



Graduate School of Development Studies

**NGO Accountability: Undermines responsiveness
to the Beneficiaries?**

Case studies from Bangladesh

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List of Acronyms

AMRFS	Alternative Movement for Resource and Freedom Society
BASSA	Bangladesh Auxiliary Services for Social Advancement
BCAS	Bangladesh Center for Advance Studies
BftW	Bread for the World
CBOs	Community Based Organization
DSW	Department of Social Welfare
EC	Executive Committee
ED	Executive Director
FGD	Focus Group Discussion
FoRAM	Forum for Regenerative Agricultural Movement
GC	General Committee
IASACTF	Action Research on Haridhan & Cambodian Rice Varieties' focusing on promotion of sustainable agriculture and 'Inquest of an Alternative for Securing Agriculture against Commercial Tobacco Farming
MRITTIKA	Management of Recourse and Indigenous Treatment Technology through Identifying Knowledge and Alternative
NGO	Non-Governmental Organization
NGOAB	NGO Affairs Bureau
ODA	Official Development Assistance
PFSSA	Promotion of Food Security of Sustainable Agriculture
UD	Unnayn Dhara
UPCN	Uniting Protestant Churches in the Netherlands
VDC	Village Development Committee
VERC	Village Education Resource Center
VSU	Voluntary Social Welfare
PIP	Project Implementation Plan
PME	Participatory Monitoring and Evaluation

Abstract

This paper examines accountability process in the Local small Non-Government Organization (NGO) in Bangladesh with special attention to the responsiveness to the beneficiaries. The research finds that upward accountability demands of donors and government are not necessarily conducive to the qualities of the NGOs that are necessary to address their downward accountability demand. The study explores different mechanisms that NGOs practice to address the accountability demand. These mechanisms are generally put into place to provide accountability to donors, government and oversight agencies. The study suggests these mechanisms are too intense for local small NGOs. To practice these mechanisms efficiently, local small NGOs have taken different strategies, such as: increase managerial staff in the organization; decrease time for learning and reflection; organize special training etc. This study suggests these strategies have the tendency to drive NGOs away from their beneficiaries.

Relevance to Development Studies

The study explored the obstacles of NGOs to address downward accountability. NGOs downward accountability to their beneficiaries give them the scope to participate in the decision making process which affect their life. In a democratically-governed society, people ideally have meaningful participation in decisions and processes that affect them. The study is relevant to development debate related to democracy and participation.

Keywords

[NGO, Accountability, Bangladesh]

Chapter 1 Introduction

1.1 Call for NGO Accountability

“as the influence of [NGOs] continues to grow, they are also attracting greater public scrutiny” (World Bank 2005: 3)

In the past few years the concern about the accountability of non-government organizations has increased as the public confidence in NGOs eroded due to some highly publicized scandals¹ and rapid NGO growth around the world (Ebrahim 2003). The growth of NGOs was fuelled by a belief among donors that NGOs are more cost-effective than government in providing basic social services, are better able to reach the poor and are key players in the democratizations process. NGOs, with their relative independent character, their non-profit status, and their links to poor communities offer donors a relatively safe and convenient means. In the last decade of the 20th Century, NGOs were seen as the core of active civil societies, supporting the delivery of public services and contributing to an ever-stronger wave of democratization (Jordan and Tuijl 2006). These perceptions have attracted massive amounts of funding in this sector². With this funding and donor’s confidence, NGOs’ voice became louder in the policy debate by defining both the problems (global warming) and the solution (global treaty) (Jordan and Tuijl 2006). World Bank (2005) notes, “as the influence of [NGOs] continues to grow, they are also attracting

¹ The media reported an increasing number of scandals involving charitable organizations in the US and around the world. To illustrate, in just a few months major US newspapers such as the New York Times, Washington Post publish over 30 articles about the ethical failure of such organizations. They flagged the sky-high salaries of top executives, and expenses for offices, travel and other perks. They highlighted conflicts of interest, failure to adhere to an organization’s mission, questionable fund raising practices and a lack of transparency. They challenged the accountability of those who we thought we could trust (Shiras cited in Bendell 2006).

greater public scrutiny”. As the public scrutiny increased, it has been found that all the growth of this sector was not healthy. For example, there are instances of suitcase NGOs³ and massive fund mismanagement. The unhealthy aspects of growth in NGO sector have attracted calls for accountability.

The increasing demand for accountability from NGOs also touched the NGO sector in Bangladesh. Bangladesh has one of the largest NGO sectors in the developing world. Since 1990, the number of NGOs increased from 395 to 1223 in 1999/2000 (Alam 2007: 11). In 2000, over 90% of villages in the country had at least one NGO (Fruttero and Gouri, 2005) and foreign assistance (fund) to the country channelled through NGOs has been above 10% since 1993 (Ahmed cited in Gouri 2005: 2046). In alliance with foreign donors, NGOs expanded their service related to microfinance, small industry, livestock, fisheries, sanitation, basic education, health care etc. Along with this service delivery option some even started profitable ventures like department stores, printing presses, dairy products, transport companies and universities. This led to question being raised not only by the state but also within civil society about NGOs objective and whose interest they are actually serving. In addition to that, political involvement of NGOs also created a big concern. Politically NGOs have maintained a distance from mainstream political activities, by not involving directly to the mainstream politics. The period after 1991 shows a tendency on the part of a section of NGOs to get themselves involved under the banner of ‘non party politics’ (Karim cited in Alam 2007). The activities of NGOs under the banner of ‘non party politics’ have subtle political colour and by organizing these activities under the banner of ADAB (Association of Development Agencies in Bangladesh) it has emerged as a strong force in political

² Between 1975 and 1985 official governmental aid to NGOs increased by 1,400% (Fowler cited in Bendell 2006).

advocacy⁴. Consequently, NGOs in Bangladesh are now increasingly being subjected to the demands of accountability from government, political parties, the business community, beneficiaries, donors and the public.

1.2 Probable risks in NGO Accountability

“Formal accountability procedures may discourage innovations, flexibility and responsiveness” (Edward and Hulme 1995: 7)

The discussion about NGO accountability starts with the question about ‘to whom’ they need to be accountable. As the debate goes, governments are accountable to their voters, private companies to their shareholders and the market, but NGOs risk operating in an accountability void. There are many actors that can claim accountability from NGOs, such as, patrons (donors, government), clients (beneficiaries, local people of the working area) and NGO themselves. Donors demand accountability from NGOs, because they provide fund and in practice NGOs have been found accountable only to their funding agencies (Hillhorst 2003). Government provides legal frame to operate which make them claimant actor of accountability from NGOs. The accountability relationship with patrons (donors, government) has been termed as ‘upward accountability’ (Smith-Smith-Sreen 2005). Morally and it terms of their wider claims of legitimacy, NGOs are accountable to their beneficiaries (Edward and Hulme 1995: 10). The accountability to clients or beneficiaries has been termed as ‘downward accountability’. These multiple accountability demands do not always

³ Suitcase NGOs: made up of one person who travels from conference to conference (Jordon and Tuilj 2006)

⁴ The first major step in this direction was the expression of solidarity with the democratic movement of 1990, which overthrew the autocratic regime of General H. M. Ershad and re-established the democratic process in the country. In the 1991 movement, participation of the NGOs was only one of expressing solidarity with the movement. However, in 1996, the NGOs not only actively took part in the movement but at times played a leading role. This movement led to the resignation of the ruling government and formation of a caretaker government to conduct a general election.

complement each other (Bendell, 2006). The demand of accountability from donor and state requires quick response, sound management, details information. The demand of accountability from beneficiary requires organizational independence, closeness to poor, representative structure and willingness to spend large amount of time for wider participation of the beneficiaries (Edward and Hulme 1995).

In response to the increasing calls for NGO accountability, standard accountability mechanisms have mushroomed over the past few years. They include certification-and-rating system, developing infrastructure and management capacity and establishing codes of conduct. These accountability mechanisms are often formal in nature, and focus on the relationship between donors and NGOs, or governments and NGOs (Ebrahim, cited in Jordan 2006: 6). There is no clear mechanism by which NGOs can be made accountable to the people they serve (Kamat 2004:156). NGOs are generally perceived to be less bureaucratic, more flexible and innovative and thus more responsive to circumstances (Wise cited in Bendell 2006). These traits of NGOs are conducive to meet the downward accountability demand. But formal accountability procedures may discourage innovations, flexibility and responsiveness that are time consuming (Edward and Hulme 1995: 7) thus resulting in constraining the possibilities to meet the downward accountability demand.

In a democratically-governed society, a community of people ideally has meaningful participation in decisions and processes that affect them and are not systematically adversely affected by another group of people, without being able to rectify the situation (Dahl, 1964, Held 2000, Isbister 2001 cited in Bendell 2006). NGOs downward accountability to their beneficiaries give them the scope to participate in the decision making process which affect their life. Downward accountability is important for NGOs as it gives the legitimacy of their own activity (Edward and Hulme 1995). NGOs are chosen to provide services as the consequence of State failure to do so (Eade cited in Feldman 1997). In a democratic country people have option to make the State accountable to them by their voting

power. NGOs are not elected organization but now are providing service instead of State. So, for NGOs it is really important to be accountable to their beneficiaries. NGOs are there for the betterment of the life of the community people. If, NGOs become less responsive to the downward accountability demand that will reduce the scope for the people to participate in the decision making process which risks of not addressing the real need of the community people.

1.3 Local small NGOs in Bangladesh:

“comprehensiveness and small size not only better suit the circumstances of the poor, but also promote scope for extensive beneficiaries’ participation” (Mckee cited in Amin 1997:6)

This study analyse the accountability process in local level small NGOs in Bangladesh with special attention to their responsiveness to the beneficiaries and local community. The study has selected the local small NGOs in Bangladesh for three reasons, firstly; local small NGOs constitute a big part of the NGO sector in Bangladesh, secondly; in comparison to National NGOs they have more difficulties to meet the accountability demand made by donors and government and thirdly, for their closeness to the beneficiaries.

One of the important features of NGOs in Bangladesh is the existence of a large number of small and Local NGOs⁵ side by side with large national NGOs⁶ that cover the country (Siddique 2001). Local NGOs make up the substantial part of the total number of NGO community in Bangladesh, although there is no exact figure about the number of the local NGOs in Bangladesh (World Bank 2006 sited in Alam 2007: 23). The local NGOs in

⁵ Local NGOs: These NGOs operate in only a few sub-districts (5 to 10 sub-districts that limited into one or two districts) receiving funds from local/ national/ international sources. The staff number is in between 20-50

⁶ National NGOs: The NGOs operating almost all districts in the country are treated as national NGOs. These NGOs receive funds mostly from the foreign donors. Some are funded by donor consortia.

Bangladesh provide a comprehensive range of services within a delimited geographical area to meet participants' multiple needs (Amin 1997:5).

In the era of increasing accountability demand from donor and government the reality of the Local NGOs in Bangladesh is different from National level NGOs as they are small and have limited managerial and staff capacity. It has been discussed earlier that accountability demand from donor and government requires quick response and sound management. In this regard, local small NGOs are far behind from the National big NGOs (Begum 2003).

The advocates of the small NGO with holistic approach emphasize that it is intrinsically more empowering, because of its more responsiveness to the multiple needs of the poor (Amin 1997: 5). They also assert that its comprehensiveness and small size not only better suit the circumstances of the poor, but also promote scope for the extensive beneficiaries' participation (Mckee cited in Amin 1997: 6). The head offices of the local small NGOs are normally situated in their working area (Begum 2003). In comparison to the National big NGOs, the decision making bodies of Local small NGOs are closer to their beneficiaries.

Accountability demand is same for Local and National NGOs. But, the local NGOs lack the type of quality which is needed to meet the accountability demand from donor and state. On the other hand as they are close to beneficiaries they have the opportunity to respond more to them in comparison to the National big NGOs. The main problem to be examined in this study is how accountability demand from donor and state is constraining the possibility of the local NGOs to be responsive to the local community.

1.4 Research objective and questions

1.4.1. Research Objective

The objective of this qualitative research is to explore in what way or whether the upward accountability demand is constraining the possibility of the local NGO in Bangladesh to be responsive to the local community.

1.4.2. Research Questions:

Main Research Question:

How does the accountability demand of donor and government constrain the possibilities of Local NGOs to be accountable to their local community?

