

**ACCOUNTABILITY PRACTICES IN NON-GOVERNMENT
ORGANIZATIONS: EVIDENCE FROM BANGLADESH**

by

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Abstract

Overview and Purpose

With a heightened tension as to the accountability and transparency of non-government organizations (NGOs) in the world, especially in developing countries like Bangladesh, research interest among academics, independent scholars, institutes, and policymakers in this field has compounded in recent times. Nevertheless, rigorous academic research in this respect is very limited in Bangladesh, and in the case of local NGOs, it is scarce. To this end, this study aimed to explore current accountability practices in NGOs in Bangladesh.

Methodology

To attain its aim, the study used a qualitative research strategy followed by a multiple case study design, drawing on the interpretivism epistemology. Eventually, the study focused its investigative lens on four local NGOs using a combination of five data collection methods like interviews, FGDs, observation, document analysis, and an open-ended survey. Using a purposive sampling strategy, the study included a diverse range of research participants from almost all groups of stakeholders in order to delve into critical insights into accountability practices. Alongside, steps were taken to ensure the rigor of the study, mostly in line with Lincoln and Guba's (1985) credibility criteria. Drawing on stakeholder theory and legitimacy theory, the study utilized thematic data analysis techniques to analyze the data and draw theory-informed conclusions.

Findings

This study revealed that while NGOs in Bangladesh are somewhat active in discharging accountability to their powerful stakeholders, primarily donors and regulators, they are almost indifferent in discharging accountability to their beneficiaries and community members. In this regard, the study unveiled three motives for NGOs' accountability practices. First and foremost, NGOs practice accountability because of coercion on the part of donors and regulators. Second, they carry out welfare activities to some extent so as to establish their legitimacy in the eyes of people in society. Finally, NGOs are found to practice accountability based on their moral obligation to serve society as a whole, albeit to a very limited and, in most cases, absent extent. And these motivations shape the nature and extent to which different accountability mechanisms are used by NGOs in Bangladesh. The study also found that, with a varying degree, almost all groups of stakeholders are liable for the lack of accountability practices in NGOs. Evidently, NGOs are prone to implementing their donors' agendas, which largely divert them from their original social mission. Furthermore, it was alleged that NGOs are more concerned with achieving their own sustainability than the sustainability of their beneficiaries and communities. Accordingly, the study noticed a growing public distrust in NGOs, and trust in microcredit programs is almost nonexistent. Nonetheless, while emphasizing the importance of accountability and transparency, all stakeholders agreed that NGOs are necessary for the people and society as a whole.

Recommendations

The study came to the conclusion that, among others, a good coordination between all stakeholder groups, including beneficiaries and community members, a common purpose of all stakeholders, and a good mindset of all are three primitive grounds that stand as a way out of the poor accountability practices in NGOs in Bangladesh. Based on the findings of the study, an accountability framework was presented and discussed to serve as a guideline for NGOs, which in turn is expected to promote a good accountability culture in the NGO sector in Bangladesh. In addition, under this accountability framework, several policy options were put forward for each group of stakeholders so that these stakeholders could adopt and implement initiatives from their own standpoints.

Originality and Value

Whatsoever, with the ongoing debates and discussions as to NGOs' accountability and transparency, as well as the importance of this sector for the country's development, this study is an original contribution to the literature in that it has combined theoretical explanations for current accountability practices with rich empirical data from the grassroots level. And most importantly, the proposed accountability framework continues to leave a distinct mark on Bangladesh's NGO accountability landscape. Despite being a context-specific study, the findings of this study could be deliberately utilized in similar fields, especially in non-profit sectors. Furthermore, this study posed a breeding ground for future NGO accountability research.

Statement from the Supervisor

The Ph.D. dissertation titled "Accountability Practices in Non-Government Organizations: Evidence from Bangladesh" was prepared and submitted by Mr. Md. Mamin Ullah, bearing registration number 131/2017-2018. This dissertation has been prepared under my supervision to fulfill the partial requirement of the degree of "Doctorate of Philosophy" at the University of Dhaka.

Dhaka, 16 April 2023

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Declaration

I hereby certify that this Ph.D. dissertation is completely my own work. This dissertation, or any part of it, has not been submitted or published anywhere else. So far as my knowledge goes, no copyright issue was infringed upon in this piece of scholarly work. I used proper citations, in some cases with quotation marks, whenever others' writings were utilized for the purpose of this study. I also declare that whatever comments and justification presented in this study are my own and not those of the institute or the honorable supervisor. In cases of direct quotations from the research participants in this study, I used an inverted comma when and wherever necessary. I did my best to protect the anonymity of the case NGOs as well as the individual participants in this study. Notably, quotation from this dissertation is permitted, provided that full acknowledgement and proper citation are made.

Md. Mamin Ullah
16 April 2023

Dedication

With my complete submission, I dedicate this doctoral dissertation to my beloved Lord, Allah Subhanahu Wa Ta'ala (Glory to Him, The Exalted), the One and Only Lord of the Universe and the One who is only entitled to get worship from all creatures in this world and the hereafter.

Acknowledgement

All praise is due to Allah (Subhanahu wa Ta'ala), who gave His slave the power to write some words at this moment. Indeed, He, my beloved Lord, and also the One and Only Lord of the Universe, is the Most Merciful. At this moment, I recall His divine words from the Last Holy Book for the universe, the Quran:

"Say: My slaves, who have transgressed against themselves (by committing evil deeds and sins), do not despair of the mercy of Allah; verily, He forgives all sins. Truly, He is Oft-Forgiving, Most Merciful." (39:53)

With my complete and unconditional submission, I say only one word to my Lord: Alhamdulillah (all praise is due to Allah alone). It was not possible for me to complete this doctoral journey without His constant mercy, just as it was not possible for any other part of my life. Alongside this, I also seek forgiveness from Him for all my wrongdoings, known and unknown. And I strongly believe that He is the most compassionate to me, and accordingly, He will remove all my sins from the Book of Deeds. I also pray to Allah (SWT) to continue His uncountable blessings and peace on Muhammad (peace be upon him), the Last Messenger of Allah (SWT), who was sent to this world as a mercy to the whole universe. May Allah (SWT) continue his blessing and peace on all the prophets, including Isa (son of Maryam), Musa (Moses), Ibrahim (Abraham), and Adam. I also ask for Allah's blessing for all the companions and followers of Muhammad (peace be upon him). I humbly ask my Lord, Allah, to please accept all of my good deeds, including this dissertation, with your noble mercy. I also ask Him for His mercy for my family, my relatives, the honorable supervisor of this doctoral study and his family, all members of this Ph.D. examination committee, all Muslims, all humans, and all creatures as a whole.

I would like to give my sincere thanks to my honorable supervisor, Professor Dr. Md. Rezaul Kabir, for his continuous support in this long journey, especially his tolerance, which deserves to be mentioned here. I remember his consistent motivation for continuing the work. In addition to academic learning, I have learned a lot of administrative skills from him through my observation. He and his personality will have a long influence on my life. May Allah (SWT) accept all his good deeds and bless him and his family in this world and the hereafter. I'd also like to thank Professor Dr. Md. Humayun Kabir and Dr. Gazi Mohammad Farid Hossain, the convener and member of this Ph.D. examination committee, respectively. May Allah bless all of them.

I owe a lot to my parents, Md. Rafique Ullah and Mst. Rahima Khatun, who sacrificed a lot for me to bring me to this stage. I'd like to express my heartfelt gratitude to my Baba (father), who worked tirelessly to ensure that I could continue my studies. He is the one who did not eat but struggled with a smiling face to feed me. Thanks, Baba. Let's see how your only son is going to get a doctorate from the country's best business school, the IBA, at the best university, the University of Dhaka. I strongly and eagerly ask our Lord, Allah (SWT), to forgive you both, remove all your sins, and grant Jannatul Ferdous (the highest level of heaven). What's more, Fatiha, my eldest daughter, is the greatest blessing from my Lord—thank you. Your smiling face and commanding voice always keep me energetic and happy. Thank you, both, Maryam and Asiya—my other two heavens in this world. May Allah bless all of you with useful knowledge, pure character, and sound health and include you among those who are successful in this world and the hereafter. With fear of criticism and a thunderous voice, I am also grateful to you, Khaleda Yeasmin Munnu, my beloved wife and better half. May Allah grant both of us to stay together in Jannatul Ferdous. Ameen.

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Md. Mamin Ullah
Dhaka, 16 April 2023

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List of Acronyms

ADAB	Association of Development Agencies in Bangladesh
AusAID	Australian Agency for International Development
BARD	Bangladesh Academy for Rural Development
CARE	Co-operative for American Relief Everywhere
CBO	Community Based Organization
CSO	Civil Society Organization
CSR	Corporate Social Responsibility
DSS	Department of Social Services
DWA	Department of Women Affairs
EC	Executive Committee
ECOSOC	Economic and Social Council
ED	Executive Director
EDD	Enhanced Due Diligence
EU	European Union
FGD	Focus Group Discussion
FNB	Federations of NGOs in Bangladesh
GB	General Body
GoB	Government of Bangladesh
HAP	Humanitarian Accountability Project
HDI	Human Development Index
ILO	International Labour Organization
LDC	Least Developed Countries
LGR	Local Government Representative
LSE	London School of Economics and Political Science
MDGs	Millennium Development Goals
MJF	Manusher Jonno Foundation
NPO	Non-Profit Organizations
NGO	Non-Government Organization
NGOAB	NGO Affairs Bureau
NIS	National Integrity Strategy
ODA	Official Development Assistance
PC	Project Coordinator
PKSF	Palli Karma-Sahayak Foundation
PP	Project Proposal
RMG	Ready-Made Garment
SDGs	Sustainable Development Goals
TI	Transparency International
TIB	Transparency International Bangladesh
UN	United Nations
VGD	Vulnerable Group Development
WFP	World Food Programme
UNDP	United Nations Development Programme
UNHCR	United Nations High Commissioner for Refugees

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Chapter One: Introduction

1.1 Background of the Study

On the eve of the most recent United Nations assembly, it was evident how significantly non-government organizations (NGOs), also known as non-governmental organizations, have an impact on world power and politics. This intergovernmental organization's Committee on Non-Governmental Organizations began its resumption session in 2022 by recommending 106 NGOs for special consultative status with the Economic and Social Council (United Nations, 2022). With a historical record tracing back to 1400 BC, although debatable, the world has seen the persuasive presence of NGOs ranging from local humanitarian actions to global policy debates (Hossen, 2021). The case becomes more unequivocal if the comment of Akira Iriye, a Harvard historian, is taken into consideration, when he stated emphatically that “to ignore NGOs is to misread the history of the twentieth-century world” (Iriye, 1999). Having the same tone, after 23 years of Iriy's comment, Reza (2022) decisively stated that NGOs are frequently viewed as alternatives to traditional resources that can promote greater awareness, change, and development, particularly in underserved communities or societies dealing with difficult problems that have an impact on their quality of life.

Although the term “NGO” was first officially introduced in Article 71 of the United Nations' Charter in 1945, the same organization (i.e., the United Nations) appraised the work of NGOs by stating that “from schools and hospitals to water and shelter, in many parts of the world, NGOs are providing more services today than ever” (Davies, 2014). In a report by the World Bank, it was highlighted that NGOs' involvement in World Bank programs climbed from 6% in the late 1980s to over 70% in 2006 (World Bank, 2006). While drawing conclusions about the substantive character of NGOs, as cited in Salamon et al. (2003), the Center for Civil Society Studies at Johns Hopkins University asserted that if NGOs were a country, they would have the fifth-largest economy in the world.

The contribution of NGOs across countries is well documented in the literature. As evident in the literature, NGOs' contributions are commendable in the areas of: global policies and standards (Kaba, 2021); healthcare (Pillay, 2022; Sajadi et al., 2022); education (Hossen, 2021); environmental protection (Azis, 2021); human rights (Ahmad & Arshad, 2021); disaster management (Park & Yoon, 2022); and international treaties (Reiners & Versluis, 2022). To date, the contribution of NGOs is highly anticipated in world development, as in the case of the SDGs (Besançon et al., 2022).

The role of NGOs is expected to such an extent that *UN Today*, the official magazine of international civil servants of the United Nations at Geneva, recognized and urged that NGOs are essential to reaching the Sustainable Development Goals (SDGs) by 2030 (Koshy, 2022). In order to translate development resources and create a sustainable future, a larger partner network of NGOs is required.

Given this increase in numbers, expanded areas of operations, and substantive impact, Azis (2021) asserted that the impact of non-government organizations (NGOs) extends beyond their increasing numbers. And, as Goddard (2021) pointed out, their role in developing countries is notable for the most part. One of the important factors that attracted the attention of academics, researchers, and development practitioners to the positive role of NGOs is the extent of trust that people put in NGOs. According to Alnoor Ebrahim, an Associate Professor at Harvard Business School, NGOs are more trustworthy and accountable than governmental or corporate actors, and they also uphold moral principles and encourage ethical behavior (Ebrahim, 2009). In 2011, Edelman characterized NGOs as the most trusted institutions in all regions of the world compared to government, media, and business (Edelman, 2011). However, over time, this faith in NGOs has started to wane. For instance, the 2021 Edelman Trust Barometer reports a decline in trust in NGOs in 11 of the 27 countries surveyed, and as a result, NGOs are viewed as less ethical and competent than businesses (Delahunty, 2021). The most recent survey, the 2022 Edelman Trust Barometer, indicates that trust in NGOs is still lower than in business (The Giving Review, 2022).

In a piece of writing in the *Washington Post*, a leading daily newspaper in the U.S., Dolšak and Prakash (2016) critically explored the question, “Why would anyone ask to look at NGOs’ books?” These two authors spelled out that NGOs are virtuous by definition. When financial matters enter the picture, the saintly nature of NGOs is exposed as a lie. Furthermore, Dolšak and Prakash (2016) claimed that donors are no longer willing to simply “trust” NGOs. NGOs now must provide evidence that they use the funds efficiently and effectively. Thus, NGOs appear to be experiencing a crisis of trustworthiness (Keating & Thrandardottir, 2017). This progressive decline in public confidence in NGOs could be linked to a number of widely reported scandals in the international media, including the Oxfam Haiti crisis (e.g., Carolei, 2022; Mednick & Craze, 2022; Morely, 2018; O’Driscoll, 2022; Ping, 2022).

Into the bargain, NGOs’ actual intentions have also been repeatedly questioned in recent decades. For instance, Morley (2018) accused NGOs on the grounds that they make poverty profitable. After speaking with 50 chief executives of the largest development NGOs in the world, a team of researchers from the University of Oxford unearthed that NGOs are in a crisis of legitimacy, core identity, and relevance (McVeigh, 2022).

This very recent study also found that leading charities tend to focus more on their own internal dynamics than the development needs of a changing world. Furthermore, the extent of NGOs' contributions to development is not beyond question. To this end, O'Driscoll (2022), in his recent writing, raised the question, "Do international NGOs cause more problems than they solve?"

Another current study that looked at people in Burkina Faso, the Central African Republic, Chad, Somalia, and Uganda showed that they felt their most basic requirements were not met by the aid they received (Praag & Sattler, 2022). Needless to say, NGOs have been acutely criticized on several grounds, such as mission drift (O'Driscoll, 2022), fund-raising approaches (Dortonne, 2016), excessive salaries of CEOs (Morley, 2018), financial embezzlement (McDonnell & Rutherford, 2019), sexual scandal (Morley, 2018), their actual motives (O'Driscoll, 2022), racial discrimination (Ping, 2022), a negative impact on human rights (Carolei & Bernaz, 2021), not focusing on actual needs (Lopez, 2022), and an interference in domestic politics (Dolšak & Prakash, 2016).

That being the case, academics, researchers, and practitioners have started to suspect the role of NGOs. Accordingly, as evident in the literature, the academic world was divided into two groups based on the actual role played by NGOs across countries. One group of academic scholars has praised NGOs for their influence in a variety of different sectors and contexts (e.g., Park & Yoon, 2022; Rajabi et al., 2022). Contrarily, a second group has taken a critical stance by raising doubts about the effectiveness of NGOs' current mode of operation (e.g., Amofah & Agyare, 2022; Atia & Herrold, 2018; Banks et al., 2015; Chowdhury, 2022; Suarez & Gugerty, 2016). To pursue this further, Banks (2021) posits that whether and how NGOs can uphold their civil society duties alongside their triumphs in service delivery has been a recurring subject in NGO studies over the past three decades. What's more is that the world has witnessed the seizure of NGO operations by regulators in many countries like Nicaragua (Lopez, 2022) and India (Purohit, 2022).

Like the controversial cases of NGOs in both developed and developing countries, Bangladesh has also witnessed the assorted roles of NGOs. Although this South Asian country is known as the "land of NGOs" and has demonstrated the vital role that they can play in furthering development (A. Choudhury, 2022), NGOs in Bangladesh have drawn praise and criticism (Lewis, 2011). In Bangladesh, the fragile and fragmented character of formal political institutions, coupled with the availability of donor aid, led to the emergence of thousands of NGOs (Ullah & Routray, 2007; Lewis, 2008). Again, this NGO sector in Bangladesh is critically important from a socio-economic perspective. According to the official records of NGOAB, cited by Transparency International Bangladesh (2018), the NGOs operating in Bangladesh received a total of 65,428.82 crore taka (about \$65 million) for a total of 23,895 projects between July 1990 and February 2017.

In comparison to other time periods, the NGOs received the most funding from 2010 to 2015, totaling 25,351.58 crore Taka. An estimate shows that 24.5% of foreign assistance to this country

has been channeled through NGOs since 1993 (Gauri & Galef, 2005; World Bank, 2006). In the face of Rohingya refugees, this influx of foreign funds for NGOs operating in Bangladesh has increased in recent times (Uddin, 2022).

Surprisingly, the expansion of NGOs provides only marginally more benefits to disadvantaged clients (Haider, 2011). In a comprehensive study on NGO governance, Transparency International Bangladesh (2007) found that 100% of a sample of NGOs failed to satisfy their accountabilities to their service recipients and that 70% of the NGOs in the same sampled group failed to completely implement their programs. This organization performed a second study on NGOs in 2018 with an emphasis on governance issues, and the results showed that most of the local and national executive directors (EDs) were the founders of their respective organizations and tended to run them according to their own preferences.

According to Mir and Bala's (2014) respondents, only about 30 to 40 percent of donated money actually goes to the intended recipients, with the remaining 60 to 70 percent going to a complicated web of corruption and administrative costs, some of which are caused by the donors themselves. Despite being fashionable, as stated by Ahmed et al. (2022), NGOs are controversial in Bangladesh. In a neoteric conversation on the 50th anniversary of Bangladesh's NGOs, David Lewis and Naomi Hossain stated that people in Bangladesh are divided on whether they believe NGOs are a good thing or not, even if they acknowledge that they have played a crucial role in the nation's growth (Lewis & Hossain, 2021). For example, the NGOAB has revoked the registration of 723 NGOs until September 2022 in response to the contentious issues surrounding NGOs in Bangladesh (NGO Affairs Bureau, 2022).

Given the growing controversies about NGOs' performance, mismanagement, and scandals that abound around the world and also in Bangladesh, as discussed so far, NGOs have been facing increasing scrutiny over their accountability (Kuruppu et al., 2022). Not only the media but also the United Nations published a development dossier titled *Debating NGO Accountability* in 2006. While highlighting the background of this dossier, Tony Hill, the Coordinator of the UN Non-Governmental Liaison Service (NGLS), wrote in the preface that in recent years, worries regarding the function and responsibility of NGOs have come from a variety of sources (Bendell, 2006). With no surprise, NGO accountability has become the focal point of debates and discussions in the development world (Girei, 2022; Hossen, 2021). And the subject of accountability has accordingly drawn the interest of an increasing number of academics across disciplines (Ahmed et al., 2022; Agyemang et al., 2019; Cordery et al., 2019; Kaba, 2021). As a point of reference, in recent times, several leading academic journals, like *Accounting, Auditing & Accountability Journal* in 2004, *Accounting Forum* in 2019, and *Critical Perspectives on Accounting* in 2021, have published special issues on NGO governance and accountability. In

addition, academic researchers (e.g., Cordery et al., 2019) called for more empirical research on issues surrounding NGO accountability.

However, considering the concurrent debates and discussions throughout the world, for Berghmans (2022), the number of empirical studies focusing on NGO accountability practices remains limited. The same case is applied from Bangladesh's perspective. A thorough review of existing studies indicates a gap in empirical research on NGO accountability practices in Bangladesh. A detailed account of notable existing studies and subsequent research gaps are discussed in Chapter 5 of this dissertation. In particular, there is a dearth of empirical studies when holistic accountability practices are taken into consideration. Taking it a step further, research on accountability practices in local non-government organizations in Bangladesh is extremely limited. This study attempts to fill this gap and thus contributes to the field of NGO accountability practices.

1.2 Scope of the Study

In this section, I intend to explain the scope of this doctoral study and specify the key terms associated with that scope of the study. These clarifications and research boundary portrayals are useful to give clarity to the study findings under investigation and also to avoid evasiveness. To begin with, this study focuses on NGOs in Bangladesh on one side of the continuum and NGO accountability on the other side of the same continuum. Despite being considered a mission-impossible task by Martens (2002), for the purpose of the study, an illustration of the working definition of an NGO is presented in this dissertation. So as to avoid misunderstanding or misleading interpretation, I incorporated into this study those NGOs that explicitly express themselves as NGOs, are registered as NGOs with the NGO Affairs Bureau (NGOAB), the Department of Social Service (DSS) of the Government of Bangladesh, and are members of the Association of Development Agencies in Bangladesh (ADAB) or Federations of NGOs in Bangladesh (FNB). As discussed throughout this dissertation, there are a lot of debates with regard to which organizations are actually NGOs and, therefore, their estimated numbers in Bangladesh.

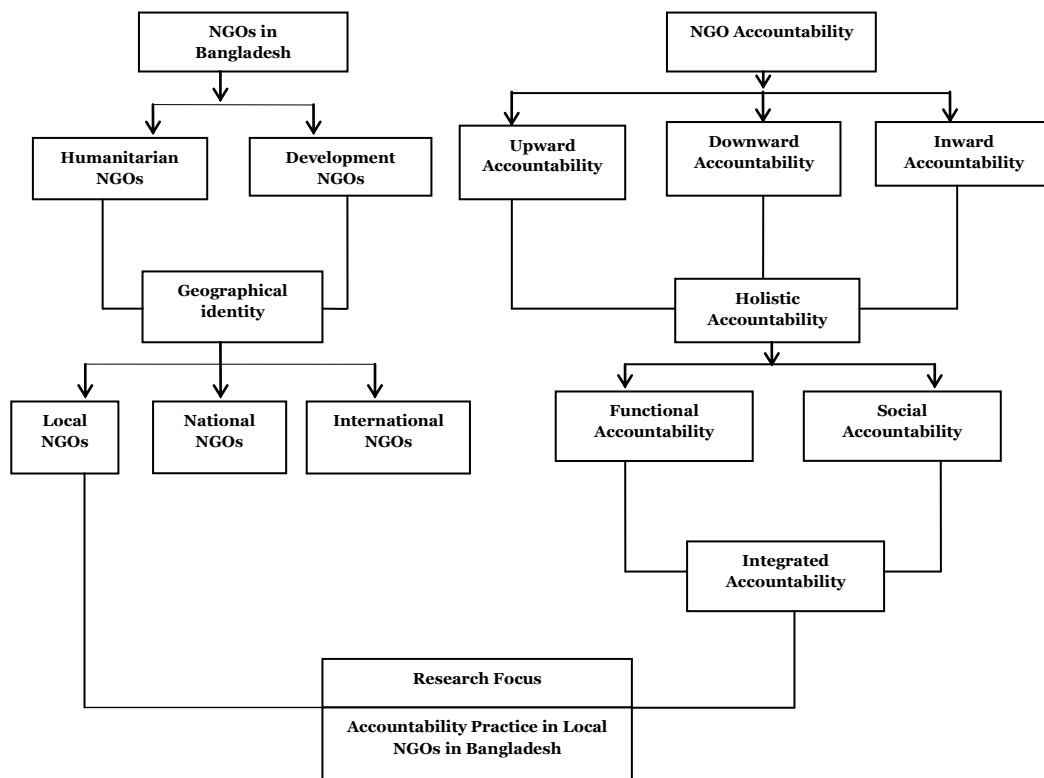
As seen in Figure 1.1, like in many parts of the world, NGOs in Bangladesh are divided into humanitarian NGOs and development NGOs. Both humanitarian NGOs and development NGOs represent distinct discursive origins and institutional trajectories (Hilhorst, 2018; Dudaite, 2018). A humanitarian NGO generally seeks to save lives and lessen suffering both during emergencies and just afterward, whereas a development NGO works on persistent structural problems that affect the growth of a country's institutions, economy, and society (Humanitarian Coalition, 2021).

In addition, a development NGO also helps the beneficiaries increase their capacity to ensure resilient communities and sustainable lives. In theory, humanitarian help and development aid

are related, and various types of aid frequently have both humanitarian and development components.

While there are distinct and discursive differences between humanitarian and development NGOs, the humanitarian–development nexus has gotten special attention in the development world in recent times (Lie, 2020). As a result, the majority of the NGOs in this world, like the NGOs in this study, are found to adopt both humanitarian concerns and development initiatives. The World Humanitarian Summit in 2016 emphasized the significance of the integration of both humanitarian and development initiatives, as noted by Lie (2020), acknowledging that humanitarian assistance alone is insufficient to adequately address the needs of the most vulnerable people in the world. All the case NGOs in this study are both humanitarian and development NGOs.

Figure 1.1: Scope of the Study



Again, in literature, development NGOs are often classified in different ways. Willetts (2012), Professor of Global Politics at City, University of London, offered one more decent classification of development NGOs. According to Willet, along the same line as the World Bank’s classification, development NGOs fall into two categories: operational NGOs and campaigning NGOs.

Advocacy NGOs are referred to as "campaigning NGOs" by the World Bank. Operational NGOs are, as opined by Willetts (2012), non-government organizations with the main objective of implementing development projects for neglected communities, such as the poor, disabled, elderly, and oppressed. Campaigning NGOs, meanwhile, are groups whose main goal is to have an impact on how a nation makes policy. He further noted that it makes sense that operational NGOs need resources to carry out their initiatives and activities, whether they be in the form of funding, equipment, or volunteer labor. Campaigning NGOs rely more on intangible resources to mobilize the activities they administer than operational NGOs do, such as the ideas, experience, knowledge, and time of other members and people. In this study, all the case NGOs adopt some forms of both operational and campaigning NGOs that can be termed "hybrid development NGOs."

Furthermore, NGOs are also classified based on origin and geographical coverage of intervention, most frequently as local, national, and international NGOs (Haider, 2011; TIB, 2018). This study focuses on local NGOs in Bangladesh. A rationale for choosing local NGOs is presented in the very next section of this dissertation. Accordingly, although the findings of the study reflect the existing accountability practices in NGOs in general, the scope of the study is confined to local NGOs in Bangladesh. Unexpectedly, there is no agreed-upon definition of a "local NGO" in the literature.

The term "who is local" and whose perspective justifies the label "locally driven" raise a variety of questions (Kuipers et al., 2019). There is no universally accepted definition of localization, and various people have varied ideas of what constitutes a "local" actor (Khan & Kontinen, 2022; Roepstorff, 2020). In recognizing the complexities associated with these terms, Baguios et al. (2021) affirm that no term is perfect, and current terminologies might not be able to convey the nuanced realities of people's lives. Given these complexities and the diversity of NGOs' functions across geographical areas, particularly in Bangladesh, it appears absurd to define a local NGO in a concise manner. Notwithstanding, for the purpose of this study, I have identified some characteristics of a "local NGO" based on existing literature and my fieldwork experience. Before presenting the working definition, as available in the literature, it seems wise to delve into existing comments on the concept of a local NGO.

The main conflict arises here in Bangladesh, as well as in many other parts of the world, between a local NGO and a national NGO. Simultaneously, as cited by InterAction (2021), the distinction between actors—whether they are "international" (working in several nations), "national" (operating throughout a whole country), or "local" (operating in a single community or area inside a country)—can be confusing (Van Brabant & Patel, 2018). Likewise, the operational scope and density of operations frequently make it difficult to identify an NGO as either local or national. For example, an NGO may serve more than a million beneficiaries in a single district or within three or four sister districts.

In contrast, another NGO may serve only a few thousand beneficiaries but in different districts. As such, the diversity of NGO operations strains any simple definition of a local NGO in Bangladesh. Thus, context is vital to identifying an NGO as local or national. However, all the case NGOs in this study explicitly characterize themselves as local NGOs.

In making a distinction between local and national NGOs, Cawsey (2009) stated that national and local NGOs are very diverse in a wide range of objectives and pursuits. Local NGOs typically focus on a single local issue or a very small geographical area, as opposed to national NGOs, which are typically interested in global, national, and local issues. Notably, this specific local issue or a small geographical area, as noted by Cawsay (2009), is highly context-dependent and largely requires a person's discretion to assign the level "local" or "national" to an NGO. These subjective criteria differ across countries and even within regions of a country. Nonetheless, scholars identified various unique characteristics of a local NGO. For example, Begum (2003) asserted that the local NGOs' headquarters are typically located near where they conduct their work. According to Archi (2008), local NGOs' decision-making bodies are more in touch with their beneficiaries than national NGOs are. Archi further stated that these NGOs receive funding from local, national, and international sources and only operate five to ten sub-districts that are confined to one or two districts. Transparency International Bangladesh stated in its 2007 report a number of characteristics of a local NGO in Bangladesh. First, local NGOs are typically created to carry out development projects in a particular area. These NGOs manage the program with small funding from the government as well as grants and technical support from national NGOs. However, these NGOs also receive support from international NGOs for significant initiatives. Finally, and probably most easily to define, are international non-government organizations, commonly referred to as INGOs. Ahmed and Potter (2006), in their book *NGOs in International Politics*, provided an abridged definition of an INGO. Any organization that operates on a global scale but was not created through an intergovernmental agreement is referred to as an INGO. To be more specific, an INGO, given that it holds the fundamental characteristics of an NGO, is an organization that carries out its activities in more than one country.

In these circumstances, rather than attempting to define a local NGO, I characterize some somewhat agreed-upon characteristics of a local NGO in Bangladesh. In pursuit of the purpose of this study, a local NGO is an organization: (i) whose head office is located in its own locality; (ii) which strives to solve their own local problems or address local issues in which it is established; (iii) whose founders and members of the governing body are local people; (v) whose operation is confined to limited geographical coverage, preferably in their own district; and in some cases, it works in some areas of their closest districts in discrete form; and (vi) which utilizes local resources, although it may receive funds from national and international sources.

While considering the other side of the continuum (i.e., NGO accountability), as it will be reflected throughout this dissertation, an NGO is deemed to be accountable to multiple stakeholders, ranging from donors to its internal governing body. Accordingly, academics and researchers have attempted to clarify NGO accountability from different angles. Among many, Najam's (1996) framework is seminal for delving into various aspects of NGO accountability practices. Drawing on Najam's analytical framework, as seen in Figure 1.1, NGO accountability is divided into three types: upward accountability to donors and regulators; downward accountability to beneficiaries and communities; and inward accountability to their internal people and mission. Making use of Najam's framework, this study focuses on all forms of accountability, which O'Dwyer and Unerman (2008) term "holistic accountability". Researchers (e.g., Edwards & Hulme, 1996; Kilby, 2006; Najam, 1996; O'Dwyer & Boomsma, 2015) have repeatedly emphasized holistic accountability over the last three decades. "Holistic accountability," as defined by O'Dwyer and Unerman (2008), is the idea that unifies the wider range of accountability relationships that exist between an NGO and a variety of its stakeholders, including donors, the NGO, NGO officers on the ground, and beneficiaries.

Again, NGOs are not, and should not be, judged on functional issues only, which is baptized "functional accountability." Accountability is not just ensuring the designated performance for the designated purpose. As stated by Praag (2022), providing products and services is only one aspect of high-quality aid. He believes that factors that promote trust and sentiments of dignity, such as justice, respect, inclusiveness, and agency, are equally important. Therefore, NGO accountability goes beyond the fulfillment of agreed-upon activities. Since NGOs claim that they exist to serve society, irrespective of stakeholders, they have to prove that they do good for society as a whole. To that end, in this study, I consider two contrasting perspectives on NGO accountability as given by O'Dwyer and Unerman (2008)—functional accountability and social accountability. According to Adil Najam, cited by Ahmed et al. (2022), functional accountability covers "spending designated monies for designated purposes" (Najam, 1996). Ahmed et al. (2022), in their recent writing, provided a comparative illustration between functional and social accountability. They contend that while social accountability is informal, participatory, serves multiple constituencies, permits pluralistic negotiation, and takes complex socio-political and ethical issues into account, functional accountability is based on conventional, technical, formal, economic, and top-down accounting reports.

This combined form of both functional accountability and social accountability, which can be termed "integrated accountability," helps to draw a holistic picture of NGOs' accountability practices. Thus, if the nature of accountability is considered, holistic accountability comprises both functional and social accountability. And in the case of the stakeholders' perspective, it comprises the discharge of inward, upward, and downward accountability to numerous stakeholders.

1.3 Rationale of the Study

Although an eloquent account of the background of the world's NGOs and the difficult times for them around the world is presented in Section 1.1, in this section of the dissertation, I intend to clarify some issues that lay the foundation for the rationale for this study. To put it another way, this section will give the answer to the question, "What motivated me to conduct this study?" I will here discuss five critical issues to justify the significance and novelty of the study.

1.3.1 Why NGOs as a Field of Research?

I have decided to focus my doctoral research on non-government organizations. Three distinct reasons merit clarification in this connection. The first and foremost reason is an eye-catching growth of NGOs in terms of number and scope of operations in Bangladesh and the world as well. NGOs are present in almost every village in Bangladesh today, and have been since my childhood. For example, according to Fruttero and Gauri (2005), more than 90 percent of rural communities have some NGO presence. Since my childhood, I, like most rural people, have heard mixed messages (for and against) about NGOs and their role in socioeconomic development in Bangladesh. Accordingly, curiosity about NGOs has grown in my mind, consciously or subconsciously. Second, NGOs as a field of research are critically important from a development discourse perspective (TIB, 2018). Their expected roles are deemed quite necessary, at least because of their innovative methods of work and easy access to people at the grass-roots level, in attaining sustainable development goals (SDGs). In particular, GO-NGO collaboration is an indisputable factor for making the UN's sustainable agenda a reality or for accomplishing the country's "Vision 2041."

Third, according to Hall and O'Dwyer (2017), NGOs as a topic of research are significant because they can give us an exceptional or extreme setting for research due to their primary focus on values above profit, interaction with numerous significant stakeholders, and action-oriented techniques. This claim by Hall and O'Dwyer seems quite logical in that many NGOs assert to be advocates of civil society, particularly the poor and marginalized (Awio et al., 2011; O'Leary, 2017), to have a long-term impact on sustainability (Agyemang et al., 2019), and to provide accountability in line with their missions and values of shared direction, solidarity, cooperation, and transparency (Hall & O'Dwyer, 2017; O'Leary, 2017).

Finally, NGOs have taken a place in academic research and the global media because of their controversial roles both in the world and in developing countries like Bangladesh. For example, Blitt's (2004) article "Who Will Watch the Watchdogs?" caught the attention of academics and researchers. And notable media publications such as "Asking the Do-Gooders to Prove They Do Good" (Christensen, 2004) in *The New York Times*, "Who Guards the Guardians?" (2003) in *The Economist*, and "The Problems of NGO Governance in Bangladesh" (Chowdhury, 2022) in *Modern Diplomacy* have added fuel to the burgeoning debate about NGOs' roles and put NGOs

in a check-and-balance paradigm. Thus, among other topics, accountability has become the focal point of debates and discussions in recent decades in the development world. This is highlighted in the very next section.

1.3.2 Why NGO Accountability?

While NGOs are recognized and applauded for their praiseworthy activities in many areas, like alternative healthcare, humanitarian relief, community development, enforcement of international norms, social justice, human rights, and education (Abiddin et al., 2022; Lewis & Hossain, 2021; Polizzi & Murdie, 2019), a handful of debated issues have been centered on NGOs all over the world in recent decades. Sanika Mahajan's assertion in the Harvard Political Review is notable here in that NGOs are one of several organizations that have been caught in the crossfire of rising anti-neoliberal capitalism sentiment (Mahajan, 2020). Many critics today contend that NGOs operate to spread capitalist exploitation, as stated by Mahajan (2020), stopping short of the radicalization required for "genuine" development. She further recited the writings of Arundhati Roy, The Man Booker Prize-winning Indian author. Arundhati Roy, cited by Mahajan (2020), in her book *Capitalism: A Ghost Story*, made the allegations against NGOs on the ground that these non-government organizations (NGOs) have waded into the world, transforming potential revolutionaries into paid activists, paying writers, thinkers, and filmmakers, and subtly pulling them away from radical confrontation (Roy, 2014).

Along the same lines, NGOs have received severe criticism on many other grounds. A few but highly contested ones include NGOs' contribution to the legitimacy of international law (Beijerman, 2018); implementing agenda establishing colonialism or post-colonialism (Hanchey, 2018; Kim, 2021); their stance in regard to neo-liberal economic policies (Mahajan, 2020; Pearce, 2000); promoting capitalism in the South (Karki, 2017); participation in global governance systems like the World Trade Organization (Charnovitz, 2014; Esty, 2000; Lage & Brant, 2006); debate on genetically modified crops and other scientific initiatives like the bottled water and nanotechnology (Gerasimova, 2019; Pandey & Sharma, 2017); relationship between NGOs' focus on government debate and funding (Corrigall-Brown & Ho, 2019); a debate about northern (Western) vs. southern (developing world) NGOs (Shumate & Dewitt, 2008); acting as a front for foreign government policy (Nurse-Bray, 2022); playing a role in politics in the majority of countries (Abiddin et al., 2022); and so on and so forth. The terms "NGOs" and "controversies" are therefore apparent as two sides of the same coin. Accordingly, Reimann (2005) asserted that NGOs have detractors from all sides of the political spectrum, ranging from rightists who have a philosophical objection to them to leftists who condemn them for failing to push a progressive agenda or for caving in to the wishes of the government. Reimann further postulated that the performance and real effectiveness of NGOs, concerns with accountability, issues with autonomy, commercialization, and ideological and/or political interpretations of their growing power have all been the targets of criticism during the 1990s and the early 2000s. Although Reimann (2005)

noted this account of controversies in 2005, to date, the wave of criticism against NGOs has intensified.

With all of these above-noted controversies, perhaps the word “accountability” has repeatedly been uttered among academics, researchers, business organizations, government officials, and development activists in the NGO history of recent decades. To pursue this further and to be more specific, I will present four distinct reasons for choosing NGO accountability as the focus of this study. At the outset, NGOs are now facing increasing scrutiny over their accountability (Kuruppu et al., 2022; Ebrahim, 2010; Gray et al., 2006). In response to this exponentially increasing scrutiny, Kaba (2021) marked NGOs as pivotal actors in international affairs. He further argued that NGOs manage billions of dollars in funding, carry out their activities globally, and influence international standards and legislation. Again, in recent years, there has also been an expansion of NGO activities. These activities range from protests to looking into how commercial decisions affect the environment to migrant search and rescue efforts (Cusumano, 2019). It thus comes as no surprise that academics’ interest in NGOs, as well as their accountability, is growing across disciplines (Abiddin et al., 2022; Kaba, 2021).

