakeholders to understand their information needs and responding to these needs so that they can make informed choices in relation to the organisation they are affected by. But why provide more information than is legally required?

Greater transparency will help shore up NGO legitimacy and credibility. Greater transparency will improve performance. Being transparent opens up channels of communication with stakeholders, builds trust and improves impact.

Yet there are risks associated with transparency, if it is not thought through properly. Opening up about one issue often results in questions about another. For example, with increased transparency around the use of financial resources, NGOs are finding it necessary to also explain how their activities translate into impact.

STANDARDS FOR DISCLOSURE AND PUBLIC REPORTING

Standards for disclosure and public reporting are determined in some countries by national legislation, but are adopted by CSOs in other contexts on a voluntary basis. Area such as annual reports, organisational or project evaluations, strategic plans based on external assessments, and regular communications (newsletters, updates, briefs) can provide channels for public access to information about the organization's work, financial status, governance structure and operational impact.

3. CONSULTATIVE AND PARTICIPATORY MECHANISMS

Consultative and participatory mechanisms, allow for the meaningful involvement of diverse constituencies (including beneficiaries) in the organisation's work, from project planning to evaluations. There are also two critical 'built-in' accountability mechanisms that bear mentioning as below

- a) The principle of 'perform or perish: not a single cent secured to undertake CSO activities is secured on the basis of obligation. Whether funding is derived from a government agency, individual donor, foundation, business organisation or multilateral institution, resources will not continue to be available if the CSO is not performing on the basis of its vision, mission and objectives.
- b) 'Built-in' mechanism concerns the effectiveness of civil society advocacy efforts. Civil society groups that do not have credibility, genuine links to the grassroots level and expertise around an issue are automatically limited in their effectiveness when it comes to advocacy. This is a reflection of the 'internal' drive for accountability that characterises many CSOs -a sense of responsibility deriving from within the group which pushes it to act in concert with its articulated mission and values in making a meaningful contribution to the vision for which the organization exists.

SETTING STANDARDS

A number of initiatives set standards for how NGOs should collaborate with other people. Standards need to balance flexibility, so they apply in different contexts and being specific, to provide guidance for staff. They should encourage staff to analyze social situations and different interest groups and to pay particular attention to the priorities of the poorest and most marginalized people, including women.

SUPPORTING STAFF

Across the sector NGOs have a lot of experience of supporting staff to build constructive relationships with different people. For instance, a great deal of training and resource material is available, along with opportunities for staff to reflect and share experience. Some commonly used approaches can be built into organisational policies, including:

- Making operational decisions together
- Transparency
- Delivering on expectations and maintaining quality
- Working with credible staff or partners
- Being easy to contact and demonstrably responsive
- Staying in one place for enough time

MONITORING RELATIONSHIPS

The quality of relationships can be systematically monitored using feedback. This should be triangulated with other views and discussed together with staff and relevant collaborators. Staff should be held to account for their performance in managing constructive relationships. However oversight needs to be handled sensitively, as it can directly affect relationships. It should be proper check upon the field visits, discussions with collaborators and requiring simple reports. NGO's work is primarily determined by the quality of its relationships with its intended beneficiaries.

CONCLUSION

Although many NGOs are not yet actively considering their own accountability, there is a significant amount of initiative and experience that can be drawn upon to ensure NGOs develop their accountability to those they seek to serve. Therefore, unless they address issues of comparative power in society and frame their work in the context of democratic accountability, even those initiatives on NGO accountability which do not seek to hinder NGOs may actually do so. People working within NGOs and the international community should engage with the concerns of their critics and channel them toward the truly troubling un-accountabilities in society, and help move us beyond a focus on organizational accountability towards one of societal democracy.

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