Sub-Research Questions:

- What are the factors that influence the local level NGOs to prioritize the accountability demand?
- What are the mechanisms Local level NGOs practice to respond to the changing accountability demands from donors and government?
- What are the effects of the focus on upward accountability on the capacity of local NGOs to be accountable to the local community?

1.5 Methodology

This qualitative study analyse the above mentioned questions through two case studies. The two cases have been selected purposively. In the present days the NGOs working in Bangladesh are classified based on their role broadly into two: service providing NGO and advocacy NGO (Gauri 2005). Among the local level NGOs, it is quite difficult to find out purely service providing NGO and Advocacy NGOs (Amin 1997). For this reason this study has selected two NGOs based on their approach. Unnayan Dhara (UD) is a NGO that is mainly focusing on advocacy issue from the time of their formation. And the other sample NGO is Bangladesh Auxiliary Services for Social Advancement (BASSA) which mostly busy with service providing activities.

The study analyse how far the upward accountability pressure from donor and government constraining the possibilities of local NGOs to be responsive to their beneficiaries. In this regard the study intends to analyse whether service oriented organization and advocacy oriented organization behave similarly or differently when the pressure is same for them. Government procedures for ensuring accountability are same for every NGOs. So, having common main donor (Bread for the World) is another reason for selecting these two cases.

The study used both the primary and secondary sources for information. For getting information on the history, evaluation, approach and overall accountability pressure, the study interviewed the Executive Directors. One workshop with staff members has been conducted in each sample NGOs for getting information about organizational responsiveness towards their accountability demand and the problem generally they face. This study tried to get information from beneficiaries and local community conducting Focus Group Discussion (FGD) about the perception of holding NGOs accountable to them. One FGD in the working area of each sample NGO helped to check out how far they are responsive to their downward accountability demand. In order to collect information the tools were used that are as follows.

1. Semi-structure interview checklist for Executive Directors of the sample NGOs (Attached as Appendix-1)
2. FGD check list for the Beneficiaries (Attached as Appendix-2)
3. FGD check list for Local people (Attached as Appendix-3)
4. Workshop procedures for the NGO staff (Attached as Appendix-4)
5. Information Sheet (Attached as Appendix-5)

Besides this a good number of informal interviews have been conducted in both of the sample NGOs. The list of the respondents is attached as Appendix-6.

A number of documents are used as source of secondary data. The range of the documents includes: a) Funding Policy and Reporting System of the Donor, b) Procedures of NGO affairs bureau, c) Programmatic

documents of the target NGOs. A variety of contextual and theoretical material has been used, provided in Institute of Social Studies (ISS) course materials.

1.6 Limitation

Bangladesh has a large number of NGOs. But due to time and resource constraint, the Study only focused on two NGOs. Therefore it is very difficult to draw any general conclusion on the issue considering the sample size. There are several numbers and types of Donor Organizations working with the local NGOs in Bangladesh. The accountability demand also varies among the donors. The study could not address the diversity in the upward accountability demand. Besides this sampling limitation, the study also could not address the NGOs accountability to their own sector.

1.7 Organization of the paper

The paper is divided into six chapters. The next chapter builds the conceptual framework by discussing different problems in holding NGOs accountable in terms of accounting actor, subject matter and mechanism. This chapter presents accountability mechanisms as a useful framework for exploring to whom and for what NGOs are being accountable. Chapter 3 discusses the first sub-question by presenting the factors that influence the NGOs to prioritize the accountability demand through the overall picture of NGOs in Bangladesh. Chapter-4 and 5 confirms the findings in chapter 3 in the context of local small NGOs and analyze different mechanisms practiced by the sample NGOs to meet their accountability demand thus deal with 2nd sub question and 3rd question. Chapter-6 presents concluding remarks and deals with the main research question.

Chapter 2 Concepts and Approaches

2.1 Introduction

The introductory chapter explains the call for NGO accountability has gained importance because firstly for their stronger voice in policy dialogue and secondly for the unhealthy growth of this sector. So, the notion of accountability is applied to oversight the NGOs to check the unhealthy growth. At the same time the question raised whether accountability is also applied to control the NGO voice in public policy debate. The purpose of NGO accountability is manifested in the diverse practices of accountability mechanism. Placing the ‘accountability mechanism’ in centre, this chapter discusses the problem of multiple accountability demand placed for NGOs.

2.2 Non-Government Organization (NGO): diversified definitions

The extreme diversity, heterogeneity of the organizations with their varied goals, structure and motivation that constitute NGO sector makes it difficult to find a common definition of the term "non-governmental organization". In the most simple sense the term ‘NGO’ refers to “any voluntary non-profit agency involved in the field of development cooperation or in education and policy advocacy activities” (Brodhead 1987). The NGOs are also defined as organizations that are “established and governed by a group of private citizens for a stated philanthropic purpose and supported by voluntary individual contribution” (OECD 1988). Other define NGOs as institutions outside the public and private sectors those goals are primary value-driven (humanitarian or cooperative) rather than profit-driven (World Bank 1990, Bhatnagar 1991). The main features of an NGO are: self governing, private, and not-for-profit and with an explicit social mission (Vail cited in Jordan and Tuilj 2006:8). Thomas (1992:122) defined NGOs broadly and narrowly. The broadest definition simply comprises all organizations that are not-for-profit and non-governmental

including all kind of clubs, work teams, associations, co-operatives, charities, campaigning group. He argues the definition used in the context of development studies is a narrow one as it commonly defines NGOs as private non-profit agencies devoted to international aid and development assistance or to national or regional development (Thomas 1992: 122).

The working definition of the NGO used in this paper considers the narrow definition given by Thomas. The study considers NGOs as autonomous associations of individuals formed voluntarily to pursue some common goals, general and specific, with private or state, local or international financial support under the legal framework of a state (Siddiqui 2000: 412). NGOs are differentiated with a common distinction regarding membership of the beneficiaries in the organization. Membership organizations (NGOs) are those where the beneficiaries are themselves members of the organization. In the membership organization the beneficiaries have control over the organizational decision as they elect the executive committee members (Begum 2003). Non-membership NGOs are on the other hand controlled by people who are not the intended beneficiaries (Begum 2003). The beneficiaries being outside the organization have no electoral process of control over the NGOs. The study uses the term NGO to refer only the non-membership organization.

2.3 Accountability: power as central thread of meaning

During the last decade, the term accountability has gained increasingly prominence in development debates. The Merriam-Webster dictionary defines accountability as “the quality or state of being accountable; especially: an obligation or willingness to accept responsibility or to account for one’s actions”. The phrase “obligation or willingness’ allows for different understandings of term accountability, as obligation suggests being held to account, while willingness suggests giving an account (Bendel 2006). Schedler (1999) explained accountability is linked to a variety of other terms in its practical usage, such as surveillance, monitoring, oversight, control, checks, restraint, public exposure and punishment. This

actually gives the idea of obligatory understanding of accountability. But for some, the concepts of accountability, transparency and trust are inseparable. The term is often used interchangeably with the similar concepts of responsiveness, responsibility and representation (Przeworski, Stokes and Manin 1999 cited in Ebrahim 2003). Cornwall, Lucas and Pasteur (cited in Ebrahim 2003) pointed out that accountability is also about taking responsibility. So, the accountability concept has two faces regarding obligation and willingness.

In the obligatory meaning of accountability, power has a very important role to play. Power is a concept that has been explored in details by sociologist for decades, and although this work needs to inform policy and practice in this area, it is beyond the scope of this study. For the purpose of the study, proxies of power can be found in property and force: those with more property are more powerful, as are those with more ability to use force, such as government (who are meant to have a monopoly on the use of force in a society). Constructing accountability relationship among the actors requires a definition of the relationship between them (Day and Klein cited in Newell 2006), effectively defining respective positions of power.

This paper understands the term accountability with the phrase obligation. The level of obligation to be accountable can be further clarified with Schedler's perception about accountability. He addresses accountability as two-dimensional concept, which is very useful to explain accountability relationship within different actors. According to Schedler semantically, the concept of accountability stands on two distinct pillars: answerability and enforcement.

Answerability: The term denotes the obligation of agents to provide information about their actions and decisions and to justify them to the public and to accounting bodies with the authority to monitor their activities. In this dimension exercising accountability therefore involves elements of monitoring and oversight. Its mission includes finding facts and generating evidence.

Enforcement: This term denotes the capacity of an accounting party to impose sanctions on the accountable party in cases of manifest misconduct in office. The enforcement dimension implies the idea that accounting actors do not just “call into question” but also “eventually punish” improper behaviour and, accordingly, that accountable persons not only tell what they have done and why, but bear the consequences for it, including eventual negative sanctions. Exercise of accountability that expose misdeeds but do not impose material consequences will usually appear as weak, toothless, “diminished” forms of accountability⁷ (Newell 2002).

2.4 NGO Accountability discourse

Concerns about NGO accountability have been raised by a number of NGO scholars. Accountability itself is a very complex and abstract concept. It became more complex when this concept applied to NGOs as their circle of accountability is not clearly bounded (Newell 2002). The analysis of the term normally starts with the questions that who is accountable, to whom, for what and how? The problem starts with the type of the NGO, whether it is membership organization or non-membership organization. As the study is focused on non-membership development NGOs, so other types of NGOs are beyond the scope of this study. The problem with NGO accountability became acute with the second question- to whom? Different actors, such as donors, government, other NGOs, their beneficiaries, people of their working area can claim accountability from NGOs. The question ‘for what’ NGOs need to accountable is also spur debates. The pivot of the debate is whether NGOs need to be accountable for what they do in the daily basis or for the effect of their activities in the working area. The answers of these

⁷ According to much of the new institutionalist literature, for rules to be effective they must be accompanied by mechanism of monitoring that prevent the eventual violation of rules from going unnoticed. But they must also count with mechanisms of enforcement that “get the incentives right” by keeping acts of cheating from going unpunished.

two questions actually shape the process or mechanism through which NGOs meet the accountability demand.

Accountability to whom?

The problem with NGO accountability rises with the second question- to whom? Najam (cited in Ebrahim 2003) has observed that NGOs are accountable to multiple actors: to patrons, to clients and to themselves. NGO-patron accountability or ‘upward’ accountability usually refers to relationships with donors and government. NGO accountability to clients refers primarily to relationships with “groups whom NGOs provide services’ or beneficiaries. It may also include communities or regions indirectly affected by NGO programs. This has been termed ‘downward’ accountability. While upward accountability usually is related to being held accountable, downward accountability is more a result of felt responsibility (Edwards and Hulme 1995). Downward accountability is often important to NGOs as they are seen as more directly related to mission-based activities. Morally and in terms of their wider claims of legitimacy, NGOs are accountable to their constituency, most obviously beneficiaries and contributors (Edwards and Hulme 1995). Upward accountability is usually ensured through the use of reporting, auditing, and monitoring activities. These mechanisms for accountability to donors, and oversight agencies, focus on whether financial resources are used appropriately for the specified purpose. On the other hand downward accountability normally translated as the organizational responsiveness to their beneficiaries and local community.

Schedler explained the vertical (upward and downward) accountability describes a relationship between unequal as it refers to some powerful ‘superior’ actor holding some less powerful ‘inferior’ actor accountable or vice versa. In the vertical accountability relationship “above” equals to power, “below” equals powerlessness. In terms of power (proxies of power are resource and force), donor and government are in stronger position to claim accountability from NGOs, as donors have money (property) and government has force to apply. Among different actors donors usually play

the strongest role in holding NGOs to account (Fowler cited in Newell 2006). NGOs are also required to be accountable to their government for the funds they receive, as well legally in terms of compliance with accountancy law, charity law and other regulations governing the not-for-profit sector (Clark cited in Newell 2006). But, there is no clear mechanism through which, beneficiaries can make NGOs accountable to them (Kamat 2004). The inability to hold NGOs to be accountable to them, is the expression of lack of power of the beneficiaries. Simon Zadek (sited in Bendell 2006) discussed that the central dilemma of accountability of an organization is whether to give priority to the beneficiaries who have little power over organization or to the donor or government who have power.

Accountability for what?