The second instigating factor is the increasing voice of NGOs throughout the world. Notably, NGOs’ role as a watchdog to put pressure on the state, business, and other parts of society has been noted in recent times, especially in the media across the globe. A familiar legal maxim, quoted by Wenar (2006), says: “Justice must be done, and justice must be seen to be done.” Likewise, it is up to an NGO to be able to show that they have done what it is up to them to do. The comments of Grant and Keohane (2005) are worth mentioning here. According to them, NGO accountability, as cited by Wenar (2006), also presents the intriguing question of whether NGOs, which frequently seek to hold others accountable by, for instance, making public corruption or unfair commercial practices accountable, are themselves accountable. As a result, because NGOs fly the flag of morality, justice, and equity, it is only natural to justify their activities through the lens of accountability. Again, scholars assert that there is no distinction between NGOs and any other type of organization, and hence all economic sectors, be it for-profit or not-for-profit, should be subjected to the same accountability standards (Fowler, 2011). Meanwhile, I intend to investigate the reality of NGOs’ moral obligation, particularly in developing countries like Bangladesh, where resources are scarce and NGOs rely heavily on foreign funding.

Third, NGOs engage with multiple stakeholders at different stages of a project's life cycle. Since different stakeholders have different roles and interests in the project, their level of influence is also different (AbouAssi, 2014; Reith, 2010). It is reasonable to investigate how NGOs discharge accountability to their various interest groups. And in doing so, what is the extent of their holistic accountability practices? These questions deserve more in-depth answers when there is a huge power differential between stakeholders in Bangladesh, especially between an NGO and its

beneficiaries. Proponents of NGO accountability practices (e.g., Agyemang et al., 2009; O'Dwyer & Boomsma, 2015) urge enhanced beneficiary accountability because it is the beneficiaries for whom NGOs exist, not powerful stakeholders like donors and regulators.

Fourth, there has been debate in the sector in recent times regarding NGO governance (Hind, 2017). In a similar vein, Cordery et al. (2019) claimed that in light of several financial scandals and safeguarding concerns, the media has questioned the suitability of current forms and methods of NGO governance and accountability. Given the quantity of aid funding that NGOs in developing countries have been getting, a little increase or decrease in the efficiency with which aid cash is used can have a significant influence on the lives of many people who are extremely poor (Agyemang et al., 2009). This issue further justifies the relevance of this study.

What is more striking is the lack of empirical studies on NGO accountability compared to the relative debates and discussions in the development world. According to Berghmans (2022), empirical studies on NGO accountability remain limited. Despite the arguments in favor of accountability to all stakeholders, including beneficiaries, there is a dearth of studies demonstrating how it is being implemented and how it may be improved (Yasmin & Ghafran, 2021). This study attempts to fill this gap. For instance, an accountability framework is presented in Chapter 12 of this dissertation with a view to making a contribution in this regard. Finally, this sub-section concludes with Domenico Carolei's comment from his most recent writing, published by Cambridge University Press. According to Carolei (2022), whichever path is taken, it is now imperative to ensure NGO accountability if we are to create a better and safer world.

1.3.3 Why Bangladesh as a Research Context?

Bangladesh as a context for NGO studies is critically important. First and foremost, there is an influential presence of NGOs in the country, both in terms of their number and the extent of their contribution. Bangladesh is a breeding ground for NGOs (Haque, 2008) and has produced a number of mammoth NGOs. In addition, NGOs in Bangladesh are internationally feted for their development efforts inside and outside the country, and many of the popular NGO models in this country have been replicated in different parts of the world (Baroi & Panday, 2015). According to Hossen (2021), although contentious, there are around 24,000 NGOs in this small country. Over 90% of rural communities had some sort of NGO presence (Fruttero & Gauri, 2005). The contribution of these NGOs has largely been cited in the literature at national and international levels. NGOs' contributions in this country are well recognized (Chowdhury et al., 2020). For example, according to Roy et al. (2017), NGOs in Bangladesh can continue to play the role of catalyst in the attainment of sustainable economic growth and development. In addition, their pivotal role in rural and community development is unforgettable (Chowdhury, 2022).

Although NGOs in Bangladesh emerged as humanitarian organizations in the aftermath of the Independence War in 1971, the focus of their activities eventually shifted toward the social and

economic advancement of vulnerable populations (Asian Development Bank, 2008). Lewis (2011) went one step further and noted that Bangladesh's development NGOs have gained international recognition and have had an impact on global development theory.

Second, NGOs in Bangladesh have increased not only in number but also in substantive power. For instance, NGOs have been seen as powerful change agents in Bangladesh and are referred to as an “invisible government,” according to Hossen (2021). Godrej (2014) asserts that NGOs function as a parallel government in Bangladesh. In response to the question, “Why is it so important to understand Bangladeshi NGOs as the country turns 50?” Professor David Lewis, having a longstanding research record on the NGO sector in Bangladesh, responded that “the NGO community has been more interesting, influential, high-profile, and distinctive than almost anywhere else” (Lewis & Hossain, 2021).

Third, this country has consumed a disquieting story of NGOs in recent decades. The NGO sector in Bangladesh, according to Chowdhury (2022), has already acquired a number of “negative labels” that may eclipse its accomplishments. She continued that although NGOs have grown significantly in Bangladesh over the past three decades, appropriate governance and rules have not. Similar to this, Ahmed et al. (2022) said that Bangladesh's lax regulation of NGOs results in clandestine decision-making, subpar governance standards, and sporadic scandals.

Finally, to my great surprise, despite this long list of debates and controversial stories concerning NGOs in Bangladesh, research remains limited to a large extent. This lack of research is also noted in literature and the media. As a case in point, TIB (2007) stated that, in the literature, there is a lack of relevant and adequate information regarding the good governance of the NGO sector in Bangladesh. Most of the existing literature focused on the success stories of NGOs, development initiatives, poverty alleviation, and women's empowerment. By referring to the study carried out by the Manusher Jonno Foundation (MJF), the editor of the Daily Star stated that “there should be more such studies” (NGO Accountability: Survey Findings Should be Made Use of, 2011). In a very recent paper, Chowdhury (2022) highlighted this gap in NGO accountability research in Bangladesh. According to Chowdhury, the issues of NGO governance are familiar to ordinary people and raise a storm in a teacup quite often, but the literature is still very limited. As a result, this study seizes the opportunity to fill this gap.

To conclude the importance of Bangladesh as a research context, I refer here to the comments of David Lewis, professor at the London School of Economics and Political Science at the University of London. According to Professor Lewis, even if they are not always knowledgeable about what NGOs have — and have not — accomplished, NGOs are cited in every chronicle of Bangladesh during the past 50 years, and it has always been crucial to draw lessons from both NGO successes and mistakes (Lewis & Hossain, 2021).

1.3.4 Why Local NGOs

The term “localization” has been used more frequently in discussions about international aid throughout the years, and as a result, the significance of locally led practice in global aid, development, and philanthropy has been firmly established (Baguios et al., 2021; Roepstorff, 2020; Russu, 2021; Unkovic, 2021). In the event of the celebration of World NGO Day 2021, as shown on the official website of the Government of St. Maarten (2021), Silveria E. Jacobs, Prime Minister of St. Maarten, applauded the work of local NGOs throughout the world in the official statement as follows:

“On World NGO Day, I thank local NGOs. They give so selflessly and work so tirelessly to better our society.”

Local NGOs are trustworthy grassroots actors who collaborate in various ways with international donors (Chakma, 2019), and this is evident in multiple case studies conducted in Bosnia, Kosovo, Haiti, and Sri Lanka (McMahon, 2017; Orjuela, 2005; Stephenson & Zanotti, 2012; Walton, 2008). Local NGOs have the advantage of working in their own community, developing stronger relationships with the local populace, and being able to withstand onslaughts from all directions (Alam, 2011). What’s more, local NGOs have a deep understanding of the local communities in which they operate; they are familiar with the specific local restrictions and challenges and are adept at prioritizing concerns within that context (Cornman et al., 2005). Likewise, local NGOs have had great success with advocacy and empowerment initiatives, such as those pertaining to women's rights, homelessness, and community involvement (Hayman et al., 2013). This study sheds light on local NGOs in Bangladesh, given that the importance of local NGOs is being heightened in the global development discourse. This is the primary reason for focusing on local NGOs.

Second, and equally important, is the number of local NGOs in Bangladesh. Local NGOs constitute a large part of the NGO sector in Bangladesh (Archi, 2008). One of the key characteristics of NGOs in Bangladesh is the coexistence of a large number of local NGOs alongside well-established, all-encompassing national NGOs. According to Fernando and Devine (2003), there are approximately 21,000 local NGOs in Bangladesh that are not registered with the NGO Affairs Bureau (NGOAB) because they do not formally accept foreign donations. Local NGOs in Bangladesh are small and have limited administrative and staff capacity (World Bank, 2006). For example, in a sample of 720 NGOs, this international financial institution found that 90% had programs in fewer than 5 out of 64 districts. In the same vein, in this study, the working areas of all case NGOs are confined to a very limited geographical area. Notably, the largest case NGO in this study operates only in three districts and also in discrete form. Despite being giants in numbers, local NGOs have limited managerial and staff capacity. Here lies the significance of the study with regard to how these local NGOs manage multiple accountabilities and, in doing so, what challenges they confront or why they practice accountability given that they have these

down-to-earth limitations. Begum (2003), for example, acknowledged this stumbling block by stating that accountability demands from donors and governments necessitate quick response and sound management, and local small NGOs lag far behind national big NGOs. Local NGOs in Bangladesh are therefore rightfully deserving of an increasing research profile.

The third persuasive factor on which this study draws its conclusions about local NGOs is that most of the local NGOs in Bangladesh operate in remote areas. They remain outside of regulators' oversight, media coverage, and even their donors' control. While the irregularities of large national and international NGOs are brought to light in some cases due to their widespread operations and high visibility, local NGOs are kept out of the public eye. For example, we conducted fieldwork in a union council in Satkhira district, which is very close to Sundarban. This appears to be an isolated area of mainland Bangladesh. Nonetheless, like many other local NGOs, the two NGOs in this study run programs in this union. It is not so difficult to depict the status of media coverage or administrative oversight of NGOs in this area. Like this union council, there are many areas where local NGOs operate, and it is not easy to trace the status of the accountability practices of these local NGOs. This reality has also attracted attention in the media, such as in *The Daily Star*. For example, Haque (2008) proclaims that some local NGOs have been able to engage in corruption and misappropriate foreign funding intended for eradicating poverty in large part due to lax regulatory and monitoring systems and what appears to be an atmosphere of impunity.

At long last, the rationale for the study becomes cogent because of the existing state of research on local NGOs in Bangladesh, especially in the field of NGO accountability. Local NGOs, as well as their accountability practices, remain unstudied incontrovertibly. The question of empirical studies is far away. Although some studies (Mir & Bala, 2014; Uddin, 2014; Uddin & Belal, 2019) addressed NGO accountability practices, their focus remained limited to large national NGOs like Brac. Studies focusing on local NGO accountability practices are badly needed. For example, in a special issue of the reputed journal *Accounting Forum* focusing on the history and trends of NGO accounting and accountability, Cordery et al. (2019) made a point of doing research on local NGOs. They wrote in the editorial of this special issue that although “much research focuses on the largest of these entities (as do Uddin & Belal, 2019), yet in this issue we also include research on smaller, less well-resourced entities” (Denedo et al., 2019; Goncharenko, 2019; Kemp & Morgan, 2019; Yates et al., 2019). Banks and Brockington (2018) recently described the issue of research disparity in the area of NGO accountability. According to these academics, there is still a glaring bias in favor of the bigger NGOs in research and knowledge creation.

To set the record straight, one of the important factors that acted as the motivation for this study is the lack of substantive research in the field of NGO accountability practices in Bangladesh, especially in local NGOs. Furthermore, NGO accountability studies should focus on all aspects of accountability, what O'Dwyer and Unerman (2008) term “holistic accountability.”

In the bargain, this study focuses on holistic accountability practices, and the subsequent reasoning in this regard is presented in the back-to-back section.

1.3.5 Why Holistic Accountability?

As noted in Section 1.2, holistic accountability encompasses the broader range of accountabilities that run in multiple directions between a range of stakeholders, including but not limited to donors, the NGO, NGO officers in the field, regulators, beneficiaries, and society as a whole. As the concept of holistic accountability implies, NGOs should not be judged on their mere functional domain. Their roles and responsibilities, as well as the impact on the community, are also a considerable factor in judging accountability. Surprisingly, research on NGO accountability is primarily skewed towards functional accountability. Researchers have more often concentrated on analyzing the accountability between NGOs and their more powerful stakeholders, like institutional donors and regulators. On the other hand, the downward accountability of NGOs to beneficiaries and other less important stakeholders has received less attention (Agyemang et al., 2017; Ebrahim, 2003; O'Leary, 2017; Uddin & Belal, 2019). In a similar fashion, Yasmin and Ghafran (2021) claim that while the literature on structural accountability is well established, an emphasis on the social accountability of NPOs, as are NGOs, is only now starting to take shape. Accordingly, Cordery et al. (2019) invited researchers to conduct a critical analysis of forms, processes, and mechanisms of accountability by putting beneficiaries at the center of the investigation.

Again, mere fulfillment of the expectations of beneficiaries is not enough. NGOs' ethical standpoint is also critical. Their moral obligation to society at large and actions in accordance with their original mission also deserve justification. Evidence indicates that social accountability measures can support better governance, more effective development through enhanced service provision, and empowerment (Malena et al., 2004). Reasonably, the argument for social accountability alongside functional accountability has been increasing. Holistic accountability is desirable both from a practical perspective and from a moral perspective (Agyemang et al., 2009). It is useful from a practical standpoint because it ensures that donors and NGOs are aware of the most efficient methods to use limited aid resources, as well as from a moral perspective since it aids in the fulfillment of moral obligations through accountability resulting from moral duties. In practice, there is a continuum between the two notions of completely hierarchical and wholly holistic accountability. Given the importance of holistic accountability and the lack of empirical studies in this regard, this study takes the stance of unearthing the holistic picture of accountability practices in local NGOs in Bangladesh.

1.4 Statement of Purpose

As noted in the preceding sections, over the last few years, the controversial debate has centered on NGOs around the world and in developing countries as well. Bangladesh is no exception. This increased concern has resulted mainly from widespread scandals and increasing allegations against NGOs on several undeniable grounds. More importantly, their actual contribution to the beneficiaries and to society as a whole has been widely questioned by people from all walks of life. Likewise, as with many topics, their accountability has long been a subject of debate. To that end, the need and call for the examination of accountability practices in NGOs have been echoed consistently by scholars. That being the case, **the purpose of this study was to explore the current accountability practices in non-government organizations (NGOs) in Bangladesh.** This current investigation not only acknowledged the existence of an accountability crisis in the NGO sector in Bangladesh, especially in local NGOs, but also identified the underlying motives and challenges of accountability practices through an exploratory multiple-case study. In addition, this study attempted to explain how NGOs discharge accountability to their multiple stakeholders, which are often competing. Specifically, the researcher brought out the inner meanings of the unique and shared experiences of multiple stakeholders in the NGO sector regarding the accountability phenomenon, along with their recommendations for the betterment of accountability practices in the NGO sector in Bangladesh.

1.5 Research Questions

The importance of research questions in a research project has been recurrently emphasized in the academic world, be it social science or pure scientific research. For example, Moorley and Cathala (2019) acknowledged the significance of research questions and argued that the topic under investigation should be driven by a specific research question. As follows, in alignment with the purpose of this study, I have incorporated four interrelated questions so as to guide the total research process. Because these questions serve as the impetus for this research, the answers to these questions are expected to aid in the creation of a comprehensive picture of holistic accountability practices in NGOs.

While many studies indicate the existence and pervasiveness of an accountability crisis in NGOs in Bangladesh, researchers do little to elaborate on the underlying premises of such a crisis. A question such as why NGOs practice accountability is not addressed in the literature. Once more, Walsh (2014) asserts that, despite the relatively large size of policy-engaged research, the majority of development NGO literature does not extensively engage with theory. Theoretical perspectives on NGO accountability practices, particularly the motivations for NGO accountability practices, are scarce in the literature. Again, context is important here given that local NGOs are constrained by limited financial and managerial capacity and that they remain

outside of regulators' oversight for the most part. Accordingly, the first research question is intended to explore the theoretical perspectives of NGO accountability practices in local NGOs in Bangladesh. More specifically, drawing on an integrated theoretical framework as suggested by Fernando and Lawrence (2014), the first research question is:

Why do NGOs practice accountability?

A fuller understanding of existing mechanisms of accountability practices is also a considerable factor in that they largely serve as an explanation of the motives for an NGO's accountability practices. In addition, a critical examination of accountability mechanisms is fundamental to defining the relevance and adequacy of those mechanisms and grasping the holistic picture of accountability. The accountability mechanisms employed by NGOs can either contribute to or impede the efficacy with which assistance funds are allocated to specific aid projects (Agyemang et al., 2009). Scholars in recent years have thus emphasized the importance of understanding an NGO's mechanisms. This issue was raised by leading researchers in the field of NGO accountability, such as Dr Gloria Agyemang, Dr Mariama Awumbila, Professor Jeffrey Unerman, and Professor Brendan O'Dwyer. As a point of reference, these scholars contend in their most influential report, "*NGO Accountability and Aid Delivery*," that studying and tracing all accountability mechanisms employed by a number of NGOs may contribute to a fuller picture (Agyemang et al., 2009). Additionally, despite the fact that NGO accountability is a topic that is frequently discussed in the literature, very little research has been done on how accountability mechanisms work in practice (Walsh, 2014). The case is more evident when beneficiary accountability is taken into consideration. This study provides a thorough qualitative multiple-case study in an effort to fill in this critical gap.

As evident in the literature, the accountability demands of different stakeholders are often competing and conflicting. As per the stakeholder theory, the most common frame used by practitioners and scholars (Crack, 2019), NGOs adopt different mechanisms and procedures associated with each set of stakeholders. It is therefore interesting to explore how NGOs balance the interests of different stakeholders through the existing accountability mechanisms. As cited by Kuruppu et al. (2022), the challenges of maintaining assorted stakeholders are well documented in NGO literature (Edwards & Hulme, 1996; O'Dwyer & Boomsma, 2015). Again, there remains a debate between functional accountability and social accountability. On that account, it is captivating to judge the existing mechanisms through the lens of these two types of accountability paradigms. What's more, the existing NGOs' accountability mechanisms in Bangladesh have been criticized on several grounds. For example, in a recent article published in a daily newspaper in Bangladesh, Hossen (2021) pointed out that there are significant systemic problems in the NGOs' accountability mechanisms in Bangladesh. Within this context, this study was designed to investigate the nature, relevance, and adequacy of existing accountability

mechanisms employed by NGOs in Bangladesh. Accordingly, the second research question is set as follows:

How do NGOs discharge their accountability to their stakeholders?

NGOs in Bangladesh, especially local NGOs, are often confronted with a lot of challenges, including a funding crisis. From a very practical perspective, it is really hands-on to explore the challenges that these local NGOs face while practicing accountability. This is supposed to help the world know when and why NGOs see something as a challenge and how NGOs respond (through thoughts, feelings, and actions) to these challenges. Unless and until existing challenges are explored, it will be difficult to craft a policy framework as a way out for the NGO sector in Bangladesh. The extant literature is abundant with examples of the accountability crisis in NGOs globally and in developing countries like Bangladesh. But it is scarce in the literature with regard to what pushes NGOs to refrain from fostering a good accountability culture. The case is more important for local NGOs because their problems are highlighted neither in academic literature nor in the public media. It is, therefore, in the best interest of the nation to identify the challenges to accountability practices in NGOs. In like manner, the third research question is set as follows:

Why can't NGOs practice accountability in the desired manner?

Again, it is important to know the stakeholders' perceptions and their shared experiences regarding the existing scenario of accountability practices in Bangladesh that are supposed to provide some critical insights in terms of motives, causes, and consequences, as well as ways out of the current state of practices. While examining accountability practices, the importance of stakeholder perceptions is well documented in the literature. From a theoretical point of view, Wellens and Jegers (2014) demonstrate that a stakeholder theory can be partial unless it recognizes interactions between stakeholder groups and their views. Again, in conducting a study on accountability management in Chinese grassroots local NGOs, Fang (2018) posits that the rich diversity of NGOs indicates that research related to NGOs might need to be explored in a context-based approach rather than directly imposing a common theoretical assumption on all NGOs.

Again, the perceptions of beneficiaries at the grassroots level are critical in exploring the real scenario of accountability practices. However, there is generally a dearth of independent research investigating the effects of and perceptions of beneficiaries of some NGOs' attempts to increase accountability (Agyemang et al., 2009). Abouassi and Trent (2016) rightly argued that perceptions of stakeholders do not only determine to whom an NGO should be primarily accountable but also shape NGO behavior. According to Andraus and Costa (2014), an examination of the effectiveness of NGOs must take into account the views of beneficiaries. In addition, one should move beyond a singular focus on financial efficiency in order to understand the wider social impact (Epstein & McFarlan, 2011). While referring to several studies (e.g., Costa

et al., 2019; Scobie et al., 2020) in support of their claim, Kuruppu et al. (2022) assert that it's critical to work closely and empathetically with all stakeholders to make sure that accountability procedures are relevant, informative, and in line with an organization's mission and identity. In parallel, the views and perceptions of stakeholders within the context in which NGOs operate serve as a valid instrument to justify the findings of the study that I intend to explore in research questions 1, 2, and 3. This study brings together the collective views of stakeholders, especially beneficiaries and community members, from the very grass-roots level, whose voices are often neglected in development discourses. Accordingly, this study addresses the following question:

How do stakeholders perceive the existing accountability practices?

In addition to the foregoing, despite the arguments for accountability to all the affected stakeholders, including beneficiaries (Unerman & O'Dwyer, 2006), little research has been done to indicate how accountability can be improved (Yasmin & Ghafran, 2019). Because accountability is defined by stakeholders, their perspectives on a way out are critical. Mevlja and Kavčič (2019), for instance, discovered in their recent study that public actors, advocates, donors, and regulators had a statistically significant impact on NGOs' effectiveness. In this study, rather than based on existing literature or widely applied accountability principles, I seek the views of all groups of stakeholders (both internal and external) with regard to how existing accountability practices can be improved and what should be the role of each group of stakeholders in this regard. By investigating this issue, this study proposes an accountability framework to contribute towards NGO accountability policies and practices in Bangladesh.

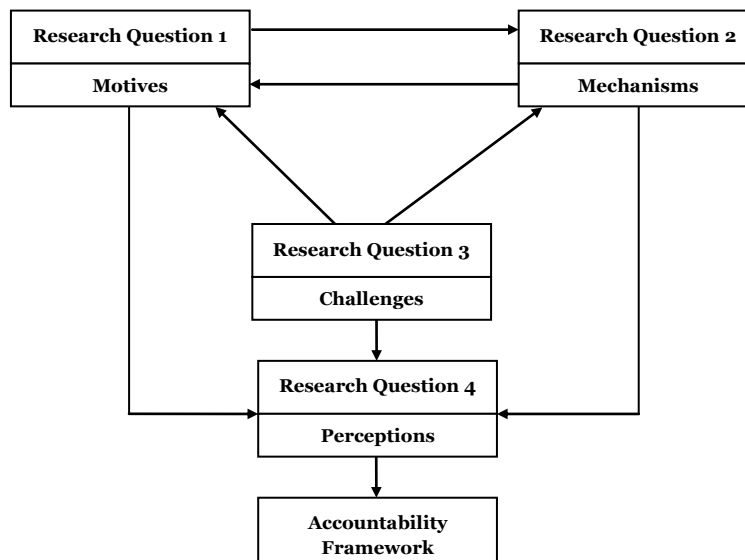
In sum, it is befitting to delve into why NGOs practice accountability (research question 1) and how they practice it (research question 2). In doing so, what challenges do NGOs face (research question 3)? And how do stakeholders perceive these motives, mechanisms, and challenges (i.e., overall accountability practices)? (research question 4). Finally, based on the answers to these four questions, an accountability framework is developed and discussed so as to guide the NGOs in Bangladesh. The main themes of these four research questions, along with their subsequent expected outcomes, are presented in Table 1.1.

Table 1.1: List of Research Questions

Sl.	Research Question	Theme to Explore	Expected Outcome
RQ 1	Why do NGOs practice accountability?	Motives	A theoretical explanation regarding the underlying motives of existing accountability practices in NGOs in Bangladesh.
RQ 2	How do NGOs discharge their accountability to their stakeholders?	Mechanisms	An account of existing mechanisms and their relevance and effectiveness for holistic accountability practices.
RQ 3	Why can't NGOs practice accountability in the desired manner?	Challenges	A list of real-world challenges that non-government organizations face in their context while practicing accountability [both internal issues and problems caused by their surroundings].
RQ 4	How do stakeholders perceive the existing accountability practices?	Perceptions	An account of the views of stakeholders on accountability practices at the grassroots level based on their real-life experiences.

Notably, all four research questions in this study are interrelated, and some of them affect each other. As seen in Figure 1.2, research question 1 aims to explore the actual motives of accountability practices in NGOs in Bangladesh. This research question 1 leads to an NGO's accountability mechanism selection and level of implementation (research question 2). Thus, research question 2 deals with an analysis of the existing mechanisms of accountability practices and their effectiveness, which also sometimes determines the nature and magnitude of the actual motives of an NGO's accountability practices (research question 1). Accordingly, research question 1 and research question 2 are interrelated and affect each other.

Figure 1.2: Interrelationships between Research Questions



Both research questions 1 and 2 collectively shape an NGO's actual accountability practices. But in doing so, an NGO is deemed to face a number of challenges, both from within and from constraints posed by their external environment, over which they have no control. In short, the actual motive (research question 1) and the nature and effectiveness of these mechanisms (research question 2) lead to the identification of existing challenges (research question 3) towards accountability practices in NGOs. Collectively, the answers to the first three research questions are subject to validity based on stakeholders' perceptions, which is addressed in the fourth research question (research question 4). Finally, once motives (research question 1), mechanisms (research question 2), challenges (research question 3), and stakeholders' views (research question 4) are identified, it seems quite logical to develop and discuss an accountability framework for a way out of the existing accountability crisis in the NGO sector in Bangladesh.

1.6 Dissertation Structure

In all eras, academic institutions, and disciplines, PhD theses have had a variety of styles and structures (Paltridge & Starfield, 2020, as cited in Solli & Nygaard, 2022). Nonetheless, with recognition that the structure and layout of a dissertation reflect the flow of all-inclusive scientific inquiry (Jansen, 2019), this section includes a depiction of the overall structure of this Ph.D. dissertation as well as brief explanations of how each section of the dissertation is related to one another. Rather than focusing on the whole research process, which is presented in the methodology chapter, the discussion of this section is confined to the architecture of the final write-up of the dissertation. To put it simply, this section explains how the different parts of this dissertation are organized and presented.

Simply put, there are thirteen consecutive chapters in this dissertation, plus a list of references and appendices. The background of the research problem, its scope, an explanation of the reason for this study, and then research questions for examining the problem while exposing the research gap are all covered in chapter one. The second chapter provides a thorough description of the study's setting and discusses how the research problem—the accountability crisis in NGOs in Bangladesh—relates to this nation. This chapter also includes a comment on Bangladesh's NGO sector, focusing on the sector's role, governing laws, and turbulent past.

Chapters Three, Four, and Five give a thorough assessment of the literature on NGOs, NGO accountability, and the current status of research in the field of NGO accountability, much of which is in line with research questions and context. In more detail, chapter three begins with a brief explanation of working definition of NGO and its classification. A historical perspective on NGOs, their involvement in international organizations like the UN, and global development is evaluated.

This chapter presents the contentious role that NGOs play as seen in the literature, in accordance with the ideas surrounding their origin. In the later part of this chapter, a conceptual study of the term “NGO,” its classification, and other pertinent terminology is provided. On the basis of the body of available research, the definition and many facets of NGO accountability are critically explored in Chapter 4. More significantly, this chapter critically examines the development of the NGO accountability issue throughout time. This chapter also includes a necessary explanation of the NGO accountability systems, which is in line with research question 2. Similar to research question 3, an analysis of current obstacles to accountability practices in NGOs is provided based on the literature. A comprehensive overview of recent investigations is provided in Chapter 5. I included a list of important research in this chapter that was relevant to both developed and developing countries. Then, in addition to offering a critical evaluation of previous research, I created a picture of the state of research on NGO accountability in Bangladesh at the time. Based on that, I determined the research gap that this study is seeking to fill in the area of NGO accountability in Bangladesh, particularly in local NGOs.

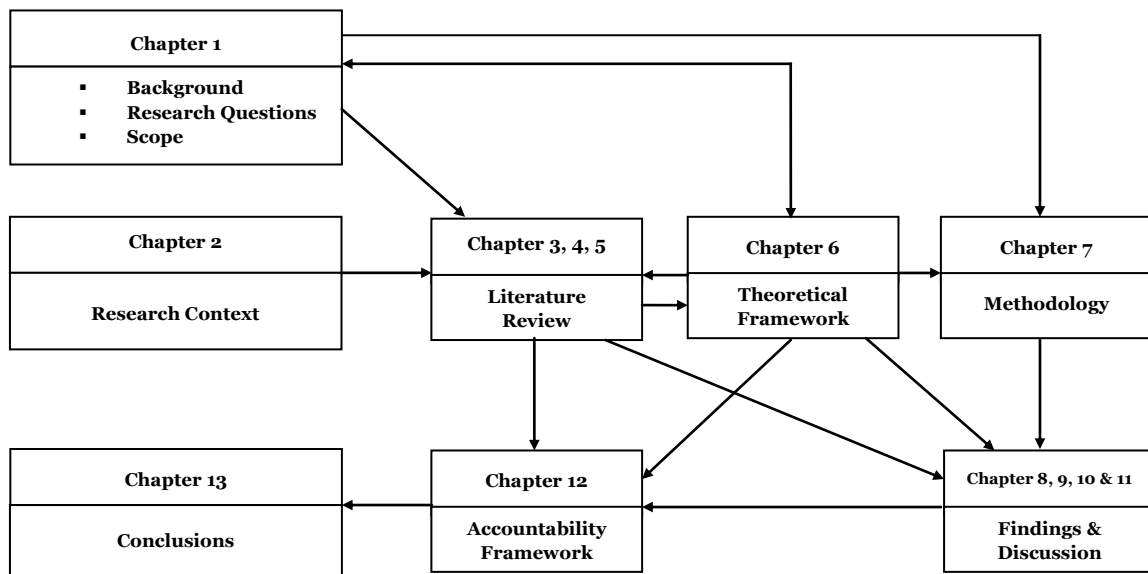
The theoretical basis of this study is offered and addressed in Chapter 6, along with a summary of pertinent theories about NGO accountability. In this chapter, the selection's justification is given while essential concepts from the proposed theoretical framework are discussed. A thorough explanation of the methodology used to operationalize the study is provided in Chapter 7. An illustrated overview of the methodological approach used for this investigation opens this chapter. The researcher's philosophical perspective is then made clear. The research approach, strategy, and design are also covered in this chapter. More crucially, a number of data analysis-related concerns are described in detail, and ethical considerations are justified.

The findings of the study and the ensuing discussions are covered in Chapter 8, 9, 10, and 11 in this dissertation. Notably, the findings and discussions are presented in this dissertation at the same time. These chapters cover important discussions correspond to four research questions. An accountability framework is offered in Chapter 9. In this chapter, I provide a graphical portrayal along with descriptions of the various components of the suggested framework. The dissertation is concluded with Chapter 13, which provides a condensed assessment of the research topics and context, key findings and their significance to theoretical underpinnings, and an account of this study's contribution. The directions for future research are also briefly outlined. In addition to these thirteen interconnected chapters, a list of references and pertinent appendices are provided at the very latter part of this dissertation. To elucidate, a graphical presentation is used to explain the dissertation's organizational framework. Figure 1.3 depicts the architecture of the dissertation and the connections between its different chapters.

As seen in Figure 1.3, Chapter 1 of the study begins with a background summary that primarily emphasizes the accountability dilemma that exists in NGOs in Bangladesh. Four interconnected research questions are then posed to examine the accountability practices of NGOs in Bangladesh.

An overview of the research context is covered in Chapter 2. Together, chapters 1 and 2 affect how extensive the literature review is, which is discussed in chapters 3, 4, and 5. Overall, the body of research and the research challenge have an impact on the theoretical framework chosen for this study, which is discussed in Chapter 6. Chapter 7 provides a description of the operational instruments and methods, or methodology. Research questions, in particular, direct the entire methodology (Ratan et al., 2019). The selection of data collection methods, study design, data processing, and reporting are heavily influenced by the research questions. As can be seen in Figure 1.3, Chapter 1 consequently has a strong relationship with and influence on the methodological chapter (i.e., Chapter 7).

Figure 1.3: Structure of the Dissertation



In Chapters 8, 9, 10, and 11, findings and discussions are presented concurrently. Due in large part to the fact that the study's findings are examined in light of prior research, these chapters have a significant relationship to Chapters 3, 4, and 5 (i.e., the literature review) and Chapter 6 (the theoretical framework). Notably, the adoption and analysis of an accountability framework were carried out based on findings and discussions (Chapters 8, 9, 10, and 11), a review of the literature (Chapters 3, 4, and 5), and existing theories (Chapter 6). The conclusion chapter (Chapter 13), which summarizes the research topics, theoretical justifications, significant discoveries, and overall contribution, comes at the end of the dissertation.

1.7 Conclusion

The contributions of non-government organizations (NGOs) all over the world are well recognized in literature. Their multifaceted activities, which range from local community humanitarian work to involvement in international policy discussions, have gained high praise across countries, particularly in underdeveloped ones. Even today, the Sustainable Development Goals (SDGs) of the United Nations strongly value and mandate the involvement of NGOs. With no exception, NGOs have had a big impact in Bangladesh, known as “the land of NGOs.” Despite this illustrious history of service, NGOs in Bangladesh have come under harsh criticism from policymakers, government representatives, business groups, civil society organizations, and even other NGOs. As a result, the accountability dilemma has generally been viewed as a serious issue for Bangladesh's NGO sector.

Even as there is growing concern about the NGOs' growing accountability dilemma in Bangladesh, less has been done to investigate the actual situation of NGO accountability practices in Bangladesh, particularly from the perspective of local NGOs, which are largely unstudied. This work makes an effort to close this research gap. Four interconnected research questions were established in an effort to create a holistic picture of accountability practices in local NGOs in Bangladesh. This chapter provides a clear graphic representation of the study's scope, along with an explanation of the justification for each research question. Finally, this chapter is concluded with a graphic description of the overall structure of the dissertation.

Chapter Two: Research Context

2.1 Introduction

As the title of the chapter suggests, I outline the context of the study in this chapter. While narrating the importance of the context of the study, Tennant (2017) defined the term "context" as the circumstances that provide the context for a remark, action, or concept so that they can be fully comprehended (Tennant, 2017). In response to what should be the contents of the research context chapter, Pearson (2021) asserts that the researcher should give the reader a brief background on the issue, which can be about a person, a phenomenon, a place, or a thing. He goes on to say that a researcher must discuss the context using examples, facts, and the environment. Taking all of this into account, Bangladesh remains the context of this study. In this chapter, first of all, a brief review of the current socio-economic profile of Bangladesh is presented. Then a historical note on the NGO sector in Bangladesh is presented. The regulatory framework for the NGO sector is then offered after a critical evaluation of the role played by NGOs in Bangladesh. Although it is challenging to include all of the activities of NGOs in a quick note due to the complexity of their functions, the main activities carried out by NGOs in Bangladesh are briefly discussed in the following section. Recently, the development sector has paid close attention to the GO-NGO relationship (Gbeleou & Schechter, 2020). For example, based on a review of the extant literature, Mojumder and Panday (2022) found that GO-NGO could strengthen local governments in Bangladesh to effectively carry out their responsibilities. Accordingly, the existing status of GO-NGO collaboration is briefly presented in the later part of this chapter. Finally, in alignment with the purpose of this study, a brief review of the accountability crisis in NGOs in Bangladesh is outlined.

2.2 Socio-Economic Profile of Bangladesh

With a land area of 147,570 square kilometers and a population of over 169.11 million, Bangladesh is located in the northeastern region of South Asia, having a population density of 1,140 people per square kilometer (Ministry of Finance, 2022). In terms of geographical strategic stance, this eighth-most populous country in the world lies at the crossroads between South and Southeast Asia (USAID, 2022). Despite facing turbulent political ups and downs after gaining independence in 1971, Bangladesh has an inspiring history of growth and development, even during a period of extreme global unpredictability (World Bank, 2022). As noted in the Bangladesh Economic Review 2022, Bangladesh's economy has grown consistently over the past decade, crossing a 7.0 percent milestone in FY 2015-16 and an 8.0 percent milestone in FY 2018-19 (Ministry of Finance, 2022). Accordingly, Bangladesh is aspiring to be an upper middle-income country by 2031 (World Bank, 2022). Over the past two decades, rapid economic expansion has been backed by a large demographic dividend, substantial ready-made garment (RMG) exports, resilient remittance inflows, and stable macroeconomic conditions.

In terms of poverty reduction, Bangladesh is also a remarkable story, with a 10.5% incidence of extreme poverty. From being one of the poorest nations at birth in 1971, Bangladesh reached lower-middle income status in 2015.

Table 2.1: Socio-Economic Profile of Bangladesh

Area	1,47,570 (Sq. Km)	Total labor force (15+ years), (Crore)	6.35
Population (in millions) Estimated 2021 (1 January)	169.11	Incidence of extreme poverty (%) (estimated), 2018-19	10.5
Population Growth Rate (Percentage), 2020	1.37	GDP at current price (In Cr. Tk.)	39,76,462
Population Density/Sq. Km., 2020	1140	GDP per capita (in US dollars)	2273
Life Expectancy at Birth (Years), 2020, Total	72.8	Inflation (%) 2021–22 (July–March)	5.83
Literacy Rate of Population, 7+ years (%), 2020	75.2	Foreign Exchange Reserves (as of April 20, 2022) (in millions of US dollars)	44,089

Source: Bangladesh Economic Review 2022

In addition to impressive progress in economic parameters, in the last few decades, Bangladesh has made notable progress in many aspects of human development, such as educational attainment, life expectancy at birth, gender parity in health and education, declining maternal and infant mortality, and so on (Jahan, 2021). The achievement of this country in the Millennium Development Goals (MDGs) of the United Nations has received commendable attention in the development world. Bangladesh has achieved most of the targets of the MDGs. As seen in Table 2.1, the current literacy rate is 75.2%, and the life expectancy at birth is 72.8 years. Net enrolment in primary education increased from 75% in 1990 to 97% in 2019, while secondary enrollment increased from less than 20% to 66%. According to Stefan Liller, Resident Representative of UNDP Bangladesh, the nation's Human Development Index (HDI) values have steadily increased over the past many years (Liller, 2022). Bangladesh also does better than other countries in South Asia, with an HDI rating that is higher than the regional average of 0.632.