The problem with 'NGO accountability' becomes more complex when the second question demands the answer- for what NGOs are accountable? The debate continues with the question that whether the NGOs need to be accountable what they do in day to day basis professionally or they must be accountable for the impact of their activities. Avina (cited in Ebrahim 2003) distinguishes functional accountability and strategic accountability. Functional accountability concerns about accounting of resources, resource use, and immediate impact. Strategic accountability concerns about the impacts of NGO's activities on the wider environment.

Najam (1996) explains the difficulties of addressing strategic accountability. NGOs rarely control all of the factors which influence the outcome of their work. When positive long-term results are achieved, this is not because of one organization or project acting in isolation, but because of whole series of forces and actors come together to produce. This makes measuring 'strategic' accountability in its most fundamental sense impossible- no organization can be held accountable for the impact of forces which are beyond its control. In addition to that there are very few agreed performance standards available to NGOs to measure the ultimate objectives. Functional accountability of NGOs to patrons (donors and Government), operationalize through reports and accounts is high in

practice (Najam cited in Ebrahim 2003). And the strategic accountability is weak on all fronts (Najam 1996). A great part of dilemma faced by NGO lies in the nature of the work they do and the messy and complex world in which they do it.

How?

This question deals with different mechanism through which NGOs ensure their accountability to different actors. For responding the multiple accountability demand (upward, downward) and to address different type of accountability (functional, strategic), various accountability mechanisms have been tried out by the NGOs. Ebrahim discusses five broad categories of accountability mechanisms practiced by NGOs. They are:

a) **Disclosure statements and reports:** Disclosure statements and reports considered as tool for ensuring accountability. In this system, non-profit organizations have to provide detail information on finance, organizational structure and program. Such legal disclosure enables some degree of accountability to donors, client and members who wish to access the report. Apart from disclosure donor requires regular report. Such report and legal disclosure are significant tools of accountability that have limited indication of quality of NGO work. According to Ebrahim (2003) this type of mechanism is useful to ensure upward accountability and have limited potential for downward accountability. The focus of this mechanism is primarily functional.

b) **Performance Assessment and evaluation:** Performance Assessment and evaluation are considered as tools for facilitating accountability. There are two types of evaluation: external mostly used by the donors and internal conducted by the staff of the organization. External evaluations mainly focus on short-term result of NGO activities. In internal evaluation NGO staff gauge their own progress. Both type of evaluations have problem concerning measurements whether to assess process such as participation and empowerment or whether to measure more tangible product. The decision of

the measurements indicates whether the mechanism is addressing the functional or strategic accountability. Ebrahim (2003: 817) points out, “*For the most part, donor appraisals tend to focus on products - they are short-termed and emphasize easily measurable and quantifiable results over more ambiguous and less tangible change in social and political process.*” Evaluation has the potentiality of being used for both upward and downward accountability.

c) **Participation:** According to Ebrahim (2003) as an accountability mechanism, participation is different from evaluations and reports because it is a process⁸ rather than a tool⁹. In examining participation, it is useful to distinguish between different levels or kinds of participation. There are at least four type of participations: Participation that only means having information about the planned project, Participation that include public involvement in actual project-related activities, Participation that means citizen having scope for negotiation and bargain over decision, Participation that refer citizen having greater control over resources and development activities. The first two types of participation, very little decision making power is vested in communities with actual project objectives being determined by NGOs and their donors. The act of participation is largely tokenistic when participation is limited to consultation and implementation. These two types of participation can address only the functional accountability. According to Ebrahim (2003) participation that involves increasing bargaining power of client and control over resources is conducive to downward accountability as well as strategic accountability.

⁸ Ebrahim (2003) refers accountability process mechanisms such as participation and self-regulation are generally more broad and multifaced than tools, while also being less tangible and time-bound.

⁹ Ebrahim refer accountability tools as discrete devices or techniques used to achieve accountability

d) **Self-regulation:** Self regulation refers specifically to efforts by NGOs or non-profit networks to develop standards or codes of behavior and performance. Self-regulation presents a complementary path that allows non-profit to address directly the own sector wide problems while retaining some integrity. Self-regulation through codes of conduct, ombudsmen and other avenues provide important mechanism through which NGOs can improve accountability to donors, communities and to themselves. As the accountability of NGOs for their own sector is beyond the scope of this study, so there is no mention about this special mechanism in the later part of the report.

e) **Social Auditing:** Social auditing is a complex process that integrates elements of many of the accountability mechanisms discussed, including disclosure, participation, evaluations and standards of behavior. A variety of models¹⁰ for social auditing have been developed in past few years. Despite their differences, each of them involves five key elements of the process: stakeholder identification, stakeholder dialogue, use of indicators and/or benchmarks, continuous improvement and public disclosure (Gonella *et al.* cited in Ebrahim 2003). According to Ebrahim this mechanism has the capacity to enhance public reputation of NGO by disclosing information that is based on verified evidence.

These are the five broad categories of mechanism that NGOs practice to ensure the accountability. Key characteristics of the accountability mechanism discussed above are summarized in Table-1.

Table-1: Accountability Mechanisms

Accountability Mechanism	Accountability to whom?	Accountability for what?
Disclosure/ reports	Upward to donors and oversight agencies Limited potentiality for downward accountability	Primarily functional
Performance assessment and evaluation	Upward to donors Significant potentiality for downward accountability	Primarily functional Have possibilities for longer-term strategic accountability
Participation	Downward	Primarily functional if participation is limited to consultation and implementation Strategic if it involves increasing bargaining power of client
Self-regulation	To NGOs themselves	Strategic
Social Auditing	To NGO themselves Downward and upward to stakeholders	Functional and strategic

Source: this table is simplistic form of the table presented by Ebrahim (2003: 825)

2.5 Conclusion

NGOs have historically operated in what was referred to as ‘the sanctified sector,’ a sector that was above criticism. But the time has changed. At present NGOs must answer for their activities. NGOs are often faced with the job of an acrobat in balancing all the different kinds of groups to whom they are expected to be accountable to. It is little coincidence that donor have been listed first in the order of the various stakeholders. Historically, the donors have been the most likely people to demand and receive accountability from the NGOs they funding. Besides donor, government is another very powerful party who used to claim accountability from NGOs. The form of accountability relationship that NGOs are having with donors and government is well composed with enforcement. Donors and government have the capacity to impose sanctions

¹⁰ “Ethical Accounting Statement” developed by Pruzan and Thyssen (1994), “Social Performance Report”, “Social Auditing” process developed by the Institute of Social and Ethical Accountability (ISEA) in London. (Ebrahim 2003)

on the NGOs for any kind of misconduct. Donors capacity derives from their money where as government is the legitimate entity to apply any kind of force. In the later part of the study, this form of NGO-donor and NGO-government relationships helped me to analyse the factors that influence NGOs to prioritize their accountability demand which is the first sub-question.

The second sub-question of the study deals with different accountability mechanisms that are designed to respond to the accountability demanding actors and different types of accountability. Ebrahim's categorization of accountability mechanisms have been discussed earlier. Among the five broad categories each of the accountability mechanisms has the potentiality to address the downward accountability demand. But, these mechanisms are prescribed in such a way that failed to address downward accountability of the NGOs. For example, participation is considered as important process to address downward accountability. Among the four forms of participation first two forms (consultation and implementation) are encouraged by the donors and government to use as process to ensure accountability (Ebrahim 2003), not the last two forms, (related bargaining power and control resources) as the last two are very time consuming and require more organizational responsiveness toward the local people.

This study considers "accountability mechanisms" practiced by the NGOs as instrument to answer the 3rd sub question and the main research question. By exploring (what mechanisms they are practicing, who develops these mechanisms for the sample NGOs, for whom this mechanisms are meant, what type of accountability (functional or strategic) these mechanisms are addressing etc.) the mechanisms practiced by the sample NGOs this study explains different strategies taken by the sample NGOs that address the 3rd sub question. Further analysis of the strategies of the sample NGOs have taken to practice 'accountability mechanism" helped to answer the main research question.

The next chapter discusses donor-NGO-government relationships in Bangladesh to explore the factors that influence NGOs to prioritize their

accountability demand. To present the image of the relationship the study analyzed the approaches of NGO operation in Bangladesh. After exploring the nature of the relationship this chapter further discussed the factors that influence this scenario.

Chapter 3 NGO-Donor-Government in Bangladesh

The history of NGOs in Bangladesh goes back to the pre independence period when educational institutions (schools, college, Madrassas etc) and prayer houses (mosque and temples etc) used to be established as non-profit organizations by the people either individually or in a group. The activities of these organizations were localized, spontaneous and conducted in a non-profit and informal way. Though the voluntary or non-governmental forms of redistribution characterized by the extension of social welfare and the exchange of resources between kin and community members can be traced back to before the 1970s, contemporary NGO movement in Bangladesh is associated with the relief and rehabilitation activities after 1970 cyclone and immediate aftermath of the devastating liberation war in 1971(Feldman: 2003).

Before independence, few international voluntary organizations such as CARE, CRS and the Society of Friends (Quakers) were working in Bangladesh. Emerging as an independent nation after a bloody liberation war in 1971, the new country lacked basic infrastructure and institutions and became the recipient of unusually large quantities of international aid. In response to the post-independence situation the first generation of Bangladesh NGOs¹¹ grew with an orientation of relief and rehabilitation. Soon NGOs felt that charity and welfare orientation could relieve the immediate sufferings of the distressed temporarily but could not yield a sustainable development in their social-economic condition. From this

¹¹ Gonoshasthay Kendra (GK) was founded during the liberation war and continued their work after liberation. The Bangladesh Rural Advancement Committee (BRAC) was founded just after the liberation war and contributed significantly in the relief and rehabilitation phase. Other NGOs which worked during the very initial phase were the Christian Organization for Relief and Rehabilitation (CORR) later known as Caritas and the Christian Commission for the Development of Bangladesh (CCDB) (Alam 2007: 8).

realization, NGOs shifted their operational approach from relief and charity towards a self-reliant local development orientation. Between 1973 to 1975, the community development approach was in operation. In the early 1980's NGOs in Bangladesh made efforts to remove the structural barriers through initiating institutional changes and building the organizations of the poor. It is that time when NGOs in Bangladesh adopted radical mode as they started to realize that the root cause of poverty was structural and they should work as catalyst organizations working towards transforming the power structure (Siddiqui 2001:417).

3.1 Approaches of NGO operation in Bangladesh: Who determines?

In the present days the NGOs working in Bangladesh can be classified broadly into two basic types: those which preferred to work through delivery of services or supply of inputs in the form of services, raw materials and/or credit and those which mobilize basic groups which were supposed to be united and aware, to claim and acquire these services or inputs by their own efforts (Gauri 2005). Or in a simple word the classification is; Service delivery NGOs and Advocacy NGOs. NGO leaders¹² in Bangladesh trace their work to the simple idea of organizing the poor with the aim of empowering them – at the expense of the rural and urban (Stiles 2002). Some NGOs who were inspired by the work of Paolo Freire started critique of donor policies, structural adjustment and the absence of land reform and rural industries to meet the growing need for non-farm employment (Feldman 2003). Such ambitious goal of changing and challenging the dominant economic and political structure, however very soon put NGOs in a confrontational course with the Government. Very

¹² Ranging from F. H. Abed, the founder and director of the Bangladesh Rural Advancement Committee (BRAC) to Khushi Kabir, the founder and director of Nijera Kori (an activist women's NGO) to Shafiqul Haque Choudhury, the founder and director of the Association for Social Advancement (ASA has the most profitable micro credit program in the country).

few of these organizations have been able to maintain it (Wood cited in Stiles 2002). One by one each has been pressured by donors to set aside their radical message (Stiles 2002). Many NGOs shift their identity or compromise with their advocacy work with service delivery option¹³. NGOs in Bangladesh are now prioritizing service delivery and speaking on behalf of their beneficiaries rather to mobilize people to speak on their own behalf (Fieldman 2003).

Presently in Bangladesh advocacy – in the sense of lobbying and policy change- is carried out by selected NGOs and mainly from their headquarter level (World Bank 2005). Most NGO advocacy focuses on issues affecting the poor, and is seen as fully legitimate (e.g. violence against women, dowry, land rights, access to justice, housing, education) by government (World Bank 2005). In fact large NGOs have hardly any agenda in their advocacy efforts to redress rural poverty and inequality by means of fundamental land reform that are so crucial for the landless and near-landless classes representing 65 percent of rural household (Torres cited in Haque 2002). NGOs are less likely to antagonize donors and government. Therefore the more prominent advocacy oriented NGOs tend to be involved in service delivery activities, and large, multi-activity NGOs tend to avoid issues that could seriously antagonize the present structure. At present, NGOs in Bangladesh provide a strikingly homogenous set of services (World Bank 2005).

3.2 Legal and Regulatory Framework for NGOs: Instruments of control

The Government of Bangladesh guides, direct, oversees, regulates and controls the operation of NGOs through a wide range of statutory and

¹³ Nijera Kori and Gana Shahajja Shangsha(GSS) originally started with the assumption that they would not go into credit or income generating activities. They wanted to concentrate fully on conscientization program. But Nijera Kori experienced the pressure in the early 1990s to change their package of activities (Stiles, 2002, Guimaraes, 1995)

administrative regulations. The legal framework for the NGOs has two parts: (a) Laws under which the NGOs are incorporated and given a legal identity; and (b) Laws regulating the relationship of the NGOs with Government. Each NGO must be registered/incorporated under either of the following:

1. The societies Registration Act 1861
2. The Trust Act, 1882
3. The Companies Act, 1913 (amended 1994)
4. the Cooperative Societies Act, 1925
5. The Social Welfare Act, 1961

(Details of these laws attached as Appendix-7)

NGO operations are regulated under either the Voluntary Social Welfare Agencies (Regulation and Control) (VSW) Ordinance, 1961, administered by the Department of Social Welfare (DSW) and the Foreign Contributions (Regulations) Ordinance (FCR Ordinance), 1982 (formerly the Foreign Donation Voluntary Activities Regulation Ordinance, 1978), administered by the NGO Affairs Bureau (NGOAB). These laws govern access to key resources, participation in public sphere and determine economic entitlements of the NGOs.

The 1961 ordinance allows the Government to interfere with the governance structure of the NGOs. The registration body, the Department of Social Welfare (DSW) is authorized to suspend the governing body of any NGO without any right of appeal. Recently this Department cancelled registration of 11 NGOs in Natore district in Bangladesh. The NGOs were convicted to misappropriate the money of the poor people. Without the approval of DSW the governing body of a NGO cannot dissolve the NGO (Begum 2003).

The purpose of FCR Ordinance is to regulate the receipts and expenditure of foreign donation for voluntary activities (Begum 2003). The main features of the Foreign Donations (Voluntary Activities) Regulation Ordinance and Rules, 1978. are:

1. Any person or organization receiving foreign donations for implementation of voluntary activities shall have to be registered with the Government
2. Receiving foreign donations without permission of the Government by any person or organization is prohibited
3. Accounts have to be maintained in the cash book and ledger book on a double entry basis
4. The power for inspection and audit of the accounts of any person or organization receiving or operating foreign donations is vested with the Government.

According to a recent World Bank Report the legal framework relating to NGOs is obsolete with over-abundance of laws and official agencies with limited capacity (World Bank 2005: 7). In most cases these laws often viewed and used as instrument of control (Zaman cited in BRAC report 2007). These NGO regulatory laws are not very much explicit about the role and responsibility of the NGOs to their targeted beneficiaries.

The NGO Affairs Bureau (NGOAB): Regulatory Institution

The government formed the NGO Affairs Bureau (NGOAB) in 1990 to ensure implementation of the regulatory framework. NGOs that are working with the foreign funds are dependent on the NGOAB to operate legally.

Registration of NGOs: For getting government approval to receive foreign donation for voluntary activities an NGO has to get itself registered with the NGO Affairs Bureau. There is a format for applying for registration. NGOAB can cancel the registration of NGOs. For example in 1993 NGOAB cancelled the registration of 23 Local NGOs and 10 foreign NGOs and in 2001 to 2005, 17 NGOs have lost their registration (Source- NGOAB Statistics 2008).

Approval of project proposal: An NGO is required to submit project proposal in a given format of approval of the NGO Affairs Bureau for getting government permission to receive foreign donation. The Bureau

obtains views of the concerned government Ministries on project proposals before approval. The Ministries report on the suitability and usefulness of the activities in the concerned area and for the concerned people (target groups), consistency with the overall national development program and on the possibility of duplication with activities of the government or the NGOs in the same area or with/for the same group of people.

Release of fund: An NGO cannot draw fund from the bank account of foreign donations without a fund release order of the NGO Affairs Bureau. Fund is generally released on yearly basis for a multi-year project. Fund for the subsequent year will not be released without audit report and annual report of the activities for the previous year. Statements of the bank account of the NGOs have to be submitted to the Bureau and to Bangladesh Bank (the central Bank of Bangladesh) after every six months. In this process government ascertain how much money is being received by NGOs from foreign donors & how much there of is utilized for implementation of project activities. NGOAB has the authority to withheld donor fund for NGOs.

The 1961 ordinance which allows Department of Social Welfare (DSW) to suspend the governing body of any NGO without any right of appeal and procedures of NGOAB have made the NGOs in Bangladesh extremely vulnerable to government. The possibilities of being illegal drive the NGOs in Bangladesh to conform demands claimed by government.

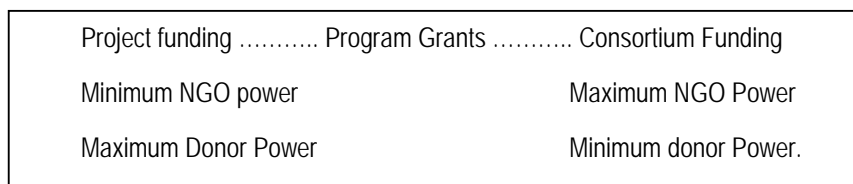
3.3 Donors' fund: NGO dependency

In the context of Bangladesh, foreign donors play a very important role in NGO sector. This country has been the target of enormous amount of foreign aid since independence, and NGOs have increasingly been called upon to channel this aid to the people through their various relief and development projects. The NGO Affairs Bureau keeps a record of all foreign funds directly channelled to NGOs. The available data indicates that NGO funding from 1990 to 1995 has increased steadily. It was found in the official document that the grant component of Official Development

Assistance (ODA) with NGO finance received through NGO Affairs Bureau (NGOAB) in 1990-91 was 6.2% of total grant. By the year 1993-94 it had increased to 11% and by 1997-98 it had risen to 16-17% (Siddiqui 2001: 413). In a recent study with five donor agencies found that bilateral agencies like DFID and CIDA spends approximately 29% and 20% on NGOs respectively, while the European Union estimates that it spends upto 45% of its resource in Bangladesh through NGOs. Besides the multilateral and bilateral Agencies, there are lots of INGOs also provides fund for the NGOs in Bangladesh. This foreign funding source is the most important source for the NGOs working in Bangladesh. A study on eleven large NGOs showed that donor grant consists of their 94% of the combined income sources in 1989/90 budget year (World Bank 2005). This dependency on donor for funding drives NGOs to respond any kind of demand made by the donors.

There are three mechanisms through which donors provide fund directly to the NGOs, such as- Project funding, Program Grants and Consortium Funding. The simplest form of funding to the NGOs by the donors revolves around project funding. The project funding represents a minimal commitment on the part of the donor – one that can be suspended after the project is complete, or even during the project itself. Among the other two, Program grant where some donors have taken to grouping projects under single heading and providing funds for multiple NGOs working in the same area. Consortia, on the other hand, are NGO specific and involve the pooling of resources by several donors to fund particular programs. Stiles (2002:82) in his book presented a figure that shows the funding mechanism and relative donor power.

Figure -1: Funding Mechanism and Relative Donor Power



World Bank study (2005) reveals that there is a re-emergence of project based financing in Bangladesh. The threat of withdrawal of funding from NGOs any time pushes NGOs to respond to the demands made by donors.

3.4 Conclusion

In Bangladesh, NGOs are such vulnerable to donors and government that they had to compromise with their vision. This vulnerability generated for two reasons – NGOs dependency on foreign fund and controlling nature of the legal and regulatory framework. For this vulnerability NGOs have to respond to any demand made by donor and government including the accountability demand.

Donors have the position to allocate fund for the activity, so, it can punish through withdrawal of fund from particular NGO. Project funding mechanism has broadened the scope of donors to withdraw fund any time. Government has it's legal mechanism to impose sanctions on NGO, which contributes to their relatively powerful position. The capacity of donors and government to impose sanctions, coupled with NGOs vulnerability for funding drives NGOs to prioritize the upward accountability demand.

In this context the situation of the Local NGOs is much more vulnerable. As discussed in this chapter earlier, getting fund has become very tough. For the local small NGOs it becomes tougher for the change in funding process. In addition, the change in donor's choice regarding financing big NGOs (World Bank 2005) has pushed them in financial problems. For getting fund, this small NGOs try to conform every requirements and demands placed by donors and government. Sometimes, these requirements are detrimental for their organization.

The following two chapters, through two samples explore, in this shrinking possibilities of getting fund and tight monitoring of government how this small local NGOs responding to the accountability demand.

Chapter 4 Case Study-1: Bangladesh Auxiliary Services for Social Advancement (BASSA)

4.1 Description of the NGO

Origin and Evaluation: harmonized with donors' interest

Bangladesh Auxiliary Services for Social Advancement is a local voluntary organization, established in the year 1990. The organization started its operation with private donation made by a foreigner to Symon P. Adhinary. He founded the organization with the cooperation of few professional and well experienced social workers who had been working with several international and national NGO's in the field of rural and urban development. One year later, on 9th July 1991, it became registered (no. Dha-02579) under Social Welfare Department. After 2 years, in 1994, the organization got registration (no. 824) from NGO Affairs Bureau. From the very beginning of the establishment of the organization, it has tried to provide different service to the rural poor of their locality. BASSA has adopted right based approach (Evaluation Report, 2008) when it found its main donor, the Bread for the World (BftW) Germany, has keen interest on right based approach (Source: Respondent-1).

Organizational Vision and Mission: construct difficulties to address strategic accountability

BASSA dreams of a society where every human being, irrespective of caste, creed & religion can enjoy the sanctity of lives with self-sufficiency. A society where remains good governance, democratic values, peace, harmony, patience, freedom, dignity, equality, happiness and secularism which are free from exploitation, oppression, hunger, fundamentalism, malpractice, backwardness and heinous activities. Their mission statements show that the organization intends to work to link up the rural poor community with basic social institutions in the field of education, family

welfare, health, sanitation and agricultural services delivery etc. The purpose of the organization also is to take necessary intervention towards the development of the target people with greater and meaningful participation, and try to build up leadership capabilities of the women beneficiaries through a planned process for ensuring human and fundamental rights of the distressed and oppressed target people. The broadness of the mission statement shows the difficulties to address the strategic accountability of this organization.

Governance system of the organization: without the representation of beneficiaries

BASSA has its General Council (GC) of 21 members, which is the supreme authority of the organization. GC Members have a stake in the administrative and financial affairs, policymaking and strategic management. GC meets once in a year to review the activities and approve the annual budget. GC elects/selects an Executive Committee (EC) for a period of 2 years consists of 7 members for asserting all major decision regarding approval of expenditure statements, appointment of auditor and other program related issues. EC meets bi-monthly for review the activities and sharing of any issues. They are authorized to make decision and formulate different policies for operating organization and its programs. The Executive Director (ED) of the organization is the Chief Executive Officer and is appointed by the EC, who serves as Member Secretary in the EC and responsible for implementation of decisions of the EC. Among the seven members of the EC, there is no representation of their targeted population; none of them lives in the working area of the organization (Source: Appendix-8: EC members list of BASSA) which shows the absence of the local community people in the EC of BASSA. The reason behind is attributed to the financial vulnerability of the organization. According to ED of BASSA, *“One of the most important tasks of EC is to raise fund for the organization. Local people are not able to do that.”*

Program Operation: heavily focused on monitoring

BASSA maintains three tiers of program operational structure constituting the liaison office based in Dhaka, Central Office and upazila level Area Office to operate all development activities. The senior management team that comprises the executive director and two deputy directors (one program and one finance, admin and human resource) operates from the liaison office in Dhaka. At Central Office level Manager leads a team of mid level and field staff.