Even putting aside the statistical data that has been covered thus far, Bangladesh has undergone an unanticipated evolution that many development specialists could not have predicted when the nation was founded in 1971. Dr. Akbar Ali Khan, a prominent economist and educator from Bangladesh who served as a former secretary of state and adviser to the interim administration, wrote about this development concern in an article titled "The test case for development revisited" that was published in the Daily Star's 20th Anniversary Supplement on March 19, 2013 (Khan, 2013). After this nation became an independent state, several development experts and foreign leaders made dismal predictions about Bangladesh's prospects for prosperity. Dr. Khan purposefully disputed these predictions. He claimed that this young state was defined as a Malthusian state, in which the nation's potential for economic progress is outweighed by unchecked population growth.

Former U.S. President Kissinger viewed Bangladesh as a “bottomless basket.” In 1972, the World Bank stated that Bangladesh is a serious and complicated development challenge even in the best of circumstances. In 1976, Just Faaland and Parkinson encapsulated Bangladesh's trauma in the phrase “test case for development” (Faaland & Parkinson, 1976). They argued that there is little doubt that development might be effective everywhere else if it could be in Bangladesh. It is in this sense that Bangladesh is the “test case for development.” Dr. Khan firmly criticized these pessimistic statements and uttered that Bangladesh defied economists' negative predictions and demonstrated amazing resiliency in the face of both natural and man-made disasters. And accordingly, the “test case for development” hypothesis was proved wrong. Dr. Khan further asserted that even Faaland and Parkinson have revised their assessments. In a revisionist article in 2007, as cited by Khan in this writing, they (Faaland & Parkinson) wrote that at this moment, with more than three decades of limited and erratic growth under its belt, sustained development in Bangladesh seems possible, albeit by no means guaranteed. The claim of Dr. Khan is clearly evident by the following statements in the last updated post (Apr. 11, 2022) on the official website of the World Bank, where this organization states that:

Bangladesh is likewise a wonderful example of development and poverty reduction. In 1971, Bangladesh was among the poorest nations; in 2015, it had a lower-middle income rank. It is expected to leave the UN's list of least developed nations (LDC) in 2026 (World Bank, 2022).

In the same vein, Asif Saleh, a columnist in another leading daily newspaper in Bangladesh, the Daily Prothom Alo, articulated how the two contrasting statements of the former (Just Faaland) and current president (Jim Yong Kim) of the World Bank prove the falsified assumptions of Faaland and Parkinson after a 40-year lapse (Saleh, 2017). Mr. Saleh's claim is found soundly grounded in the following statements by Jim Yong Kim, which he delivered in a jointly organized discussion by the Economic Relations Division of the Bangladesh government and the World Bank entitled “End Global Poverty by 2030: Sharing Bangladesh's Experience.”

Bangladesh has demonstrated to the rest of the world that many challenges can be surmounted. In reality, its people have demonstrated that creativity, dedication, goal-setting, and visionary leadership are capable of things that few would have dared to hope for (Bangladesh is a model for poverty reduction: WB chief, 2016).

In this piece of writing on the Daily Prothom Alo, Saleh talks about the contribution of NGOs to the development history of Bangladesh. Being the executive director of BRAC Bangladesh, he emphasized that NGOs must inevitably contribute to the development of women in Bangladesh, the delivery of essential services, and the reduction of rural poverty.

2.3 NGO Sector in Bangladesh

Since liberalism's triumphal march, non-government organizations (NGOs) have exploded all over the world, including Bangladesh (Chowdhury, 2022; Nawal, 2022). NGOs expanded their activities at all levels of society in Bangladesh (Mir & Bala, 2014), and they are thus an

inseparable part of that society (Haider, 2011). As follows, this small but beautiful country has been regarded as a “breeding ground for NGOs” (Khan, 2015), “a country of NGOs” (Transparency International Bangladesh, 2018), and “the land of NGOs” (Haider, 2011). With such an understanding and the context of this study, the historical review of NGOs in Bangladesh is admittedly useful in that history positions us to identify patterns that might otherwise be unseen in the present, giving us a critical viewpoint for understanding current and future problems. While referring to the relationship between history and current economic development, Nathan Nunn, a Harvard University professor of economics, commented that “history matters” (Nunn, 2009). The historical study of NGOs gains momentum largely because, according to Haider (2011), NGOs have not changed over the years. Everywhere in the world, NGOs have developed within a specific social environment. As such, a review of the historic trends of the NGO sector in Bangladesh is critical to tracing and analyzing accountability practices in NGOs in Bangladesh.

To bring this to the fore, the history of NGOs in Bangladesh is difficult to narrate, as their roots go back a long time and could be characterized as “days of yore.” While crafting a picture of the historic roots of NGOs in Bangladesh, like many parts of this continent, Batkin (1992) stated that this country has its own tradition of voluntary work, rooted in its social, religious, and economic conditions. Recalling Bengal’s rich heritage, Davis (2006) acknowledged that Bengal had a wide variety of voluntary associations through which philanthropic and volunteer activities were carried out. For instance, the Muslim community has traditionally utilized the zakat (a compulsory charity for Muslims) and chanda (subscription) institutions for social welfare as well as the collaborative construction of public infrastructure, including roads, madrassas, and mosques (Hasan, 1993). However, unlike other areas of the NGO sector, studies focusing on the memoirs of NGOs remain limited. Notwithstanding, some writings (e.g., ADB, 2008; Davis, 2006; Haider, 2011; TIB, 2018; Zohir, 2004) serve as an abridged explanation of the historical journey of NGOs in Bangladesh. According to the literature already in existence, there are three distinct eras that can be used to explain the history of NGOs in Bangladesh: under British authority, under Pakistani administration, and after independence.

According to Haider (2011), the historical roots of NGOs in Bangladesh could be traced back to the British colonial period. During the colonial era, volunteering and charitable service were essentially synonymous. During times of crisis, groups of volunteers—mostly from landowner families and other land-based elites—had spontaneously formed to assist those affected by floods, famines, and epidemics, but they had vanished once things improved. Through the Organizations Registration Act (SRA) of 1861, NGOs were governed as literary, scientific, and philanthropic societies while under British authority. This Act was passed to enhance the legal standing of organizations founded for the advancement of literature, science, the fine arts, or the dissemination of practical information, political education, or charitable causes. As a result,

many charitable people's actions led to the establishment of numerous colleges, hospitals, charitable organizations, and bridges (TIB, 2007).

During the East Pakistan Period, a series of natural disasters took more than 3 million lives, and a typhoon in 1970, which killed more than 500,000, acted as the impetus for the growth of humanitarian organizations, also known as NGOs, in Bangladesh (ADB, 2008). In this period, the Pakistan Academy for Rural Development (PARAD), now the Bangladesh Academy for Rural Development (BRAD), emerged as the Commilla Approach to integrate rural development with its cooperatives and a two-tier organizational structure (Haider, 2011). Floods and other natural calamities were common in Pakistan during this period. McInley (1979), for example, reports ten tidal waves in the coastal area of Noakhali between 1960 and 1970. In this period, in the face of natural calamities, two of today's big NGOs started their activities in then-East Pakistan, namely the Co-operative for American Relief Everywhere (CARE) and the Christian Organization for Relief and Rehabilitation (CARITAS). Correspondingly, the Pakistani government has adopted "The Voluntary Social Welfare Agencies (Regulation and Control) Ordinance 1961" to regulate humanitarian and voluntary organizations. Notably, the majority of the activity done by NGOs during the East Pakistani rule (1947–1971) was community service and disaster relief (Chowdhury et al., 2020).

The activeness of NGOs has come into the spotlight following the country's independence war in 1971. According to Haider (2011), the state of the newly born nation has largely failed to assist the poor or reduce poverty, and NGOs have thus come forward ostensibly to fill this gap. In a similar vein, the Association of Development Agencies in Bangladesh (ADAB) stated that following the Liberation War in 1971, NGOs in Bangladesh emerged as organizations with informal activities to address social demands at that time (ADAB, 2019). For instance, the origins of *Gone Shasthya* can be traced to a mobile medical unit that supported the liberation fighters in 1971, whereas RDRS started to support infrastructure development in the Northwest by offering postwar restoration services (Zohir, 2004). BRAC commenced its journey by helping the fishermen's community in the north-east that had been uprooted by the atrocities of 1971 with relief and rehabilitation. In the early 1970s, the majority of NGOs had their roots outside of Bangladesh. Some notable NGOs that worked at that time were *Terre des Hommes*, *Action Aid*, and the *Canadian University Students' Organization*. During most of the 1970s, NGOs were providing services in social sectors such as education, health, and sanitation.

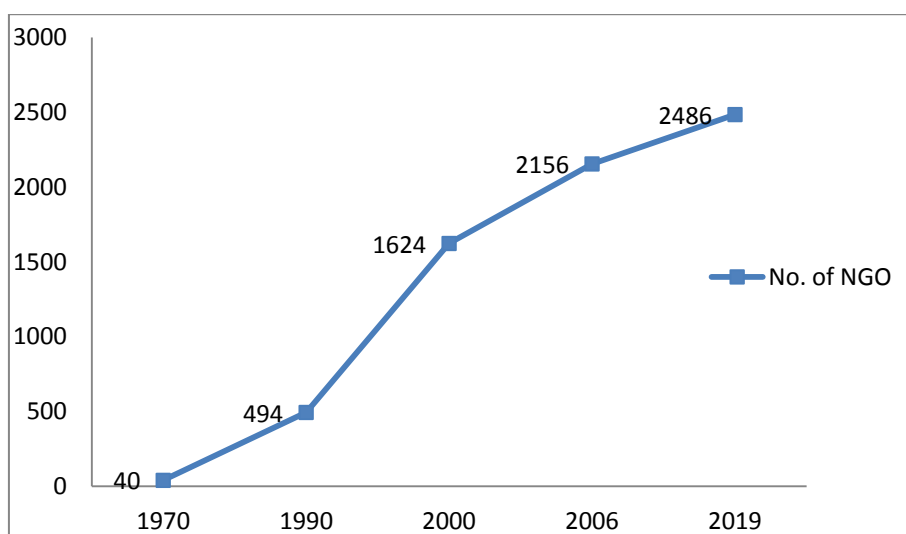
Since then, backed up by increasing foreign fund flows, the number of NGOs in Bangladesh has increased dramatically during the past few decades (Haider, 2011). Over time, NGOs adjusted their focus of work more and more in favor of the social and economic advancement of vulnerable populations (ADB, 2008; TIB, 2018). New NGOs that operate in service delivery, notably in the domains of health and education, have emerged beyond relief and rehabilitation (ADB, 2008).

NGOs have also evolved to advocate for public policy on a variety of issues affecting citizens, and they are now more prevalent in areas such as environmental protection, gender equity, child and woman trafficking prevention, good governance, and population assistance conditionality (ADB, 2008; TIB, 2018). Following the growth of NGOs in numbers and operational coverage, the Association of Development Agencies in Bangladesh (ADAB), formerly known as the Agricultural Development Association of Bangladesh, emerged as a central platform of NGOs in Bangladesh in 1974 (Chowdhury et al., 2020). However, prior to the 1990s, there was no formal government oversight of the activities of NGOs. In response to this necessity, the NGO Affairs Bureau (NGOAB) was established in 1990. The NGO sector in Bangladesh thus received institutional recognition. With the passage of time, the NGO sector in Bangladesh has been recognized as a strong sector nationally and internationally (ADAB, 2019).

Bangladesh almost boasts the largest number of NGO's in the world—and some of the best NGO's in the world, at that (Nawal, 2022). This country has some of the most innovative, effective, and imitated non-government organizations in the world (Lewis & Hossain, 2021). Few countries have witnessed the dramatic growth of NGOs as much as Bangladesh (Asian Development Bank, 2008). As seen in Figure 2.1, there were only 494 NGOs in 1990, when NGOAB emerged as a sectoral regulator of foreign-funded NGOs. With the passage of time, this number increased at an exuberant rate. At present, up to September 2022, 2549 NGOs are registered with the NGO Affairs Bureau (NGOAB, 2022). These 2549 NGOs are only those that work with foreign funds. Besides this number, there are a lot of NGOs in Bangladesh that work at the grassroots level. For example, according to Kabeer et al. (2010), there are around 22,000 NGOs estimated to be in operation. As harshly noted, as Haider (2011) claimed, the number of NGOs operating in Bangladesh is unknown. Figure 2.1 illustrates the growth of NGOs in Bangladesh. This figure includes only those NGOs that were or are now registered with NGOAB.

In addition to their lack of specificity in terms of number, although a great deal of similarity exists in some cases, NGOs in Bangladesh are extremely diverse in their actions, sizes, and sources of funding. And this is one of the distinguishing characteristics of NGOs in Bangladesh. There is a controversy among scholars with respect to the diverse characteristics of NGOs in Bangladesh. In a survey of NGOs in Bangladesh, Gauri and Galef (2005) conclude that the sector is "highly organized and relatively homogeneous." Taking a different view, Devine (2006) asserted that NGOs in Bangladesh have witnessed exponential growth in terms of number, size, membership, and finances.

Figure 2.1: The Growth of the NGO Sector in Bangladesh



Source: The researcher's own illustration based on available information.

According to Lewis and Hossain (2021), while talking about the NGOs in Bangladesh, what we currently have is a variety of NGOs working on a variety of projects and guided by a variety of principles. Whatever the case, the majority of NGOs working in Bangladesh focus on issues like education, human rights, child and women's rights, microcredit, healthcare and nutrition, climate change and disaster management, vocational training and workshops, empowerment of women, good governance, livelihood and sustainable development, agriculture and food security, water, sanitation, and hygiene, renewable energy, legal assistance, environmental protection, land rights, labor rights, and social justice, among other things (TIB, 2018). Table 2.2 indicates the list of major activities that NGOs in Bangladesh have been carrying out in recent times.

As seen in Table 2.2, major areas of foreign funding are in the areas of education, health, and social development. And this priority in funding and activities is equally applied to local, national, and international NGOs. Notably, essential parts of humanity such as livelihoods, agriculture, and food security are less prioritized. Donors' attention is being replaced by areas like governance, rights, and social mobilization. Climate change directly threatens the economic development prospects of Bangladesh. Likewise, these areas also receive an increasing amount of foreign funding, as 19% of the overall foreign fund goes to the areas of environment, climate change, and disaster management.

Table 2.2: Foreign Donations to Major NGO Programs in Bangladesh

Types of NGOs	Type of Focused Program			
	Governance, Rights, and Social Mobilization (%)	Education, Health, and Social Development (%)	Livelihoods, Agriculture, and Food Security (%)	Environment, Climate Change, and Disaster Management (%)
Local NGOs	43	60	16	20
National NGOs	49	72	14	18
International NGOs	35	76	21	19
Overall	44	68	17	19

Note: The programs of the NGOs received foreign donations for their projects during 2014–2015.

Source: TIB (2018)

Another important feature of the NGO sector in Bangladesh is the excessive foreign fund flow. NGOs in Bangladesh, especially development ones, mostly depend on foreign funding. According to the official records of NGOAB, the NGOs working in Bangladesh received a total of 65,428.82 crore taka between July 1990 and February 2017 for a total of 23,895 projects. Compared to other periods, the NGOs received the highest number of funds during 2010–2015, amounting to 25,351.58 crore taka. According to the latest statistics, based on the available information from the NGO Affairs Bureau (NGOAB), donors funded \$1,031 million to NGOs in fiscal year (FY) 2021–22 (Uddin, 2022).

Table 2.3: Foreign Fund Flow to NGOs in Bangladesh

Sl.	Period	Amount in Taka (Crore)	Sl.	Period	Amount in Taka (Crore)
1	1990-1995	3217.83	4	2005-2010	14916.54
2	1995-2000	5311.86	5	2010-2015	25351.58
3	2000-2005	7482.44	6	2015-2017	9126.83

Source: TIB (2018)

As seen in Table 2.3, the volume of foreign funding to NGOs in Bangladesh was 3217.83 crore taka in the period between 1990 and 1995. But over the course of time, this funding has reached \$9126.83 for a period of only two years, i.e., 2015–2017. The number of NGOs and the amount of foreign funding have increased in Bangladesh. Surprisingly, despite having this giant figure of foreign funding, for example, \$1,031 million in fiscal year (FY) 2021–22, local NGOs in Bangladesh have stumbled due to a lack of funding, leaving a worried finding that the major portion of funding goes to a few national and international NGOs.

Table 2.4: Trend in Foreign Donations to NGOs in Bangladesh

	2016	2017	2018	2019	2020	2021
% of total foreign aid	17.97	19.45	12.98	14.60	12.81	9.79
Foreign donation in USD (Millions)	641	715	827	955	946	779

Source: NGO Affairs Bureau (2022)

As noted in Table 2.4, the share of NGOs in foreign donations has been declining except for 2017. The share of foreign donations to NGOs was 17.97% in 2016, which has gradually declined to 9.79 percent. This could be attributed to an indication of the state's increasing capacity to run development programs. Despite the apparent consistent decrease in the share of foreign donations, the volume of foreign donations to Bangladeshi NGOs has been increasing. The volume of foreign funds showed an increasing trend except in the case of 2021. In 2016, the amount of foreign funds was \$641, which increased to \$827 in 2018 and \$946 in 2020. Although these increasing flows stalled in 2021, according to recent statistics, foreign donations to NGOs reached \$1,031 million in fiscal years 2021-22 (Uddin, 2022). Of any kind, every single US dollar is important for the country's socio-economic development and is heartily touched by the lives of millions of poor people in Bangladesh. Accordingly, the effectiveness and efficiency of this foreign fund are critically important, and this could only be possible when an accountability culture exists in the NGO sector.

2.4 Contribution of NGOs in Bangladesh: From Relief to SDGs

Despite a skyrocketing debate about accountability and governance in NGOs in Bangladesh, as the literature suggests, it is an exceptionally rare case that very few have denied the role of NGOs in Bangladesh. The contribution of NGOs to this small but emerging economy is, although mostly hypothetical, vastly documented in literature. Although the country's post-war desperation for poverty alleviation allowed NGOs in Bangladesh to thrive (Choudhury, 2022), from poverty relief to human rights to climate change campaigns, NGOs in Bangladesh have been imprinting a footprint in almost every aspect of the country. The NGOs in Bangladesh have managed to carry on during some of the most difficult times in the nation's history, including those under extremely authoritarian regimes, and they continue to be a crucial voice for progress in the face of shrinking political spaces for civil society and rising wealth and power inequality. In addition to the government's assistance, non-government organizations (NGOs) have made the bulk of the contributions to Bangladesh's continued development and balanced economic trend (Chowdhury et al., 2020). The contributions of NGOs appear to have evolved along with the nation's demands for development. Their role in the past two decades is really praiseworthy (Islam, 2016).

The NGOs in this nation work to address these issues through grassroots advocacy initiatives, microcredit programs, nonformal education, and primary healthcare, as well as by fostering employment opportunities, encouraging participation in asset development, and establishing employment chances (Baser & Hasnath, 2022). In addition, few NGOs in Bangladesh deal with externalities like river water contamination and concerns with dwindling open space in the cities, in addition to their conventional activities. Along the same lines, in very recent times, Jeremy Bruer appraised the contribution of NGOs in a straightforward way. According to this Australian High Commissioner to Bangladesh, the beneficial impact NGOs have made to Bangladesh's growth has significantly impressed me since I arrived in Bangladesh (Bruer, 2022). He further argues that NGO initiatives succeed in Bangladesh because they are highly connected to the local population and are in a position to know how to bring about positive change. Indeed, Bangladesh's society and economy have acquired a high level of shock resistance (Zohir, 2004). Many of the achievements are frequently credited to the work done by the nation's non-government organizations (NGOs).

In addition to praise from academics and development specialists, NGOs in Bangladesh have frequently earned institutional praise. For instance, the Asian Development Bank (ADB) takes on board the activity of NGOs in Bangladesh in that NGOs have found a niche for themselves in the gap between community and government, attempting to advance the welfare of the populace through grassroots initiatives and development projects (ADB, 2008). Going even further, this regional development bank claimed that in Bangladesh, where a significant portion of the population is underemployed or unemployed, NGOs create critical job opportunities by encouraging the growth of small businesses and motivating and empowering individuals from a traditionally agricultural society to pursue non-farm livelihoods. In fact, NGOs are crucial in working with foreign development partners to implement health education and bring valuable resources to the country during times of devastation. According to the International Labour Organization (ILO), NGOs in Bangladesh provide short-term basic skills training to students and employees so they can operate income-generating businesses (ILO, 2014). While evaluating the work of NGOs in Bangladesh, the World Bank (2006) highlighted that NGOs had greatly increased their services during this time and had demonstrated that it was feasible to scale up creative anti-poverty projects into nationwide operations.

Notably, most of the appraisals as to the contribution of Bangladesh's NGOs are indemonstrable. Their exact figure of contribution to the national economy is not precisely noted or recognized in quantitative form. According to Mir and Bala's (2014) study, NGOs in Bangladesh contribute 3-4% of the country's GDP, based on an estimate of their microcredit operations. Again, this is apparently a weak reference in that these two authors only cite the website link of NGOAB. Despite the ongoing controversies and especially scandals about the ethical role of NGOs, NGOs in Bangladesh still receive more attention from development agencies.

For example, over the last two financial years, Bangladesh was the largest recipient of Australian NGO Cooperation Program funding globally (Bruer, 2022). Donors' commitment to supplying new funds to NGOs in Bangladesh, as noted in earlier discussion, rose by 3.7 per cent to \$1,031 million in fiscal year (FY) 2021-22 (Uddin, 2022). Finally, the role of NGOs is affirmed with the expectation or requirements of the state in that the NGOAB asks NGOs to work in alignment with the SDGs and submit an NGO's SDG Action Plan accordingly (NGOAB, 2022). At long last, this section ends with the aspiring comment of Choudhury (2022) that Bangladeshi NGOs continue to act as the "world's laboratory" for social enterprises and socioeconomic development.

2.5 Legislative Framework for the NGO Sector in Bangladesh

While legal registration is not a key requirement for doing welfare and development activities in many countries, including Bangladesh, according to Unerman and O'Dwyer (2006), legislation remains a key factor for labeling an organization as an NGO and therefore running the operations as per the laws and legislation. These two prominent researchers in the field of NGO accountability consider both the juridical (*de jure*) and sociological (*de facto*) perspectives as to the identification of an NGO. Accordingly, like other sectors, the legislative framework is critical for the NGO sector in defining the operational identity and scope of operations. According to Hayman et al. (2013), the weak legal framework for NGOs could open them up to abuse both internally and from the government.

At the very outset, according to the World Bank (2006), there are a plethora of laws and government agencies governing NGOs in Bangladesh. These legal and administrative requirements for NGO registration, prior review, project approval, and the use of foreign funding form the basis for NGO operations (Mohammed, 2010). In Bangladesh, NGOs are registered under a variety of acts. The World Bank (2006), for example, provided a list of twelve laws under which NGOs are registered and regulated. The list includes the Societies Registration Act 1860, Trust Act 1882, Companies Act 1994, Cooperative Societies Ordinance 1964, Charitable Endowments Act 1890, Wakf Ordinance 1962, Voluntary Social Welfare Agencies (Regulation and Control) Ordinance 1961, Foreign Donations (Voluntary Activities) Regulation Ordinance 1978, Foreign Donation (Voluntary Activities) Regulation Ordinance 1982, Hindu Religious Welfare Trust Ordinance 1983, Christian Religious Welfare Trust Ordinance 1983, and Buddhist Religious Welfare Trust Ordinance 1983. According to Mohammed (2010), the legislative framework in this nation has two main components: laws governing NGOs' incorporation and provision of a legal entity and laws governing their interactions with the government. Among these, the Societies Registration Act, 1860, is the oldest law that acts as an entrance point for NGOs in Bangladesh. It was adopted during the British colonial era and is one of the most frequently applied laws in Bangladesh, controlling charitable endeavors (Mian, 2014).

The law specifies how an organization should be incorporated, run, and keep accounts. To date, the largest number of NGOs have been registered in Bangladesh under the Societies Registration Act, 1860 (TIB, 2007). As the World Bank (2006) stated, around 4,900 organizations were registered under this act, including some sizable development NGOs. However, this Act has been criticized for being lenient with respect to fiduciary requirements.

Another legal enactment of NGO registration and regulation in Bangladesh is the Voluntary Social Welfare Agencies (Regulation and Control) Ordinance 1961. The martial law regime in Pakistan enacted this ordinance in an effort to slow the burgeoning number of voluntary groups by requiring their registration (Mohammed, 2010). It applies to all NGOs, even those that get funding from abroad. The Department of Social Service of the Ministry of Social Welfare is responsible for managing all non-profit organizations registered under this act, including NGOs (Mian, 2014). A large number of NGOs are registered under this ordinance (World Bank, 2006). As per this ordinance, any formal or informal organization established to provide welfare services to children, youth, and women, practice social work, or organize social welfare agencies is able to get registered. The usage of this ordinance is popular among NGOs. However, this ordinance is subject to criticism in that it gives extensive powers to the government with respect to NGOs. The governing board of an NGO may be suspended by the Department of Social Services (DSS) without any right of appeal, and the NGO's governing body cannot dissolve the organization without the DSS's consent (Mohammed, 2010).

The Trust Act of 1882 is another earlier law that addresses the creation of NGOs. Without interfering with or altering the already-existing Muslim and Hindu legislation for religious trusts, this law was designed to allow private trusts. By establishing trusts for the benefit of children, the public good, or religious objectives, the Trust Act gives charities credibility (Mian, 2014). This law permits the establishment of trusts “for any lawful purpose,” whether they are private or public, and allows anybody who is legally capable to do so (World Bank, 2006). The trustee is the legal owner of the property and personally liable for any breach of trust; no official registration is necessary. According to Mian (2014), because the Trust Act of 1882 offers comparatively greater flexibility in terms of status, registration, and management, many non-profit organizations prefer to form trusts under this law. As a result, several NGOs have been established as trusts (such as the PRIP Trust) (Mohammed, 2010).

Another option for an NGO's legal standing is provided by the Companies Act of 1913, as revised in 1994. When an association is founded to advance commerce, the arts, science, the humanities, religion, or any other beneficial cause, it will be organized as a non-profit organization (Mian, 2014; Mohammed, 2010). This Act gives NGOs a very strong legal identity since it establishes the strictest legal framework for NGOs and clearly outlines their fiduciary obligations (Mohammed, 2010; World Bank, 2006). These consist of having annual general meetings, keeping financial records, and selecting a licensed chartered accountant to serve as an auditor.

The Registrar of Joint Stock Companies is the implementing agency for the Societies Registration Act. The World Bank (2006) reports that there are much fewer NGOs registered in Bangladesh under this law than under other laws, which may be due to both a lack of knowledge about this option and the law's rigorous legal criteria.

The Foreign Donations (Voluntary Activities) Regulation Act 2016 is another law for NGOs and is arguably the one that has received the most attention recently in Bangladesh's development sector. This act, popularly known as FDRA in the NGO sector, repealed the Foreign Donations (Voluntary Activities) Regulation Ordinance, 1978, and the Foreign Contributions (Regulation) Ordinance, 1982 (Rahman, 2016). Whatsoever, FDRA is critical for those NGOs that run programs dependent on foreign donations since it regulates the work and activities of foreign-funded NGOs. Surprisingly, this law defines a non-government organization (NGO) as “any organization registered by the Bureau to conduct voluntary activities within Bangladesh and any organization or NGO registered under the laws of any foreign country that is also registered under this Act.” As a great surprise, as per this law, Bangladeshi NGOs that are registered by NGOAB are only treated as NGOs in Bangladesh. However, this law, since its adoption on October 5, 2016, has received severe criticism on several notable grounds. Referencing the law as controversial, Rahman (2016) raised the issue of the absolute authority of the NGOAB in that Section 16 of the Act grants the NGOAB the authority to cancel or withhold the registration of an NGO for committing any of a list of offenses. These offenses include anti-state activities, making malicious and derogatory statements against the Constitution and constitutional bodies of Bangladesh, subversive activities, financing and sponsorship of terror and militancy, and trafficking in women and children. Dimitris Christopoulos, President of the International Federation for Human Rights (FIDH), criticized this newly enacted law on the ground that international human rights norms are violated by this statute, which disproportionately restricts the freedoms of expression and association in Bangladesh. Therefore, it represents a real threat to the legitimate activities of independent NGOs (International Federation for Human Rights, 2016).

Brad Adams, Asia director at Human Rights Watch, also showed denunciation in response to the FDRA. According to Adams, "The Foreign Donations Law is a shocking new initiative by a repressive government to make civil society toe the government line or risk being arbitrarily shut down" (Human Rights Watch, 2016). In addition, this law has also received criticism from local civil society personalities. For example, Dr. Iftekharuzzaman, head of Transparency International Bangladesh, told Al Jazeera that the legal provision is intended to intimidate NGOs that focus on governance and human rights. Their primary duty is to criticize the government and government agencies when they fail to carry out their responsibilities, and they are expected to speak out when this occurs (Bergman, 2016). Whatsoever, the NGO sector in Bangladesh has, after a long period, gotten a legal enactment that directly addresses the NGOs in Bangladesh. This law is a

time-worthy initiative of the government of Bangladesh in that the need for a new law for the NGO sector was felt immensely. For example, the World Bank stated in its report on NGO governance that overall, the legal system is old, outmoded, and occasionally out of step with current NGO regulation ideas (World Bank, 2006). As a result, despite the controversy, this newly promulgated law is intended to regulate NGOs, thereby assisting in ensuring accountability and transparency in NGOs in Bangladesh.

2.6 Government-NGO (GO-NGO) Relationship in Bangladesh

Although the relationship between government and non-government organizations (NGOs), often referred to as “GO-NGO relations,” is a buzzword in the development world now-a-days, several scholars (e.g., Moeenian et al., 2022; Mojumder & Panday, 2022; Rajabi et al., 2022; Yambo, 2022) suggest that governments and NGOs should work closely with each other. According to Moeenian et al. (2022), collaboration between government and NGOs leads to sustainable development in communities. Like in other parts of the world, in a recent article, Mojumder & Panday (2022) urged for GO–NGO teamwork to strengthen local governance in Bangladesh. Government–NGO collaboration is an effective way of improving access to and quality of TB and other health care services in Bangladesh (Zafar Ullah et al., 2006). However, for government and civil society actors, such as NGOs, paradigms are much more complex and evade simple categorization (Bahçecik & Turhan, 2022). Accordingly, GO-NGO collaboration is complicated and usually influenced by many challenges and issues (Rajabi et al., 2022).

Regardless of disagreements, the government and non-government organizations rely on one another to carry out development initiatives. According to Coston (1998), NGOs need to familiarize themselves with the political and legal framework of governmental operations. On its part, the government must be aware of NGOs' needs and activities because they frequently have an impact on government policies as well as general service patterns. Nawaz (2009) argues that, in Bangladesh, NGOs are operating in accordance with their own goals and programs, which is the cause of their distant relationship with the government. NGOs are acting in a manner distinct from that of government players. Nawaz claims that achieving balanced development is a difficult task that cannot be accomplished by a single sector. Therefore, only cooperation between the government and NGOs in Bangladesh can achieve all-out development. Despite the citations in favor of good collaboration between NGOs and government, the GO-NGO relationship in Bangladesh is an embarrassment. Although studies (e.g., Zafar Ullah et al., 2006) found an increasing trend of governments collaborating with NGOs, especially in the health sector, according to Zohir (2004), the government's relations with the NGOs in Bangladesh are yet to stabilize. In a similar vein, while talking about NGOs' involvement in the education sector, the World Bank (2006) expressed its concern that the coordination between government and NGO programs is weak. NGO education initiatives receive little official recognition from the government.

If we dive into the history of NGOs in Bangladesh, we see that the GO-NGO relationship was apparently good in the aftermath of the war for freedom. For example, midway through the 1980s, NGOs made the decision to cooperate with the government, funders, and other pertinent organizations in order to provide aid to the underprivileged population (Chowdhury et al., 2020). As a result, numerous joint projects were carried out, including vaccination and oral rehydration treatment (ORT) using BRAC. These original collaborations were gradually expanded to areas including population, education, and health; the environment; education; fisheries and livestock; women's empowerment; youth development; emergency response; and disaster management. Consequently, the Government of Bangladesh (GoB) in its fourth five-year plan (1990–95) officially recognized NGOs' activities in development fields. As the state began to acknowledge the NGOs' contributions, according to Chowdhury et al. (2020), NGOs started to collaborate with the government on a number of projects in the 1990s, which gave the collaboration between GOs and NGOs a boost. The Fourth Population and Health Project (FPHP), the General Education Project (GEP), and the Integrated Non-Formal Education Project (IFEP) were some of the significant outcomes of the enhanced collaboration. Eventually, the government brought NGOs into public interest litigation and political activism (Bangladesh Bank, 2016).

However, over time, this collaboration story has begun to fade and has started to turn into a confrontational one. Although NGOs maintained a distance from political activities in the early decades of Bangladesh's independence, during the 2000s, there were significant controversies about NGOs' direct engagement with politics and disagreement within the sector (Chowdhury et al., 2020). Accordingly, while the state referred to NGOs as “partners in development” during the 1990s, it started to view the top NGOs and their leaders as possible political rivals in the late 2000s (Karim, 2018). Again, the introduction of ordinances and regulations on the part of the NGOAB to control the activity of NGOs mounted tensions between these two parties (Asaduzzaman & Jinia, 2014). The conflict between NGOs and NGOAB officials became particularly heated when donors expressed sympathy for the NGOs as a result of their frustration with the state bureaucracy. As such, government officials frequently view the representatives of NGOs as their competitors.

These points of departure between NGOs and the government were further explained by Asaduzzaman and Jinia (2014) for both Bangladesh and other emerging nations. These two scholars contend that the ongoing governance crisis in the developing world has cleared the way for the introduction of alternative strategies for addressing governance issues in the twenty-first century. In addition, the old governing system has been severely undermined by globalization. The 1990s saw a sharp rise in NGOs' participation in world governance. NGOs exist to influence and protest against governments as well as to replace them. Conflict with the government begins as the NGOs begin to show interest in or enhance their engagement in governance.

The relationship between NGOs and the state is not a happy one, regardless of the causes for the relationship's decline, as suggested by literature. While crafting the existing nature of the GO-NGO relationship in Bangladesh, Asaduzzaman and Jinia (2014) posit that the relationships between these two can be considered brittle and rely on the desire of the ruling parties and, in certain cases, state servants from the backgrounds of South Asian countries, with particular reference to Bangladesh. According to Bhardwaj and Khemundu (2011), while acknowledging the important role that NGOs serve, the government is searching for ways to control the range of their operations and the sources of funding they receive from abroad. Whatever the case, focus must be given to bolstering the institutional ties between them in order to drive the country's development at the local and global levels.

2.7 NGO Accountability Crisis in Bangladesh

NGOs in Bangladesh are termed “aspiring stories” in the international development arena. Lewis and Hossain (2021) assert that NGOs have undoubtedly contributed significantly to Bangladesh's development on a wide range of topics, including health, education, rights and services, and humanitarian relief. NGOs in Bangladesh are also credited with the country's continued economic progress (Chowdhury et al., 2020). However, Transparency International Bangladesh (TIB) discovered serious governance issues in numerous NGOs with relation to transparency, accountability, involvement, and performance in a recent study (TIB, 2018). Bangladesh has also seen an increase in controversies within the NGO sector in recent decades, despite having made a considerable contribution. Questioning of NGOs by the government, political parties, business community, beneficiaries, donors, and other stakeholders has increased in Bangladesh (World Bank, 2006).

To illustrate with evidence, I refer here to some of the headlines from the writings of The Daily Star—one of the country's leading daily newspapers—that were published in the last few years. Several writings in this leading daily newspaper are good enough to justify the rationality of this study. Out of many notable pieces of writing, some include: proactive disclosure of information: "NGO" cheats rural women: where is the monitoring mechanism? (2015); ensuring governance in NGOs (Khan & Ahmed, 2014); NGO accountability: survey findings should be made use of (August 13, 2011); NGOs in Bangladesh and their accountability (Zamir, 2007); NGOs improve their governance (2018); Make NGO activities more accountable and transparent (2009), the price of non-governmental growth (Shabab, 2016); ensure humanitarian accountability (2010); are HR organizations above accountability? (Khan, 2013); NGOs and corruption (October 19, 2007); swindling by fake NGOs (Haque, 2008); fake NGO men vanish, defrauding thousands (2009); an NGO pockets a vital healthcare fund (Azad, 2012).

Disquiet has started with the writings of a renowned economist, Dr. Atiur Rahman, in a daily newspaper.

This former governor of Bangladesh Bank said, as cited by TIB (2007), that NGOs talk about good governance, but they have to establish good governance in their houses first. They have to stop the game of hide-and-seek in financial affairs. It is not a privacy issue as to who gets how much salary. People have the right to know about it. People have the right to know that NGO officials (top management and founders) get 200 times the salary of a field staff member. As a consequence, NGOs in Bangladesh are frequently questioned by the government, political parties, business sector, beneficiaries, donors, and the general public (World Bank, 2006). In a recent article in the Financial Express, a daily newspaper in Bangladesh, Ahmed (2021) asserts that there are disagreements on the methods used to receive donations, spending habits, financial transactions, and other issues. Once more, NGOs have come under fire for claims that the target group receives significantly fewer resources than they should. Thus, NGO accountability has turned into a problem for Bangladesh (Chowdhury, 2022; Hossen, 2021).

2.8 Conclusion

Despite being a small and newly independent state, Bangladesh has received mounting appreciation on several grounds of social and economic development. The country's economic growth has transformed it from a “basket case” to a rising economic star (Ahmed, 2021). Bangladesh is now one of the world's fastest-growing economies. This eye-catching continuing success is attributed to NGOs for a significant part. NGOs in Bangladesh have set commendable examples of success in the world, many of which are being replicated in different parts of the world. This NGO sector has received a sizeable portion of foreign donations for implementing development initiatives, notwithstanding the global economic slump and instability. Notwithstanding, the legislative framework for regulating this sector is weak and mostly obsolete (World Bank, 2006). Although a new legal enactment, namely the Foreign Donations (Voluntary Activities) Regulation Act 2016, was adopted, this is applicable only to foreign-funded NGOs. Moreover, this Act has been severely criticized at the national and international level. Like the controversial laws for this sector, the government-NGO (GO-NGO) relationship in Bangladesh could be characterized with a sting in the tail. In the last two decades, NGOs in Bangladesh have received burgeoning allegations from almost all parts of society with regard to accountability, transparency, and their suspected role. As such, “NGO accountability” has become a hackneyed phrase in the development arena in Bangladesh.

Chapter Three: Non-Government Organizations

3.1 Introduction

In this first chapter of the literature review, I present and discuss the various issues related to the study's central focus subject, non-government organizations. Notably, this study aims to explore the current accountability practices of NGOs in Bangladesh. It is therefore obvious to shed light on different issues within the broad spectrum of NGOs in pursuit of the purpose of the study. To put it simply, this chapter is centered on five distinct issues, ranging from an understanding of the NGO sector to NGOs' role in today's Sustainable Development Goals (SDGs). Steps are taken decisively to define and clarify the term "NGO" so as to avoid a misleading interpretation of the findings of this study.