The Executive Director of BASSA performs an advisory role on the smooth functioning of the activity. The Deputy Director - Finance, Admin and Human Resources deals with the matter of finance, administrative and human resources of the project and on the other hand, the Deputy Director - Program looks after the entire project activities. The other staff members of the project work under the supervision of the concerned line authority as clearly stated in the job descriptions supplied at the time of appointment.

Among the 24 organizational staff, 12 are with program, 7 with administration and finance and rest 5 are with Monitoring section (Information Sheet-BASSA). BASSA allocated almost 20% of the human resource for monitoring purpose.

Existing donors and projects: the acute dependency of the organization

Since formation, BASSA has worked with Uniting Protestant Churches in the Netherlands (UPCN), Rabobank Foundation Netherlands, Fisheries Department Govt of Bangladesh, Ministry of Food and Agriculture, Govt. of Bangladesh.

Presently BASSA is implementing its core project named “An endeavor towards a Gender–Balanced Just Society” in 57 villages of 12 unions under 4 sub-districts of 2 southwest Districts. It has been found in their project budget that 85% of their program cost is supported by the BftW. BASSA has also been implementing small projects namely Rehabilitation Programme for SIDOR affected people with the financial assistance of

Bread for the World (BftW) and Sanitation programme in Muksudpur with the help of NGO Forum for Drinking Water Supply and Sanitation Project.

Previously BASSA was implementing the project namely “Village Development Project” which was also funded by BftW. One of the major critique in the project Evaluation report 2005 was BASSA could not implement their program activities properly because the project was not well designed. So, BASSA took help of a support service organization recommended by their main donor and submitted a very structured project where every activity is coupled with specific budget. While designing project the organization tries to find out how far their project is going to address the requirements of the donor agency. One of the staff member (respondent-2) commented, “*We pay a lot to the consultants for designing our project, because we don’t have the training on how to write a good project.*”

4.2 Accountability Practice in the organization

Perception about Accountability:

Explore the understanding of the staff members about accountability could be a good start to have an idea about the accountability practice in the organization. In the workshop, among the six groups in BASSA, 3 interpreted accountability as responsibility but they mostly focused on the implementation of day to day basis work program. Their interpretation of responsibility mostly corresponds to their own work, such as- to finish office work properly, implement program properly, obligation to their own organization. Other three groups explain accountability that is directly related to their office work, such as conduct own duty, showing cause of fault. One staff member (respondent-6) replied, “Authority (donor and government) can ask questions about the program, but not the beneficiaries”. The interpretation and examples show that, in this organization accountability is often perceived as an administrative duty (Source-Workshop report BASSA).

Existing Accountability Mechanisms for ensuring accountability:

BASSA gives highest priority to the ‘monitoring visit’ of Donors and Government Officials in the organization. According to the respondent-3, “*our top management always tries to be present in the field when the donor visits us. The visit is very important for the organization.*” The organization tries to present their success while this kind of visit takes place (respondent-1). Their main donor BftW conducts monitoring visit twice in a year. The second important mechanism that BASSA informed is the maintenance of their log book. BASSA has micro-credit program. Though they didn’t take the PKSF money, but they follow the double entry process to maintain their log book.

Reporting is another mechanism that is practiced by BASSA to meet the accountability demand made by donor and government. BASSA has to prepare and submit three types of Narrative reports for BftW: Annual Report (analytical report), Final report (Assessment Report) and Half yearly report (Activity report) (Attached Appendix--- project Monitoring/Project Reporting) and 5 financial reports: financial report with Annual narrative report, Financial report with Half-yearly report, Yearly Income & Expenditure Statement, Balance Sheet, Audited Report.

Table-2: resource dedicated for developing narrative report for the donor and government

Steps/Tasks	Staff involved	Required person-hour	Per-hour cost for human resources	total
Raw information collection from the field and concern department /staff locally compilation	2 persons (Coordinator-Finance & Credit and Coordinator - Program)	120 Person - hour	Per hour cost BDT: 85.00	10200 BDT 113 Euro
Compilation of information and prepare reports (half-yearly and Annual) following donors format, if available.	3 persons (ED, DD-Finance and DD-Program)	126 Person - hour	Per hour cost BDT: 423.00	53298 BDT 592 Euro

Source: Information Sheet-BASSA

According to their budget the total annual salary of ED, DD-finance, DD-Program, coordinator finance and coordinator program is 1014000 BDT (11266 Euro). According to their calculation total time costing them 605 Euro is dedicated to develop narrative and financial report for the donors and government. That shows the volume of time dedicated to prepare these reports.

BASSA identified Project Implementation Plan(PIP) as an efficient tool to ensure accountability. It has been found by comparing two evaluation reports (2005 and 2008) that BASSA has become efficient in implementing their project activities. The evaluation report 2008 has attributed this efficiency to the structured project. BASSA further developed the Project Implementation Plan (PIP) for the current project and submitted to their donor. This PIP is recommended by their main donor. In this Plan, they have written down, why, when, how they are going to implement their activities.

Besides the monitoring visit, cashbook maintenance and reporting BASSA informed formal and informal meetings as an important mechanism to ensure accountability. They have formal meeting with the donor once in a

year. For fulfilling the requirement of the NGOAB, on annual basis, BASSA need to go to Local Administration, either to Thana Nirbahi Officer (if activities are at Thana level) or to Deputy Commissioner (if activities are at District level), to be certified that they have accomplished project activities.

These are the mechanisms identified by the respondent through which BASSA is trying to clear their position to the external world. In this case study, I have found that none of the accountability mechanisms are developed by BASSA. All these mechanisms are prescribed by either their donor or the government.

Prescribed Accountability Mechanisms: mostly addressing functional accountability

While designing accountability mechanisms the concern also goes to what type of accountability they are going to address. As discussed in chapter two, the question ‘for what’ NGOs are holding accountable gives idea about two types of accountability; functional and strategic. The mechanisms practiced by BASSA are addressing the functional accountability. The information requirement of the mechanisms is pointing to this conclusion.

The Overall guideline for progress report for the BftW it is mentioned that it serves as proof for project implementation in line with the approval (Progress Report/ Narrative Report). Annual report requires analysis and assess the results and objectives achieved in the project area. It also requires the comparison between planned and implemented activities. Final report focus on lesson learned. It also requires the information on sustainable impacts with regards to target groups. Half yearly report is basically on project activities. Donors are interested to know about the impact that the project did on the target group but the main focus of the reporting formats are to monitor how far the NGOs is in line with their planned activities that they submitted earlier. Mainly the donor is interested to know whether the inputs (money, equipment, material and human resources) have been utilized by maintaining planned quantity and quality within a fixed

timeframe; if not, why not and what could be done to adjust. It seems that donors are very much eager to ensure functional accountability which mostly concerns about accounting of resources, resource use, and immediate impact.

The monthly reporting format of the Social Welfare Department and NGOAB has 8 columns titled: 1) name of the project, 2) name of the donor, 3) yearly budget, 4) progress of the planned activity, 5) progress of the planned activity before current month, 6) progress in current month, 7) expenditure by activity and 8) remark. According to the staff member of BASSA (respondent -4) if they write anything problematic in the remark, then they face bureaucratic hazard of giving number of explanation to SWD. This situation discourages the staff members to write anything in the remark column which is the only space where they can talk about the problem or change in their program activity.

According to the staff members of BASSA the monitoring visits normally are pre-determined (about date, what to monitor and how). Donors and government officials only check whether they are implementing their planned activities properly or not. Their main donor gives high priority to the financial papers. The findings indicate the monitoring visit made by donors and government officials mostly focus on management of the fund that given to the NGOs.

Table-3: BASSA’s Accountability Mechanisms at a glance

Accountability Mechanisms (according to priority)	Who decide?	Who develop?	Requirements of the mechanism
Monitoring Visit by donors and government Officials	Prescribed by donor and government	Decided by donors and government	Attendance of senior staff members
Log book and cashbook maintenance	Prescribed by donor and government	Formats developed by donors and government	Expert accountant in the organization
Reporting	Prescribed by donor and government	Formats prescribed by donor and government	Expertise of the staff members in language (specially in English) Time and money (discussed earlier)
Project Implementation Plan	Prescribed by donor and government	Format developed by support service organization	Expertise of staff in planning Time Money
Attend formal and Informal Meetings	Prescribed by donor and government		Attendance of senior staff members

Problem faced by BASSA to maintain these accountability mechanisms:

BASSA thinks the accountability demand increased in the donor side. In relation to the information requirement of the donors, BASSA informed it has become a hazard for them. According to the Executive Director of BASSA, *“in the past the reporting was very relaxed. We didn’t need to think about all these result and achievement, indicators. The financial reporting*

also was very simple. But writing reports for the donors is becoming more formative and complicated day-by-day.” Their main donor BftW increased their monitoring visit in the organization. Respondents think the accountability demand from the state remain same. They didn’t mention any difference between near past and present. But they do recognize that in early 1980’s the state supervision on NGOs was not that much intense. According to the respondent it became very intense after mid 90’s.

BASSA identified the most problematic is the reporting. According to ED of BASSA, *“We have difficulties to prepare all these reports as they are very structured.”* most of the staff members of BASSA are from the local community. They are not that much educated. He said, *“Highly educated people don’t want to work in the village”*. They face problem to fulfil the language requirement of these reports, as all the donors reports have to be written in English. Sometimes they take the help of consultants to prepare their reports.

BASSA discussed another problem also related with the education level of the staff. According to the ED, *“one of complains of the donors and government officials is our staff are not efficient in communication.”* As the donors and government officials are highly educated, so they have problem to communicate with them. It is not only language. The development jargon they use, the staff of the organization are not able to understand that. So according to them this is hampering their accountability to the donor and government. But these staff members are very much sound in communicating with local people.

Strategies Taken by BASSA:

To minimize these problems BASSA has adopted some strategies. These are as follows:

Appoint highly educated staff: Presently BASSA is trying to appoint highly educated person in their office. But highly educated people don’t want to work in field level. But BASSA have to produce good report. So the

organization is increasing their staff in the liaison office based in Dhaka. They are thinking not to take any new members in the field level.

Increased management staff: BASSA increased their management staff. Among the present Human resource 12 staff are allocated in administration, finance, management and monitoring supervision unit. Among these 12 staff, 7 belong to administration and 5 belong to monitoring and supervision unit.

Capacity Building Training: BASSA is looking for different training for its staff members that will help them to communicate better with the donors and government. The most of the capacity building initiative under their present BftW funded project is related to management and monitoring.

Maintain a liaison office in Capital: To respond quickly to the meetings called by donor and government, BASSA maintain a liaison office in Dhaka. The senior management team operates from the liaison office.

Chapter 5 Case Study-2: Unnayan Dhara (UD)- The stream of Development

5.1 Description of the NGO

Origin and Evolution: compromised dream at the beginning

Unnayan Dhara (The stream of Development), is a local level development NGO, started in February 1992. Mr. Talib Bashir Nayan, who used to be a left-political activist as well as a journalist, founded Unnayan Dhara (UD) in association with a group of social development workers in their locality. One year later, on 14th August 1993, it became registered (no. 77/93) under Department of Social Services. After 4 years, on 8th January 1997, the organization got registration (no. 1119/97) from NGO Affairs Bureau. The previous experience in working with farmers and leftist political background of the founder inspired him to form such an organization that would contribute to social transformation. As the fund was available for service providing programme in the period of early 1990's to late 1990's, UD starts its program with service providing option. From 1996, it has been running its Sustainable Agriculture and Farmers' Rights Program. The activities of this project are advocacy oriented.

Organizational Vision, Mission: synchronized for both service providing and advocacy option

UD's organizational vision indicates that the organization dreams for a society where people can have equal rights and opportunity. Their mission statement also very much harmonized with their vision as the organization intend to contribute in the process of social structural change through empowerment of the poor spectrum. In the mission of the organization it become clear that the organization intend to empower the poor through providing need based development support and service. Significantly, the organization has include something in their 'mission', which has given them

the scope to work with both service and advocacy option. UD wants to provide need based development support and services to the 'poor spectrum' for their holistic development towards 'creating' a 'participatory sustainable development process. The ambiguity of the mission statement made almost impossible to address the strategic accountability of the organization.

Governance system of the organization: General council without representation of beneficiaries

UD has its General Committee (GC) of 27 members, which is the supreme authority of the organization. In UD, GC meets twice a year for review the activities and approve the yearly action plan with budget. GC elects/selects an Executive Committee (EC) for a period of 2 years consists of 7 members for smooth functioning of the organization. The role¹⁴ of EC in UD is same like BASSA.

In this GC of UD, there is no representation from the farmers or the poor community members (Appendix-9: List of GC members of UD). As the GC is the supreme authority of the organization, absence of any members from the target groups of the organization indicates the weak accountability relation of the organization and their beneficiaries.

Program Operation:

UD maintains two tiers of program operational structure constituting the Central Office and sub-district level Area Office to operate all development activities. At Central Office level a separate cell comprise of Public Relation Officer, Internal Auditor, Chief Accountant, Assistant Accountant, Office Secretary, Computer Operator and Service Staff. They are responsible for maintaining the accounts, secretarial and other functions. The cell is directly accountable to the Director. Each Area Office is headed

¹⁴ There are some common rules and regulation about the role of EC in the organization.

by an Area Coordinator along with Senior Program Organizer, Program Organizer, Field Organizer, Community Volunteers, Junior Accountant, Junior Office Secretary and Service Staff, who responsible for maintaining Area Office level project activities, accounts, secretarial and other functions and support the Program Coordinator and Chief Coordinator for day to day development activities.

Among the 21 organizational staff, 15 are with program, 2 with administration, 2 with finance and rest 2 are with monitoring section (source: Information Sheet of UD). Besides this, UD has 45 community worker and 37 volunteer working for the organization.

Existing donors and projects:

Since emancipation, UD has worked with Dhaka Ahsania Mission, CORDAID Netherlands, BRAC, DNFE Govt., PROSHIKA, Village Education Resource Center (VERC), Madaripur Legal Aid Association, CARE International, BILANCE-Netherlands, Australian High Commission, OXFAM (UK), FoRAM (Forum for Regenerative Agri. Move), Bangladesh Agriculture Research Council, Winrock International, National Disability Development Foundation, FAO-Thailand, Emmaus International- France, Caritas Australia and APHD.

At present UD is implementing three (3) projects with the financial assistance from Action Aid Bangladesh and one (1) with the support from Bread for the World (BftW)- Germany. UD consider the project ‘Promotion of Food Security of Sustainable Agriculture (PFSSA)’ as their core project of the organization, which started in 2008 and will continue up to 2010. UD receive more that 90% of their operational and capital expanses from their donor Bread for the World- Germany. This Project targets primarily a total of 1600 farmers (50% female) of 800 families who are directly involved in agriculture. Secondary target group of the Project includes 5000 family members of the primary target people, community farmers, relevant govt. officials and professionals as well as 49 member NGOs of a network on ‘sustainable agriculture’ named SSAB. With an aim to contribute in

promotion of ecologically sound, economically viable, culturally appropriate and socially just organic farming practices in Bangladesh. This project wants to reduce dependency of 1600 farmers from 800 families of 20 villages under 3 unions of Jhenidah districts on inorganic farming and strengthen civil social effort for promotion of sustainable agriculture.

According to the respondent the UD takes the project very carefully. It doesn't take any agenda that can antagonize the donors and government. While talking about how they design their project, they responded first they try to find out the possibility of available fund. Then they carefully check the requirements of the donor and try to design project accordingly (Source: Respondent-7).

5.2 Accountability Practice in the organization

Perception about Accountability:

In UD, accountability is perceived as 'responsibility' of answering any type of queries coming from donors and government. Among the 7 staff group 4 have been interpreted the word as "Responsibility". For one group, "responsibility mostly corresponds with donor satisfaction about the organization". For another group responsibility means providing explanation to the authority where for others the word actually means to carry out designed program perfectly. Among the rest of the 3 groups in UD, 2 interpreted accountability as answerability to authority. They recognized the power of the authority to ask question and at the same time they cancelled the possibility of asking questions by the beneficiaries that is problematic to answer. One group interpreted accountability as transparency but that mostly for the staff of the organization. (Source: workshop report of UD)

It was found in the workshop that for them accountability mechanism mostly corresponds with information sharing. And for information sharing, UD gives the highest priority to donors and government. They only feel responsibility to answer question coming from their 'Boss' (Source:

Workshop Report-UD) in other word from Donor or from Government; but not from beneficiaries.

Practiced Accountability Mechanisms for ensuring accountability:

As discussed in chapter -2, NGOs are practicing various standard accountability mechanism prescribed by donor, academicians and some are developed by NGOs themselves. UD tries to be a very accountable organization (respondent-7). But as like BASSA, the mechanisms practiced in UD are all prescribed by donors and government.

UD gives the highest priority to reporting. UD develop different types of reports to meet their donors' requirement. As like BASSA, BftW is their principal donor, UD has to submit report to this donor as same as BASSA. Besides this, UD submit annual reports to the registration authority (Department of Social Welfare). Not only that the organization also submit project reports to line ministries according to the nature of the project. The staff members consider reporting as a very important mechanism to ensure accountability. One staff member in the workshop (respondent-8) informed, *“what we do, we write it in the report. So it is very easy to know what we are doing now”*. While talking about the usefulness of these reports to the beneficiaries they informed that these reports are not for the beneficiaries.

Table-4: resource dedicated for developing single narrative report for the donor and government

Steps/Tasks	Staff involved	Required person-hour	Per-hour cost for human resources (BDT)	total
Data Collection	10 (field organizer)	100	50	5000 BDT 55 Euro
Data Compilation	2(field organizer)	20	50	1000 BDT 11 Euro
Draft Report Preparation	1 (coordinator)	20	80	1600BDT 17 Euro
Report Editing	1(Executive director)	8	100	800 BDT 8.5 Euro
Final Report Preparation	1(Executive director)	6	100	600 BDT 6.5 Euro
Report Dissemination	2 (coordinator)	4	80	320 BDT 4 Euro
Total				9320 BDT 102 Euro

1 Euro= 90 BDT

According to their budget the total annual (2008-2009) salary of ED, Coordinator and Field organizer is 533000 BDT (5922euro). According to their calculation, the time they allocate for one single narrative report costing them 102 Euro. Therefore, if there is a donor (and there are), who requires 4 reports in a year then it requires approximate 632 person hour and cost of 9320BDT (408 Euro).

UD staff informed another important mechanism they practice to meet up the accountability demand is the monitoring and evaluation system in the organization. Through this system UD observes very intensely what is happening in the organization and in the field. According to the staff member (respondent-7) this system helps them to implement their project according to the design. In this system they have developed some time

bound indicators. This system is helping them to be more accountable and transparent. UD develop monitoring and evaluation system in the organization with the help of a support service organization. This system also prescribed by BftW. ED informed that , “BftW has the project through which it tried to develop participatory monitoring and evaluation system in its partner organizations. We are included in that project.” In this system for the first time the organization included community member in the monitoring process. But at the same time the respondents recognized for true participation of the beneficiaries in this system required so much time and money that we don’t have. So the participation of the beneficiary in this system is very tokenistic.

Like BASSA, UD also recognizes formal and informal meeting as one of the mechanisms that help them to meet the accountability demand. UD does not have any liaison office in Dhaka. The ED informed he has to visit the capital almost every week in the month. He also informed that all visits are not for meetings but donors often call him to meet and clarify their questions. To reach Dhaka from Jhinaidaha takes any person 4 hours by bus. For fulfilling the requirement of the NGOAB, on annual basis, UD need to go to Local Administration, either to Thana Nirbahi Officer (if activities are at Thana level) or to Deputy Commissioner (if activities are at District level), to be certified that they have accomplished project activities. Besides, they have to attend monthly GO-NGO coordination meeting at District level.

Like BASSA, UD also developed the PIP for their ongoing project funded by BftW. They also recognize donor’s monitoring visit as important mechanism to respond to accountability demand. As UD and BASSA are having the same main donor, so the monitoring visit mechanism is same for both of the organization. Besides the donor visit, government officials also visit the organization very often.

These are the mechanisms¹⁵ identified by the respondent through which donors and government are making UD accountable to them. Except the meeting, all other mechanisms are very formal in nature. There are five mechanisms discussed in the chapter-2. Like BASSA, in UD also social auditing system is completely missing.

Prescribed Mechanisms: Mostly addressing functional accountability

The accountability mechanisms practiced by UD are almost same as practiced by BASSA. This fact helped me to conclude the accountability mechanisms prescribed by donors and government are not responsive to the nature of the work of these NGOs. Information requirement of donors and government from UD is same as BASSA.

¹⁵ As the BftW is the main donor of UD, monitoring visit also take place in the organization. But the staff members do not mention it as accountability ensuring mechanism

Table-5: UD's Accountability Mechanisms at a glance

Accountability Mechanisms (according to priority)	Who decide?	Who develops?	Requirements of the mechanism
Reporting	Prescribed by donor and government	Formats prescribed by donor and government	Expertise of the staff members in language (specially in English) Time and money (discussed earlier)
Monitoring and Evaluation System	Prescribed by donor	Formats prescribed by support organization in consultation with donor	Expertise of the staff member in developing time-bound indicators and conduct complicated system
Attend formal and Informal Meetings	Prescribed by donor and government		Attendance of senior staff members
Project Implementation Plan	Prescribed by donor and government	Format developed by support service organization	Expertise of staff in planning Time Money
Attend formal and Informal Meetings	Prescribed by donor and government		Attendance of senior staff members

Problem faced by UD for practicing accountability mechanisms:

According to the ED of UD the state supervision on NGO increased in a significant level. After mid 1990's it has become very acute. He informed that, '*government officials are now very active to monitor the NGOs.*' He mentioned the incident of cancelling the registration of 11 NGOs in Natore

district in Bangladesh. Not only that he also pointing the military interruption in the NGO sector. NGOs have to give their reports to the military now. But he blamed some of the NGO leader for creating this situation. Some of the NGO leaders became over ambitious and involved in politics. He thinks that contribute to this situation where Government strengthen their monitoring about what the NGOs are doing with the donors money.

Regarding the donor's accountability demand the organization feels that donors become very much curious about the every single detail about what they are doing. The formats of the donors support this view. UD informed about BRAC. They have to keep and present weekly report to BRAC as this organization is one of their donors.

UD identifies the reporting formats prescribed by the donors are very much structured. The reporting formats do not give the scope to the organization to explain things in their way. According to respondent-5, "*We have so many things to write in report, our analysis basically, but the report does not give us that chance.*" He considers this undermines their analytical capacity. That effecting to their interest to look closely what is in reality happening in the field level. Besides this narrative reports, financial reports are also very hazardous. According to the accountant of the organizations, "*it was too difficult for me to follow the format. To fill up the format properly I was in need to have training.*"

UD has in serious problem to present their results. They recognize themselves as advocacy oriented organization. For the nature of their work to achieve their goal and purpose they need time. But they have to identify the immediate results of their activities to show that their projects are successful. According to the respondent, "We have some indicator through which we can actually measure whether it has been achieved or not. But we think it is too short time to show the results. In the annual reporting format we need to show result for one year. The type of work we do it is difficult to show the result within this short time."

The staff of the UD are over burdened with reporting. As they have to do their paper work, staff have to finish their field work earlier and write report. So that they can make good report within short notice for producing this information, they have to go through a rigorous process of organizing information according to the prescribed format, which includes data collection, review and check, compilation, analysis, report writing and editing. Besides, for a 'Nice Report', they have to consider other things like fine printing and balanced use of photography with an aesthetic sense. Apart from regular 'Written formative Report', the NGOs have to be prepared for other modalities like e-mail, fax, telephonic conversation and meeting; with the donors. Altogether 10 among 101 staff members of UD are involved with the process of preparing report for the donors. On an average, 164-person hour and 9200 (92€) BDT requires for producing a report for a donor.

For ensuring accountability the staff members of UD have to participate in various formal and informal meeting called by donors and government officials. One dilemma was described the ED of UD. He discussed that donors want him to be in the working area (as they sometimes count how many days he was present in the field area). On other hand they call different meeting. Not only the donor, but government officials also call for different formal and informal meeting. In that meeting they want the ED to attend. He wondered, "*how come it is possible for me to be present in two different place at a time?*". These meetings take lots of time of the NGO workers. They have problem to balance with this.