3.2 Defining an NGO: A Mission Impossible Task

In acknowledging the immense complexity associated with the definition of an NGO in the literature, as cited in Carolei (2022), Martens (2002, p. 271) termed the act of defining an NGO a "mission impossible task." In this section, I intend to present four consecutive but interrelated issues. First, I sketch the scenario of challenges that scholars and practitioners have faced in defining the term "NGO." Second, I explain why defining this term is complex, followed by its subsequent impact on development research. Third, I examine a few but widely cited institutional and individual researchers' definitions of an NGO. Finally, I present my working definition of an NGO for the purpose of this study. Since this study is primarily concerned with the NGO sector and, more precisely, NGO accountability, it seems quite logical to delve into a conceptual clarification of the central term of the study (i.e., NGO). In accordance with this rationale, Retzl (2017) contends that "it is very important for a study of NGOs to define exactly what the focus is and clarify the boundaries of the research."

Despite an increasing presence in the development world coupled with growing academic interest, it remains scanty as to what constitutes an NGO. There is no consensus among the scholars referring to the definition of an NGO (Awuah-Werekoh, 2014; Burger & Owens, 2010; Martens, 2002; Najam, 1996; Salamon & Anheier, 1992; Sama, 2010; Smillie, 1995). The term "NGOs" is so highly debated and equivocal that in some cases it is meaningless to try to define it (Gray et al., 2006; Kaldor, 2003; Teegen et al., 2004). There has been a growing debate in development literature on the subject of what an NGO is and is not. Arguably, under this scenario of discord in respect of definition, it is a burning question: why is it difficult to define an NGO? Probably, the most acceptable answer is found in the writing of Edwards (2000). According to Edwards, there is considerable heterogeneity in the NGO sector in terms of size, functions, views, standards, strategy, and tactics.

This increased heterogeneity is a significant barrier to the adoption of a succinct definition. Lewis (2010), by the same token, argued that the NGO sector is a set of diverse groups of organizations that contest generalizations. Furthermore, according to Lewis (2010), NGOs work within and across cultures, posing various shapes of NGO operations, resulting in definitional complexity. In fact, scholars are confronted with challenges largely due to the blurred boundaries of definitions (Unerman & O'Dwyer, 2006). In a related move, Lewis (2010) affirmed that the boundaries of NGO operations are vague, which leads to multiple interpretations of the term. While defining, for instance, one could erroneously emphasize what an NGO does rather than what it doesn't.

Whatever the reason, the lack of unanimity on defining NGOs creates confusion (Burger & Owens, 2010; Martens, 2002; Najam, 1996; Smillie, 1995; Salamon & Anheier, 1992). It is therefore difficult to pin down NGOs analytically. According to Vakil (1997), this lack of consensus inhibits the progress of both theoretical and empirical research in the NGO sector. In addition, the lack of an agreed-upon definition of NGOs has resulted in innumerable definitions in the literature (Awuah-Werekoh, 2014). However, an unusual appreciation of this lack of concord in defining NGOs is found in the writing of several scholars. Chandhoke (2002), for instance, states that difficulty in defining NGOs is inevitable, and this difficulty is part of what makes NGOs what they are. Despite the complexities associated with defining NGOs, as reflected to some extent in the above discussion, there is a flood of definitions of NGOs available in the literature. Although these definitions are crafted from different perspectives with different areas of emphasis, a few factors are found to be common in almost all definitions.

The problem is that these common factors sometimes create further confusion in the conceptual understanding of NGOs. The phrase "non-profit", for instance, is found in many definitions of NGOs. However, not all non-profit organizations, such as private universities and professional associations, are NGOs. Again, the term "voluntary" is a common element of many definitions of NGOs. This in turn leads to further misunderstanding. Not all voluntary organizations work to serve social purposes as a whole. Many voluntary organizations, such as labor unions or alumni associations, exist solely to serve their members. Accordingly, it is a big mistake to use only some common features in defining NGOs. In light of these circumstances, I present below a brief but critical analysis of some of the most cited definitions, especially those of reputed institutions and influential scholars in the respective field. One of the most frequently cited definitions of NGOs is found in the writings of Salamon and Anheier (1992). This definition was proposed at the very beginning of the blooming decade of NGOs (i.e., the 1990s). According to Salamon and Anheier (1992), NGOs are a subset of the non-profit sector, which is a collection of entities that share five crucial characteristics: being formal, private, non-profit distributing, self-governing, and voluntary. Later, in 1998, they added two additional criteria: non-religious and non-political.

They further claim that these seven attributes set NGOs apart from the other two major segments of society: the market and the state. Notably, this definition is not accepted without exception (Ahmed & Hopper, 2015). Although this definition is one of the earliest theoretical contributions in NGO literature, Salamon and Anheier (1992) mainly portrayed the conceptual understanding of the non-profit sector, not exclusively NGOs. Smillie and Hailey (2001), for example, differentiate NGOs from NPOs based on NGOs' value-driven approach. Unlike many non-profit organizations (NPO), they argue that NGOs' work is appreciable for their value-driven approach that largely focuses on justice, equity, and empowerment for the poor. Along the same lines, Korten (1990) and Malena (1995) argued that NGOs are typically value-based organizations that adopt a people-centered approach.

While not formally defining NGOs, Lehr-Lehnardt (2005) contends that the definition of an NGO should include the following points: (i) promoting the general public's well-being; (ii) working without profit; (iii) engaging in peaceful actions; (iv) being established by private citizens; (v) being independent of the state; and (vi) having a minimum formal organizational structure. Another popular definition of NGO, as cited in literature, is given by Edwards (2000), where he stated that an NGO is a subset of a civic organization; they are distinguished by their formal government registration, reliance on donations from the public (often in addition to government grants), and board of trustees governance as opposed to elected representatives of their constituency. Unlike other definitions, Edwards (2000) places importance on independent governance as an important attribute of an NGO in addition to other common features like non-profit status and voluntary contribution. According to him, in order to be recognized as an NGO, registration is an indispensable criterion.

Another short but meaningful definition of an NGO is given by Vakil (1997), who sheds light on four important features: not-for-profit, private, self-governing, and a social purpose (e.g., working for underprivileged people). Vakil's definition is quite helpful to differentiate NGOs from other civil society organizations (e.g., trade unions, professional associations, and other non-profit organizations concerned with sporting, religious, business, cultural, and recreational affairs) based on the "social purpose" attribute. This definition is largely commensurate with the definition given by the Commonwealth Foundation (1999). This intergovernmental organization sets out four key characteristics of an NGO: voluntary, independent, not-for-profit, and not self-serving. According to this organization, the first three defining characteristics almost prevail in all other CSOs. But the fourth attribute (i.e., NGOs are not for the personal profit of those who direct their affairs) is largely the demarcation point between NGOs and other CSOs. In the report entitled *"Non-Governmental Organizations: Guidelines for Good Policy and Practice,"* this organization further elaborated on the ideal motto of an NGO by saying that NGOs are groups that aren't focused on their members' self-interests but instead, in some way, care

about disadvantage and/or the disadvantaged, as well as problems and issues that are harmful to the wellbeing, situations, or prospects of individuals as well as society at large.

At the very basic level, the two most distinguishable factors that differentiate NGOs from other organizations are “non-governmental” and “non-private” (Johnson & Prakash, 2007). More specifically, they remain in the space between private and public organizations (Fowler, 2011; Lehr-Lehnardt, 2005). However, according to the Asian Development Bank (2004), in a more broad sense, NGOs are organizations that are neither governmental nor profit-oriented. This intergovernmental organization further cautioned that the issue with this wide definition is that it includes many organizations that are architecturally and functionally unrelated.

In an attempt to make the definition of NGOs more inclusive, several scholars (e.g., Unerman & O'Dwyer, 2006; Martens, 2002) have considered two major perspectives: the juridical (*de jure*) and sociological (*de facto*) perspectives. According to Unerman and O'Dwyer (2006), the major issue is whether a group is classified as an NGO based on its operations or based on its legal status as an NGO. Under the juridical approach, legal identity is a critical factor, i.e., an NGO must obtain legal status explicitly within the areas where it works. The sociological perspective, on the other hand, places importance on the kind of activities that an NGO carries out. This perspective holds that whether an organization will be regarded as an NGO or not mainly depends on certain activities (e.g., profit vs. non-profit, voluntary vs. obligatory, independent vs. dependent, social purpose vs. member service activities, and so on). However, these two *de jure* and *de facto* approaches do not adequately articulate the comprehensive phenomenon of NGOs individually. As opined by Loft et al. (2006), it is not wise to identify an organization solely based on a certain set of activities.

Likewise, Gray et al. (2006) claim that the legislative criterion (i.e., registration) as a way of marking organizations as NGOs is incomplete. It is possible that an organization carries out all possible functions that fall within the NGO paradigm but is not necessarily registered as an NGO. On the other side of the coin, it is also possible that an organization is registered as an NGO but does not carry out the normative functions of a real NGO. For example, many organizations in Bangladesh under the Department of Social Service are registered as NGOs, but they are not actually NGOs. Rather, most of them are community-based or membership-based organizations. How NGOs are often confused with similar terms is described in the next section. These contradictory issues are somewhat resolved to a large extent with the following UN definition of an NGO:

“A non-governmental organization (NGO) is a not-for-profit, voluntary citizens' group, which is organized on a local, national or international level to address issues in support of the public good. Task-oriented and made up of people with a common interest, NGOs perform a variety of services and humanitarian functions, bring citizens' concerns to Governments, monitor policy and programme implementation, and encourage

participation of civil society stakeholders at the community level. They provide analysis and expertise, serve as early warning mechanisms and help monitor and implement international agreements. Some are organized around specific issues, such as human rights, the environment or health” (United Nations, as cited in Gray et al., 2006).

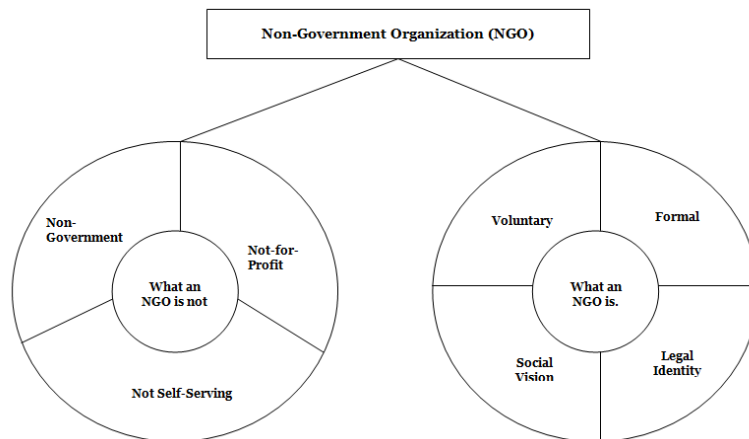
Unlike the World Bank’s definition of an NGO, the above definition seems more comprehensive and worthwhile. This definition removes the confusion associated with where an NGO lies in a given economy. As seen in the definition, NGOs occupy the space between public and private profit-making organizations. Both altruism and geographical diversity are addressed in the definition, along with the acknowledgement of a wide array of NGO activities. Indeed, this definition largely articulates the diverse scope of NGO activities, which is largely commensurate with the *de facto* (sociological) approach. Without a doubt, this definition provides notable distinguishing factors between NGOs and other CSOs. Nonetheless, it does not cover the legislative approach, which is an essential attribute of today’s NGOs (Edwards, 2000; Unerman & O’Dwyer, 2006).

Drawing on the works of several scholars and institutions (e.g., Commonwealth Foundation, 1999; Edwards, 2000; Gray et al., 2006; Martens, 2002; Salamon & Anheier, 1992; Unerman & O’Dwyer, 2006; Vakil, 1997; World Bank, 1995), coupled with the consideration of the above blurring issues, I set out below the working definition of an NGO for the purpose of this study.

A non-governmental organization (NGO) is an independent, voluntary, not-for-profit, formal, not self-serving civic organization that is formed under the legal framework of the state in order to carry out a social mission at the local, national, and international level.

This working definition entails at least ten unique characteristics that NGOs should have. More specifically, organizations that have these ten characteristics are regarded as NGOs for this study. In crafting this working definition, I have considered both the positive and negative dimensions associated with NGOs, i.e., what an NGO is and what an NGO is not. As seen in Figure 3.1, ten critical attributes are underlined. The first distinguishing feature is that an NGO is a *non-governmental* organization, as the term implies. There are no government obligations that make the people bound to form an NGO. This organization is institutionally separate from the government. Furthermore, an NGO operates with no direct influence from the government, i.e., the government does not meddle in the affairs of an NGO. However, an NGO may enter into a relationship with the government in the form of a partnership or contract. Even so, it may receive funding from the government. These relationships with the government do not constitute an NGO’s identity as governmental to any extent.

Figure 3.1: A Graphical Illustration of the Working Definition of an NGO



Source: Researcher’s own construct based on Commonwealth Foundation (1999), Edwards (2000), Gray et al. (2006), Martens (2002), Salamon and Anheier (1992), Unerman and O’Dwyer (2006), Vakil (1997), and World Bank (1995).

Second, it is autonomous in the sense that it is founded and governed by individuals in societies of their own free will. More clearly, it is a self-governing organization where individuals control and manage its affairs independently. Third, it is a *voluntary* organization because there should be some degree of voluntary participation in its activities, such as volunteers at the field level and a voluntary board of directors. As discussed earlier, several authors are reluctant to incorporate the attribute “voluntary” while defining NGOs because of their overriding emphasis on the professionalized identity of the NGO sector. However, many scholars (e.g., Ahmed & Hopper, 2015; Malena, 1995; Salamon & Anheier, 1992) and even reputed organizations like the Commonwealth Foundation and the United Nations have acknowledged the “voluntary” aspect in defining NGOs. In addition, Edwards (2000) asserts that a part of an NGO’s funding should come from voluntary contributions.

Fourth, and more importantly, an NGO is a *not-for-profit* organization, i.e., it does not work to make profit. If any profit is generated from its course of activities, it is returned back to the organization for further acceleration of its activities. Even the individuals who founded this NGO are not entitled to economic benefits. Fifth, an NGO is a *formal* organization. It must have an organizational structure along with organizational features like office furniture, regular meetings, and at least some degree of visible performance. Furthermore, an NGO should have its own constitution, which will guide its activities. Sixth, it is not a *self-serving* organization. Unlike other CSOs, an NGO is not established to benefit its initiators or individuals who are involved in its operations. However, paid staff is not included in this “not self-serving” dimension, i.e., having paid staff does not necessarily mean that an NGO is a self-serving organization.

This concern lies in the motto of the NGO in the sense that it does not stand for the benefits of its own people but rather works for the benefit of society as a whole. This "not self-serving" characteristic lays the foundation of an NGO's aims and values.

Seventh, an NGO is a civic organization, which means it is not affiliated with either the public or private sectors but rather with civil society. As stated earlier, NGOs are a subset of civil society (sometimes referred to as the "third sector"). While it differs in critical aspects, such as a value-driven approach and social purpose, it shares some characteristics with CSOs. Eighth, an NGO is formed and operates within its state's legal framework. In precise terms, it has to be registered under the law. As stated in earlier discussions, several scholars (e.g., Edwards, 2000; Kilby, 2006; Martens, 2002; Unerman & O'Dwyer, 2006) urge that registration is a must for an organization to be acknowledged as an NGO. The Commonwealth Foundation (1999), for example, insists that the existence of an NGO should be made possible, allowed for, and supported, but not mandated by legislation. Although there is an increasing debate over whether registration is a mandatory attribute of an NGO, I agree with the requirement of registration. Since an NGO works under the sovereignty of a state, it seems quite logical for an NGO to be duly registered and operated under the existing laws of a country. Arguably, according to Clark (1991), NGOs may disagree with, support, or reform the state, but they are not allowed to ignore it.

Ninth, an NGO must have a *social mission*, i.e., its explicit expression must have a social purpose. Generally, an NGO must work to promote social goods such as humanitarian assistance in emergencies, poverty reduction, human rights protection, policy advocacy on behalf of the disadvantaged, and other humane activities. An NGO may work with only one of these aspects of social needs or may engage in a combination of several activities. The fact is that an NGO's activities must be directed toward the benefit of society as a whole. Finally, an NGO may operate at the *local, national, and international* levels. Some NGOs are found at the very local level, with a scope of operation that may be limited to a few kilometers. Some may operate within the domestic territory of a country, while some NGOs work across continents. Geographic coverage, therefore, cannot restrain an organization from being an NGO.

In essence, defining an NGO is really a complex and sometimes abortive task. This is largely due to the heterogeneous characteristics of the NGO sector. The act of defining is further becoming complex as NGOs are increasingly entering into relationships with the government and private firms in many forms, like contracting and partnership. In addition, NGOs are now found more and more often in commercial ventures than ever before. Giving up the hope of articulating a succinct definition, not surprisingly, authors like Beigbeder (1992) and Willetts (1996) conclude that "there is simply no such thing as the typical NGO." Indeed, "NGO" is a continuously evolving term, and the definition of an NGO is relevant within a certain context to a large extent.

3.3 Classifying NGOs: Context Matters

Besides the increasing conceptual debates on NGOs and their demarcation from other civil society organizations, classifying NGOs has also been a problematic issue in development literature (Pinkney, 2009). Demarcation points are often vague, and thus in many cases, NGOs are classified based on what they are not instead of what they are (White, 1999). The act of classifying NGOs is a complicated task as there is a substantive overlap in their activities (Banks & Hulme, 2012). NGOs vary enormously in accordance with their purpose, philosophy, sectoral expertise, and extent of operations (World Bank, 1995). As a result, academics and practitioners are often confronted with the challenges of classifying NGOs. Regardless of the challenges, for Bagci (2003), it is worthwhile to clarify different categories of NGOs in pursuit of better analysis and understanding. In addition, a useful categorization of NGOs is required for understanding accountability relationships (Unerman & O'Dwyer, 2006).

Given the importance of categorizing NGOs for a study like this, questions arise regarding the basis for categorization. The World Bank (1995), for example, states that a wide variety of typologies exist in the NGO sector in that it is debatable in many aspects, i.e., whether NGOs are more relief or development-oriented, religious or secular, service delivery or participation, and more public or private-oriented. Like this description, as the discussion proceeds, lots of illustrations are available in the literature in this respect that create confusion to a large extent. For example, NGOs vary in terms of size and geographical scope of operations (Boomsma & O'Dwyer, 2019; Vakil, 1997). In terms of size, some NGOs are large in scope of operation and endowed with affluent resources and staffs, while others are too small to mention and are often characterized by struggling for hand-to-mouth existence (Lewis, 2010). Again, some NGOs operate at a very local level (e.g., *Dwip Unnoyan Sangstha* in Bangladesh), whereas some NGOs like Oxfam are involved in worldwide operations. Based on a thorough review of existing NGO literature, I present here in Table 3.1 at least ten categories for the classification of NGOs. In fact, the typologies of NGOs vary widely because of differences in philosophy, purpose, expertise, program approach, and scope of activities (Asian Development Bank, 2004).

Again, several authors (e.g., Boomsma & O'Dwyer, 2019; Vakil, 1997) classified NGOs into three types based on their primary orientation, such as development, humanitarianism, or empowerment. Development NGOs focus on the implementation of development projects, especially in developing countries. Humanitarian non-government organizations (NGOs) primarily provide assistance in natural and man-made disasters. Empowerment NGOs are non-government organizations that work primarily to “empower” the poor and disadvantaged. Mostly drawing on the World Bank (1995), Boomsma and O'Dwyer (2019) classified NGOs by their activities, such as welfare provision NGOs, campaigning or advocacy NGOs, and hybrid NGOs.

NGOs are also classified in terms of structure, such as formal or informal NGOs (Lewis, 2010). Formal NGOs are found to be more professional and bureaucratic compared to informal NGOs. Another way of classifying NGOs is according to their sources of funding (Lewis, 2010). Some NGOs liberally depend on external sources, whereas some NGOs prefer to mobilize local resources. Resource-controlling factors are also considered when classifying NGOs.

Table 3.1: Classification of NGOs (Bases and Types)

Sl.	Basis of Classification	Types	Sl.	Basis of Classification	Types
01	Activity	Welfare	06	Orientation	Development
		Campaigning/Advocacy			Humanitarian
		Both welfare & advocacy			Empowerment
02	Geographical Coverage	Local	07	Sources of Funding	Externally-Funded
		National			Internally-Funded
		International			Mixed-Sources
03	Size	Large	08	Structure	Formal (Bureaucratic)
		Small			Informal (Flexible)
04	Resource Control	Northern NGOs	09	Membership	Membership NGOs
		Southern NGOs			Intermediary NGOs
05	Ideologies	Secular	10	Orientation of Changes	Charitable
		Faith-based			Radical

Source: The researcher's own illustration.

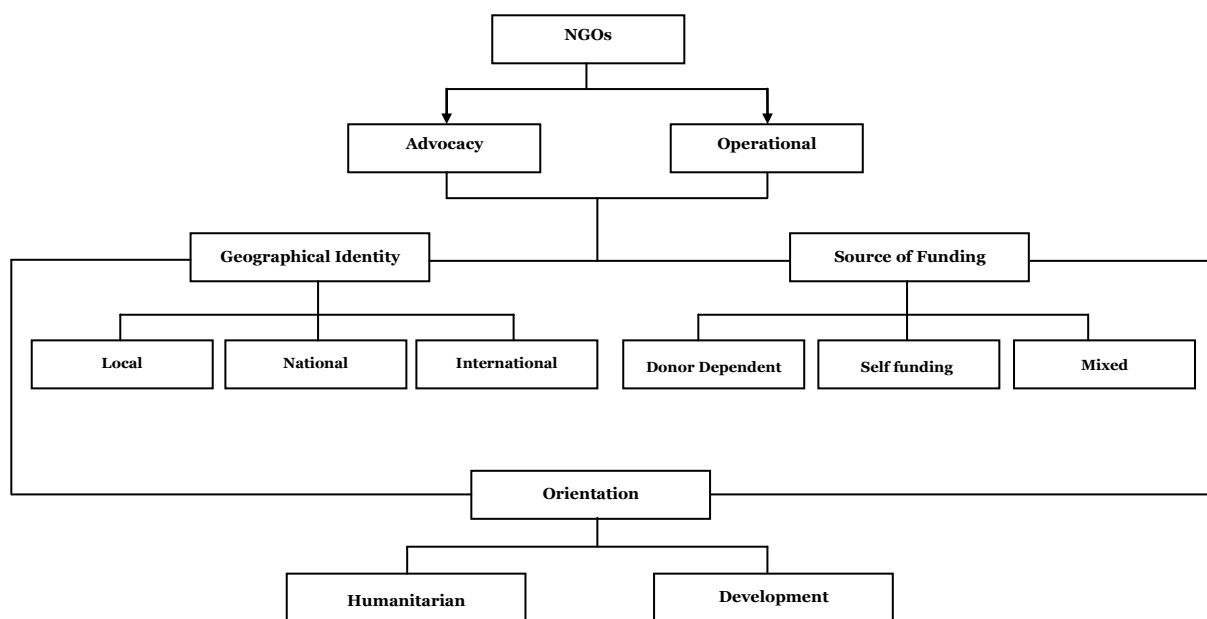
Based on control of resources (i.e., fund flow), NGOs are termed "northern" or "southern" NGOs. NGOs that originated in developed economies are called northern NGOs. They are frequently on a large scale, with a vast pool of resources and capacities (Awuah-Werekoh, 2014). In contrast, NGOs in developing countries are called "southern NGOs," which are mostly characterized by limited capacity, expertise, and resources. In many cases, northern NGOs implement their projects through southern NGOs, where southern NGOs play an intermediary role between northern NGOs and their constituencies (O'Dwyer & Unerman, 2010).

Another critical difference arises pertaining to NGOs' membership concentration. Some NGOs are membership-based NGOs that work for and are run by members, whereas some NGOs play an intermediary role between donors and constituencies and are referred to as intermediary NGOs. However, as discussed in previous sections, several scholars (e.g., Birchall, 2013; Vakil, 1997) argue that membership-based NGOs serve their members only rather than the society as a whole. Accordingly, I also agree with this thinking, as membership-based NGOs (sometimes known as community-based organizations) are far from the ideal motto of NGOs (i.e., they work for the interests of their members, not for the society at large). As such, I exclude community-based NGOs (alternatively, membership NGOs) from the classification of NGOs (as seen in Figure 3.2).

Notably, there is a huge probability of misunderstanding when someone intends to make a distinction between a membership-based NGO and an NGO that works for communities with specific issues. So the problem actually lies in terms of whether an organization is member-oriented or whether it is an intermediary organization.

In my view, an organization that works for a specific community, like child marriage prevention in a certain area, is also an NGO until and unless it is free from membership concentration (i.e., helping only members and not others) and it also satisfies other eligible criteria (e.g., criteria that are set in the working definition of this study). As a result, we must consider two issues: who an organization serves and how they are funded. Although membership dues could be the main source of funding for these community-based NGOs, a part of their funding should come from voluntary contributions from non-member private donors, institutions, governments, or development agencies.

Figure 3.2: Types of NGOs



Source: Researcher's Own Illustration based on the Asian Development Bank (2004), Boomsma and O'Dwyer (2019), Vakil (1997), and the World Bank (1995).

Some NGOs may work on issues that are common to a specific community but not to their members only. For example, an NGO may work for the people who are landless due to river breaking. This NGO works for a whole section of society (i.e., the community of landless people). This NGO, for example, is an NGO in the true sense. Again, another question arises in regard to whether an organization that serves a specific community (e.g., garment workers) and has a membership structure (for example, members provide an annual subscription) but renders

services to the whole community irrespective of members and non-members should be called an NGO. In my opinion, it is an NGO simply because it serves the whole community, disregarding its sources of funding. In one sense, members are individual donors in this case. So this organization is an intermediary organization to some extent. Accordingly, the main point is whether an organization works for the whole society or community, or if it serves only the members (i.e., is self-serving). Therefore, the terms “community-focused” and “membership service-focused” should be used decisively. NGOs are also classified based on their ideological identity, such as secular NGOs and faith-based NGOs (Lewis, 2010). The view toward change has a bearing on categorizing the NGOs. Some NGOs are classified as “charitable” or “paternalistic,” with a focus on short-term immediate needs, while others are classified as “radical NGOs,” with a focus on empowering people through structural changes in socioeconomic aspects.

Despite these complex ambiguities and their subsequent countless debates, there are some common grounds for classifying NGOs. For example, NGOs are more frequently classified in terms of two dimensions: orientation and level of operation. By "orientation," I mean the type of activities that NGOs carry out. Level of operation, on the other hand, indicates an NGO's geographical coverage of operations. Among others, the World Bank and Asian Development Bank categorize NGOs into two broad types: operational NGOs and advocacy NGOs. Notably, this classification of NGOs has been widely referenced in the literature. Operational NGOs, according to the World Bank (1995), are those NGOs whose main objective is the creation and execution of programs relating to development. Contrarily, advocacy NGOs strive to shield or advance a specific cause and intend to influence policies and practices. In light of the wide range of typologies, I intend to present a classification of NGOs using a simple flow chart.

As shown in Figure 3.2, I begin the process of categorizing NGOs based on their activities, mostly in accordance with the World Bank (1995) and Asian Development Bank (2004). By nature of their activities, NGOs can be divided into two broad categories: operational NGOs and advocacy NGOs. Operational NGOs are basically those NGOs whose activities are directed towards the design and implementation of development projects. Their activities are mainly concerned with solving development problems and raising hands in emergent human crises such as setting up irrigation systems, establishing local schools, providing shelter for the poor, and delivering foods, water, and medicines in vulnerable areas. Unlike operational NGOs, the purpose of advocacy NGOs (e.g., Greenpeace, Transparency International, and Earthwatch) is to promote specific interests and outcomes through policy advocacy and analysis. Furthermore, they campaign against policies that they believe are harmful to humans or the natural environment. Advocacy NGOs (alternatively known as campaigning NGOs) deal with diverse issues ranging from human rights to environmental concerns. They seek to shape or defend the policies of multiple entities (e.g., governments, intergovernmental organizations, development institutes like ADB, private organizations, and the public), along with close monitoring of their implementation.

Besides this very root point of classification (i.e., operational versus advocacy NGOs), as noted earlier and also depicted in Figure 3.2, NGOs are also often classified on the basis of geographical coverage, sources of funding, and orientation of work.

In sum, like the conceptual difficulties associated with the term "NGO", it is also difficult to pin down the inclusive classification of NGOs. The bases for classification are confusing, and existing classifications overlap with each other. Although varying to different degrees, some common bases of classification exist in the literature, like orientation, level of operation, geographical convergence, ideological concentration, and the nature of activities that an individual NGO performs. It is possible that a single NGO might combine several of these different elements at any one time. Labeling an NGO, therefore, as a specific category in rigid form is really challenging and sometimes misleading. According to Lewis (2010), it is partially due to the NGO's great level of flexibility as an organisational structure and the broad range of diverse ideals that they may embody. Indeed, it is the context that matters for classifying NGOs. As opined by Carroll (1992), all NGOs function within a context matrix that is based on particular geographic and historical conditions that change over time.

3.4 Roles and Functions of NGOs

In portraying the glorious history of NGOs, as noted in Section 1.1 of Chapter 1, Harvard historian Akira Iriye made the following comment:

Indeed, to ignore NGOs is to "misread the history of the twentieth-century world"
(Iriye, 1999).

In the same vein, Edwards and Hulme (1996) state that NGOs are in the midst of a "quiet" revolution. From the post-2004 tsunami reconstruction efforts to the 2005 Make Poverty History campaign, NGOs continue to rise in prevalence and prominence across the world (Banks & Hulme, 2012; Lewis, 2009). In the development world, NGOs are recognized as the new "favored child" of official development agencies (Edwards & Hulme, 1996). In addition, there has been a steady rise in NGOs in recent decades in terms of number, size, and stature. NGOs are found to resolve the societal challenges that neither governments nor private businesses are able or willing to act on (Jenkins, 2007). As NGOs interact with, and sometimes challenge, intergovernmental organizations, they have the power to shape a global policy discourse (World Bank, 2009). According to Keck and Sikkink (1998), NGOs are seen as instrumental in changing mindsets and attitudes in every aspect of life. The activities of NGOs and their perceived consequences have drawn the attention of many renowned personalities in governments and intergovernmental organizations. In his book *"Giving: How each of us can Change the World,"* for example, former US President Bill Clinton recognized the role of NGOs at the national and international level.

According to Clinton (2007):

“The impact of...three trends—the growth of civil society in the developing world, the vast pool of new wealth available for giving, and the rising influence of small donors—has been reinforced by the proven ability of NGOs of all sizes and missions to have a positive effect on problems at home and abroad, often in partnership with governments and local NGOs in developing countries.”

Likewise, several UN Secretary-Generals have appreciated the contribution of NGOs. Former Secretary-General Kofi Annan asserts that "we aspire to a United Nations that recognizes, and joins in partnership with, an ever more robust global civil society" (Lehr-Lehnardt, 2005). With almost the same tone, Boutros Boutros-Ghali, another former Secretary-General, stated that NGOs are crucial to the realization of the aim of peacekeeping and peace establishment set forth in the United Nations Charter (Lehr-Lehnardt, 2005). Besides these laudable statements by heavyweight international personalities, there is a positive perception among the general public of the role and function of NGOs. In a worldwide survey conducted in 2006 concerning attitudes towards NGOs, for instance, the BBC World Service found that 60 percent of total respondents think that NGOs have a mainly positive impact. (GlobeScan/PIPA, 2006). Interestingly, the study found the highest public approval in support of NGOs, where many giant organizations lag behind like the United Nations, the World Bank, the news media, the International Monetary Fund, and global companies. Accordingly, NGOs are now seen as a powerful force in global governance (Dirusso, 2011).

As stated earlier, NGOs play a critical role in filling the space left by the state in providing societal services to the poor and vulnerable sections of society (Banks & Hulme, 2012). Arguably, both the public and private sectors operate within a given legislative framework. The role of the public sector, for example, is shaped by the statute, while the private sector, on the other hand, runs for profit maximization based on company laws (Rubery, 2013). As a result, their ability to play roles is somewhat limited. In contrast, NGOs work within a flexible environment that allows them to respond to emerging situations (Anheier, 2013; Van Rooy, 2013). During the 2004 Tsunami, for instance, many national and international NGOs participated in relief works irrespective of their stated missions (Ryfman, 2007). Despite enjoying flexibility compared to the public and private sectors, NGOs' role-playing capacity depends on their size, area of operation, and the situation (Awuah-Werekoh, 2014).

According to the literature, NGOs are primarily involved in two distinct but interconnected types of activities: service delivery to those in need and advocacy and public campaigning to achieve social transformations (Lewis, 2009). However, with an increasing amount of collaboration with individuals, government policymakers, multinational corporations, and major intergovernmental institutions, NGOs are found to be involved in more diverse activities than ever.

NGOs place their footprints on different landscapes, including emergency humanitarian relief, human rights work, raising public awareness, conflict resolution, economic and social development, cultural preservation, environmental preservation, political consciousness, research and training, and monitoring national and transnational actors (Lewis, 2009; Lewis & Kanji, 2009). Whatever the case, NGOs are well-known as service providers and advocates for the poor (Banks & Hulme, 2012).

In terms of service provisions, NGOs are providing more services in almost all parts of the globe, ranging from schools and hospitals to water and shelter (Bendell, 2006). According to Anheier et al. (2003), service provision is the fastest-growing area of national and international NGO activities. As more official development assistance (ODA) is channeled to NGOs instead of governments, NGOs are finding it necessary to diversify their areas of operation (Edwards & Hulme, 1996). Donors contend that NGOs are the most cost-effective and efficient vehicles for delivering services, especially to the disadvantaged groups who are excluded from existing state benefits (Banks & Hulme, 2012; Bendell, 2006). Several factors, like less bureaucracy, more flexibility, innovative approaches, and more committed staff and volunteers, place NGOs in a “comparative advantage” position (Wise, 1997). These advantages of NGOs in service delivery are thought to encourage more empowering, humane, and long-lasting types of development (Bebbington, 2004).

NGOs' involvement in policy advocacy and public campaigns is also on the rise across countries. These policy advocacy and public awareness campaigns are routinely carried out in order to drive political, economic, cultural, and social transformations. Ideally, many of these activities are deemed critical for maintaining equality, safety, and justice in societies. Although NGOs do not have the authority to formulate laws, they often influence state and corporate policy making and legislation through campaigning, mobilization, advocacy, lobbying, agenda setting, and negotiation (Shaffer & Pollack, 2010). By encouraging and/or leading social movements, NGOs create pressure to make changes in law, policy, procedure, and administrative rules.

In essence, according to Lewis (2007), NGO roles can be better described in terms of three dimensions: *implementer*, *catalyst*, and *partner*. NGOs are implementers as they provide goods and services to marginalized people through resource mobilizations. Various social services like healthcare, microfinance, agricultural extension, emergency relief, and human rights fall under this category (Boomsma & O'Dwyer, 2019). NGOs are catalysts, as they are found to inspire and facilitate improved thinking and actions leading to social transformation. Under this role, NGOs work with government, business, donors, and local communities in an attempt to influence wider policy processes. Finally, in recent times, NGOs have participated in collaborative projects involving the government, donors, and the private sector. As a partner of the government and donors and/or corporations, NGOs carry out these projects through coordinated efforts.

In sum, in addition to traditional service delivery and development works, NGOs are now found to be involved in the most diverse set of activities, ranging from conflict resolution at the local, national, and international level to active participation in the formulation and implementation of global agendas like the United Nations' Sustainable Development Goals (SDGs). Accordingly, the nature and extent of the contributions of NGOs are becoming more complex and diverse. Although there have been several criticisms of NGOs in recent years, it is not overstated that the role of NGOs is critical in transforming the world into a better place to live until and unless these NGOs are driven by moral imperatives.

3.5 NGOs and Sustainable Development Goals (SDGs)

Over the years, NGOs have aimed to achieve sustainable community development through activities that empower and create capacity (Abiddin et al., 2022). With the vision of building a more sustainable, safer, and more prosperous planet for all humanity, coupled with the slogan “leaving no one behind,” the United Nations’ 2030 Sustainable Agenda has touched almost all aspects of the social, economic, and political landscapes. NGOs are not an exception. Being an all-inclusive and integrated approach, the preamble of this universal 2030 agenda acknowledges that this strategy will be put into action by all nations and parties involved, working together in partnership. Furthermore, because the SDGs are critical for being translated into local policies and practices, there has been an increasing call for more actions and participation on the part of NGOs due to their expertise, experiences, and local acceptance (Salamon & Haddock, 2015). Sitting at the center point as the guardians of civil society, NGOs have thus entered into a new regime of development policies and practices, especially in terms of their role and legitimacy. In turn, their actions and the subsequently greater impact of these actions have come under more public scrutiny, resulting in greater accountability pressures facing NGOs than ever before.

In this section, focusing on the interrelations and interdependence between NGOs and the UN’s SDGs, I address three questions. First, why do the SDGs need NGOs? Second, why do NGOs need SDGs? Finally, how is this relationship between SDGs and NGOs relevant to accountability (i.e., the main concern of this study)? In fact, the wide variety of NGO activities largely falls within the broad spectrum of SDGs. It is not overrated that the SDGs seemingly reflect the noble missions of NGOs of all types and for all purposes. As a result, there is a good chance that one will believe that “NGOs are the implementers of the UN's SDGs.” The importance of NGOs is highly reflected in Targets 17.16 and 17.17, where collaboration with civil society is assumed to be a critical means of implementing the SDGs.

Target 17.16: Enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology, and financial resources to support the achievement of the sustainable development goals in all countries, in particular in developing countries.

Target 17.17 Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships.

NGOs, as a subset of civil society, are undoubtedly critical in localizing the SDGs (Hassan et al., 2018). Table 3.2 presents a list of several reasons for which NGOs and SDGs need each other. Indeed, all 17 SDGs call for local actions, i.e., the success of the implementation of these goals largely depends on how they are localized in national contexts. NGOs play a critical role in this respect in that they have the capacity to communicate these 17 SDGs to a broader audience. In fact, they understand the local context better.

Table 3.2: Interdependence between SDGs and NGOs

Six reasons why SDGs need NGOs	Six reasons why NGOs need SDGs
NGOs are significant local participants in spreading awareness of the SDGs to a wider audience.	The SDGs represent a long-overdue universal agenda for NGOs.
NGOs are critical to holding governments accountable.	SDGs provide advocacy NGOs with a strong base.
NGOs are important means of implementing the SDGs.	The SDGs are necessary for NGOs because they open up new funding channels.
NGOs may hold the private sector accountable for achieving the SDGs.	SDGs further demonstrate the legitimacy of NGO work and existence. .
Development NGOs can significantly contribute to the SDGs because they are more relevant to the SDGs than other NGOs.	NGOs are motivated to get involved in new areas by the SDGs.
NGOs have the ability to collaborate effectively with one another and with many stakeholders.	An opening for fresh alliances across industries and borders.

Source: The researcher's own illustrations based on Hege and Demailly (2017), CEEweb (2017), and Arhin (2016).

Once relationships and interdependence between SDGs and NGOs have been established in previous discussions, it is now time to address the third question, i.e., "How is this relationship between SDGs and NGOs relevant to NGO accountability?" Undoubtedly, the SDGs create a common accountability framework for all countries and stakeholders by placing an overriding emphasis on shared responsibility. Since the SDGs require an integrated collaboration between governments, the private sector, civil society, and development agencies, all the stakeholders, including the donors of NGOs, are taking collective action based on the principles of the SDGs. As a result, donors (especially bilateral and multilateral donors) take responsibility for their actions. This makes both institutional and private donors more conscious about whether their money is being spent on a designated purpose. NGOs are thus required to give accounts to their donors more frequently and specifically than ever before. Again, because they claim to work for people and the environment, and because they are labeled as development agents, NGOs are automatically responsible for implementing the 2030 Sustainable Development Agenda. These 17 SDGs have specified the priority areas in which many NGOs have already carried out their activities. So it is their noble responsibility to work in alignment with the SDGs.

In summary, despite being the agenda of a universal vision for humanity and the planet as well, the achievement of all 17 SDGs requires local actions. NGOs are key players in translating these international commitments into localized forms. They have the capacity to communicate the work of these 17 NGOs to a wide range of audiences. SDGs thus need NGOs as partners, implementers, advocates, and watchdogs. NGOs, on the flip side, need SDGs as ways of establishing their own legitimacy, opportunities for building coalitions across sectors and national boundaries, attracting more funding, and entering into new but untouched areas of operations. In essence, NGO activities and those of the 17 SDGs apparently go in the same direction. Therefore, SDGs need NGOs, and NGOs need SDGs. However, this overriding importance of NGOs for the SDGs places them under a new accountability regime. In addition to meeting the pressure of functional accountability, NGOs are now facing the challenges of social accountability more than usual.

3.6 Criticism of NGOs

Despite being recognized as heroic organizations in the world of humanitarian and development assistance, the role of NGOs is not universally acclaimed (Ahmed & Hopper, 2015). NGOs have received fierce criticism in recent decades. According to Lewis (2010), their novelty has worn off since the beginning of the twenty-first century. According to Halliday (2001), NGOs receive undeserved accolades from academics and practitioners. NGOs have recurrently been accused of not serving the people living in poverty in a true sense (Gauri & Galef, 2005). Indeed, NGOs are "Janus-like" organizations exhibiting mushroom growth (Turner & Hulme, 1997). Hulme and Edwards (1997) added that the idea of NGOs' quick-fix ability to solve longstanding development problems has also now passed. These criticisms, according to Munck (2002), reveal that NGOs are expected to explain too much on a basis that is too thin. Adding extra fuel to the fire of criticism of NGOs, Hulme and Edwards (1997) wrote that while downplaying the criticism leveled by government officials in developing nations that the ongoing promotion of the [benefits of] NGO[s] is "fiction," the media frequently features tales about the fantastic job that NGOs carry out.

Notably, NGOs have been condemned by different mainstream sectors like public officials (Charnovitz, 2006), development scholars (Easterly, 2006), and influential journalists (Sheridan, 2010). In fact, this increasing criticism of NGOs and their activities has placed NGOs' legitimacy and credibility in question (Hudson, 2000). McGann and Johnstone (2005) raised several critical questions about the roles and responsibilities of today's NGOs in *The Power Shift and the NGO Credibility*, including what are the goals of NGOs, and how many of them are there in reality? These groups are run by who? Who pays for them? Perhaps most importantly, who is responsible for NGOs and how big of an impact do they actually have on global politics? Parker's (2003) work adds to this long list of questions. According to Parker (2003), the concerns raised by critics of NGOs revolve around the following fundamental questions:

What purpose do NGOs serve in the modern, globalized world? What is the balance between partisan and nonpartisan viewpoints? What constitutes an accurate assessment of the types of effect that an NGO can assert or seek to exercise? How does the NGO position itself in a world populated by potent MNEs and a growing number of potent local NGOs? How independent are NGOs—i.e., non-governmental organizations—since they are growing more and more dependent on governments for funding? What are the results of hiring services as opposed to making use of their specialized knowledge and personal experience? What groups does the NGO speak for, and what supports its legitimacy? Exist any rules that should be followed when acting? Do we possess morals? Indicate them.

To some surprise, these questions are also often raised within and among NGOs (Parker, 2003). Both McGann and Johnstone (2005) and Parker (2003) stress that the NGO community needs to address these issues in order to prove its effectiveness and accountability. Under this increasing denunciation on the part of NGOs in recent times, I discuss next some notable grounds on which NGOs have largely been criticized, mostly from development literature.

The foremost area of criticism is the NGOs' role in neo-liberal policy change. As claimed by Tvedt (1998), NGOs have shifted their attention away from state institution reform to more privatized forms of public sector reform. Critics argue that NGOs participated in de facto privatization programs with the state, often in the name of contracts, and thus facilitated the neo-liberal policy change (Lewis, 2010). Another area of criticism is the co-opting of NGOs into state service provision. This has an unintended consequence for the state (Ahmed & Hopper, 2015). For example, NGOs are capable of solving social problems within the context of aid support against poverty or responses to the space left vacant by the state. However, according to Houtart (2001), NGOs are regarded with mistrust when they change this dimension and participate in and/or support social or economic movements. This is largely due to the perception that, through this course of co-opting, attempts are made to use or manage NGOs for political or economic gain. More severely, NGOs are accused of becoming self-interest groups in the sense that they tend to impose their own agendas irrespective of the needs of their constituencies. NGOs, for example, are commonly viewed as working with the ends of domesticated social movements (Kaldor, 2003).

Lewis (2010) further added that NGOs tend to work in safe and depoliticized development areas. In an attempt to become more acceptable to governments, according to Ahmed and Hopper (2015), some NGOs shifted their attention from their earlier concerns about areas like structural reform or social transformation. Instead, they are now engaged in those service provisions that are more hospitable and less politically contested. Another area of opprobrium is the NGOs' diverse area of interests, because of which fundamental development issues are often denied (Rahmani, 2012; Wright, 2012). Furthermore, NGOs are found to implement donors' agendas in many cases, which diverts them from their original mission. NGOs are so focused on meeting the needs of donors that they fail to deliver projects with long-term effectiveness (Ati, 1993). For

example, Easterly (2006) criticized NGOs' role in development in the sense that Western aid to the developing world is "ineffective at best and harmful at worst."

In the recent development arena, accountability has largely enshrouded the questioning of NGO activities. Accountability is probably now the most embarrassing word for NGOs. Unlike government, private firms, and other segments of the non-profit sector, NGOs were less confronted with the challenges of accountability. However, in recent time, NGOs have been beset by numerous controversial issues, including a "crisis of legitimacy" (Goddard, 2004), financial scandals (Gibelman & Gelman, 2001; Lee, 2004), and disputes over efficiency and effectiveness (Ahmed, 2003; Smillie & Hailey, 2001). More about the background of NGO accountability is discussed in a subsequent chapter of this dissertation. Being in the position of guardians, NGOs are perceived to play a critical role in promoting other civil society organizations. However, several scholars (Frewer, 2013; Gray et al., 2006; Lehman, 2007; Rahmani, 2012) are suspicious that NGOs invariably represent civil society and promote its development.

Although NGOs are perceived as efficient and effective organizations compared to those of governments, several scholars (e.g., Haque, 2002; Hulme & Edwards, 1997; Riddell & Robinson, 1995; Smillie & Hailey, 2001) have questioned this appreciation attached to NGOs. NGOs are reluctant to reach the poorest of the poor (Sanyal, 1994). Despite the claim that they work for the betterment of the poor, NGOs are not agents of self-empowerment (Arellano-Lopez & Petras, 1994). Rather, they provide palliatives for poverty (Tembo, 2003). More often, they are to be found doing work in wealthier areas of societies because of economic self-interest (Molla et al., 2008). As is evident, NGOs in developing countries like Bangladesh and Uganda are less apparent in highly needy areas (Barr & Fafchamps, 2006; Fruttero & Gauri, 2005). What's more, the effectiveness of NGOs is in question, especially as regards improving the lives of their intended beneficiaries (Mendelson & Glenn, 2002; Stiles, 2002). The evidence of NGOs' superior performance is therefore scanty (Vivian & Maseko, 1994). Another area of criticism is the power augmentation of NGOs. The power of NGOs has grown because of a larger pool of economic resources, networks with intergovernmental organizations and influential governments, and mass public support.

As socio-political power is concentrated in NGOs, they have exerted significant influence on public and private policies. Their direct and indirect influence on the political landscape is also questionable. Accordingly, governments have become skeptical of NGO activities with respect to why NGOs exist and what the boundaries of their work are. As stated by Mercer (2002), for example, governments are wary of the political effects of NGOs and thus concede the provision of development services to NGOs to a large extent.

To sum up, NGOs have largely been criticized on three grounds: efficiency and effectiveness; representation of what and whom; and suspicious involvement in the political landscape. Despite immense criticism as presented above, several scholars are very cautious about the role and activities of NGOs and their subsequent impact. For example, Werker and Ahmed (2008) claim that there aren't many evaluations that can be used to infer causal relationships. Along the same line, according to Jacobs and Wilford (2007), the various points of view that the authors use to analyze the issues are what distinguish the arguments made in favor of or against NGOs. In fact, the increased criticism of NGOs is both a reflection of the many different types and functions of NGOs that exist as well as of their growing influence and significance in the twenty-first century (Lewis, 2010). Nonetheless, NGOs have become a legitimate topic for increased scrutiny (Parker, 2003), and issues of criticism have posed challenges for NGOs. According to Jenkins (2012), ignoring the arguments put out by those who are anti-NGO is a mistake. Perhaps a more realistic view will be portrayed in the near future with reference to what NGOs can and cannot achieve (Lewis, 2010).

3.7 Conclusion

Although the world has witnessed a burgeoning presence of NGOs in development debates and discussions, non-government organizations (NGOs), as a critical subset of civil society, have a long history of existence. More specifically, over the last two centuries, and especially in the last few decades, the role of these third world actors has been both lauded and criticized. While government failure theory and market failure theory have largely contributed to the growth of NGOs around the world, these organizations have made a significant presence in almost every aspect of society. Surprisingly, despite being a dominant player in the development world, there is a dearth of literature as to the concrete definition of an NGO and its classification. As a result, most of the time, some people get caught up in identifying and narrating an organization as an NGO. With such an understanding, a working definition of an NGO is presented in this chapter, along with a note of clarification on other relevant issues. Based on the critical review of existing literature as presented in different sections of this chapter, what's clear is that NGOs and their activities are subject to scrutiny on a number of grounds. More clearly, NGOs have experienced accountability demands from almost all parts of society. And the very next chapter presents a succinct literature review as to NGO accountability and its various aspects.

Chapter Four: NGO Accountability

4.1 Introduction

In this part of the dissertation, mostly in alignment with the four research questions of this study, I intend to review existing literature as to different aspects of NGO accountability. At the outset, I outline a critical analysis of the existing definitions of "accountability." After that, I present and elucidate the working definition of NGO accountability in Section 4.3 that I have drawn for the purpose of this study. What's more is that, in Section 4.4, I discuss the trajectory of NGO work and NGO accountability all over the world. And the remaining sections are centered on different aspects of accountability, as evident in literature.

4.2 Defining Accountability

The concept of accountability has a long tradition. In societies across cultures, it is ideally expected for individuals and organizations to be accountable for their actions. Since its inception in 400 BC in Athens, the term "accountability" has evolved at a faster pace than anticipation (Savage & Moore, 2004). Accordingly, for recent decades, accountability has been widely debated in terms of its meaning and applications in public and private arenas, including governments, corporations, NGOs, and other organizations (Bakker, 2002). There are two main arguments that can be advanced to support why accountability has received significant research attention. The first is its importance in management and policy discourse. The second reason is that it is quite challenging to define, measure, and implement accountability.

Despite being a widely studied concept, especially in non-profit literature since the early 1970s, the word "accountability" does not translate well into all languages (Lister, 2003). This has yielded a wide variety of definitions, which in turn leads to a lack of common understanding of the term. As such, defining accountability poses the same problem as defining an NGO (Retzl, 2017). In an attempt to describe the concept of accountability, scholars and practitioners have labeled numerous tags against this term, including but not limited to multifaceted (Salamon, 2002), ubiquitous (Williams & Taylor, 2013), complex (Ebrahim, 2003), narrow or broad (Kearns, 1996), encompassing (Blagescu et al., 2005), and abstract (Edwards & Hulme, 1996). As a rebuttal to this point, Salamon (2002) argued that the concept of accountability has several facets and is vague.

Given this enigmatic and complicated background, few scholars have attempted to explain why it is difficult to define the term "accountability." I put forward two compelling arguments. First, accountability is difficult to define, largely because it deals with morals. For O'Sullivan (2010), accountability is basically a moral phenomenon. However, morality is a complicated concept that varies across individuals, communities, and sectors. No one unique moral code is equally acceptable in all societies.

To that end, since moral standards vary across cultures, defining the term “accountability” is also the subject of variation depending on the context. Second, the act of defining “accountability” is difficult because of the vulnerable accountability environment. That is to say, organizations often face multiple accountabilities that change over time (Williams & Taylor, 2013). Since organizations are heavily engaged in an ongoing environment of multiple accountability demands, it becomes quite difficult to draft an inclusive definition of accountability. That being the case, the term is surpassed by the lack of agreement about its meaning (Tvedt, 1998).

Irrespective of the current debate that revolves around the meaning of the term and its possible reasons, the lack of an agreed-upon definition of accountability has an obstructive impact in the respective fields of research and practice. In the opinion of Williams and Taylor (2013), the current complexities and ambiguities associated with the term “accountability” lead to inconsistent frameworks, which in turn inhibit theory building. Not to mention that a consistent set of frameworks emanating from an agreed-upon definition is critical in order to understand and interpret the detailed nature of accountability in a given context. In the same vein, Tan and von Schreeb (2015) claim that it seems unreasonable to hold another accountable without an accepted definition of accountability. They go on to compare this act to a race without specifying the rules. To repeat, the term “accountability” lies at the heart of this study. With this in mind, the forthcoming discussion under this section centers on an analysis of different meanings and dimensions of accountability. Despite the above-mentioned unanimity, numerous definitions have been cited in literature, particularly in the non-profit and non-government sectors. For the sake of clarity in discussion, I put forward here five interrelated dimensions based on which scholars have tended to explain the notion of accountability.

In the first instance, accountability is all about responsibility. To put it another way, accountability is primarily concerned with ensuring specific people's responsibility to specific authorities for a specific purpose. As is prevalent in the literature, most of the scholars proclaim that accountability is the practice of making people answerable for their actions (Fox & Brown, 1998). In many cases, accountability is used interchangeably with responsibility. Drawing mostly on responsibility premises, Edwards and Hulme (1996) define accountability as a process that allows people and organizations to answer to a recognized authority (or authorities) and be held accountable for their deeds. However, this definition portrays only one side of the coin since it considers accountability an end-stage activity. More precisely, accountability is judged here solely on outcome and the actions already taken. Scholars (e.g., Cornwall et al., 2000) perceive this one-sided responsibility as too narrow to craft the inner meaning of accountability. According to Blagescu et al. (2005), because the impact of an organization's actions is as broad as possible, responsibility should be as well.

That being the case, scholars attempted to explain accountability in terms of a broader understanding. Ebrahim and Weisband (2007), for example, broaden the meaning of accountability by incorporating four factors: transparency, answerability, compliance, and enforcement. The definition given by Cornwall et al. (2000) is worthwhile, considering the scope of the meaning of accountability. According to Cornwall et al. (2000), accountability is both being held responsible by others and taking responsibility for oneself. The term "accountability" is thus not only a reactive response to overseers but also a proactive one that ensures the intended mission is served. It therefore serves as both an ongoing and end-stage activity. With this understanding, accountability is viewed as a two-dimensional responsibility paradigm with external and internal dimensions. Accountability is external insofar as it is an obligation for an individual or organization to meet prescribed standards of behavior (Chisolm, 1995). Of equal importance, accountability is driven by an internal motivation to take self-responsibility for actions (Fry, 1995). Ebrahim (2003) thus astutely defines accountability as the process through which people and organizations are made to answer for their deeds on the outside while also accepting internal accountability for constantly redefining and assessing their own performance.

The stakeholder perspective is the second notable ground for explaining accountability. Under this perspective, an organization is expected to respond to the needs of its stakeholders (Blagescu et al., 2005). Kearns (1996) provides an explanation concerning how an organization is accountable to stakeholders surrounding its operating environment. On his word, to give an illustration, individuals and organizations are accountable to higher authority (upward stakeholders) for the prescribed set of behaviors. They are additionally accountable to themselves for the standards of performance (internal stakeholders). Finally, they respond to the needs of their constituencies (downward stakeholders). With such an understanding, One World Trust (a reputed organization based in the UK) defines accountability as the process by which an organization commits to taking into account and balancing the needs of stakeholders in its decision-making processes and activities and follows through on this promise is known as accountability. A remarkable feature of this definition is the notion of balance. To put it another way, an organization needs to balance the interests of its various stakeholders.

The third aspect of accountability, as found in literature, is that it is a relational issue. More specifically, accountability centers on the relationships among various actors (Slim, 2002). As stated by Gray et al. (2006), accountability is, by nature, about the rights of society, which emerge from the relationship between the organization and its stakeholders. Unerman and O'Dwyer (2006), the two contemporary authoritative writers on NGO accountability, reaffirm this relational slant of accountability. Accountability, in their opinion, is a relational concept in which individuals and organizations are held accountable and answerable to others.

The fourth factor is that accountability is also about power. In recent times, this issue has moved to the forefront of the accountability discourse. It is the resource asymmetry that predominantly

shapes who is able to hold whom to account. Organizations have largely been criticized on the grounds that they are prolonged to satisfy the interests of their most powerful stakeholders. Indeed, accountability is a political factor that reflects power differentials among stakeholders (Anheier & Hawkes, 2009). In line with this view, Blagescu et al. (2005) sagely note that accountability thus becomes a mechanism for resolving power differences between an organization's multiple stakeholder groups as well as those between the organization and its stakeholders. Likewise, the Core Humanitarian Standard (2014), or CHS, as it is commonly called, places the notion of power at the bottom of its definition of accountability. According to this humanitarian alliance:

Accountability is the process of using power responsibly, taking into account the views of many stakeholders, particularly those who are impacted by the use of such power, and being held accountable for such actions.

As recently found in literature, the final aspect of accountability is that it is a transformative process. To rephrase it, accountability is more than a one-stage activity (Blagescu et al., 2005). The scope of accountability is not merely confined to disciplinary mechanisms. One of the most common perceived criteria for better accountability is that it is open and participatory. More specifically, an organization allows the equitable participation of its shareholders throughout the course of its operation. This in turn acts as a hub of organizational learning. By way of illustration, Blagescu et al. (2005) point out that:

Continuously pursuing accountability creates opportunities for those impacted by an organization's policies to participate in the decision-making process. As a result, feedback loops are created, allowing businesses to learn from what works and what doesn't. When viewed in this light, accountability becomes more than just a tool for enforcing authority; it becomes a force for fostering organizational change and enhancing performance.

Summarily, accountability is a multidimensional concept that is often characterized as complex, ambivalent, and highly context-specific. Against this background, numerous definitions have been offered in literature referring to what accountability actually is. Notwithstanding, non-conformity exists to a large extent. In fact, for Sinclair (1995), accountability is a chameleon-like term, i.e., it means different things to different people (Bovens, 2007; Blagescu et al., 2005). Whatever the case, some elements are found to be common in almost all definitions of accountability. In essence, accountability should be broadened so that organizations are truly accountable to the right stakeholders for the right reasons at the right time. Hence, Williams and Taylor (2013) conclude that accountability has evolved from a simply instrumental perspective to one that depends on context and is developed from reciprocal social debate between organizations and stakeholders impacted by the acts of the business.

4.3 Understanding NGO Accountability

Despite the fact that accountability has widely been documented in literature, especially in the fields of finance and accounting (Lloyd et al., 2007), very little is found concerning the conceptual clarification of NGO accountability in definitive form. This could be attributed to the limited research with regards to accountability in NGOs (Ebrahim, 2003; Jordan, 2005; O'Dwyer & Unerman, 2008). To this end, the discourse on NGO accountability remains extensive, and the concept has become a leitmotif in discussions on what actual accountability means from an NGO perspective. Understanding it as such, Ebrahim (2003) notes that the accountability of NGOs is a dynamic but complex concept. He goes on to say that NGO accountability entails more than simply making NGOs transparent and open to public scrutiny. All these things considered, I set forth here a few oft-cited definitions of NGO accountability along with a brief analysis. Although different facets and perspectives of NGO accountability are discussed throughout this chapter under different sections, I highlight the possible key meanings of accountability for NGOs in the hope that it will facilitate the understanding of the forthcoming discussions of this study.

At the very least, mostly in line with Roberts and Scapens (1985), "NGO accountability" refers to a relationship in which an NGO explains and takes responsibility for its actions. This traditional view of accountability posits that a certain party has the right to hold an NGO accountable for its actions (Goddard, 2004). In other words, accountability is primarily an externally motivated construct. However, because it overwhelmingly ignores NGOs' deepest sense of accountability, this concept has received harsh criticism on the surface over time. To put it another way, while placing importance on overseeing the performance and compliance of a prescribed set of activities, this external aspect of accountability does not cover the true purposes for which an NGO claims to exist. By its very nature, an NGO does not exist to make profit; rather, it serves a specific purpose for the whole society, which is derived from its mission statement. As a result, applying the concept of accountability to NGOs in the same way that it applies to the public or private commercial sectors makes little sense. In this sense, several scholars (e.g., Fry, 1995; Gregory, 1995) have called for an internal sense of accountability for NGOs. Accountability in that sense is borne out of a sense of obligation. That is, NGOs enthusiastically choose to give an account (Dhanani & Connolly, 2014).

For non-profit organizations like NGOs, accountability is more closely linked to their intrinsic values and ethical spirits because they are morally responsible to their constituencies (Ebrahim, 2003). This external-internal accountability demand often results in mission drift (Fry, 1995), since NGOs are often faced with multiple external accountability demands based on which they are judged, mostly at the expense of their sense of "felt responsibility" (Dhanani & Connolly, 2014). Judging NGOs from the perspective of imposed accountability demands is thus, for the most part, insufficient.

In order to judge an NGO's accountability in a true sense, it is pivotal to consider how an NGO responds to external accountability demands, along with how it wants to and chooses to account, which is derived from its inner sense of accountability. Accordingly, Ebrahim (2003) makes the claim that these two dimensions of accountability should be integrated through processes that generate a holistic sense of responsibility.

Although not in a formal definitional structure, Srinivas (2015) notes how accountability is to be meant from an NGO perspective. According to him, accountability for an NGO fundamentally entails empowered, accountable staff members and managers who are given more power and responsibility in decision-making, are better able to carry out the organization's goals and objectives, and are better able to manage both human and financial resources. Srinivas thus points out two sides of the same coin in terms of accountability. On one side, accountability means that NGOs use power responsibly, taking responsibility for their actions and placing an overarching importance on their mission. Accountability, on the flip side, also means that NGOs are responsible for making their internal people empowered to delegate such accountability through the best possible utilization of human and financial resources.

An oft-cited definition of NGO accountability is that of Slim (2002). As stated by Silm, a working definition of NGO accountability should encompass at least three aspects, namely reporting, involving, and responding. In plain English, in addition to making an explicit report of their actions, NGOs need to involve stakeholders in every critical aspect of their operations, such as program design, monitoring, and evaluation. More importantly, they need to respond to the diverse set of interests of different stakeholders. Slim (2002) accordingly defines NGO accountability as the process NGO accountability is the process by which an NGO proves that it involves all parties affected and actively responds to what it learns by holding itself openly accountable for what it thinks, what it does, and what it does not do. Another notable point of this definition, unlike the above-explained ones, is that an NGO is accountable to declare its intended aims and objectives and expose these openly to judge its activities and performance against these proclaimed intentions. As a result, at least in theory, the legitimacy of NGOs could be better understood on the basis of what they are doing and what they are supposed to do. That is to say, NGOs are accountable to what they say, viz., they are accountable for "an abstract purpose" (Brown & Moore, 2001). What's more, it places importance on the impact that NGOs are supposed to have in societies. As a consequence, the concerns of beneficiaries are brought forth in the public eye, which is often neglected in the NGO accountability process. In order to make this process of accountability a reality, as a prerequisite, NGOs need to design and operate practical mechanisms.

In their influential book *NGO Accountability: Politics, Principles and Innovations*, Jordan and Tuijl (2006) assert that the issue of accountability for NGOs primarily stems from their responsibilities. They further classify these responsibilities into three categories. First, there are

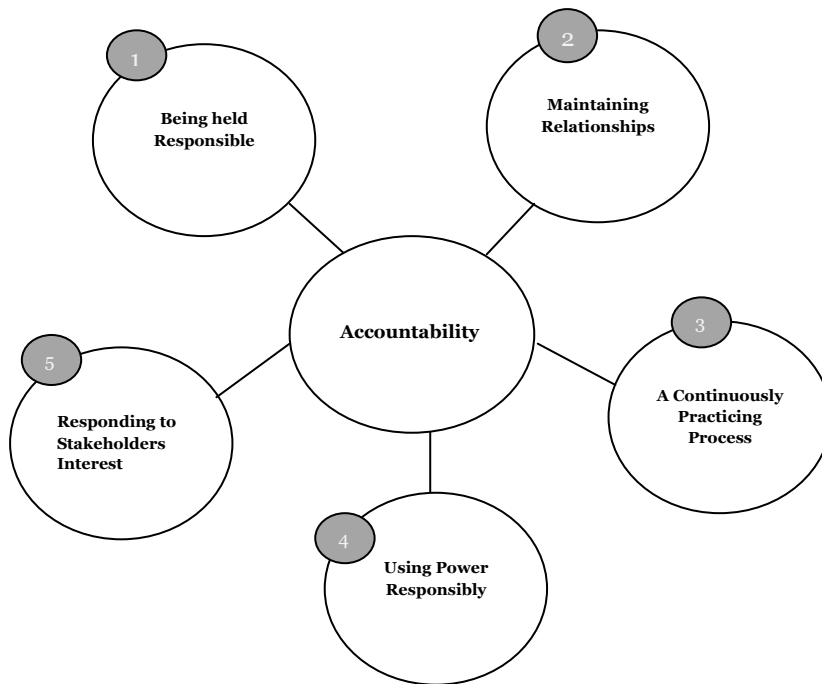
organizational responsibilities that NGOs discharge, including transparency, efficiency, and legal compliance. Second, a certain set of responsibilities stem from an NGO's mission statement. Examples of such responsibilities include serving the poor, alleviating hunger, working for children's rights, promoting social justice, addressing environmental issues, and so on. The last category of responsibilities is concerned with the interests of beneficiaries who are directly or indirectly impacted by the activities of an NGO. These two scholars reaffirm that "accountability is a normative and socially constructed concept, and it always requires interpretation of particular facts, circumstances, actions, or inactions." In an attempt towards a more inclusive definition, mostly drawn on the above five different but interrelated aspects discussed in Section 4.2, I put forward the following definition of accountability from an NGO perspective, which serves as the working definition for this study.

NGO accountability is a dynamic relationship process in which NGOs use power responsibly in order to fulfill their obligations to their various stakeholders.

As illustrated in Figure 4.1, this working definition of accountability includes at least five distinct characteristics. First and foremost, responsibility and accountability go hand in hand, where the latter arises out of the former. Indeed, accountability is the way to discharge an organization's responsibility. As more commonly noted in non-profit literature, an organization is externally accountable for a prescribed set of tasks and behaviors, along with internal "felt responsibility" for its mission. Second, although accountability is the key to a good relationship in human life, I intend to reverse the coin. That is, relationships are a key determinant of organizational accountability. As discussed earlier, the nature and extent of accountability are largely determined by the prevailing relationship between the organization and those to whom it provides an account.

Third, accountability should be perceived as an ongoing process instead of a traditional end-stage activity. To be specific, "accountability" is a continuously practicing process where an organization engages with its stakeholders on a regular basis with the intent to serve their interests in the best possible ways. Along with this, the outcome of this learning process helps an organization adopt time-worthy organizational changes, thus making it a transformative organization. Fourth, accountability means decisively using power responsibly so as to balance the power between different groups of stakeholders. Finally, concerns about accountability exist because of the interests of stakeholders. As a matter of fact, to be truly accountable, an NGO needs to involve relevant stakeholders at every stage of the decision-making process (Blagescu et al., 2005). In reality, an organization works in a multiplex environment where it responds to the needs of many stakeholders. Accordingly, accountability is the means to maintain a balanced status among the different interests of different stakeholders.

Figure 4.1: A Conceptual Illustration of Accountability



Source: Researcher's Own Illustration.

In reality, the accountability of NGOs differs from that of other sectors such as government and business. NGOs operate in a multifaceted, complex environment. Furthermore, they are inclined toward their distinctive values and missions. It is therefore difficult to map out a top-notch explanation regarding what NGO accountability actually means. Nevertheless, as noted above, several authors have attempted to explore the concept of NGO accountability, and research on this aspect is growing steadily. Whatever the case, the bottom line is that NGO accountability is an issue of plurality, and effective accountability is one that balances "rights with responsibilities" (Jordan & Tuijl, 2006).

4.4 The Trajectories of NGO and NGO Accountability

In this section, I intend to highlight the historical profile of NGOs in terms of their origin, recognition, and trends of activities. Studying the historical background of NGOs is critical to understanding the role and function of NGOs today (Lewis & Kanji, 2009; Ball & Dunn, 1995). Furthermore, a fundamental understanding of the evolution of NGOs and subsequently NGO accountability is deemed necessary to comprehend the context and logic of NGO accountability, which is one of the most contentious terms in the development world and, of course, the central theme of the investigation under this study. The establishment of the United Nations in 1945 and the subsequent recognition of NGO activities by this intergovernmental organization remain a milestone in the history of NGOs. "Non-government organizations" only came into the spotlight

with the establishment of the United Nations (UN) in 1945. Article 71 of the United Nations Charter permits a consultative role for organizations that are neither governments nor member states. Following the adoption of this Charter, the definition of “international NGO” was first given by the United Nations in Resolution 288 (X) of the Economic and Social Council (February 27, 1950) as “any international organization that is not founded by an international treaty.” This recognition of NGO roles by the UN led to significant arrangements for a consultative relationship between the UN and NGOs. Since then, academics as well as activists themselves have used the term “NGO” more broadly (Martens, 2002). Notably, in earlier times, even at the founding time of the League of Nations in 1919, NGOs were known as private organizations (White, 1933), international pressure groups (Willetts, 1982), international unions, or simply international organizations (Martens, 2002). However, although the United Nations used the term “NGO” in 1945, this jargon (i.e., “NGO”) came into popular usage from the early 1970s onward (Willetts, 2012).

The achievements of the last 20 years of NGO history (from the mid to late 1990s to the present) were crafted by Mitlin et al. (2007) as the continued expansion of the neo-liberalization agenda, the hegemony of a poverty agenda in international aid, and more recently—but perniciously—the coupling of security and poverty agendas in novel ways. According to Ahmed and Hopper (2015), in the 21st century, the focus of NGO sector activities has increasingly evolved away from providing services, which are once again seen as the responsibility of governments, and toward more politically oriented advocacy and services. Accordingly, the last two decades have seen a notable shift in the scale and nature of NGO activities. Their capacity to influence public policies is expanding. Thus, NGOs have become the new “superpower” of the world (Davies, 2013). However, despite their increasing and expanding involvement in both humanitarian and development arenas, NGOs have been facing several criticisms on several grounds since the late 1990s. Excessive fund flow, criticism of the actions and policies of the state and corporations, and several highly publicized corruption cases have largely brought the NGO sector under scrutiny.

NGOs have also been criticized in regard to whether they implement the ideologies and policies of Western governments and transnational financial institutions (Sobhan, 1997; Stiles, 2002; Mitlin et al., 2007). This has led to the question of whose missions NGOs are implementing, i.e., are these the missions of the NGOs themselves, for which they claim to exist, or the missions of Western governments or influential transnational financial institutions? This has given rise to questions regarding whether NGOs are carrying out the tasks that are expected of them. Whatever the case, NGOs are now present or active in practically every nation in the world (Lewis, 2009). However, despite their highly visible presence in almost every corner of the world, in the last few decades, especially since the late 1980s, the world has witnessed several notable incidents of corruption and mismanagement that have undermined public trust in many institutions.

As a result, demands for better governance and greater accountability have increased across the public, private (commercial), and non-profit sectors (Anheier & Hawkes, 2009). Additionally, this demand for accountability is not a regional phenomenon. That is to say, the need for accountability is equally felt at both national and international levels, irrespective of developed, developing, and underdeveloped countries (Gibelman & Gelman, 2004). Likewise, as part of the non-profit sector, NGOs have been facing an increasing demand to discharge accountability from multiple parties, ranging from donors and governments to their supporters and internal staffs.

NGOs have long traditionally claimed that they are ideally driven by their sense of “doing good for others.” They thus argue that their commitment, values, and good intentions are good enough to ensure accountability. On this basis, they enjoyed the benefits of less rigorous and more convenient accounting procedures prior to the late 1980s (Ahmed & Hopper, 2015). As a result, they were subjected to fewer accountability demands because accountability was mostly confided in their noble intentions. Nonetheless, as seen in forthcoming discussions, the public's confidence in their activities has started to erode in the same way as that of governments and commercial ventures. Donors have withheld funds in some cases due to evidence of a lack of accountability on the part of NGOs; registrations of some NGOs have been cancelled, and assets of convicted NGOs have been frozen (Doig & Theobald, 2013; Gibelman & Gelman, 2004). The issue of NGO accountability has accordingly become a polemical topic in the academic and public arenas.

Given these circumstances, questions are logically centered on what issues or factors, to be more specific, have led to this increasing demand for NGO accountability. Based on a thorough review of existing literature, as a probable response to this question, I list and explain here ten compelling issues that have acted as impetus for the emergence of NGO accountability into the mainstream. To begin with, the explosive growth of NGOs is mostly perceived as an instigating factor that puts NGOs under scrutiny. Over the past decades, there has been an exponential growth in the number of NGOs, which puts NGOs under scrutiny. The second notable point is the fund availability that attracts many NGOs to come into existence, especially in developing countries like Bangladesh and India. As historically evident, the rise and fall of donor funding is critical for NGOs in many parts of the world (Parks, 2008). As a priority of their intended agenda, under the umbrella of strengthening civil society, influential government donor agencies started to fund NGOs at an exponential rate. To be sure, the developing world's NGO sector experienced a peak period of donor funding in the 1990s, particularly in Asia (Parks, 2008; Ottaway & Carothers, 2000).

In addition, this flooding in funds could also be attributed to the donors' perceptions that governments are incapable of reaching the marginalized sections of society and NGOs are effective alternative vehicles to deliver unmet social services in a more efficient form (Lee, 2004).

Third, since NGOs exert significant influence on public policy discourse by raising voices, some stakeholders in turn raise their concerns with regard to the legitimacy of NGOs themselves. To put it another way, NGOs have been continuously challenging the policies and practices of governments, business firms, and multilateral organizations, especially since the second half of the 1990s (Brown, 2003; Brown & Moore, 2001). This increasing voice of NGOs has led to a strong backlash against them; NGOs have become the subject of counterattacks from those who are affected by their criticisms. As a response to NGOs' louder actions, some people (i.e., those who have come forward with questions due to NGOs' raising voices) raise the question of who do NGOs actually speak for? (Murtaza, 2012). Accordingly, some are found to criticize NGOs on the ground that they tend to exert more influence compared to their true representation and contribution.

Fourth, as noted at the very beginning of this dissertation, the actions of NGOs have undergone greater public scrutiny because of several high-profile cases of scandal around the world. Some NGOs, even well-established ones, have been accused of abusing power and resources in recent years (Jordan, 2007; Bendell, 2006). To that end, NGOs have faced multiple accountability demands, especially the call for better upward accountability in the NGO sector (Goddard, 2004). Fifth, the issue of NGO accountability also emanated from donors' preferences for result-based management. Much of the current debate, along the lines of the legitimacy crisis, revolves around whether NGOs are more efficient, innovative, flexible, and cost-effective service providers than the public sector (Ahmed, 2004; Fyvie & Ager, 1999; Smillie & Hailey, 2001). Not only that, the declining aid trend has pushed NGOs to be more transparent to avoid "a beyond-aid scenario" (Ahmed & Hopper, 2015). Large donor countries (e.g., Belgium, Denmark, the Netherlands, and France) have become prescriptive both in granting donations and in monitoring how this granted fund is being used (Huyse & De Bruyn, 2015; Spitz et al., 2013).

Sixth, as more and more foreign funds are disbursed through the government and many earlier government-led projects are now contracted out to NGOs, governments have demanded more accountability on the part of NGOs than before (Lee, 2004). As the volume of foreign funds has increased, governments have become more skeptical of the activities of NGOs, resulting in increased demand for NGO accountability. In addition, with the aim of linking NGO activities to the country's development strategies, governments have become eager to regulate and monitor the activities of NGOs. As described in Section 3.5 in Chapter 3, governments in developing countries, for instance, tend to implement SDG programs by collaborating with NGOs in many cases.

Seventh, the demand for NGO accountability has been further accelerated by the published reports of several influential institutes. In recent time, several in-depth comparative studies of NGO projects have produced severe concerns regarding the quality of their performance.

One such example is the study of One World Trust. This UK-based think tank found that several of the world's leading NGOs, such as the World Wide Fund for Nature (WWF), CARE International, or Oxfam, are ranked lower on the dimension of an organization's accountability than the WTO, the OECD, or companies like Rio Tinto or GlaxoSmithKline (Lee, 2004).

Eighth, the media has played a critical role in detecting and bringing NGO accountability concerns closer to the public eye. The mainstream media, as a watchdog, has published several reports of scandals and mismanagement with regard to NGOs. The influential newspapers (e.g., the Guardian, the New York Times, the Washington Post, Reuters, the Wall Street Journal, and the Times of India) published widely on the issues of NGO accountability and scandals. Because of these widely publicized media reports across countries, the credibility of NGOs was called into question to a large extent. To this end, there has been a growing concern among stakeholders that NGOs should be more accountable for their actions and impacts.

Ninth, the increasing operational scope and financial base of NGOs are also attributed to the growing concern about their accountability. For Ahmed and Hopper (2015), the growth in scale and scope of NGOs has led the NGOs to adopt more formal controlling mechanisms and performance appraisal systems. Unlike before, in addition to traditional care and welfare activities, NGOs are increasingly involved in multiple functions, such as service and delivery, mobilizing resources, research and innovation, human resource development, public information, education and advocacy, environmental management, and so on. As a surprising point, NGOs have entered mainstream commercial ventures at a large scale that the non-profit world has not seen earlier (Bonbright, 2004). This involvement in the commercial sector put NGOs on the table of debates about the legitimacy of NGOs, especially in regard to "why does an NGO exist" and "whose purpose does it serve"?

Last but not least, demands for NGO accountability have also grown within the NGO community. That is, several NGOs and NGO-leading forums have felt the need for accountability, and thus they have introduced self-regulatory mechanisms in this regard. As an example, with a mission to enhance transparency and accountability through effective communication with stakeholders, eleven international NGOs endorsed the International Non-Governmental Organizations Accountability Charter, often cited as the "INGO Charter," in 2006. In addition to these joint attempts, several leading international NGOs (e.g., ActionAid, HAP, World Vision, Oxfam, Caritas, the World Wide Fund for Nature, and the Nature Conservancy) have developed accountability frameworks (Slim, 2002).