So, it has been found that, though the accountability mechanisms are the same for both of the organization, but the problem they face to practice those mechanisms are not same.

Strategies Taken by UD:

To address the above mentioned problem UD has taken different strategies. These are as follows:

Appoint people who can write good reports: Donors' pressure for good reports has shaped the demand of human resources in the organizations. UD is now looking for people who are efficient in writing reports. Their advertisement for the recruitment shows their tendency in this aspect.

Allocate less time for beneficiaries: UD's field and mid level staff used to spend 4 working whole day with their beneficiaries. But now they spend only half day in their working area. In the second half of the day, they spend now in office for reporting

Proper Implementation of Project Activities: As the reporting formats are very structured and encourage following the project activities without any variation, UD staff follow the project very specifically.

Chapter 6 Upward Accountability: Effects on NGO responsiveness to their beneficiaries

As discussed in previous chapters, NGOs have multiple accountabilities- downwards to their beneficiaries and local community and upward to their donors and host government. Multiple accountability presents any organization with problems, particularly the possibilities of having to 'over account' (because of multiple demands), or being able to 'under account', as each overseeing authority assumes that another authority is taking a close look at actions and result (Edward and Hulme 1995). The study reveals that in their upward accountability they are facing the problem of over accounting as the donor and government both tighten their overseeing on the NGOs.

Factors influencing direction of NGO Accountability

The upward accountability relationship contains the element of enforcement. It implies the idea that accounting actors do not just 'call into questions' but also 'eventually punish' by negative sanctions (Schendler 1999). As discussed in chapter three, in Bangladesh the project funding mechanism and legal framework for non-profit sector provide the scope to the donor and government to impose sanctions on NGOs. The donors can discontinue financing after the project period and can withdraw their fund even during the project implementation period. This threat of withdrawal of funding drives the NGOs to comply with any demand made by the donors. For example, BASSA has changed their program approach (adopted right based approach) to comply with the requirement of their main donor (BftW). For local small NGOs compliance with donor demand is much more important because normally they have one or two donors to fund their activity. So they have less option to bargain. The experience drawn from the sample NGOs reveals that among them the insecurity about the continuation of funding is high.

Besides this insecurity of losing funds, the regulatory framework for non-profit sector forces NGOs to fulfil demands made by the government. The registration body, the Department of Social Welfare (DSW) is authorized to suspend the governing body of a NGO without any right of appeal. NGOAB has the right to suspend any ongoing project, cancel registration and stop the program activity of any NGOs. The case studies presented in chapter four and five disclose the fact that the fear of having sanction from government is high in UD compared to BASSA. BASSA is less concerned about the threat as they think the services they offer compliment government activities in their locality. On the other hand, UD is more in advocacy activities. But they select project approach and prepare activities very carefully which does not have chance to go against government.

The study reveals that NGOs give high priority to the accountability demand from donors and government for their capacity to enforce negative sanctions regarding fund. As the beneficiaries do not have any mechanism of enforcement. Though, the passive resistance from beneficiaries has been felt by sample NGO, but that is not strong enough to make NGOs respond to their accountability demand.

Accountability Mechanisms practiced by sample NGOs:

The study findings indicate that, in responding to the accountability demands both NGOs have practiced different mechanisms, such as: submitting different reports (narrative and financial), providing information to donors and government officials during their monitoring visits, establishing monitoring and evaluation systems within the organizations, attending formal-informal meetings with donors and government official. One important general finding is all these mechanisms are prescribed by donor and government, not developed by the sample NGOs.

The mechanisms that are practiced by the sample NGOs are designed with the information requirement of donors and government. Donors and government have different formats for reporting which the NGOs have to

follow. Both sample NGOs find the formats very structured and complicated.

The other mechanism that is identified as very important by both NGOs is the monitoring visit of the donor and government officials. According to the sample NGOs, donors and government officials only check whether they are implementing their planned activities properly or not. They put lot of emphasis on their financial papers. Considering the findings, the study concludes that monitoring visit made by donors and government officials mostly focus on management of the fund that given to the NGOs.

Sample NGOs consider Participatory Monitoring and Evaluation (PME) system within the organization as mechanism to ensure accountability. This also prescribed by their main donor with the aim to create space for the beneficiaries in the decision making process of the organization. But, both of the sample organizations identified the mechanism as complex, time consuming and not conducive to the participation of the beneficiaries. This system encourages the consultation form of participation.

In the formal and informal meeting, the study finds that the agendas are always determined by donors and government. Both of the NGOs informed there is very little chance to reflect the actual need of the beneficiaries.

The study finds that, the mechanisms practiced by the sample NGOs are almost same. These mechanisms are not developed by the NGOs but prescribed from donors and government. These mechanisms are not responsive to the nature of the activities they conduct. For example, UD is mainly working to promote sustainable agriculture, where they are doing different experiments. So, they need space in the reporting structure to inform different outcomes. On the other hand BASSA is more into rural women leadership building program. They appoint such staff that can communicate with poor women in their locality. So, they appoint the staff from their locality who are not very much educated. For their staff the reporting structures are very complicated.

Effects of accountability Mechanism:

Although sample NGOs are having problem with different accountability mechanisms prescribed by donors and government, the study finds that they are trying to meet the upward accountability demand. For meeting this demand, the sample NGOs has taken different strategies that have effects on their flexibility and innovativeness in program operation thus affected their responsiveness to their beneficiaries and local community.

Structured reporting system, complicated Monitoring and Evaluation system shaped the demand of human resources in the organizations. Both of the organizations are trying to appoint people who are efficient in reporting and managerial task. The sample NGOs shifted their priority from appointing more field staff to communicate with beneficiaries to appointing more managerial staff to communicate with donors and government officials efficiently. The result is, less number of staff are now communicate with large number beneficiaries. So, normally field staff don't have enough time listen to the problems and suggestion of the local people and beneficiaries.

To comply with the prescribed mechanism, the sample NGOs become very much specific in the implementation of their planned activities, especially UD. Both, BASSA and UD try to implementation activities according to the approved project. This strategy is harmful for the flexibility in program implantation. As they become very specific, the scope to incorporate the suggestions given by local community becomes minimal.

The strategy of increasing managerial staff in the organization is also affecting innovativeness of the sample NGOs. Management staff in the organization remain busy with the resource management. For innovation, NGOs need subject-specialist staff. Such as, UD is promoting sustainable agriculture. So, UD needs personnel educated in agricultural science to deal with different problem and come up with different solutions. But, none of the sample NGOs give priority to appointing subject-specialist staff.

For the responsiveness, innovativeness and flexibility the local small NGOs were considered to be darling to the donors to implement development initiative. These characteristics are also very favourable for being accountable to the beneficiaries (Edward and Hulme, 1995). Responsiveness to the local people give them the space to participate in the decision making process of the organization, innovation gives the capacity of solving different problem in the local area, flexibility in program gives the scope to the local people to give suggestion about the activities. In this way the beneficiaries can participate in the decision that affects their life. Upward accountability demand of donors and government places two type of constrains. Over emphasis of functional accountability by donors and government is restricting the flexibility of the NGOs in program. Secondly, the complicated, **reductive**, time consuming mechanisms prescribed by the claimant of the upward accountability restraining NGOs innovation by consuming time and creating need for special type of staff in the organization. The reduced flexibility and innovativeness results in less responsiveness of NGOs to their beneficiaries. The study finds that to meet the upward accountability demand, NGOs are sacrificing their responsiveness to the local community thus are becoming unable to address downward accountability.

Concluding Remark: Upward Accountability needs to be responsive to local Community

It has been observed that both of the cases the extensive upward accountability demands coupled with formalized accountability mechanism driving NGOs to become less responsive to the local community. To comply with funding and regulatory agencies, NGOs are integrating multiple accountability mechanisms that have tendency to take the NGOs away from their local people and beneficiaries. Considering the situation the study suggest the accountability mechanisms that are practiced by local small NGOs need careful attention to meet the downward accountability demand and strategic accountability need.

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Appendix-1: Interview checklist for Executive Directors

1. Accountability demand

Key Issues: Interpretation of 'accountability'. Who can claim accountability and to what extent.

- 1.1 How would you like to describe/define 'accountability'?
- 1.2 To whom do you think that the NGO is accountable to? Why?
- 1.3 How do you think that the donors/beneficiaries (depending on answer to 1.2) would define accountability? Is there any difference between your definition and theirs?
- 1.4 What you think about accountability demand? Increased? Remain same? Or Decreased? Why you think so?
- 1.5 How the 'accountability demand' influenced your organization, particularly in relation to: a) organizational structure, b) policy implication, c) system implication and d) mode of operation?

2. Existing accountability practices

Key Issues: What are the accountability demands from the government both in terms of a) funding and b) reporting on activities? (this is replacing questions 9.1. and 9.2. on the general info sheet)

- 2.1 How your organization is responding to 'accountability demand' from the government? Did you feel any kind of trouble in dealing with government directorates? If yes, then what kind of?

What are the accountability demands from the donors both in terms of a) funding and b) reporting on activities? (this is replacing questions 8.1. and 8.2. on the general info sheet)

- 2.2 How your organization is responding to 'accountability demands' from the Donor? Did you feel any kind of trouble in dealing with donors? If yes, then what kind of?
- 2.3 Is there any accountability demand from beneficiaries or local community? In what form you feel?
- 2.4 Do you have any mechanism to respond to that? (depending on the answer of q 2.3)
- 2.5 What is your opinion regarding the 'unuttered accountability demand' from the
- 2.6 What are the hindering factors for properly responding to the 'accountability demand' from the beneficiaries?

Appendix-2: FGD Checklist for Beneficiaries

1. Level of understanding of the NGO

- 1.1 When & how the NGO started its work?
- 1.2 What does it do now? for whom?
- 1.3 At what the NGO is really good?
- 1.4 How big the NGO is? (Approximate number of staff/amount of budget)

2. Level of understanding of the project

- 2.1. When the project was started?
- 2.3. What the project is trying to achieve and how?
- 2.4. Who are the target groups?
- 2.5. What are the main activities of the project?

3. Involvement in the project

- 3.1. How they were involved with the project when it was designed? Did they identify the problems the project is trying to address or the strategies to address the problem or the project activities?
- 3.2. What is their role in project implementation? What types of support are being provided by the NGO to perform their role?

4. Information sharing

- 4.1. Do they inform the NGO about their satisfaction or dissatisfaction? If yes, how? If not, why not?
- 4.2. Does the NGO ask them or create space for them to share their opinion?
- 4.3. Can they mention about any change initiated by the NGO, as per the suggestions/recommendation of the beneficiaries?
- 4.4. Can they mention about anything that didn't change by the NGO, in spite of suggestions/recommendation of the beneficiaries?

Appendix -3: FGD Checklist for Local Community

- When & how the NGO started its work?
- What does it do now? for whom?
- At what the NGO is really good?
- How big the NGO is? (Approximate number of staff/amount of budget)
- What the project is trying to achieve and how?
- Who are the target groups?
- What is their role in project implementation? What types of support are being provided by the NGO to perform their role?
- Do they inform the NGO about their satisfaction or dissatisfaction? If yes, how? If not, why not?
- Does the NGO ask them or create space for them to share their opinion?
- Can they mention about any change initiated by the NGO, as per the suggestions/recommendation of the beneficiaries?
- Can they mention about anything that didn't change by the NGO, in spite of suggestions/recommendation of the beneficiaries?

Appendix -4: Guideline of the workshop with NGO staff

Objectives:

To identify the perception of the participants on:

- a) accountability concept
- b) existing accountability practices of the NGO
- c) ideal accountability practices for the NGO, and the potential strategies to achieve that

Session 1: Concept of accountability

Step 1.1: Ask the participants to form Hum Groups (2 person in a group), and write down a synonym of 'accountability' along with a sentence describing their synonym on a VIPP Card. Collect those cards and put on a VIPP Board.

Step 1.2: Divide participants into two small groups; ask them to articulate a 'definition' of 'accountability' and write it down on a flipchart paper. Provide them with flipchart paper and art line markers. Allocate 10 Minutes to work on that.

Step 1.3: Ask each group to present their definition before the large group and facilitate the process of finalizing a 'definition' of 'accountability'.