Furthermore, with a view to tackling the legitimacy crisis in large part, sectoral bodies across countries have developed self-regulatory codes of accountability policies and practices. As a result, accountability has become a term in both the national and international NGO sectors.

Altogether, the above issues have set the landscape as to why NGO accountability has emerged as a distinct field of research among academics, practitioners, independent bodies, governments, and NGOs themselves. Notably, there is no universal solution to the problems of NGO accountability (Jordan & van Tuijl, 2006). With such an understanding, the above-listed factors are mostly context-dependent and thus not the sole explanation of the emerging history of NGO accountability. Regardless, accountability is now a reality in non-government organizations all over the world.

4.5 Different Perspectives of Accountability

As discussed in earlier sections, especially in Section 4.3, the notion of NGO accountability is more comprehensive and diverse than that of commercial organizations. Since NGOs work with a diverse set of stakeholders, they are usually judged on both economic and non-economic criteria (Ahmed & Hopper, 2015). As found in literature, scholars tend to explain NGO accountability from many perspectives. NGO accountability, for example, is explained in terms of legal vs. economic (Chisolm, 1995), formal vs. informal (Edwards & Hulme, 1996), external vs. internal (Ebrahim, 2003; Jordan, 2005), normative vs. strategic (Hug, 2011), functional vs. social (O'Dwyer & Unerman, 2007), broad vs. narrow (Bovens, 2007), performance vs. voice (Slim, 2002), and macro-level vs. micro-level (Robinson, 1994). Accordingly, an agreed-upon set of perspectives to analyze NGO accountability is scarce. In this section, I intend to explain five different dichotomies of NGO accountability.

4.5.1 Legal vs. Economic Accountability

Accountability in many countries is defined by law to a large extent. According to Chisolm (1995), legal accountability is “either an obligation to meet prescribed standards of behavior or an obligation to disclose information about one’s actions even in the absence of a prescribed standard.” From a legal perspective, accountability is focused on deterrence and punitive measures. More specifically, organizations are under the threat of legal action in cases of failure to meet legal obligations (Ebrahim, 2003). However, this legal perspective on NGO accountability is criticized on the ground that it is a highly constrained approach largely because it fails to grasp organizational behavior. It is also criticized for its little focus on internal and less formalized organizational norms or expectations. Nonetheless, legal forms of accountability are widely used across cultures because they act as a point of departure for a broader understanding of NGO accountability. In terms of economics, NGOs respond to the needs of their constituents by seeking funding from donors and governments. The central issue in this economic perspective is how NGOs maintain relationships with their constituencies. Unlike NGOs with a legal perspective, those with an economic perspective tend to find a balance among competing objectives and interests.

Accordingly, economic accountability differs from legal accountability in the sense that it focuses not only on external regulation but also on the push and pull of constituent interests (Ebrahim, 2003).

4.5.2 External vs. internal accountability

One of the most common dichotomies seen in NGO literature is external versus internal accountability. In general, external NGO accountability involves meeting the requirements of entities outside the organization. Reporting to donors and regulators, for instance, falls into this category of accountability. Internal accountability, in contrast, refers to an NGO's own accountability to its mission, actions, and goals (Ebrahim, 2003; Jordan, 2005).

4.5.3 Normative vs. Strategic Accountability

Under the normative accountability paradigm, Bradach et al. (2008) asserted in the Harvard Business Review that NGOs are striving to "deliver on their promises". Alternatively, they carry out activities that correspond with their mission statements. In addition, they are self-enthusiastically driven to serve their beneficiaries and resolve societal challenges (Hug, 2011). NGOs are perceived to "do good for society" because men are held accountable not only to themselves but also to society as a whole. An NGO's accountability is thus logically judged on a moral dimension in that they work for collective interests and it is morally required to take responsibility (Moore & Savage, 2004). Strategic accountability, on the other side of the coin, focuses on meeting the interests of those whom NGOs perceive as important for their existence and legitimacy. Unlike NGOs under normative accountability, those under strategic accountability determine who is important to them to carry out their mission. This happens mainly because NGOs are dependent on public or private donors for relevant resources (Christensen & Ebrahim, 2006) and supporters to carry out their work (Harris, 1998). In fact, according to the strategic paradigm, the requirement to be accountable follows the need to acquire resources (Hug, 2011).

4.5.4 Formal vs. informal accountability

A common dichotomy in NGO accountability is formal versus informal accountability. Formal accountability takes place in the form of NGOs doing everything right as per the agreed-upon terms and conditions. Evaluation, for example, is a common formal accountability mechanism in NGOs. Informal accountability focuses on ongoing discussions between NGOs and their stakeholders.

4.5.5 Functional vs. social accountability

Functional accountability is often characterized by providing formal accounts to parties such as donors, governments, and foundations.

It holds that NGOs “spend designated money for designated purposes.” As a result, functional accountability concentrates on rule-bound reports. This perspective is largely criticized in that it prioritizes efficiency over efficacy (Ahmed & Hopper, 2015). In addition, NGOs follow formal and rigid decision-making policies under this approach. Scholars and practitioners are cautious that functional accountability allows patrons, especially donors, to direct NGOs and their clients as self-interested economic agents. Social accountability, on the other hand, refers to the approach that presumes that all the stakeholders have a moral standpoint in decisions that affect them, disregarding power differentials (Ebrahim, 2003; Najam, 1996; O’Dwyer & Unerman, 2008). This perspective thus recognizes that accountability is a multifaceted issue. Unlike functional accountability, the social accountability approach gives priority to the identification of stakeholders and their relevant needs (Ahmed & Hopper, 2015; Stoney & Winstanley, 2001; Unerman & Bennett, 2004). More importantly, social accountability takes the goals, aspirations, mission, and values of all stakeholders into consideration (Brown & Moore, 2001). As such, social accountability is informal and participatory, and it serves multiple constituencies (Ahmed et al., 2012; Rahman, 2014).

In addition to the above-discussed dichotomies, researchers are also found to categorize and explain NGO accountability from many angles. Bovens (2007), for instance, explains NGO accountability in two different paradigms: broad accountability and narrowed accountability. In a board sense, according to him, accountability is basically an evaluative concept rather than an analytical one. Narrowed accountability, in contrast, refers to concrete practices of accounting (Rahman, 2014). Another notable scholar, Slim (2002), describes NGO accountability as performance-versus-voice accountability. According to him, performance accountability means NGOs are to be accountable for what they do. Voice accountability requires NGOs to be accountable for what they say. Finally, Robinson (1994) categorizes NGO accountability into micro-level and macro-level accountability. Micro-level accountability deals with the availability, reliability, cost, and quality of NGOs’ operations. Macro-level accountability is concerned with how decisions are taken as well as how NGOs are monitored and controlled.

In brief, most of the dichotomies pertaining to NGO accountability overlap with each other. Only the names are different. For example, functional accountability mostly matches the concepts of formal and external accountability. The social accountability approach, on the other hand, is in the same line as the presumptions of normative, informal, and internal accountability. Indeed, researchers frequently explain the concept of NGOs’ accountability within the contexts in which they operate. Notably, all the above-explained terms concerning NGO accountability center around three critical questions: Who is accountable to? Accountability for what? How can one be held accountable? These issues will be elaborated on in the very next section. For the purpose of this study, an integrated perspective of accountability (e.g., a combination of both functional and social accountability) is adopted in the sense that it covers the holistic picture of accountability practices in an NGO.

4.6 Elements of NGO Accountability

As noted in an earlier section, NGO accountability is mainly concerned with three fundamental questions that largely contribute to making this subject a multifaceted and complex one (Edwards & Hulme, 1996). To recap, these three fundamental questions include: accountability to whom? Accountability for what? How can an NGO be held accountable? Almost all the existing NGO accountability frameworks are centered on these basic issues. Accordingly, I intend to discuss these issues at the beginning of this study in the sense that it will help better illustrate the accountability practices in the case of an NGO.

4.6.1 Accountability to Whom?

In answering the question pertaining to “accountability to whom,” the stakeholder approach is probably the most suitable one. According to Lee (2004), there are at least four possible categories of stakeholders to whom NGOs are usually accountable. These stakeholder groups are (i) those who shape the operating environment of an NGO (e.g., governments and donors); (ii) those who are internal to the organization (e.g., staff, boards, supporters, and local partners); (iii) civil society organizations and even other NGOs; and (iv) those who are affected by the actions of an NGO (e.g., beneficiaries and community members). With no doubt, this great variety of stakeholder groups poses a significant dilemma for NGOs. For the sake of better clarification, I discuss here how these stakeholder groups shape the accountability framework for an NGO.

To begin, and perhaps most importantly in the literature, an NGO is accountable to its donors. As noted earlier, most of the NGOs largely depend on donors for funding. Donors, in turn, provide funds based on specific projects and intended results (Lehr-Lehnardt, 2005). They tend to establish and implement reporting and monitoring systems as a means to ensure NGOs’ accountability. However, NGOs are commonly found to blame donors’ excessive accountability conditions, which sometimes neglect NGOs’ autonomy. Notably, the mode and level of accountability vary as per donors’ preferences. Even an NGO responds to the different accountability demands of different donors within the scope of the same project. Excessive accountability demands make NGOs bound to create short-term projects irrespective of their intended missions.

In addition to the donors, an NGO is also directly accountable to the government. The government often acts as a regulator or patron, setting legislative criteria that shape the accountability framework for NGOs in a country. Next, an NGO is internally accountable to its staff, boards, and supporters. NGOs must convince their employees and members of their institutional focus and purpose (Lehr-Lehnardt, 2005). Since employees are the real heroes who carry out the actual mission, NGOs are ideally accountable to their employees and members in that their activities are directed towards their intended purpose.

It is therefore necessary for NGOs to establish effective internal accountability mechanisms. In addition to the accountability to internal people, an NGO is horizontally accountable to other CSOs and peer NGOs as a sectoral responsibility. Sectoral self-regulation codes and guidelines facilitate the accountability process to a large extent.

Finally, and most importantly, NGOs are accountable to those for whom they claim to work, i.e., beneficiaries and communities. An NGO is required to be answerable for the impact that it brings in because of its activities. Notably, while most of the literature focuses on upward accountability, accountability to beneficiaries is less addressed. Because most development NGOs work on short-term projects, accountability to beneficiaries is a common issue. Although NGOs are found to incorporate beneficiaries' opinions into project design and implementation, a thorough literature review indicates that beneficiaries are the most neglected stakeholders in NGO accountability frameworks because of power differentials. Scholars and practitioners are often found to show their concern pertaining to NGOs' accountability to their beneficiaries.

4.6.2 Accountability for what?

Determining what an NGO is accountable for is logically an important step in conceptualizing NGO accountability. According to Lee (2004), an NGO is usually accountable for three basic issues: actions, results, and intentions. Actions and results are two interrelated issues in that an NGO is accountable for how it runs its various programs and what results it achieves as a result of these actions. Intentions are predominantly explained in terms of a mission statement. That is, what does an NGO say and what does it actually do? Another notable scholar on NGO accountability, Jordan (2005), asserts that there are three areas of accountability for which an NGO is held accountable: effectiveness, reliability, and legitimacy. An NGO is held accountable for fulfilling its mandate in terms of quality, quantity, and impact, as well as responsiveness to its beneficiaries.

An NGO is accountable for reliability in that it must maintain a harmonious organizational structure, such as the role and composition of the board, financial and management structure, and human resources management policies and practices (Chene, 2013). Finally, an NGO must address legitimating issues such as the adherence to its missions and working truly for its beneficiaries.

Perhaps the most organized explanation is given by Ebrahim (2009) regarding the reasons for which an NGO is held accountable. According to him, NGOs are expected to be accountable for different things to different people. These expectations generally fall into four categories: accountability for finances, governance, performance, and mission. Recent accounting scandals in both the profit and non-profit sectors have highlighted the importance of financial accountability. NGOs are accountable for the funds that they receive from donors. They make sure that they are spending designated money for the intended purpose.

In addition, disclosure of financial statements and transparency in the use of funds are highly expected from the NGOs. Like financial issues, NGOs are accountable for the role and structure of their boards of directors. An NGO must show that its board of directors is acting in the best interest of the organization, especially for the beneficiaries. An NGO is held accountable for what it delivers, i.e. the impact it has throughout its programs. Last but not least, it is also expected from an NGO that it carries out its functions as per the mission statement. Notably, these four “whats” of NGO accountability are not mutually exclusive but instead integrative. Donors, for example, not only supervise financial issues but also closely monitor governance and performance.

4.6.3 How can an NGO be held accountable?

Once accountability to whom and for what is established, the question of how this NGO accountability will be ensured arises. This refers to the mechanisms by which NGOs fulfill their responsibilities. In this case, mechanisms are defined with regard to how accountability will happen, what process will occur, and what will be the visible component of accountability. In most cases, accountability is discharged to some extent in annual reports. Furthermore, audited financial statements and evaluation sheets serve as common accountability mechanisms in non-government organizations (Lee, 2004). Ebrahim (2003) puts forward five different but integrated NGO accountability mechanisms: disclosure and report tools; performance assessment and evaluation tools; participation processes; self-regulation processes; and social auditing tools. Notably, in the NGO world, both voluntary accountability mechanisms (e.g., INGO accountability charter) and regulatory accountability mechanisms are employed.

4.7 Challenges in Practicing Accountability

Accountability is perceived as an important vehicle for making NGOs more effective in delivering services and more transparent in their decision-making. In addition, greater accountability has an important bearing on credibility and confidence for NGOs to carry out their mission (Toch, 2015). That is why it is believed that good accountability practices are critical to producing better impact from NGO projects. However, a rigorous review of the literature has revealed that NGOs are confronted with a number of challenges while practicing accountability. In this section of the literature review, I highlight ten challenges that NGOs are more frequently confronted with.

The first and foremost challenge comes from the government. By nature, NGOs depend on the government to obtain funds or to release donor funds. More specifically, governments control NGOs’ funding to a large extent. In addition, they regulate the operating environment of NGOs. Moreover, governments try to dominate the activities of NGOs in the name of regulation. The second challenge towards better NGO accountability arises from donors. In the name of monitoring and evaluation, donors influence NGOs to implement their own agendas.

In stating the donors' attitude toward development projects, Uvin (2004) stated that donors are said to have divided the area into their own fiefdoms. Donors are also accused of donating funds to those NGOs that conform to the donor's ideology (Hulme & Edwards, 1997). To put it in simple terms, NGOs resemble donors more as they become closer to them (Lehr-Lehnardt, 2005).

Third, NGOs have a tendency to compete with each other for funding. This rivalry among NGOs leads them to tailor their programs to donors' agendas (Lehr-Lehnardt, 2005). Accordingly, accountability to an NGO's own mission statement is sometimes misleading. Thus, as long as NGOs depend on donors for the majority of the funding, there is a huge probability that they undertake development projects based on their donors' priorities while neglecting local needs (Toch, 2015). As a result, NGOs' accountability to their intended beneficiaries remains unfulfilled to a large extent.

Fourth, another challenge is that it is quite difficult to determine if and how NGOs are to be held accountable. The size, issues, and power of non-government organizations (NGOs) vary greatly (Hudson, 2000). As a result, applying the same methodology to all NGOs to ensure accountability is ineffective. The fact is that NGOs are not a homogenous group. They range from a grassroots local NGO to a large multinational advocacy NGO. Applying a "one size fits all" approach to determine all NGOs' accountability is irrational. Accordingly, issues of accountability remain problematic (Leat, 1988). The fifth, and perhaps most important, ground of NGO accountability is that NGOs are held accountable to multiple stakeholders with disparate interests. As such, applying accountability mechanisms that originated in business and government to the NGO sector is a wrong idea (Bendell, 2006; Jordan & van Tuijl, 2006). NGOs face competing demands from their multiple stakeholders more severely and regularly than do private firms (Ebrahim, 2003).

Sixth, recent highly publicized scandals put too much focus on accountability on the part of NGOs. This leads to the neglect of other NGO responsibilities. In addition, both the downward and upward accountability pressures place a lot of strain on management in NGOs. This could lead to slow decision-making and increased operational costs. As a result, it remains a challenge for NGO officials to strike a balance between the demands for accountability and their day-to-day activities. Seventh, as noted in an earlier section, too much structure and rigid accountability mechanisms hinder NGO experimentation and innovation. Because of too much accountability pressure, NGOs tend to focus on short-term projects at the expense of long-term goals. They have few opportunities to pursue innovative projects. Eighth, cultural differences pose another challenge. The majority of the NGOs are essentially southern small local NGOs. They depend on larger northern NGOs. The problem is that there is a cultural difference between these two types of NGOs. The accountability tools and techniques used in northern NGO countries are not always the same as those used in southern NGO countries.

As a result, imposing accountability mechanisms on southern NGOs by northern NGOs may be inappropriate. It therefore remains a challenge for southern NGOs in regard to how they respond to the accountability demands of northern NGOs. Ninth, accountability mechanisms are not politically neutral (van Zyl & Claeys, 2019). These mechanisms may favor certain NGOs above others. Therefore, scholars like Jacobs and Wilford (2010) urge taking special care when selecting accountability mechanisms. This is to be done in order to make sure that accountability mechanisms are not partial and better serve the interests of beneficiaries. Last but not least, the reporting systems for NGO accountability are also problematic. There is no harmonious system of reporting that all NGOs should follow. As a result, interpreting and comparing the accountability reports of different NGOs remains challenging. NGOs are accused of making themselves look good in the public eye in the hope of gaining trust and access to resources (Burger & Owens, 2010; Kovach et al., 2003). Therefore, adopting a standardized accountability framework seems critical for better understanding the comparative picture among NGOs. However, the heterogeneous characteristics of NGOs can be a troublesome issue in this case.

In brief, accountability is itself a complex issue that requires careful interpretation. Because NGOs rely heavily on donors for funding, the situation is exacerbated. These donors are far from the operating locations of local NGOs. Northern NGOs imposing terms and conditions similar to those in their home countries can have serious consequences for the operations and performance of local NGOs. In addition, the heterogeneous characteristics of the NGO sector make the issue of accountability practices more complex. One must understand the local context and the nature of NGOs while interpreting the accountability issues.

4.8 Conclusion

In keeping with the purpose of this study, a critical analysis of existing literature on various aspects of NGO accountability was presented in this chapter of the literature review. As evident in literature, “accountability” is a very complex term to define and explain, and so is NGO accountability. Nonetheless, for the purpose of this study and also to make a significant contribution to the literature on NGO accountability, a working definition of accountability was framed and analyzed. However, accountability and NGO accountability are highly context-specific issues, and as a result, the nature and practices of accountability, as well as the mechanisms for such practices, vary greatly across countries and types of NGOs and programs. While it is clear that, based on the existing literature, NGOs have been facing increasing pressures to maintain accountability; these NGOs are also confronted with a number of challenges in doing so. In addition, it was found that controversy is still centered on the nature and extent of accountability practices in NGOs in both developed and developing countries. Accordingly, the next chapter entails a critical review of contemporary studies on NGO accountability.

Chapter Five: Review of Contemporary Studies

5.1 Introduction

In this final but critical section of the literature review, I intend to highlight four different but interrelated issues. First, the sources and types of NGO accountability literature are mapped out. Second, a critical review of some contemporary studies from the perspective of both developed and developing countries is presented so as to trace out the research trends in the field of NGO accountability. Third, the existing scenario of NGO accountability research in Bangladesh is crafted, along with a note on the adequacy of such research. Finally, the research gap in the respective field (i.e., NGO accountability) is identified, and subsequently, the area of work that this study intends to explore is set out.

5.2 Sources and Types of NGO Accountability Literature

With no doubt, NGO accountability has evolved as an important arena of research and discussion among academics and policy practitioners (Anderson, 2009; Bendell, 2006; Coule, 2015; Ebrahim, 2003). Most of the studies have examined the play-out of various accountability mechanisms (Dhanani & Connolly, 2014). Admittedly, the existing literature on NGO accountability focuses on two different dimensions of accountability: upward accountability and downward accountability. Many scholars (e.g., Bebbington et al., 2014; Ebrahim et al., 2014; Teegen et al., 2004; Unerman & O'Dwyer, 2006) argue that NGO accountability research is somewhat limited compared to that of private and public sector businesses.

Despite the arguments for the adequacy of NGO accountability research, a critical look at the existing literature has revealed that there are a number of sources of literature in this field. Tilt (2005), for example, has identified three important sources of NGO accountability literature. The first group of writers on NGO accountability are those who generally respond to the accountability claims by NGOs. These authors have attempted to prove that accountability is a universal issue and thus should be practiced in NGOs as well. The second group of writers is predominantly academics, who have generally joined this growing race of research in the field of NGO accountability. The final group of researchers are those of NGO monitoring agencies as well as NGOs themselves who speak in favor of accountability and suggest different accountability guidelines.

In a nutshell, the illustration of NGO accountability research provides a superb summary of prior research on NGO accountability (Rahman, 2014). In addition to the sources of literature, the existing literature on NGO accountability could be grouped into distinct areas. As a way of illustration, Walsh (2014) categorizes the existing NGO accountability literature into three types. The first category of studies mainly discusses theories and concepts pertaining to NGO accountability.

The main focus of this category is to look for appropriate models of NGO accountability that are mainly drawn from other sectors. The authors of this group are academics who generally come from multiple disciplines. These authors are notable for developing new theories or conceptual frameworks around NGO accountability. The second category of research is policy analysis. The authors of this category are a mix of academics and practitioners (Walsh, 2014). The main objective of this type of research is generally to provide context and discuss the problems associated with accountability issues, mostly through case studies. In addition, these studies provide policy recommendations for improving accountability practices based on a given context.

The final category of NGO accountability research is empirical studies that seek to improve accountability practices, with a particular emphasis on intended beneficiaries. Authors of this group include both academics and practitioners. These studies provide real-world examples of how NGOs balance the interests of their multiple stakeholders. Although all three categories of NGO accountability literature vary in terms of attempt and authors' orientation, there is a common thread. The common issue, according to Walsh (2014), is that accountability in NGOs is skewed toward donors, who neglect the interests of beneficiaries to a large extent.

5.3 NGO Accountability Research in Developed Countries

As noted earlier, NGOs are found throughout the world. More specifically, NGOs operate in both developed and developing countries. NGOs formed and operating in developing countries are referred to as "southern NGOs," while those formed and operating in developed countries are referred to as "northern NGOs." Their sources of funding, goals, and patterns of management and operations are different in many aspects. As such, research in developed and developing countries differs quite logically from many perspectives. As concern for NGO accountability has intensified in recent years (Dhanani & Connolly, 2014), research in this field has also accelerated across the economic and geographical domains. This section deals with the studies that were conducted on NGOs in developed countries.

To begin with, the most contemporary study on NGO accountability to which I refer here is that of Dhanani and Kennedy (2023). In this study, these two researchers attempted to explain how NGOs communicate their legitimacy with their stakeholders through annual reports. Drawing on many aspects of legitimacy theory (normative, regulatory, cognitive, and outcome legitimacy), this study explored the types of legitimacy that NGOs want to establish through their disclosures in annual reports. In doing so, researchers utilized a qualitative content analysis of images in the reports of the eight influential members of the US-based Global Emergency Response Coalition. The study led to the conclusion that NGOs mainly establish normative (especially need) and output (especially implementation) categories of legitimacy through their annual reports. As noted in various parts of this dissertation, NGOs in current times face severe legitimacy challenges because of abounding scandals and widespread criticism for financial malpractices. That being the case, NGOs use annual reports to establish their legitimacy to some extent.

Notably, because of donor and regulator requirements, the annual report is one of the mandatory disclosures on the part of NGOs. Accordingly, Dhanani and Kennedy in this study uncovered this motive of NGOs. According to these researchers, these impression management strategies often lead to beneficiary exclusion or reduction. However, one of the notable limitations of this study is that it is exclusively focused on annual reports. As evident in the literature, there are many other ways that NGOs use to establish their legitimacy, like doing volunteer activities during disasters and/or conducting social awareness programs. Nonetheless, this study is a valuable contribution to the NGO accountability literature in that it uncovered the NGOs' motivation for publishing annual reports with appealing contents.

Another recent notable addition to NGO accountability literature from a developed country perspective is Yates and Difrancesco's (2022) study focusing on a religious NGO based in mainland Spain. This study revealed that an NGO's strategy (discharged through action) to discharge its accountability to beneficiaries was greatly affected by the COVID-19 pandemic and social distancing measures. Although this study addressed beneficiary accountability, which is one of the less studied areas in the field of NGO accountability research, it has several notable limitations. First, because this study was based on a small NGO, the generalisability of the findings is therefore somewhat limited. Again, another limitation is that this research covered only eight interviews, which is very limited compared to the expected depth of a qualitative study. Whatsoever, the study explained how emerging circumstances like COVID-19 affect an NGO's beneficiary accountability practices.

Focusing on national NGOs in Australia, Tweedie and Luzia (2022) conducted an earth-breaking study. In more detail, this study illustrated how a cross-section of NGOs in Australia demonstrate accountability under a neoliberal system that combines the "hard" authority of a new regulator with the "soft" power of markets. In this study, Tweedie and Luzia argued that although national NGOs provide fundamental public services more frequently, accountability in these groups is poorly understood. By using a hermeneutic analysis of 23 in-depth interviews and 80 consultation materials from directors, CEOs, and regulators of national NGOs, the study demonstrated that the effects of regulatory power on national NGO accountability are Janus-faced. The reason is that national NGOs are both subjects and agents of this power. Although this study focused on unusual aspects of accountability, the findings are more context-specific and thus have very little relevance for other countries, especially developing ones.

With an understanding that NGOs principally pursue a panoply of various social and/or ecological objectives, based on a critical analysis of WWF-UK's annual reports, Cuckston (2022) studied qualitative accounts of performance against social objectives. By creating a conceptual framework for analyzing and evaluating qualitative assessments of NGO performance, the researcher came to the conclusion that conceptualizing quantitative and qualitative descriptions of organizational performance in the same terms allowed for the development of a more complete

knowledge of how an organization determines the extent to which it can influence society. Although this study contributes to the critical accounting literature on NGO annual reporting, one of the major weaknesses of this study is that it sheds its investigative light only on a few annual reports of a single NGO (annual reports from 2013–14 to 2017–18).

Lightner's (2021) study is another recent study in the literature on NGO accountability. In this study, accountability measures were examined to see if they were consistent across NGOs' purpose and vision statements or in volunteers' perceptions of the organizations. This study, which concentrated on medical NGOs in Central America, found that NGOs mostly answer to their volunteer base and the populations they are serving. Although the study emphasizes the necessity for traditional procedures and measures of accountability within the international development field, it concentrated on Central American medical NGOs, which limits the applicability of its findings in other contexts.

Another notable study is that of O'Dwyer and Unerman (2008). Setting their focus on Amnesty International (the Irish section) as a research case, O'Dwyer and Unerman (2008) examined the accountability practices through the analysis of a series of in-depth interviews, mainly drawing on the theoretical constructs of hierarchical and holistic accountability. Their research found that, while managers support holistic accountability practices, a hierarchical form of accountability exists in this advocacy NGO, indicating the dominance of powerful stakeholders. They argue that this existing paradox of accountability practices is counterproductive to the achievement of Amnesty's mission. They advocate for resolving this paradox at the most basic level, which will allow Amnesty's management to be more open to the concept of holistic accountability practices.

Using a combined stakeholder and contingency framework, Wellens and Jegers (2014) studied beneficiary participation mechanisms, which are a component of downward accountability. This comprehensive study was intended to assess the perceived quality of beneficiary participation mechanisms by involving 8 Belgian NPOs in 4 industries, 35 semi-structured interviews, 13 focus groups, organizational documents, and 713 questionnaires. The findings of the study indicate that although the board and management hold a positive view of existing beneficiary participation mechanisms, they should not be overrated. For example, a significant number of professional staff members of surveyed organizations have no idea of the existence of complaint mechanisms within their organization. Mostly in alignment with the study of O'Dwyer and Unerman (2008), Wellens and Jegers (2014) found a substantial shortage of beneficiaries' and representatives' willingness to participate in councils. In addition, some board members and managers are not open to the idea of beneficiaries' participation in policy making, largely because there is a threat of elite representation and it is time intensive and/or too complex. The existing formal systems of beneficiary participation do not produce the expected results as well as they should. Wellens and

Jegers (2014) therefore recommend creating a safe environment to participate, especially by educating beneficiaries and staff about the value of participation.

With an aim of deepening and advancing the understanding of the accountability relationship between government funders and development non-government organizations (NGOs), O'Dwyer and Boomsma (2015) examined the process through which Oxfam Novib (a Dutch development NGO) constructed its own accountability while influencing the accountability requirements of government funders. This case study enlisted a thorough archival data analysis using the Dutch government's NGO financing scheme from 1965 to 2012. In addition, the researchers conducted in-depth interviews with Oxfam Novib managers and Dutch government officials. The study unveiled the dynamics through which the case organization (i.e., Oxfam Novib) created a framework to discharge accountability to its major government funder (the Dutch government's development aid department). This study is also a rare example of revealing the conditions under which a development NGO proactively seeks and secures influence over the accountability demands of a key donor. This study further explored how an NGO develops an internal accountability process while responding to and negotiating external accountability demands.

The study of Dhanani and Connolly (2014) is also notable in the NGO accountability literature. Taking One World Trust as the case organization, this study examined how an NGO discharges accountability through annual reporting. These researchers investigated whether NGOs use their annual reporting process to account to stakeholders in the societies in which they operate. They found that whatever initiatives an NGO undertakes to discharge its accountability to its host society are largely characterized by communicative action. The study also revealed that while NGOs use disclosure content as an opportunity to present their status in a particular light, there appears to be a lack of rhetorical authenticity. Thus, the ethical inspiration of NGOs is critical in determining the nature and practices of discharging accountability to stakeholders.

Walsh (2016) conducted a study to examine the obstacles that hinder NGOs' accountability to their intended beneficiaries, taking the case of ActionAid. Walsh's main intention was to assess how accountability systems operate in practice. Using a case-based qualitative study, the study revealed some operational obstacles that have hindered ActionAid in its attempts to strengthen its accountability to intended beneficiaries at the community level.

In response to the existing trends of a lack of public trust and confidence in charities, Hyndman and McConville (2018) attempted to construct how accountability develops, maintains, and restores trust in charities. Based on a series of interviews with charity managers, these researchers identified a significant number of both public and private mechanisms that charities utilize to discharge accountability to their stakeholders. One of the critical findings of this study is that charities use accountability mechanisms that are often highly tailored to particular stakeholders' perceived information needs. These mechanisms help to create a "virtuous circle" of

accountability and trust in which each reinforces the other. The researchers go on to say that when this "virtuous circle" of accountability is achieved, the entire sector benefits.

In a recent study, Yates et al. (2019) attempted to explore the nature of internal accountability within service organizations in the United Kingdom. Focusing on the three largest service organizations in the world, the researchers adopted a cross-sectional approach. In this study, researchers found that socializing forms of accountability dominate the accountable space within service clubs. The study also revealed that since service organizations play multiple roles, they face numerous challenges in establishing and maintaining an effective internal accountability dynamic. With no doubt, this study is an empirical contribution to the established charity/NGO literature.

In another recent study, Boomsma and O'Dwyer (2019) examined the changes in the accountability relationship between Dutch development NGOs and their government funders due to two critical factors: fluctuating rationalities and government programs. The study unveiled a dynamic and mutually constitutive interrelationship between NGO accountability technologies and shifting rationalities and programs. These two factors have an important bearing on the emergence and adoption of the accountability framework in a government-funded NGO. In addition, changes in governmental rationalities and programs are also subject to counter-conduct on the part of NGOs, i.e., conduct by NGOs motivated by a desire to be governed differently (Foucault, 2007). These researchers found five interrelated forms of NGO counter-conduct in this study, such as associating self-governance with good governance, concentrating engagement at the programmatic level, pre-emption, "working around" core programmatic aims, and aligning the "rules of competition" with existing expertise. They further illustrated how this counter-conduct was initially constitutive of governmentality. One of the interesting findings of the study is that increased competition among NGOs for funding leads to increased attention to NGO accountability.

In a study on an advocacy NGO, Goncharenko (2019) attempted to find out how maintaining independence, upholding values, and preserving reputations when under financial and legitimacy challenges shapes the accountability agenda of advocacy NGOs. For the sake of the study, the researcher employed a netnography method. Emphasis was given to the analysis of the discussions that take place in the NGOs' online communities of practice. The study revealed that there are a significant number of factors that determine the accountability agenda of advocacy NGOs, including the interrelated threats of financial vulnerability, potential loss of independence, legitimacy challenges, and the high level of public scrutiny. The researcher also concluded that imperfect accountability mechanisms could impede the ability of an advocacy NGO to discharge its accountability.

McDonnell and Rutherford (2019) conducted their study on how to promote charity accountability and what the implications of recent disclosures of serious incidents on the

accountability agenda of charities are because charities have been under enormous pressure to be accountable in recent years. By using a novel dataset, the authors provided a detailed analysis of the characteristics of charities that voluntarily disclose information pertaining to serious incidents. The study has found that financial loss, fraud and theft, and personal behavior are the most frequently reported incidents in charities. Another critical finding was that larger organizations that are accused of incidents are more likely to disclose serious reports. Thus, there is a clear link between the type of incident and the regulator's response. However, small charities are found to have a greater risk of organizational demise.

The study of Yasmin and Ghafran (2019) is a critical addition to the problematic literature of NGO accountability. These two researchers attempted to examine how NGOs respond to external accountability pressures through their internal accountability mechanisms. More specifically, they wanted to see how accountability has become problematic for NGOs and what NGOs do under these problematic conditions. Based on an in-depth interview coupled with documentary analysis, the researchers explored the accountability experiences of Muslim NGOs operating in the UK. It was also studied how the prevailing political, social, and economic factors shape specific accountability regimes in a given context. These researchers explained how Muslim NGOs respond to these problems. The study has found that NGOs gain the trust of their stakeholders through their engagement with discretionary accountability tactics. NGOs are also found to change the strategic directions that help the NGOs anticipate and negotiate heightened accountability demands.

5.4 NGO Accountability Research in Developing Countries

Research from a developing country perspective is critical, especially when it comes to NGO accountability. As noted earlier, NGOs are found all over the world. However, the need for NGOs is severely felt in developing countries, where the basic rights of people remain unfulfilled to a large extent. Governments in developing countries are largely accused of not reaching the underprivileged people who reside in the remotest parts of their countries. Accordingly, the world has seen the emergence of millions of southern NGOs in developing countries that work in collaboration with northern NGOs. In this section, I select and review some of the most notable contemporary studies that were conducted on different aspects of NGO accountability in developing countries.

At the outset, a more recent study is that of Pariag-Maraye et al. (2023). In this study, taking Mauritius as an example, researchers investigated NGOs' current accounting and reporting practices in a developing economy context. Based on a content analysis of the annual reports of an NGO coupled with interviews of NGO officers and sectoral actors, the study revealed poor accounting and reporting practices in Mauritian NGOs. To this end, researchers uncovered four critical factors that instigate this poor accountability culture in NGOs in Mauritius, namely a lack

of NGO-specific accounting standards, an absence of engagement with narrative reporting, poorly trained NGO officers, and inadequate monitoring and control. Despite the fact that this study is a notable addition to NGO accountability literature from a developing country perspective, this study mainly focused on functional accountability with a few aspects of social accountability. However, an NGO's accountability is better reflected when social considerations are taken into account, since these third-sector organizations claim to exist to serve the needs of society. In line with the importance of social accountability, Abiddin et al. (2022) conducted a study focusing on an NGO's contribution to sustainable community development. Using a wide range of secondary sources such as academic journals, reports, and NGOs' websites, this comprehensive literature review presents a number of challenges that Malaysian NGOs have been facing, such as political interference, a lack of funding, poor governance, and ineffective communication and networking. As a major point of departure, these authors urge NGOs to always involve beneficiaries in planning, implementing, and evaluating their community development activities. Although this study is identical in its comprehensive analysis of challenges to NGO accountability practices, this is not an original empirical study that contains the views of the stakeholders, including NGO officials and beneficiaries. Nonetheless, this study highlights various avenues of challenges and also possible ways out for ensuring an accountability culture in NGOs.

In an attempt to find out whose interests NGOs tend to serve, Girei (2022) investigated donor-driven accountability policies and practices in NGOs in Eastern Africa. This paper is noteworthy because it provides a critical analysis of the drawbacks and importance of functional accountability. The study also investigated how NGOs oppose donor-driven accountability policies and practices and whether such resistance helps them reassume their commitment to bottom-up development practices and policies. This investigation was based on Gramsci's idea of the "war of position." The researcher concluded that NGOs deliberately withdraw from the accountability demands of managerial orthodoxy and donors using a number of techniques, proving that they do not passively comply with external impositions. Despite the fact that Girei has identified a number of techniques through which NGOs are found to resist top-down donor-driven accountability, it is not addressed what donors do in response to this behavior of NGOs. A concerned subject in the NGO world is that NGOs' projects are not based on the actual needs of the communities. To this end, using a basic needs approach, Amofah and Agyare (2022) studied the poverty alleviation approaches of development NGOs in Ghana. Based on a qualitative case study on an Estonian NGO working in Ghana, these researchers argued that poverty and its alleviation mean differently to different people. With such research findings, they argue that programs designed to reduce poverty ought to be evaluated using a range of fundamental, but lower-level, characteristics that could be valued within specific communities. This study is commendable largely because of its focus on an important aspect of social accountability, i.e., the

needs assessment of specific communities. Nonetheless, because of its focus on a single NGO, this study's findings should be cautiously interpreted and applied in different contexts.

While acknowledging that there are still insufficient empirical studies that focus on NGO accountability practices, Berghmans (2022) conducted empirical research on an NGO in Tanzania with the aim of learning how accountability practices in NGOs are connected, generated, and reproduced. After conducting the study, the researcher discovered that the "prescribing—reporting—verifying" process connects the many carriers of practices in the development program of NGOs. The researcher proposed that each accountability practice be influenced by a particular perspective of responsibility and development in order to achieve this goal. It should be noted that this study does not provide a thorough understanding of all accountability practices utilized by the development program. Instead, it concentrated on the accountability procedures that govern communication between Globe Tanzania and the regional NGOs. However, this study makes a significant contribution to our knowledge of the accountability procedures used by development NGOs.

In response to the growing trend in the contracting system in the NGO sector, Enjuto Martinez et al. (2022) examined the impact of government contracting of services on NGOs in China. Focusing on three distinct areas (marketization, financial dependency, and autonomy), this study demonstrated that the existing contracting system imposes pressures and constraints on NGOs. The contracting system favors larger NGOs and the government's trusted NGOs. In addition, the study unearthed that by shrinking alternative sources of funding, this existing contracting system drives NGOs to financially depend on the government. Finally, and more worryingly, this system diverts an NGO from its original mission by introducing strict performance, management, and accountability mechanisms that are similar to those in the private sector. Although this study is limited in its representativeness of all the populations of NGOs in China, it is applauded in that it is a time-worthy research endeavor because NGOs all over the world, including Bangladesh, have been facing the challenges posed by donors' bidding systems. Local NGOs are negatively affected by this system.