Session 2: Existing accountability practices

Step 2.1: Ask the participants to form 3 small groups to work on State, Donor and Beneficiary perspectives. Tell each Group to identify: a) what types of information do they produce for respective target audience (State/Donor/Beneficiary), b) how they produce information, c) how they share those information to respective target audience and d) how frequently they share those information to respective target audience. Provide the Groups with tool A, flipchart paper and art line markers. Allocate 40 Minutes to work on that.

Step 2.2: Ask each group to present their findings before the large group and finalize their work after receiving and incorporating feedback from large group. Allocate 20 Minutes for each group to present and finalize.

Session 3: Ideal accountability practices for the NGO, and the potential strategies to achieve that

Step 3.1: Discuss with the participants on reciprocal accountability. Ask the participants to form 4 small groups to work on State, Donor and NGO and Beneficiary perspectives. Provide the Groups with tool B, flipchart paper and art line markers. Allocate 60 Minutes to work on that.

Step 3.2: Ask each group to present their findings before the large group and finalize their work after receiving and incorporating feedback from large group.

Tool A: Existing accountability practice/mechanism

To	Information Production		Information Sharing Mechanism	
	Types of information	Production Method	Sharing Method/Procedure	Frequency
go vernm ent				
D onor				
Bene ficiary				

Tool B: Desired reciprocal accountability

		From/ To Whom	Why	What are the challenges	Potential Strategies to overcome the challenges
govern ment	Can claim accountability				
	Should be accountable				
Donor	Can claim accountability				
	Should be accountable				
NGO	Can claim accountability				
	Should be accountable				
NGO beneficiary	Can claim accountability				
	Should be accountable				

Appendix -5: Information-sheet

1. General Information

Name of the organization	
Date of establishment	
Postal address of the head office	
Name of the Chief Executive Officer	
Designation of the Chief Executive Officer	
Phone number of Chief Executive Officer	
Mobile Number of Chief Executive Officer	
E-mail address of Chief Executive Officer	

2. Legal Status

Registration authority	Registration no	Year	
		First Registration	Last Renewal (only applicable for NGOAB)

3. Human resources (present)

Department	Number of Female Staff	Number of Male Staff	Total number of Staff
Program			
Credit			
Administration			
Finance			
Monitoring			
Audit			
Human Resource			

4. Financial resource (of 2007)

Annual operating budget	
Donor fund	
Own fund	

5. Information on Projects (since inception to till date):

Project Title	Duration		donor	Total Fund	Theme	Types of work								
	Start year	End year				Awareness raising	Infrastructure Development	Social Mobilization	Service Delivery	Action Research	Advocacy & Lobbying	Capacity Building	Networking	

6.1 Donor correspondence mechanism to get fund:

Steps/Tasks	Staff involved	Required person-hour	Per-hour cost for human resources

6.2 Donor correspondence mechanism to report:

Steps/Tasks	Staff involved	Required person-hour	Per-hour cost for human resources

7.1 Government correspondence mechanism to receive fund:

Steps/Tasks	Staff involved	Required person-hour	Per-hour cost for human resources

7.2 Government correspondence mechanism to report:

Steps/Tasks	Staff involved	Required person-hour	Per-hour cost for human resources

8.1 Beneficiary correspondence mechanism to design a project

Steps/Tasks	Staff involved	Required person-hour	Per-hour cost for human resources

8.2 Beneficiary correspondence mechanism to implement a project

Steps/Tasks	Staff involved	Required person-hour	Per-hour cost for human resources

8.3 Beneficiary correspondence mechanism to monitor a project

Steps/Tasks	Staff involved	Required person-hour	Per-hour cost for human resources

8.4 Beneficiary correspondence mechanism to evaluate a project

Steps/Tasks	Staff involved	Required person-hour	Per-hour cost for human resources

Appendix- 6: List of the respondent

Respondent of the Semi-Structure Interviews

1. Executive Director – BASSA – Mr. Symon P. Adhikari
2. Executive Director- UD- Mr. Talib Bashar Noyan

Respondent of informal Interviews

1. Respondent 1 - Deputy Director Finance & Admin (BASSA)
2. Respondent 2 - Deputy Director – Program Field Operation (BASSA)
3. Respondent 3 - Coordinator- HR &PR (BASSA)
4. Respondent 4 - Field Supervisor (Anita Rani) (BASSA)
5. Respondent 5 - Project Director (UD)
6. Respondent 6 - Finance & Admin Coordinator (UD)
7. Respondent 7 - Field Organizer (Anwara) (UD)

Appendix-7: Description of the Law

- **The societies Registration Act 1861:** The administrators of Indian Empire introduced this act. Some of the oldest NGOs in Bangladesh are registered under this act by the Registrar of Societies within the Ministry of commerce. The act is still valid in Bangladesh, although many NGOs report that the Registrar has discontinued registering of NGOs under it, pending a review of the whole legal environment of the NGOs which was being undertaken by the Ministry of Commerce. The range of activities allowed to a society reflects the interests and charitable ethos of a Victorian era in the 1860s and recent laws and regulations continue to borrow from this act. The age-old societies Act is the most relaxed of the laws relating to NGOs. It contains measures necessary to form or dissolve an association and applies not only to NGOs but to any organized association of people. It allows the voluntary registration of associations comprising of seven or more people, associated for literary, charitable or scientific purposes
- **The Trust Act, 1882:** This law is created with a view to accommodating private trusts without disturbing or modifying the already existing Muslim and Hindu laws for religious trusts. This act is occasionally used by NGOs. It is administered by the registrar of Trusts (a magistrate) who has the power to register deeds of trust, without involving any government ministries. Gonoshasthya Kendra- a very famous Bangladesh NGO is registered under this act
- **The Companies Act, 1913 (amended 1994):** With a view to making a legal form and status available to private trading companies, this act was created. There are provisions for registering non profit companies. Some NGOs (such as Ubinig) have registered under this act. PKSF and Horticulture for Export are the recent examples of private foundations, which are founded under this act. The registrar of Joint Stock Companies under the Ministry of Commerce is the registration authority.
- **The Cooperative Societies Act, 1925 :** This law was created specifically for the **specialized** form of commercial entity. Some NGOs consider their operations as falling within this category, though it is not used by development NGOs.
- **Voluntary Social Welfare Agencies (Regulation and Control) (VSW) Ordinance, 1961** This Ordinance was promulgated by the then Pakistan's martial law regime with a view to controlling the NGOs through mandatory registration. The ordinance required that every organization that sought to render voluntary welfare services under specific areas must be registered with the then Pakistan Social Welfare Department. A large number of NGOs are registered under this ordinance. The registration procedures under this ordinance are simple.

- The Foreign Contribution (Regulation) Ordinance, 1982, Ordinance No. XXXI of 1982: On 24th March 1982, the then Chief Martial Law Administrator promulgated this ordinance to regulate receipt of foreign contributions. “Foreign Contribution” according to the ordinance meant any donation, grant or assistance, whether in cash or kind. The rules pertaining to this ordinance required NGOs to seek prior government approval each time they received a foreign contribution

Appendix-8: List of EC members of BASSA

Members of the Executive Committee (EC):

Sl	Name	Position	Address	Profession
01.	Dr. S.M.Chowdhury	President	Chandraghona Medical Hospital, Chandraghona Rangamati Hilltract	Physician (Retd.)
02.	Mr. Sirajul Haque Howlader	Vice – President	1181, East Monipur, Mirpur, Dhaka-1216	Businessman
03.	Mr. Michael Pramanik	Treasurer	Mohakhali, Tejgaon, Dhaka-1212	Development Worker
04.	Mr. Symon P. Adhikary	Member Secretary & Executive Director	Islamia Eye Hospital Staff Quarter Tejgaon, Dhaka-1215	Development Worker
05.	Mrs. Nova Sarker	Member	142/B, Green Road Tejgaon, Dhaka-1215	Development Worker
06.	Dr. Smriti Tikader	Member	13, Monipuripara, Tejgaon, Dhaka-1215	Physician
07.	Egnr. Saiful Islam	Member	138/5, East Rampura, Dhaka-1219	Businessman

Appendix-9: List of General Council Members of UD

I. No.	Member's Name & Name of Father/Husband	Occupation	Address
1.	Ad. Ms. Parvin Akhtar Salma W/o. Md. Abdul Mozid Joardder	Lawyer	12 Gitanjali Sarak, Jhenidah
2.	Ms. Shahanara Begum W/o. Golam Mastofa Lotan	Teaching Non-Govt. College	Kabi Shukanta Sarak Adarswapara, Jhenidah
3.	Talib Bashar Nayan S/o. Late Abdul Gani Mollah	Social Work	Vill. Hamirhati, PO. Nagar Bathan Dist. Jhenidah
4.	Kawser Uddin Ahammad S/o. Md. Akbar Ali Munsri	Teaching Non-Govt. High School	209/2 D.C Banglo Road Jhenidah
5.	Hiralal Chanda Ratan S/o Late Birendralal Chanda	Teaching Non Govt. High School	103 HSS Road (Ground Floor) Jhenidah
6.	Ms. Farida Begum W/o Md. Masud Ahmed	Teaching Non Govt. High School	40 Pabahati Road Kanchan Nagar, Jhenidah
7.	Rabindra Nath Joardder S/o. Monindra Nath Joardder	Gold Business	15 Gitanjali Sharak Gold Patti, Jhenidah
8.	Ms. Latifun Nessa Tulip W/o. Jr. Israil Hossain Santi	Social Work	Steadium Para, Jhenidah
9.	Ms. Rashida Begum W/o Md. Israil Hossain	Cultural Activist	Chakla Para Road, Jhenidah
0.	Ms. Mukta Mahal Reza W/o Talib Bashar Nayan	Teaching Non-Govt. School	Mowlana Bhashani Sarak Baparipara, Jhenidah
1.	Ms. Keya Bhowmik W/o. Late Pabitra Bhowmik	Teaching Non-Govt. High School	Kabi Shukanta Sarak Adarswapara, Jhenidah
2.	Ms. Rekha Roy W/o. Suniti Ranjon Roy	Teaching Non-Govt. School	Kabi Shukanta Road Jhenidah
	Ms. Rina	House Wife	Kanchan Nagar, Jhenidah

3.	Mosharraf W/o. Md. Mosharraf Hossain		
4.	Mirza Ms. Nur- E- Gulshan Buti W/o. Md. Ekramul Haque	Cultural Activist	78 HSS Road, Jhenidah
5.	Ms. Tania Afrose Shimul D/o.Talib Bashar Nayan	Cultural Activist	Mowlana Bhashani Sarak Baparipara, Jhenidah
6.	Ad. Tofazzel Hossain S/o Late Sabder Ali Biswas	Law Practice	Wapda Road, Jhenidah
7.	Ad. Safi Ullah Bachhu S/o. Ad. Sana Ullah	Law Practice	Hamdah Tantipara Road Jhenidah
8.	J.M. Israil Hossain Shanti S/o. Late Khelafat Hossain Joardder	Business	Stedium Para, Jhenidha
9.	Ad. Subir Kumar Samadder S/o. Sree Shudhir Kumar Samadder	Law Practice	Sirajuddawla Road Madanmahanpara, Jhenidha
0.	Md. Abdul Malek S/o. Late Abdul Karim Mallah	Private Bank Service	Mahila College Road, Jhenidah
1.	Md. Modasser Hossain S/o. Md. Abdul Wahed Mondal	Business	78 HSS Road, Jhenidah
2.	Md. Shahzahan Ali S/o. Unus Ali	Non-Govt. Service	Baparipara, Jhenidah
3.	Md. Maniruzzaman S/o. Late Abul Hamid	Business	72 HSS Road, Jhenidah
4.	Golam Mostafa Lotan S/o. Late Abdul Hossion Biswas	Non-Govt. Service	Kabi Shukanta Road Adarswapara, Jhenidah
5.	Md. Nazrul Islam S/o. Late Khan Badar Uddin	Non-Govt. Service	Chuadanga Road, Jhendiah
6.	Sushata Kumar Basu S/o. Late	Social Work	Kabi Shukanta Sarak Adarswapara, Jhenidah

	Sushil Kumar Basu		
7.	Israil Hossain S/o Eakubbar Ali Shekh	Non-Govt. Service	Chakla Para Road, Jhenidah