Internal control, more specifically internal accountability, of NGOs has become a growing field of interest in academia, largely because overall accountability practices depend mostly on internal accountability culture. With such an understanding, Ghasemi et al. (2022) studied the role of internal control mechanisms in ensuring governance in NGOs in Cameroon. Using both agency theory and stakeholder theory, this study revealed that some components of internal control systems are not fully active in NGOs in Cameroon. Although the study found positive applications of some internal control mechanisms in these NGOs, accountability and trustworthy reports to stakeholders are hampered by the absence of a regulatory agency and local government oversight of NGOs' activities and ethical standards. The shortcoming of this study is that it focused on a

small group of participants. Whatsoever, the study addressed a critical element of accountability that generally remains unaddressed in NGO accountability literature.

A key feature of developing countries is that there is a growing tendency among people to use social media on a large scale. As found in literature, this growing usage of social media makes people aware of many facets of socio-economic and political aspects. To this end, Masdar et al. (2022) studied how Facebook, a powerful platform of social media, has influenced NGO accountability. Based on a single qualitative case study of a Malaysian NGO, the study found a highly powerful impact of Facebook on this NGO's accountability practices. In addition to using this platform to convince donors for fundraising purposes, this NGO uses Facebook to inform and publicize their activities. Although the limitation of the study arises from its standalone focus on Facebook as social media accountability, the study is a valuable one because it focuses on a very relevant and contemporary issue. A recent change in the landscape in NGOs all over the world is that most of the NGOs in developing countries are grasping microcredit programs. In many cases, this program has become the central activity of an NGO. However, as evident in literature, micro-credit has largely been criticized on the grounds of social accountability. One notable reference in this case is the study of Ranjani et al. (2022). In this study, these researchers claimed that the performance of microcredit NGOs should be evaluated from both a social and a financial standpoint because these programs focus on providing financial services to the underprivileged. Focusing on 245 Indian Microfinance Institutions (MFIs) with a range of 21 years from 1999 to 2019, this study revealed that the pursuit of commercial objectives by major MFIs appears to limit their capacity to serve the most impoverished and/or needy clients, which in turn results in mission drift.

Islamic NGOs also received significant attention from researchers in the field of NGO accountability. For example, with the argument that accountability in managing waqf is undoubtedly essential, Ihsan et al. (2021) examined how the mutawalli (the waqf's trustees) discharge accountability to the multiple *waqf* stakeholders in Indonesia. Like other conventional NGOs, this study revealed that Mutawalli has a propensity to present various accountability measures to various stakeholder groups. Those in higher positions typically receive priority when it comes to accountability. Although this study is unique in that it focused on the accountability of a faith-based NGO, a lack of rigorous analysis is a major shortcoming of this study.

Another notable study from the perspective of developing countries is that of Siddiquee and Faruqi (2009). According to them, increasing fund flow and NGOs' involvement in economic, social, and at times political spheres has produced serious concerns regarding their accountability in general and their relationship with different stakeholders like the government, donors, and the community in particular. With an attempt to analyze the various dimensions of NGO accountability (e.g., upward vs. downward, internal vs. external), these scholars conducted

their study on the two largest development NGOs in Bangladesh (the Grameen Bank and BRAC). The study has found that accountability practices in Bangladeshi NGOs are more rhetorical than real, especially from the perspective of beneficiaries. Drawing on Najam's framework of NGO accountability, like Khan (2003), this study provided a brief but fruitful analysis of various mechanisms and processes available through which NGOs in Bangladesh discharge accountability to the government, donors, and clients externally and to themselves internally. According to them, the government of Bangladesh attempts to ensure NGO accountability in two ways: through a set of laws and regulatory institutions like NGOAB.

The researchers argued that although NGO accountability mechanisms seem active in theory, they are far less effective in reality than is usually presumed. They further insist that the existing accountability mechanisms suffer from inherent constraints. In addition, recent developments in this sector have imposed further limitations on the effectiveness of accountability measures. The study has found that the existing governmental regulatory framework is weak and therefore unable to control expanding and powerful NGOs like BRAC and Grameen Bank. In addition, the accountability of these two NGOs to donors is also symbolic, as they have moved away from donor funding. The situation is more severe when clients' perspectives are taken into account. Clients have very limited time to participate in critical decision-making processes and evaluation programs. More notably, NGOs are accused of deviating from their original mission. As the title implies, this study has identified a number of constraints that hinder proper NGO accountability practices in Bangladesh and concluded that negative effects on accountability can be attributed to the massive growth of NGOs, their increasing clout combined with the potent influence of international donors, NGOs taking over the provision of essential services, their growing size and near-monopoly in some areas, GO-NGO collaboration in important sectors, and the expansion of NGO activities in commercial and industrial ventures. Accordingly, the researchers of this study urged that different NGO accountability tactics and mechanisms need to be reviewed and reevaluated immediately.

In their study on NGO accountability in 2010, Burger and Owens examined the discrepancies between what NGOs say and what they do. Based on a unique and comprehensive dataset of NGOs in Uganda, they intended to investigate the inaccuracies in reported financial transparency and community participation. According to Burger and Owens, NGOs, like other NPOs, face less strict government regulation than public or private-sector entities. However, NGOs attempt to gain the trust of their stakeholders by providing relevant and reliable information throughout the reported data. Therefore, transparent disclosure of financial data is critically important for NGOs to be truly accountable. However, the study found that, because of the fear of being caught, NGOs disclose their financial and other relevant information with some degree of accuracy and reliance. In addition, there is a desire to maintain a transparent and reliable status in the eyes of stakeholders on the part of NGOs. For example, this study found that some NGOs are accused of claiming to be accountable and transparent, but at the same time, they provide misleading

information in their annual financial reports. More importantly, this study produced two critical findings. First, NGOs that have antagonistic relations with the government are more likely to hide information. Second, unrealistic donor demands act as an obstacle to transparency.

With a focus on an analysis of accountability issues in two different types of NGOs, Mir and Bala (2014) conducted a study in Bangladesh. Drawing on the institutional sociology framework of coercive isomorphism, the researchers attempted to explore the effects of hierarchical accountability on the program outcomes of two different NGOs. Based on a qualitative case study method, the study analyzed the different dimensions of accountability. Mir and Bala (2014) argued that NGOs' overdependence on donors and MNCs leads to an accountability skewed toward donors and MNCs. The critical finding is that NGOs that depend on foreign funding spend more time and resources on accountability issues compared to NGOs that rely on their own financial base. Accordingly, the study concluded that foreign-funded NGOs cannot meet accountability obligations as effectively as NGOs that are self-funded.

In a recent study pertaining to how upward accountability takes place in reality, Masdar (2015) conducted a study on a Malaysian NGO that collects funds from Malaysian donors and distributes the said funds to Palestinian beneficiaries. Using a case study-based qualitative study along with a special focus on the interpretive research paradigm, the researcher examined the ways through which an NGO discharges accountability to its donors and the reasons for the selection of particular methods of discharging accountability. As a part of the data collection process, Masdar interviewed 15 informants and used observation and document analysis. The study discovered, using social capital theory, that three critical factors influence upward accountability practices in an NGO: trustworthiness, shared norms, and information channels. It was also found that using either formal or informal accountability in isolation is not enough to discharge accountability to donors. Rather, it is quite logical and necessary to use both the formal and informal approaches of upward accountability. This researcher insists that informal upward accountability is more effective and dominant than formal accountability practices.

With a special focus on understanding NGO accountability from an NGO perspective, Abouassi and Trent (2016) examined the perceptions, strategies, and practices of NGOs concerning accountability. This qualitative study focuses on the NGO sector in Lebanon, and the researchers claim that this country has characteristics similar to many nations in the global south. Based on semi-structured interviews with 16 executives from 3 NGOs, the researchers attempted to explore the interplay of several constitutive elements of NGO–donor relationships. They argue that accountability is not necessarily a consequence of relationships. Instead, it is more likely to be a constitutive element of the relationship. NGOs tend to negotiate accountability from the outside, inside, and all around. They insist that perceptions and practices of accountability largely determine to whom an NGO should be accountable. In addition, it also shapes an NGO's behavior towards donors. The study further found that NGOs tend to lessen their dependence on donors

by being assertive about managing their institutional environments. The key assumption that this study brought to light is that the variation in NGO dependence on donors is a critical determinant of the degree of accountability that an NGO accepts.

Bawole and Langnel (2016) examined the downward accountability practices in community project planning in Ghana. Drawing on a qualitative research strategy, the study used in-depth interviews and focus group discussions for data collection purposes. With this purpose, Bawole and Langnel interviewed NGO officials, local government officials and representatives, chiefs, women leaders, and other community members. The study found that although community members were allowed to participate in many parts of the project planning process, they were mainly used to get approval for pre-prepared plans, decisions, and mundane aspects of the project. These participatory engagements were mostly discovered to be tokenistic, with the purpose of gaining legitimacy. In a word, the study concluded that community-based participation programs in Ghana lacked the key elements of empowerment that are deemed critical to promote downward accountability.

Agyemang et al. (2017) investigated whether upward accountability processes act as enabling or constraining factors to the effective deployment of development aid funding in impoverished communities in Northern Ghana. Based on an inductive research approach, the researcher analyzed the experiences of 30 NGDO fieldworkers in terms of upward accountability. Drawing on a qualitative research strategy coupled with in-depth interview and focus group discussions, the study examined the experiences of fieldworkers with regard to the upward accountability process they use to communicate with their funders and whether they think that the existing upward accountability practices have a positive impact on beneficiaries. The study revealed that the fieldworkers perceive upward accountability mainly as an external control mechanism. In other words, according to fieldworkers, upward accountability processes are more likely similar to compliance management. The existing upward accountability initiatives are not adequate enough to ensure the beneficiaries' intrinsic commitment. However, the study uncovered that three important factors (e.g., a sense of pride, a perceived common culture, and professionalism) together motivate fieldworkers to continually review and improve their work processes and work focus. Indeed, it is not the funders' requirements for routine reports but the local knowledge that fieldworkers continually acquire that helps improve beneficiary lives. It was found that while existing conversation practices between funders and fieldworkers create a sense of felt responsibility for beneficiaries, it was really unclear to what extent funders were committed to further advancing them. According to many fieldworkers, it is quite necessary to practice face-to-face personal interaction between funders and fieldworkers so that funders can easily understand the realities of lives, livelihoods, and needs in a given context.

Atia and Herrold (2018) examined how foreign aid and government funding act as forms of patronage for NGOs and explored the impact of such funding on the nature and role of civil

society. Using the cases of Palestine and Morocco, this qualitative study attempted to explore how NGOs became an apparatus of government via three key technologies of government: professionalization, bureaucratization, and upward accountability. The authors chose these two countries for this study because both countries experienced rapid and expansive NGO growth fueled by patronage. These researchers argued that the patronage of NGOs by government funding limits their role as change agents in civil society. They further claimed that patronage depoliticized NGOs, which in turn threatened their long-term legitimacy and sustainability. With no doubt, the findings of this comparative study have three critical implications, such as understanding the transformation of NGOs, the relationship between patrons and their grantees, and finally exploring the limitations of NGOs as vehicles for social change in sensitive political environments.

In NGO accountability literature, it is little known how ownership affects accountability practices in non-government organizations. Keeping this in mind, Van Zyl et al. (2019) conducted a study in South Africa with an attempt to explore the differences in accountability practices between locally owned and non-locally owned NGOs. According to the study, locally-owned NGOs are more likely to implement internal and downward accountability mechanisms than non-locally owned NGOs. Non-locally owned NGOs are prone to upward accountability practices. The researchers argued that both types of NGOs can learn from each other pertaining to better accountability mechanisms. This is supposed to help NGOs strengthen their accountability practices. The study also found that there is a positive relationship between local ownership and development effectiveness. The findings of this study have implications for understanding effective development interventions.

Effective governance is a key element of accountability in any form of organization. Kuruppu and Lodhia (2018) examined how and why NGO governance is interrupted because of changes in the organization's internal and external environments. The researchers adopted a qualitative case study research method to conduct the study. Drawing on Laughlin's (1991) model of organizational change, the researchers discussed changes in the case NGO's interpretive schemes, design archetypes, and organizational sub-systems in more detail. Data collection methods included a semi-structured interview, document analysis, and participant and non-participant observation. The study discovered that NGO governance systems and processes are being shaped in ways that may not be consistent with the organizations' overall goals. Kuruppu and Lodhia argued that it is necessary to give special emphasis to evolving design archetypes in order to create more deliberative, fluid, and less organization-centric governance structures, particularly for NGOs that operate in the policy advocacy space. Given the current focus on NGO accountability in the development world, this study provides an understanding of how NGO governance is understood and operationalized.

With the argument that previous research mostly dealt with the constraining features of NGOs' accountability to donors, Uddin and Belal (2019) attempted to see how donors can facilitate beneficiary accountability practices in NGOs. More specifically, many authors (e.g., Dixon et al., 2006; Ebrahim, 2003; O'Dwyer & Unerman, 2008) argued that in the process of discharging accountability to donors, NGOs' accountability to their beneficiaries is compromised. Drawing on a qualitative case study of a large Bangladeshi development NGO called BRAC, the researchers showed that donor accountability is not always negative for beneficiary accountability. Rather, donors have a lot of things to do to facilitate better beneficiary accountability practices in NGOs. The study has found that donors use both direct and indirect strategies to hold NGOs accountable to both donors and beneficiaries. Based on their findings, the researchers called for paying more attention to mobilizing the powers held by donors to the advantage of beneficiaries. In addition, it is necessary to enhance the role of donors in promoting beneficiary accountability.

Yesudhas (2018) presented a conceptual paper regarding how NGOs have moved into the new era of involuntary accountability in India. According to Yesudhas, governance reforms in India in recent decades have pushed the corporate and government sectors to be more accountable to their stakeholders. Similarly, NGOs in this South Asian country have faced greater pressure than ever before to discharge accountability to their various stakeholders, particularly donors, communities, and, most importantly, the state. Yesudhas argued that the accountability paradigm shift is changing the contours of NGO accountability debates in India.

5.5 NGO Accountability Research in Bangladesh

In the last three sections, the trend in NGO accountability research in both developed and developing countries has been summarized in a nutshell. In this section, I intend to focus on NGO accountability literature from a Bangladeshi perspective. As noted earlier, the NGO sector has expanded at an exponential rate in Bangladesh since its independence in 1971. More than 90% of total villages in Bangladesh have at least one NGO (Fruttero & Gauri, 2005). In addition, with foreign assistance and sometimes through their own funding, NGOs have expanded their operational areas to include small industry, livestock, fisheries, sanitation, basic education, health care, and so on (Archi, 2008). Moreover, some NGOs have started profitable ventures like department stores, printing presses, dairy products, transport companies, and universities. As a result, questions have been raised by the state and even within civil society with regard to whose interests NGOs represent in Bangladesh. As such, there has been an increasing demand from various sections of society to ensure NGOs' accountability to their multiple stakeholders. However, despite the increasing demand for NGO accountability in Bangladesh, there is a dearth of research on accountability issues in NGOs (Rahman, 2014).

A rigorous search has revealed that NGO accountability research in Bangladesh is limited but growing. Despite being the land of NGOs, research on NGOs in Bangladesh is very limited,

especially in the field of NGO accountability. Only a very few studies are conducted to address NGO accountability issues from Bangladesh's perspective. Most of the existing studies on NGOs in Bangladesh have dealt with different issues of the NGO sector in Bangladesh, namely government-NGO collaboration, women's empowerment through NGOs, power issues between government and NGOs, the role of NGOs in poverty eradication, and the effectiveness of different NGO programs. Very few studies have been found that address the accountability issues in depth. As a way of illustration, I refer here to some prominent studies that address different accountability issues in the NGO sector in Bangladesh.

The first notable study to which I refer here is that of Ahmed et al. (2022). Focusing on a Gramscian perspective of hegemony and Gramsci's military metaphors, this study studied the social accountability perspective at Brac in Bangladesh, which is also the world's largest NGO. In this study, the researchers found that large hybrid NGOs like BRAC face challenges in effectively combining functional and social accountability and thus pursuing their financial and social goals simultaneously. The study also uncovered that while focusing on social accountability, Brac is confronted with political, cultural, and ethical factors. It was found that while this large NGO involves beneficiaries through continuous social accountability practices, due to their desire to be financially independent, they maintain a commercial orientation based on neoliberal ideals.

While focusing on the existing Rohingya crisis in Bangladesh based on the notion of humanitarian space, Khan and Kontinen (2022) explored the impediments to the localization agenda. Based on the secondary data analysis of reports published by organizations coupled with ten telephone interviews with organizations in Bangladesh, these researchers identified three critical negative correlation factors pertaining to the localization agenda, such as the definition of "local", the characteristics and appreciation of local capacity, and contextual constraints. In this study, it was recommended that the lens of humanitarian space be used to better comprehend the processes preventing localization in the response to the Rohingya in particular as well as humanitarian action in general. Although this study emphasized the localization aspect of accountability, it used only secondary data to identify the main negotiations.

As evident in the literature, beneficiary accountability has occupied less space in NGO accountability literature. In this case, the study of Massud and Aktar (2020) is a significant addition to the literature on NGO accountability from Bangladesh's perspective. Drawing on social capital theory, these researchers examined the status of beneficiary accountability practices in a women's empowerment-based advocacy NGO. In this study, it was found that the accountability mechanism in this advocacy NGO is influenced by the volume of interactions and degree of closeness between beneficiaries and the NGO's representatives. It was also revealed that the beneficiary accountability mechanisms are mostly informal. While this study is valuable in that it addressed a crucial aspect of accountability that remains neglected in NGO

accountability research, the findings of this study have limited usage because its methodology is solely based on document analysis. Another notable study on both donor and beneficiary accountability, although focused on both Bangladesh and Indonesia, is the study of Chu and Luke (2022). Based on interviews with NGO officials and publicly available documents, this study discovered that there has been a shift in emphasis from a vertical view to a horizontal view of NGO accountability. One of the reasons for such a shift is, according to the researchers of this study, NGOs' felt responsibility. Although this study focused on inner sense of responsibility which is a critical aspect of accountability, it is solely based on interviews with NGO officials. Notably, there are various groups of stakeholders. The views of all these groups should be taken into consideration while crafting a story of NGO accountability. This methodological limitation poses serious concerns as to the validity of the findings of this study.

Khan (2003) conducted a study focusing on NGO accountability in Bangladesh. Based on Najam's framework, this study concluded that NGOs in Bangladesh have multiple sources of accountability because of the involvement of multiple stakeholders. This complexity raises a question: to whom are NGOs really accountable? It was further stated that, on accountability issues, NGOs in Bangladesh are exposed to external criticism and internal deficiencies. Another prominent piece on NGO accountability is that of Haque and Ali (2006). It was a chapter of the book, "*Governance and Development*." In their writing, the authors stated that the government is concerned about NGOs' involvement in political activity and financial irregularities.

According to Haque and Ali (2006), NGOs in Bangladesh are internally accountable to the people for whom they claim to work and externally accountable to the government and foreign donors. They further asserted that NGO accountability works at both the micro and macro levels. Accountability at the macro level implies that there is congruence between institutional policy and actual implementation. In addition, there must be efficient distribution and usage of funds. Although this mainly implies financial accountability, the overall economic performance of the NGOs is also considered. Micro-level accountability, on the other hand, entails shifting accountability directly to citizens and beneficiaries. However, this writing basically focused on the theoretical understanding of NGO accountability. There is no empirical evidence to support such theoretical claims.

In the book *NGOs in International Politics*, Ahmed and Potter (2006) argued that there are numerous types of NGOs that work in Bangladesh. Accountability is therefore a complicated issue for public discussion. Drawing on Najam's framework, they stated that NGOs are responsible for different stakeholders in Bangladesh, and thus this sector is concerned with multiple accountabilities. The Bangladeshi NGOs are under direct pressure to conform to the agenda and goals of their northern donors. They concluded that accountability in Bangladeshi NGOs is a complicated matter and thus becomes an issue in development debates.

In 2006, as a part of its development series, the World Bank published a report detailing the overall status of the NGO sector, including accountability issues. This report asserts that NGOs in Bangladesh are now increasingly being subjected to questions that are raised by the government, political parties, the business community, beneficiaries, donors, and the public. The concerning areas include tax avoidance, taking advantage of not-for-profit status, collecting savings deposits without legal authority, involvement in politics, and the emergence of fly-by-night NGOs. As a result, accountability has become a burning issue in the NGO sector in Bangladesh. According to this international financial institution, the regulatory framework for ensuring accountability in the NGO sector in Bangladesh is obsolete due to an overabundance of laws and limited official capacities. In addition, the existing laws relating to financial accountability and internal governance are inadequate. This institute found that the accounting and auditing practices of NGOs vary to a large extent because of variations in donors' requirements. Again, there is a lack of transparency in NGOs' actions in Bangladesh because audit reports are rarely posted in public spaces. After articulating the overall status of governance and accountability issues in NGOs, this institute recommended that there should be sufficient space for NGOs to innovate and scale up their activities. In addition, regulations pertaining to accountability should be as "facilitative" as possible. Furthermore, the World Bank requested the formation of an independent NGO commission to address existing institutional weaknesses.

In 2007, David Lewis conducted a case study in Bangladesh with an attempt to understand the linkage between societies, cultures, and politics and their associated relationship with accountability issues (Lewis, 2007). Although the given case organization is a large, successful southern NGO, it even faces complex accountability problems. It is necessary to examine a given context, more often within configurations of power and social institutions, in order to truly understand the nature and effects of accountability. Lewis further asserted that although accountability is a global phenomenon with different systems and requirements, its manifestations, effects, and tensions play out locally. The case is more severe in the case of development NGOs, which are a highly diverse family of organizations. The study concluded that accountability is only partly understood when someone considers the formal bureaucratic operation of organizational relationships and internal systems. Certain activities like monitoring and evaluation lead only to a partial understanding of accountability processes. To map out a full and comprehensive picture of accountability, one must go further and deeper into local social realities. The author came to the conclusion that NGO structures, activities, and relationships are socially integrated within institutions and power systems on both a local and global scale.

In the same year, i.e., 2007, Transparency International Bangladesh (TIB) conducted a comprehensive study addressing the issues of governance and accountability in the NGO sector in Bangladesh (TIB, 2007). TIB, despite being a large international NGO, addressed various NGO sector accountability shortcomings. After articulating a summary of the NGO sector in

Bangladesh, this international advocacy NGO presented multiple problems associated with internal governance and accountability. This qualitative study on 20 NGOs included both desk research and field work. After rigorous in-depth interviews coupled with an extensive analysis of direct and indirect sources of secondary documents, the study revealed a long list of accountability and governance problems that exist in the NGO sector in Bangladesh. Out of many, the notable problems include an ineffective governing body, the discretion of the executive head in the decision-making process, a lack of transparency in finance, institutional anomalies, usurping employees' salaries, avoiding tax, employee harassment, administrative corruption, and so on. The study discovered that all of the sampled NGOs failed to meet their obligations to their service recipients. At the end of the report, TIB recommended an autonomous NGO commission for monitoring the entire NGO sector.

With an aim to explore the NGOs' responsiveness to their intended beneficiaries, Archi (2008) conducted a study on two local NGOs in Bangladesh. More specifically, this study attempted to explore the obstacles that NGOs face in addressing downward accountability. Archi argued that proper downward accountability practices allow beneficiaries to participate in critical decision-making that affects their lives. This study is remarkable in that it is one of the few that addresses small local NGOs in Bangladesh. Local small NGOs are important because, according to the researcher, they make up a significant portion of total NGOs in Bangladesh. Drawing on a qualitative case study research design, the study found that the case NGOs discharge their formal accountability through the prescribed accountability mechanisms by the donors and government. These accountability mechanisms are very structured and complicated. The researcher found that there is very little chance of reflecting the actual needs of the beneficiaries because of the excessive accountability demands from the donors and regulatory authorities. As such, NGOs are found to be less responsive to their downward stakeholders, like clients and communities. Although this study uncovered a general picture of downward accountability practices in local NGOs in Bangladesh, it was not an in-depth study that required rigorous data collection and analysis.

In a general study, Saifullah and Ahammad (2008) crafted the overall scenario of NGO accountability practices in Bangladesh. Focusing mainly on secondary data, the researchers argued that NGO accountability in Bangladesh is manifold in that NGOs are both internally and externally accountable. The existing NGOs face excessive accountability pressure from donors. The study found that the existing regulatory accountability mechanisms only increase the transaction costs of NGOs, and these mechanisms hinder the innovative actions of NGOs. As a result, NGOs cannot truly address the actual needs of the beneficiaries. As noted in developing country literature in brief, Siddiquee and Faruqi (2009) examined the constraints towards better NGO accountability practices in Bangladesh. They argued that massive growth in size, budget, and scale of operations coupled with excessive fund flow has given rise to widespread concerns

about NGO accountability in Bangladesh. Under these circumstances, concerns arise with regard to how NGOs maintain relationships with the government, donors, and the community. Based on a comprehensive study of two large development NGOs in Bangladesh, the researchers analyzed different dimensions of NGO accountability. The study concluded that NGO accountability in Bangladesh is more rhetorical than real. Only formal accountability measures are found at these two large NGOs. Moreover, the existing formal accountability mechanisms are associated with inadequacies and shortcomings. In a word, the study found that NGO accountability in Bangladesh has remained weak and ineffective.

Ahmed et al. (2012) examined how accountability processes change over a period of time in an NGO. Drawing from Antonio Gramsci's ideas, the researchers investigated how accountability issues evolved in BRAC. In addition, they studied how hegemonic and counter-hegemonic dialectics changed accountability practices in this large hybrid NGO in Bangladesh. Based on a rigorous analysis of BRAC's accountability history, this case-based study proposes an extended accountability framework. According to this framework, BRAC's initial accountability was mainly functional and ceremonial, which are mostly confined to the demands of the donors and government. At a later period of time, BRAC followed counter-hegemonic tendencies in which "this NGO started to alter the systems based on unequal power relations between labor and capital and about the means of production." Admittedly, the empirical observations of this study offer a more comprehensive theorization of accounting and accountability that incorporates conflict, consent, and contradiction in the wider social context.

As noted in the very previous section, Mir and Bala (2014) examined the accountability status of two NGOs that are different in terms of their funding sources. They examined the impact of upward accountability practices on the outcome of the specific program. Drawing on the institutional sociology framework of coercive isomorphism, this qualitative case-based study found that NGOs that run on their own funds spend less time and resources to discharge their accountabilities. NGOs that rely on foreign funding are under intense pressure to meet their obligations to donors and the government. Accordingly, the accountability demands of self-funded NGOs are more effectively met than those of foreign-funded NGOs.

Rahman (2014) examined the overall accountability practices of NGOs in Bangladesh. Drawing on Najam's framework, coupled with the principal-agent model and resource dependency theory, he adopted a qualitative case study research design. Data collection methods included in-depth interviews, observation, focus groups, and a wide range of document reviews. Four NGOs were chosen to illustrate NGOs' accountability to patrons, themselves, and clients. The study revealed that the government has a wide range of regulatory frameworks and mechanisms to oversee the operations of NGOs in Bangladesh. However, concern arises in terms of the capacity of regulatory authorities like NGOAB. NGOs are also found to be politically involved with the government,

which deteriorates the situation more. According to Rahman, non-government organizations (NGOs) are more accountable to their donors. NGOs maintain the prescribed guidelines set by their donors. However, accountability requirements vary from donor to donor. The study also found that NGOs' internal accountability is interrupted due to hierarchical and poor governance practices. Rahman argued that the participation of beneficiaries is more rhetoric than actual exercise. In essence, as the study found, the overall accountability practices of NGOs in Bangladesh are not satisfactory.

Although a little bit is discussed in the previous section, the study of Uddin and Belal (2019) is a significant contribution to the NGO accountability literature in Bangladesh. In this study, they illustrated how donors can influence the state of beneficiary accountability practices. Focusing on different data collection methods, including semi-structured interviews, observation, and focus groups with relevant stakeholders, the researchers explored the dynamics of accountability in BRAC, which is a large Bangladeshi NGO. The majority of the interviewees of the study commented that donors play an active role in defining the nature and scope of the beneficiary accountability agenda in the Case NGOs. The donors of BRAC have used direct and indirect strategies that influence the behavior of officials of this NGO towards their beneficiaries. Donors do so by controlling the critical resources. The study showed empirical evidence in regard to how donors insist BRAC adopt beneficiary accountability mechanisms within a project. One of the interesting findings of this study is that donor and beneficiary accountability are not mutually exclusive but rather interlinked. Finally, the study concluded that donors' influence strategies have a positive impact on beneficiary accountability practices in the case of an NGO.

Altogether, the research on NGO accountability in Bangladesh is very limited. Moreover, most of the studies focused on isolated issues of NGO accountability. The case is more severe if we take beneficiary accountability practices into consideration. Indeed, most of the existing literature on NGO accountability in Bangladesh provides normative discussion with very limited analysis of the dynamics and impact of different NGO accountability mechanisms (Mir & Bala, 2014).

5.6 Research Gap in the Existing Literature

In this final section of the literature review (Chapter 5), I critically reviewed contemporary studies on NGO accountability. I started the chapter with an analysis of the sources and types of NGO accountability literature. I then reviewed some pivotal studies from the perspective of developed countries. Research in developing countries is always critically important for NGO issues because developing countries are basically the birthplaces of millions of NGOs. More importantly, NGOs in these countries receive funds from donors in developed countries. So the success or failure of NGOs in developing countries is really a matter to be studied.

Accordingly, I critically reviewed more than fifteen contemporary studies that explored different issues of NGOs and NGO accountability in developing countries. Although there have been many debates and discussions on NGO accountability in the development world, research in this field is limited. However, the rate of research is growing. Finally, I focused on the Bangladesh research aspect. With no doubt, Bangladesh is a land of NGOs. NGOs in this country are credited with many socio-economic developments since its independence in 1971. Unfortunately, research on NGO accountability in Bangladesh is very limited and isolated. Very few studies have been conducted so far in this field.

In a nutshell, a critical review of the existing studies of NGO accountability has revealed that, in parallel with the development of the NGO sector, academic research in the areas of NGO and NGO accountability has gained momentum (Dhanani & Connolly, 2014). Researchers conducted both theoretical and empirical research in this field, focusing on different accountability relationships between NGOs and their stakeholders (Everett & Friesen, 2010; O'Dwyer & Unerman, 2010; Schmitz et al., 2012). It is evident in the literature that NGOs receive funds from donors and then use this fund to provide goods and services to beneficiaries (Banks & Hulme, 2012; Brass, 2012; Fowler, 2011; Mercer & Green, 2013; Smillie et al., 2013). Accordingly, research in the area of NGO accountability has focused on two main types of accountability, namely upward accountability and downward accountability (Ahmed & Hopper, 2015; Andrews, 2014; Awio et al., 2011; Banks & Hulme, 2012; Ebrahim et al., 2014; Unerman & O'Dwyer, 2012). However, as evident in literature, several researchers called for maintaining internal accountability in NGOs. Based on the analysis of the extant literature on NGO accountability, several key areas are identified pertaining to the research on NGO accountability.

First, a careful look at the history of NGO accountability literature has revealed that there are two primary waves of academic literature on NGO accountability. The first wave of research on NGOs and NGO accountability emerged in the 1990s (e.g., Fowler, 2011). These studies were mainly normative rather than analytical in focus. Although research in this decade raised several questions in regard to NGO performance and accountability, it was not until the following decade that more detailed and theoretically grounded research became common within the interdisciplinary field of development studies (e.g., Hilhorst, 2003; Igoe & Kelsall, 2005). Research in NGO accountability has received increasing attention in the last two decades (Kilby, 2006; O'Dwyer & Unerman, 2008; Parker, 2005; Unerman & O'Dwyer, 2006).

Second, there is ample evidence that NGOs play a critical role in socio-economic development in developing countries (Gray et al., 2006; O'Dwyer & Unerman, 2010; Unerman & O'Dwyer, 2012). However, compared to the growing significance of this sector, very little research has been published in the accounting and accountability literature pertaining to NGO accountability. Although several issues of NGO accountability have been published in the literature of

development studies (e.g., Brown & Moore, 2001; Ebrahim, 2005; Goetz & Jenkins, 2002), NGO accountability is not an area of academic study that has been researched often. Accordingly, more studies are required to explore the nature and extent of accountability practices in NGOs (Unerman & O'Dwyer, 2006).

Third, the accountability relationships between NGOs, donors, and beneficiaries have always been the subject of interest among academic and independent researchers in the area of NGO accountability (Rahmani, 2012). Prior research on NGO accountability has found that in the process of upward accountability to donors, NGOs' accountability towards their beneficiaries is often compromised (Dixon et al., 2006; Ebrahim, 2003; O'Dwyer & Unerman, 2008). This is often referred to as an imbalanced approach to NGO accountability. NGOs are often found to conform to the requirements of donors and governments while overlooking the needs of beneficiaries (Ebrahim, 2005; Lloyd, 2005). This leads to a weak form of accountability to the most important section of stakeholders (Agyemang et al., 2009; Ebrahim, 2003; Murtaza, 2012; Schmitz et al., 2012; Wellens & Jegers, 2014). In addition, research showing how accountability to beneficiaries can be materialized is scarce (Uddin & Belal, 2019). As a result, there is a growing call in the NGO accountability literature to hold NGOs accountable to this neglected group of stakeholders (Ebrahim, 2005; O'Dwyer & Unerman, 2008; Unerman & O'Dwyer, 2006). Although some prior studies addressed the issue of beneficiary accountability (e.g., Dixon et al., 2006; O'Dwyer & Unerman, 2007; O'Leary, 2017), very little is known to date with reference to beneficiary accountability practices in the NGO sector. As a result, in addition to other dimensions, I also included this important but under-examined facet of accountability—namely, beneficiary accountability—in this research.

Fourth, existing research on NGO accountability is largely embryonic (Yasmin & Ghafran, 2019). Research examining NGO accountability theorizes the extent to which and to whom NGOs should be held accountable (Ebrahim, 2009; Unerman & O'Dwyer, 2006). Many existing studies examine the emergence and impact of different accountability mechanisms (Agyemang et al., 2017; Dixon et al., 2006; Ebrahim, 2009; Goddard & Assad, 2006; O'Dwyer & Unerman, 2008). In fact, existing research is skewed toward upward accountability to donors (Agyemang et al., 2017; Ebrahim, 2005; O'Dwyer & Unerman, 2007). Research focusing on holistic accountability incorporating beneficiaries is scarce (Sinclair, 2010; Unerman & O'Dwyer, 2012). As noted earlier, for instance, scholars also emphasized that NGOs should be accountable to their internal stakeholders, like employees and supporters. However, research examining internal accountability in NGOs is also scarce. In fact, there is limited coverage of holistic accountability in the literature (Ryan & Irvine, 2012; Sinclair, 2010; Unerman & O'Dwyer, 2012). Accordingly, more empirical studies are required that focus on exploring how NGOs account for all stakeholders (Assad & Goddard, 2010; Doh & Guay, 2006; Ebrahim, 2005; Hug, 2011). This is the focus of this study. This study intends to uncover the nature and extent of holistic

accountability practices in NGOs in Bangladesh. More specifically, it addresses the interests of all relevant stakeholders, including donors, governments, employees, beneficiaries, and community members who have direct and indirect interests in NGO operations.

Fifth, there is a literature gap on NGO accountability in terms of the types of NGOs on which prior research has focused. Existing research on NGO accountability has mostly focused on national and international NGOs, particularly from the perspective of Bangladesh. The existing studies on NGO accountability practices in Bangladesh have focused mainly on national NGOs (e.g., Khan, 2003; Mir & Bala, 2014; Uddin, 2014; Uddin & Belal, 2019). A rigorous analysis of existing literature has revealed the scarcity of in-depth studies focusing on accountability practices in local NGOs in Bangladesh. Notably, according to World Bank (2006), more than 90 percent of NGOs are local, whose operations are confined to at most a district or several sub-districts (more commonly known as upazilas). This large segment of the NGO sector has so far remained unstudied. Research examining accountability practices in local NGOs in Bangladesh is really required. This study intends to deal with the local NGOs in Bangladesh. Altogether, this study is designed to address the above-stated gaps in the NGO accountability literature. To be specific, the study aims to examine the state of current accountability practices in local NGOs in Bangladesh.

5.7 Conclusion

Research in developing countries is always critically important for NGO issues because developing countries are basically the birthplaces of millions of NGOs. More importantly, NGOs in these countries receive funds from donors in developed countries. So the success or failure of NGOs in developing countries is really a matter to be studied. Accordingly, in addition to a brief review of studies conducted in developed countries, I critically reviewed more than fifteen notable contemporary studies that explored different issues of NGOs and NGO accountability in developing countries. Although there have been many debates and discussions on NGO accountability in the development world, research in this field is limited. However, the rate of research is growing. Finally, I focused on the Bangladesh research aspect. With no doubt, Bangladesh is a land of NGOs. NGOs in this country are credited with many socio-economic developments since its independence in 1971. Unfortunately, research on NGO accountability in Bangladesh is very limited and isolated. Very few studies have been conducted so far in this field. So, the study's aim is to fill this gap by investigating current accountability practices in local NGOs in Bangladesh.

Chapter Six: Theoretical Framework

6.1 Introduction

In academia, the significance of a theoretical framework as a crucial component of a research effort has been repeatedly and compellingly highlighted (e.g., Ajjawi et al., 2022; Kumar et al., 2022; Kusurkar, 2022; Luft et al., 2022; Şimşek et al., 2022; Song et al., 2022). According to Nguyen et al. (2022), the relationship between theory and research is complementary. Bourdieu and Wacquant (1992) asserted resolutely that “theory without research is empty, and research without theory is blind.” Similarly, according to Sarter (2006), a study with weak theoretical underpinnings has little value in terms of its findings and conclusions. A theoretical framework is crucial because it provides an explanation of the contributions the researcher makes to the research subject, whether they are made directly or implicitly (Cullen, 2022). Thus, even when using an inductive approach, Merriam (2009) contends that all research has a theoretical framework that is either explicit or implicit. In a nutshell, the framework gives an idea of the narrative that emerges from the studies (Garvey & Jones, 2021). More crucially, according to Nieminen et al. (2022), the role of theory merits inquiry since it makes it easier for studies to advance knowledge of research phenomena. Furthermore, in highly structured research projects like PhD programs, the significance of a theoretical framework has grown. According to Passey (2020), making a contribution to theory or knowledge is typically a prerequisite for research and doctoral study. A theoretical framework can benefit the entire research plan, from creating the research topic through the analysis and presentation of research findings, even if it is sometimes thought of as tedious or unneeded for higher-level research projects (Lynch et al., 2020). Additionally, writing a strong thesis will boost academicians' reputations (Kivunja, 2018). It is therefore critical to have a strong theoretical framework, which is a requirement for doctoral theses.

According to Anderson et al. (2006), while highlighting the importance of having a strong theoretical foundation in a dissertation study, a dissertation supervisor once said that I don't understand how you might produce quality work that is not theoretical. For Grant and Osanloo (2014), a theoretical framework serves as the "blueprint" for the entire dissertation inquiry. In response to this enfolded importance of a theoretical framework, I plan to lay out and explain the theoretical framework of this study in this chapter. More specifically, I explain why a theoretical framework is required for qualitative research projects, particularly those involving doctoral degrees, and then I discuss key concepts such as "theory" and "theoretical framework," followed by a brief explanation of how the chosen theoretical framework was applied to this investigation. Then, the chosen theories relating to NGO accountability are identified and described. After that, the study's theoretical framework is presented and described, along with a thorough explanation of the ideas that were used. The fundamental ideas of this theoretical framework are critically discussed in the part that follows.

6.2 Role of Theoretical Framework in Qualitative Research

Although theoretical foundation is thought to be crucial for good research methodology, agreement on how to apply theory in qualitative research is still difficult to come by (Nguyen et al., 2022). Qualitative researchers encounter a variety of difficulties when deciding on a theoretical framework for their individual study (Bradbury-Jones et al., 2022; Omodan, 2022). The most evident cause of this elusiveness is the absence of a comprehensive framework that offers guidelines for developing a theoretical framework (Ocholla, 2022). Therefore, there is a heated argument on when, how, and why to use theory in academic research (Bradbury-Jones et al., 2022; Nieminen et al., 2022). Admittedly, this part addresses three crucial questions regarding the application of theory in a qualitative investigation: when to apply theory, how much theory to apply, and how to update a theoretical framework. I conclude this study's position in each of these three circumstances in the later portion of this section.

According to Nguyen et al. (2022), qualitative research should be valued similarly to quantitative research because it may use qualitative data to both develop and test hypotheses. There is ongoing discussion regarding the application of a theoretical framework in various research methodologies, notwithstanding the overbroad claim made by Grant and Osanloo (2014) that "all research is theoretical." According to Kumar et al. (2022), theory utilization can be employed in both quantitative and mixed methods research, although it is more common in qualitative research. As argued by Grant and Osanloo (2014), the theoretical framework, however, varies across quantitative, qualitative, and mixed-method research in terms of comprehension, interpretation, use, and presentation.

Although it has been acknowledged that the interplay between theory and quantitative research is crucial for testing ideas that have been developed theoretically, the relationship between theory and qualitative research is still complex (Anfara & Mertz, 2014; Creswell & Creswell, 2018; Green, 2014; Leeming, 2018; Nguyen et al., 2022). To be more specific, applying a theoretical framework to quantitative research entails putting a theory to the test. Thus, quantitative researchers construct the theoretical framework deductively at the outset of the study and utilize it to test or validate the chosen theoretical framework (Varpio et al., 2020).

However, as was already mentioned, the application of a theoretical framework in qualitative research can take many different forms. For example, a qualitative researcher may apply theory(ies) at the later stages of the study (often after basic data analysis). And academics have a lot of disagreements over this topic. According to one set of academics, qualitative research is heavily inductive and lacks theory in the initial stages of the research process (Creswell & Creswell, 2018; Freshwater & Cahill, 2013; Parahoo, 2014; Wilson & Chaddha, 2009). Elo et al. (2014) and Wu and Volker (2009) claim that there are few and frequently restricted examples of the deductive use of theory in qualitative research. Bendassolli (2014) took a strong stance, noting that qualitative researchers have been wary of utilizing theory in the research process

because they think theory imposes meaning and subsequently modifies the organic knowledge of the phenomena being studied. However, many modern researchers disagree with these opinions and support the use of predetermined theory(ies) in qualitative research from the very beginning (e.g., Bondas, 2013; Chamberlain, 2005; Collins & Stockton, 2018; Malterud, 2016; Nguyen et al., 2022; Pope & Mays, 2020; Saleh, 2018; Sandelowski, 1993). For example, according to Miles et al. (2020), theoretical frameworks may have been developed deductively from earlier research or based on existing theories or literature.

Grounded on solid explanations, in a very recent work, Nguyen et al. (2022) insist that qualitative researchers should articulate the choice of a theoretical framework at an early stage of the research process. These academics contend that a theoretical framework ought to be incorporated right away in order to support the research question, aid in the development of research goals, and provide direction for data collection. As acknowledged by Collins and Stockton (2018) and Malterud (2016), rich and thick description are important aspects of qualitative research; however, in the absence of a theoretical underpinning, these details may just devolve into a story that cannot be applied to other situations. Furthermore, it is difficult to believe that a study can be entirely inductive given the fact that all knowledge is theory-laden and that researchers rely on knowledge from earlier studies to formulate research questions and direct the research design (Pope & Mays, 2020; Saleh, 2018; Sandelowski, 1993).

Şimşek et al. (2022) established four distinct methods for using the theoretical framework in qualitative research as a result of this ongoing discussion. These methods include: a) ready-made themes are extracted from the theoretical framework, analogous to quantitative research; b) using an inductive approach; c) using the theoretical orientation based on the need for participants to form the essence of the research; and d) using the theoretical perspective as a guide to the research process (i.e., deciding on research questions, how to collect data, and how to analyze it). In essence, there are divergent points of view regarding when to apply theory in qualitative research, and this controversy is growing.

The extent to which a theoretical framework is used in a qualitative investigation is another significant but contested element in addition to the factor discussed above (i.e., the "time" of the utilization of theory). More precisely, there are varying opinions among scholars over how much theory is applied in qualitative research. For instance, the relationship between theory and qualitative research has been highly contested, according to Bradbury-Jones et al. (2022). And considering that the place of theory in qualitative data analysis is constantly changing, this controversy is clear (Gao et al., 2022). As a result, there are two potential dangers when applying theory to qualitative research (Nguyen et al., 2022). The over-reliance on theory and the under-use of theory are two examples.

Insufficient use of theory is a problem associated with inadequate methodology and rigor in qualitative research (Kelly, 2010). Overreliance on a theory might hinder the growth of fresh knowledge that is vital to a profession's advancement (Meleis, 2012). Since theory is crucial to qualitative research and its absence devalues it, its underuse is unexpected (Bradbury-Jones et al., 2014, as cited in Nguyen et al., 2022). On the other hand, relying too heavily on a framework runs the risk of not accurately portraying the phenomenon being studied or, at the very least, preventing the prominence and value of data (Collins & Stockton, 2018; Morse, 1992).

The use of theory in qualitative research, in this way, is analogous to the importance of cholesterol in health. Although it is necessary for human survival, high cholesterol levels raise the risk of heart disease. Or, in line with Wolcott's (1995) hypothesis, it works somewhat similarly to taking vitamin C. No one can completely avoid it; some people take it to excess, while others take it with the least amount of conscious thought. Corbin and Strauss (2012) claim that, as a result, the objective is to maximize the usefulness of a theoretical framework without warping the data into an expected framework.

The third point of contention centers on whether the theoretical framework in a qualitative investigation should be viewed as inflexible like one in a quantitative study or adaptable depending on the study's objectives. Taking a simple stance, Luft et al. (2022) assert that theoretical frameworks are not chosen at random but rather on purpose. More specifically, these geniuses contend that academics may decide to create a new theoretical framework or update an existing one that has no explanatory power. In a similar vein, meticulous examination and careful consideration of the framework's applicability are required for its implementation in qualitative research (MacFarlane & O'Reilly-de-Brn, 2012; Sandelowski, 1993).

This adaptability in the theoretical framework is required because the data are understood differently when the framework is extended by how well it fits the data (Garvey & Jones, 2021). As a result, a researcher considers if the theoretical framework will help or hinder the research at each stage of the investigation (Sandelowski, 1993). According to Corbin and Strauss (2012), as new discoveries are made, researchers should maintain a reflexive position and be prepared to review their use of the framework. Nguyen et al. (2022) noted in their recent work that there should not be a rigid application of theory to qualitative research under certain circumstances, as adhered to in this study. Instead, they should develop a novel application of theory and clearly state how it applies to qualitative research. While the deductive approach suggests there is a logical and linear way to use theory, Kumar et al. (2022) maintain that initial theoretical understandings are frequently extended in a qualitative inquiry and adjusted as researchers engage in the research process in order to avoid doubt, especially when a theoretical framework is used from the very beginning, like in a quantitative study. This study, as previously discussed in this section, takes a middle ground approach to reach the point between rock and hard place.

I continue to agree with the professional opinions expressed by Creswell and Poth (2017), which were referenced in Bradbury-Jones et al. (2022), that qualitative researchers are much more aware of the designs they are adopting than they were in the 1990s and that they have a bewildering array of options. For that reason, as cited in Nguyen et al. (2022), it is crucial to reconsider the current belief that quantitative research is "theory testing" and qualitative research is "theory building" (Maxwell, 2013; Parahoo, 2014; Streubert & Carpenter, 2011).

Notably, this research is exploratory; that is, it looks into or explores the accountability practices in NGOs in Bangladesh. The adoption of a theoretical framework should be strongly advised for such studies. The authors of the renowned book *Naturalistic Inquiry*, Yvonna S. Lincoln and Egon G. Guba, agreed, for instance, that although theory-free research does not exist, there may be circumstances in which the exploratory aspect of a study outweighs the advantages of a theoretical framework (Lincoln & Guba, 1985). Nonetheless, as illustrated in Figure 6.1, this study relies heavily on a theoretical framework from start to finish. I realize as well that qualitative research is a branch of inquiry that focuses on the investigation of the experience and significance of an intriguing phenomenon (Creswell & Creswell, 2018; Denzin & Lincoln, 2011). In order to strike a balance in the discussion about when to employ "theory," I started using the theoretical framework at the very beginning of the study. However, I did not remain static as in the predetermined theory. Rather, in pursuit of data analysis and interpretation, I modified the previous theoretical framework based on my preliminary analysis. Again, this study is an endeavor to strike a balance between theory and practice. On one side, the findings of the study are connected to theory to a notable extent. On another side, more focus was given to the rigorous analysis of empirical evidence to craft practical-based conclusions with the aim of forming a policy framework.

While the study makes a good connection between theory and data, it avoids both overreliance and underuse of theories to craft the actual scenario of accountability practices in NGOs. In the following part in this section, within the spectrum of qualitative research, I intend to explain two key terms: theory and theoretical framework, followed by a note on how I intend to use theoretical framework in this study.

6.2.1 Theory and Theoretical Framework

Within the literature on qualitative approaches, the definitions of theory, theoretical frameworks, and conceptual frameworks have become hazy, and they either suffer or gain from broad nuanced distinctions (Collins & Stockton, 2018). There are numerous equivalent terminologies in this context (Kumar et al., 2022). I intend to make these three terms (i.e., theory, theoretical framework, and conceptual framework) explicit in this section, in line with Biesta et al. (2011), who note that theory is difficult to define, and with Denzin (2017), who urges that it is necessary to challenge conventional notions of what constitutes research, evidence, or genuine inquiry.

Despite being a difficult task, it is crucial to understand the terminology used in this study in order to avoid misunderstandings and disagreements.

6.2.1.1 Theory

One must first comprehend theory in order to comprehend the theoretical framework (Şimşek et al., 2022). However, despite the fact that theory is a highly citable word in research attempts, particularly in qualitative research, there is still great polarization in academia regarding what theory is. When Nieminen et al. (2022) noted in their most recent work that "frequently, theory is loosely defined," the problem grew even more concerning. There are various theories, and researchers frequently use the same terminology to signify various things (Wu & Volker 2009). The problem is that "terms slip and slide, falling over one another" (Denzin 2017). Therefore, "theory" is a difficult and elusive concept (Biesta et al., 2014). As a result, the various meanings of "theory" demonstrate how different people perceive the term (Kumar et al., 2022). Despite this growing disagreement, there is agreement among academics as to what a theory's core concepts are. Boswell and Babchuk (2022) define theory as a means of explaining observed reality and proposing connections between ideas, individuals, groups, or collections of circumstances. After all, a theory distills research into a generalization about social life that can be applied to other locations, populations, and perhaps even historical periods (Saldaña & Omasta, 2018). Simply described, a theory is a significant notion that structures numerous other ideas and has a high level of explanatory power (Collins & Stockton, 2018).

Similar to this, Kumar et al. (2022) described theory as a particular set of concepts or a lens that may be used to analyze and explain phenomena. The use of theory in empirical higher education research was postulated by Ashwin (2012), who defined a theory as merely a perspective or classification of a research issue. A more persuasive explanation is provided by Trowler (2012), who defines a theory as a collection of related ideas that explores the parts of a given system and how they are related. According to Çepni (2021), theories are frameworks that attempt to explain how events occur in specific or varied situations, as well as to extend knowledge and assumptions about them to critical limitations.

Notably, the common thread running through all of these definitions emphasizes how a theory always aims to explain a phenomenon (Laksov et al., 2017; Samuel et al., 2020). According to Fawcett et al. (2001), the word "theory" comes from the Greek word "theoria," which means "to see." Accordingly, a theory's primary goal is to make occurrences that were previously unknown or unnoticed visible. Following this, Goodson (2010) firmly asserted that theories aim to meaningfully and logically explain phenomena using narrative frameworks, and thus "theories are stories." In line with Silverman (2005), a theory is defined for the purposes of the study as a group of ordered, cohesive, and logically arranged ideas that describe real-world phenomena.

6.2.1.2 Theoretical Framework

A common source of misunderstanding in the literature is the distinction between the terms "theoretical framework" and "conceptual framework." These two terms are used interchangeably in academia. For example, Nguyen et al. (2022) in their recent writing used these two terms alternatively. Maxwell (2013) labels a conceptual framework with other terms such as "theoretical framework" or "idea context" for the study. This blurred demarcation between a conceptual framework and a theoretical framework leads to misunderstandings as to the evaluation of the overall novelty of a study.

Wu and Volker (2009) realized this more than a decade ago. As maintained by these authors, confusion will likely continue without clear definitions of the terms "theoretical framework" and "conceptual framework." Therefore, according to Nguyen et al. (2022), the first and most important standpoint is that a definition of the theoretical framework or conceptual framework should be determined at the start of the research process, and the definition should be consistently used throughout the research study. Notably, the goal of both the conceptual framework and the theoretical framework is similar in that they both aim to provide comprehensive and self-consistent investigations (Imenda, 2014). However, these two phrases refer to two different and distinct notions in the eyes of many academics. According to Parahoo (2014), a theoretical framework is a framework based on a theory or theories that direct the entire research process. In contrast, a conceptual framework describes how a researcher views the variables and/or factors involved in the study and how they relate to one another (Luft et al., 2022).

Regarding the phrases "conceptual framework" and "theoretical framework," Collins and Stockton (2018) provide a concise and understandable explanation. According to these two academics, a conceptual framework is a loosely defined term that best serves as a diagram illustrating how all of the literature in a given subject interacts with one another. A theoretical framework connects previously held beliefs and existing information about complicated events. Çepni (2021) states that the theoretical framework has an objective structure as it contains the scientific knowledge that the authorities in the relevant field have formed through scientific means and that the researcher accepts as the basis for their research, whereas the conceptual framework is more subjective because it is created by the researcher. In light of the fuzziness of the lines separating several terminologies used in research, including these two terms, Bradbury-Jones et al. (2022) emphasized the necessity of avoiding being constrained by terminological confusion. Instead, it is important to comprehend that various concepts exist and that they are commonly used synonymously. In any case, for the sake of this study, a theoretical framework is a framework made up of a theory or a set of theories that a researcher uses as the foundation for their research in order to forecast and comprehend phenomena (Imenda, 2014; Swanson & Chermack, 2013).

6.2.2 Application of the Theoretical Framework

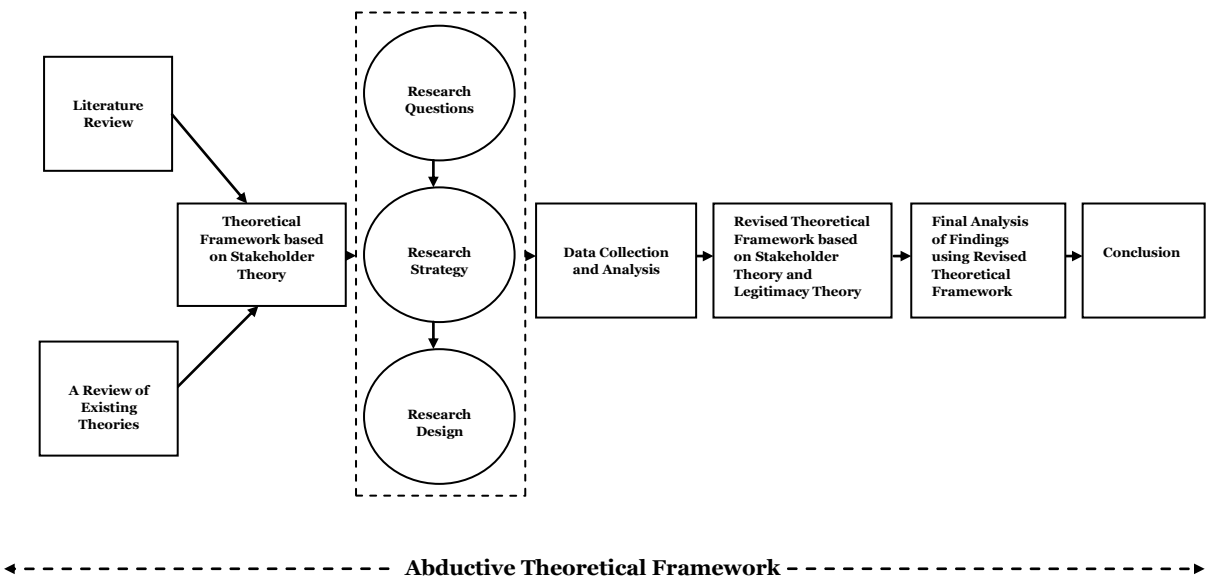
In this section, I intend to figure out a trim analysis of the use of the theoretical framework used in this study before presenting an analysis of the relevant theories pertaining to the research phenomenon (i.e., NGO accountability) and then the adopted framework. As stated in an earlier section, I used the theoretical framework from the very beginning of this qualitative doctoral study. And this hand-picked decision is consistent with present-time scholars in the field of qualitative research such as Collins and Stockton (2018), Kumar et al. (2022), Luft et al. (2022), Miles et al. (2020), Nguyen et al. (2022), Pope and Mays (2020), Saleh (2018), Şimşek et al. (2022), and many more. The adopted theoretical framework for this study is better commensurate with the points of view of Reeves et al. (2008) in that theories are typically applied to aid in the design of a research question, direct the selection of pertinent data, interpret the data, and propose explanations of the underlying causes or influences of observed phenomena. As seen in Figure 6.1, a comprehensive literature review and a study of existing relevant theories formed the basis of the selection of the theoretical framework in this study.

As propounded by Miles et al. (2020), a theoretical framework may have been built inductively from previous research or based upon existing theories or literature. Similarly, Parahoo (2014) maintained that a theoretical framework guided the total research process. To make this process more elaborate and succinct, Miles et al. (2020) provided an engrossing illustration. In this illustration, these academics consider the theoretical framework as a map to navigate an island. It is certainly possible to roam the island (field of study) without a map (theoretical framework). However, a map is absolutely necessary to uncover the clues to the wealth (findings) on that island and to prevent getting lost. It is also evident that this treasure map was created by individuals (scholars) who are aware of the precise location of this hidden treasure based on their knowledge of landmarks (theoretical orientation, concepts, and constructs) and their own experiences (literature-based proof). Similar to this, there are two techniques for locating a theoretical framework: assessing the disciplinary orientation (wide range of studies) and carrying out an appropriate literature survey.

As stated by Luft et al. (2022) and Nguyen et al. (2022), understanding the research phenomena and the presumptions related to them is the first stage in developing a theoretical framework (a theory or a combination of theories). The literature review also relates to presumptions and claims related to a theoretical framework in a particular area of research. According to Nguyen et al. (2022), researchers may start an iterative process at this point in which they switch between the research phenomena, research literature, and theory critique. Notably, the research phenomenon of this study is NGO accountability. So, I visited the theories that are used in analyzing qualitative data in the broad field of accountability, especially non-profit accountability, along with a rigorous review of existing studies. As follows, at the outset of the study, I adopted a theoretical framework based on stakeholder theory.

And based on this theoretical framework, I framed the research questions and, subsequently, the research strategy (qualitative research) and research design (a case study). Nguyen et al. (2022) and Varpio et al. (2020) claim that when theory is applied deductively, the chosen theoretical framework is incorporated into the design phase of qualitative research to guide the formulation of the research question, the refinement of the research objectives, and the selection of methods for data collection and analysis.

Figure 6.1: A Graphical Overview of the Usage of the Theoretical Framework



Source: Researcher's Own Illustration

A preview of the data analysis indicated that mere stakeholder theory is not adequate to reflect the essence of the findings. Accordingly, after a critical analysis of the existing theories and the thick data, in addition to the stakeholder theory, I adopted the legitimacy theory to make the data analysis more theory-informed. Turning back to the illustration of Miles et al. (2020) is useful here. According to these highbrows, if it turns out that the existing map (theoretical framework) isn't leading to the treasure in the fullest sense, then it is needed to use a different map (a new framework). Similarly, Nguyen et al. (2022) maintain that the researcher must choose when to incorporate a theoretical framework or conceptual framework into the research study and when to exclude it based on the goal and context of the investigation. This research involved doing that. In order to employ theory in this work, I used a deductive and an inductive technique, which is known as an abductive theoretical approach.

6.3 Theories related to NGO Accountability

As evident in the literature, there are a number of theories relating to NGO accountability. Principal-agent theory, resource dependency theory, institutional theory, stakeholder theory,

social capital theory, legitimacy theory, and so on are just a few examples. Among these theories, two are more pertinent for this study: stakeholder theory and legitimacy theory. The following discussion in this section is centered on these two theories and their linkage to NGO accountability.

6.3.1 Stakeholder Theory

Although the history of stakeholder theory is long, the name most often associated with its application or discussion is that of R. Edward Freeman, a professor of business administration at the University of Virginia's Darden School of Business. While reflecting on the past, present, and future of stakeholder theory, Bridoux and Stoelhorst (2022) stated that this theory is typically traced back to Edward Freeman's (1984) book *Strategic Management: A Stakeholder Approach*. Accordingly, the theory arose against the backdrop of strategic management concerns, where it has been noted that decisions invariably affect a multitude of others other than shareholders themselves (Kujala et al., 2022; Valentinov & Chia, 2022). However, some academics contend that the stakeholder thesis predates Freeman's time and actually evolved far earlier. For example, as claimed by Keremidchiev (2021), Abrams (1954) realized the core message of the stakeholder theory long ago. Abrams, in his work *Management Responsibilities in a Complex World*, developed the thesis that the firm's obligations to its various direct stakeholders—shareholders, employees, clients, and the general public—should be balanced fairly and effectively.

According to Roberts (1992), Ansoff (1965) was considered the first to use the term "stakeholder theory," and the term "stakeholder," the fulcrum of the stakeholder theory, was used way back in 1947. Nonetheless, as stated earlier, this theory was mostly embraced after the mid-1980s. As opined by Fernando and Lawrence (2014), the works of Freeman (1984) and some other scholars (e.g., Branco & Rodrigues, 2007; Carroll & Buchholtz, 2009; Clarkson, 1995; Donaldson & Preston, 1995) addressed most of the core ideas related to stakeholder theory. As is frequently stated in literature, Milton Friedman claimed that a law-abiding company's only duty to society is to increase its profits for its shareholders. And this gave rise to the stakeholder theory (Littlewood, 2020). Friedman contends that the responsibility of corporate executives is to maximize profits for shareholders and that any idea that firms have wider public responsibilities is fundamentally subversive doctrine. The relationship between a corporation and its stakeholders, as opposed to only its shareholders, is the focus of the stakeholder theory.

Stakeholder theory is a political economic theory, although there are numerous ways in which it is different from other economic theories. For instance, since its origin, stakeholder theory has expressly positioned itself as an alternative to economic theorizing, according to Freeman et al. (2010). Stakeholder theory was developed as an alternative to the traditional view of corporate governance, which sees businesses as essentially self-serving contractual arrangements between shareholders and the people chosen to run them (Valentinov & Chia, 2022). Stakeholder theory asserts that managers' duties are to foster collaborative relationships with stakeholders by

balancing their interests, in contrast to traditional economic theorizing, which emphasizes agency theory and sees managers' responsibility as maximizing the financial market value of firms (Friedman, 1970; Jensen, 2002). As a result, according to Bridoux and Stoelhorst (2022), the focus of stakeholder theory is on collaboration rather than rivalry.

6.3.2 Stakeholder Theory as a Central Theoretical Lens

To recall, this study deals with the accountability practices of NGOs in Bangladesh. According to Yates et al. (2019), stakeholder approaches have been one of the preferred theories for understanding NGO accountability, as the recognition of multiple forms of accountability can also be applied to multiple stakeholders. A detailed account of the relevance of stakeholder theory to NGO accountability is extended in Section 6.3.5 of this chapter. In fact, careful theory selection may enable us to think more carefully and coherently about existing and projected practices and policies. Stakeholder theory serves as the study's main theoretical framework, as was previously mentioned. The fundamental assumptions of this tested theory in business and management serve as the basis for this investigation. As justification for selecting this theory for this investigation, a few key points are made here.

Typically, according to Eskerod (2020), a stakeholder theory is more beneficial from the viewpoint of an organization. Organizations (whether permanent or temporary) have stakeholders, or people and groups who can influence or be affected by the organization's activities and accomplishments. Understanding the various stakeholder relationship views is essential if an organization's primary objective is to maximize value and if stakeholder relationships are the driver of value maximization. Herein lies the importance of the stakeholder theory. Harrison et al. (2015) claim that the stakeholder theory is all-inclusive in nature. According to this notion, every stakeholder should be treated fairly, honestly, and even generously. Second, the practical relevance and variety of explanations provided by stakeholder theory make it one of the most valuable tools for researchers. Stakeholder theory, as its proponents make clear, is better treated practically or pragmatically than as theory in any rarified sense, which is in accordance with Freeman et al. (2012). In a similar spirit, Goyal (2020) asserted that the stakeholder theory was suggested as a comprehensive method of managing companies that recognized stakeholders' roles and the firm's fiduciary duty towards them, despite being deeply anchored in organizational management.

Third, as specified by Wall and Greiling (2011), unlike shareholder theory, stakeholder theory is an umbrella word for a multitude of perspectives. Stakeholder theory has been developed within larger theoretical frameworks, such as discourse ethics, agency theory, contingency theory, property theory, and system theory. Finally, as a result of the first three reasons, stakeholder theory has received a growing amount of acknowledgement in academic research, and it has been noticeably used across disciplines.

In recent times, it has become an important and integral part of the corporate governance, strategic management, and business ethics literature (Valentinov & Chia, 2022). According to Kujala et al. (2022), research on stakeholder engagement has gained increasing attention in the 2000s. The claims of these academics were clearly evident when I searched for studies that used this theory as the theoretical lens. A Google-based review of the usage of stakeholder theory in the running year (i.e., 2022) revealed a plethora of disciplines in which this political economy theory was used. Of many, notable ones include accounting (Ohnishi, 2022; Meutia et al., 2022); corporate governance (Stoelhorst & Vishwanathan, 2022), corporate social responsibility (Pfajfar et al., 2022; Waheed & Zhang, 2022), digital transformation (Meng et al., 2022), gender diversity (Daniel-Vasconcelos et al., 2022), healthcare (Martinelli, 2022), non-profit management (Plaisance, 2022; Willems et al., 2022), project management (Zwikael et al., 2022), quality management (Sila, 2022), strategic management (Bacq & Aguilera, 2022), and sustainability (Haleem et al., 2022; Yankovskaya et al., 2022). More intriguingly, in recent years, the rate of use of the stakeholder theory has also been noticeable in the field of non-profit accountability (e.g., Nair et al., 2022; Nemteanu et al., 2022; Plaisance, 2022; Wang, 2022). On top of that, this theory has also taken place in NGO accountability research, including doctoral studies (e.g., Brisibe, 2022; Ghasemi et al., 2022; Ihsan et al., 2021; Quintelier, 2022; Yuesti & Adnyana, 2020).

In the late 20th and early 21st centuries, higher education has increasingly embraced the stakeholder concept (Leisyte & Westerheijden, 2014). In the context of higher education, for instance, one popular definition of a stakeholder is someone who has a legitimate interest in education and so gains the right to intervene (Bjørkquist, 2011). As cited in Valentinov and Chia (2022), this theory's appeal and growth come from its capacity to provide a very appealing alternative to shareholder theory, which emphasizes the self-interested motives of individuals—in particular, owners, investors, financiers, entrepreneurs, and managers—in their participatory acts of value creation (Freeman et al., 2010).

According to a study by M. Nedelchev, stakeholder theory is the second most popular corporate governance theory, based on appearances, citations, and authors (Nedelchev, 2018). Stakeholder theory is starting to act as a catch-all for the other corporate governance theories, which is one of the tendencies that can be seen (Solomon, 2010). This theory is also an excellent choice for investigating phenomena that are founded on policy, such as the one this study is concerned with (i.e., NGO accountability). According to Keremidchiev (2021), the active inclusion of stakeholder theory in a number of recent policy efforts may provide a new path for the advancement of businesses and society. In addition, stakeholder theory has evolved into one of the most popular approaches to organizational sustainability (Kortetmäki et al., 2022; Schaltegger et al., 2019). According to a number of academics (e.g., Christensen & Ebrahim, 2006; Lee, 2004), the fundamental definition of accountability depends entirely on the stakeholders and the specific

types of mechanisms they anticipate will be used to achieve accountability. Therefore, any effort to develop a framework must start with stakeholders.

6.3.3 The Essence of Stakeholder Theory

According to Freeman et al. (2010), as cited in Valentinov and Chia (2022), the foundation of stakeholder theory is the notion that a business has stakeholders, i.e., there are groups and individuals who have a stake in the success or failure of a business, even if they do not necessarily have a “share” in it (Freeman et al., 2010). Accordingly, this theory views stakeholder connections—rather than transactions—as the fundamental unit of analysis and views business as “a series of value-creating interactions” among these member groups (Barney & Harrison, 2020; Freeman et al., 2010, 2020; Phillips et al., 2019). Stakeholder interactions are therefore the primary generator of value (Eskerod, 2020). Once more, these stakeholder relationships place more emphasis on the shared nature of stakeholder interests than just on the trade-offs that occasionally need to be made. Simply expressed, the foundation of stakeholder theory is the idea that managerial decision-making should be influenced by “who and what counts” within an organization.

Stakeholder theory, which defines stakeholders as “any group or individual who can influence or be influenced by the achievement of organizational goals,” proposes more specifically that businesses pay attention to stakeholders’ interests (Freeman, 1994). According to Kaur and Lodhia (2018), this theory can be used to assess how and to what extent firms manage their stakeholders. Stakeholder theories, in particular, explain why an organization’s managers choose a particular strategy and how managers strive to justify and/or account to a specific group of stakeholders or to all stakeholders (Fernando & Lawrence, 2014). This theory thus adopts a high stakeholder resolution perspective and sees the stakeholders in an organization as individuals.

According to Freeman et al. (2010), a recurring issue in stakeholder theory has been how to comprehend who the stakeholders are, how firms relate to them, and how to prioritize among them (i.e., at the level of deciding who has “legitimacy” or deserves broad consideration). And this is where a stakeholder theory and a legitimacy theory diverge most. A legitimacy theory considers the relationship between an organization and a society as a whole. As a result, in addition to the stakeholder theory, this study adopted the legitimacy theory to better explain its findings. Fernando and Lawrence (2014) claim that there are some presumptions that have emerged around stakeholder theory and can be found in the stakeholder literature in a variety of areas, including strategic management, corporate social responsibility (CSR), business and society, and the discipline of business ethics (Donaldson & Preston, 1995; Freeman, 1984).

These presumptions establish the parameters of the theory and offer a broad perspective. Later, Fernando & Lawrence (2014) provided a list of seven assumptions while crafting a theoretical framework for social accountability practices like CSR: (i) stakeholders are identified from one

focal organization's standpoint; (ii) an organization's stakeholders must be successfully managed if it is to achieve its goals; (iii) there are many different types of stakeholders, and these stakeholders frequently have conflicting interests; (iv) it is necessary to strike a balance between the conflicting interests of the stakeholders in an organization's internal and external contexts; (v) stakeholders exert pressure on an organization because they want or expect something from it; (vi) the ability of stakeholders to pressure a company depends on their organizational traits; (vii) an organization bears financial, social, and environmental obligations to its stakeholders. Based on these presumptions, Fernando and Lawrence (2014) claim that many stakeholder theory interpretations and categorizations are readily apparent in the literature.

6.3.4 Variants of Stakeholder Theory

There are many viewpoints on stakeholder theory (Sun et al., 2022) because it is researched and developed in a wide range of subjects and disciplines (Freeman et al., 2010).

As claimed by Freeman et al. (2010), Donaldson and Preston (1995) are the first to explicitly and systematically discuss the idea that there are three different components to stakeholder theory: descriptive research (research that makes factual claims about managers and what businesses actually do), instrumental research (research that looks at the results of specific managerial behavior), and normative research (research that looks at what businesses or management should do). In Jones' (1995) summary of three stakeholder theory variations, three distinct problems are addressed from descriptive, instrumental, and normative viewpoints. What transpires? (descriptive); what would occur if? (instrumental); what ought to occur? (normative). Similar to this, Berman et al. (1999) divide stakeholder theory into two different stakeholder management models: strategic stakeholder management (an instrumental approach) and intrinsic stakeholder commitment (a normative approach). According to Sun et al. (2022) and Fernando and Lawrence (2014), there are two major branches of stakeholder theory prominent in the literature: the ethical (or moral) branch and the managerial (or positive) branch. This is clearly evident in the writings of Donaldson and Preston (1995), where these academics tend to categorize both the descriptive and instrumental perspectives as managerial ones.

For instance, the descriptive and instrumental approaches in Donaldson and Preston (1995) primarily concentrate on management perceptions of commitments (or strategies) to certain stakeholders. In addition, these normative and managerial variants are the most common forms of stakeholder theory, as evident in the writings of Freeman, the main promulgator of today's stakeholder theory. The title of the work led by Freeman, *Stakeholder Theory(ies): Ethical Ideas and Managerial Action*, probably best describes what a stakeholder theory entails (Freeman et al., 2012). More clearly, ethical considerations and managerial choices are the two underlying premises of a stakeholder theory. This study therefore centers on these two main variants of stakeholder theory.

Despite attempts to blend normative and instrumental theoretical viewpoints (Jones & Wicks, 1999), the significant distinctions between the two are recognized (Freeman, 1999), and as a result, they are treated separately in the literature (Laplume et al., 2008). This theory is applied in this study to investigate the subject of why NGOs engage in accountability practices and to shed light on how these motivations impact the actual accountability strategies (i.e., mechanisms) adopted by NGOs.

6.3.4.1 Normative Variant of Stakeholder Theory

Based on a thorough analysis, Kujala et al. (2022) discovered that the majority of authors associate stakeholder engagement with morality. A fundamental tenet of the stakeholder theory, according to Quintelier (2022), is that if we treat stakeholders like people, we will give them a greater moral status or give them more moral attention. Under a normative approach to stakeholder theory, an organization should clearly consider the interests of all stakeholders (Donaldson & Preston, 1995). More unquestionably, normative thinking in stakeholder theory maintains that an organization, an NGO in the context of this study, is answerable to all stakeholders, who have a right to understand the effects of their operations (Meutia et al., 2022).

Littlewood's (2020) justification helps us better understand the normative perspective of stakeholder theory. This professor asserts that "normative stakeholder theory" contends that managers have a fiduciary duty to the corporation's other stakeholders as well as its shareholders. It is proposed that stakeholder groups other than shareholders might have a genuine interest in the firm and that all stakeholder interests are valuable and should be taken into account when making business decisions. In order to defend their position, proponents of normative stakeholder theory have developed arguments that draw on a variety of viewpoints, such as Kantian capitalism, theories of property and distributive justice, feminist ethics, fairness principles, Aristotelian methods, etc.

The essence of the normative view, from an NGO perspective, is that an NGO's stakeholders have the right to be treated fairly. Therefore, management should manage the organization in a way that benefits all stakeholders. Each group has a right to consideration on its own terms and to information, even if it is not used. In this situation, all stakeholders have the same right to be taken into consideration and treated equitably, regardless of their level of influence (Deegan, 2009). Sun et al. (2022) claim that the stakeholder theory accountability model developed by Gray et al. (1996) and the ethical perspective are intimately related. As stated by Gray et al. (2009), the organization "owes an accountability to all its stakeholders" as opposed to concentrating solely on influential stakeholders who give the organization vital resources.

Stakeholder engagement is moral, according to Kujala et al. (2022), if the organization has good goals and/or the interaction is mutual and voluntary. Several scholars propose that the moral/normative perspective of stakeholder theory is beneficial if it includes acknowledgment

and respect (Noland & Phillips, 2010), doing good (Miska et al., 2014), empowering stakeholders (Ghodsvali et al., 2019), or taking into account stakeholders' wants, needs, and capabilities (Todeschini et al., 2020). In fact, Purnell and Freeman (2012) claim that the use of the stakeholder concept itself is a sign that people view organizational decisions as moral decisions. As a result, the moral component is commonly implied in literature on stakeholder theory.

According to Donaldson and Preston (1995), the normative branch of stakeholder theory is its core while the other components of the theory serve as its ancillary components. Stakeholder theory is primarily a moral theory that outlines the responsibilities of businesses to their stakeholders. According to Freeman (1994), normative cores are a deliberate attempt to address two issues that all organizations must deal with: what is the firm's purpose? Who is the management responsible to? These two questions must each have moral implications for the solution. Drawing on these concepts of stakeholder theory, especially the normative ones, this study aims to explore the social accountability practices of NGOs along with the functional ones. This study used the legitimacy theory in conjunction with this normative branch of stakeholder theory to examine NGOs' accountability to society as a whole.

6.3.4.2 Managerial Variant of Stakeholder Theory

In contrast to the ethical branch, the managerial perspective is "management-centered," focusing primarily on managing the relationship between an organization and its important stakeholders (Sun et al., 2022). According to this viewpoint, an institution should be held accountable to influential stakeholders who have control over its key resources rather than all stakeholders, as in the ethical approach (Fernando & Lawrence, 2014). The more important the stakeholders' resources are to the organization, the more responsible the organization is to live up to their expectations (Deegan, 2009). According to this managerial variant of the stakeholder theory, an organization prioritizes managing its relationships with its important stakeholders (Fernando & Lawrence, 2014). Therefore, it is the management's responsibility to choose key stakeholders based on "the extent to which the organization believes the interplay with each group needs to be managed in order to further the interests of the organization" (Gray et al., 1996). The major issue here, however, is how organizations should choose who they are accountable to and how far that accountability should go (O'Riordan & Fairbrass, 2008).

Stakeholder theory, according to Freeman (1994) and Donaldson and Preston (1995), is pertinent to management and can aid managers in making decisions on a daily basis. Freeman et al. (2010) claim that "our answer is clear. Stakeholder theory is explicitly a managerial theory." The managerial perspective of stakeholder theory is its fundamental defining characteristic, in large part because, as Kujala et al. (2022) assert, it was initially a theory of strategic management (Freeman, 1984). Stakeholder engagement is therefore viewed as a type of value generation. This instrumental (managerial) perspective places a strong emphasis on the focal organization's financial sustainability and benefits (Todeschini et al., 2020).

Within an instrumental (managerial) view, Clarkson (1995) defines stakeholders as people or organizations that own, claim to own, or have an interest in a firm and its operations—past, present, or future. This narrow view can be explained from an NGO perspective in that NGOs face resource constraints and tend to favor certain stakeholders, affecting their financial resources and survival. Under this view, Clarkson indicates that a primary stakeholder group (such as donors, governments, and beneficiaries in an NGO context) is one whose continued participation is necessary for the corporation to continue as a going concern. Therefore, the ability of managers to generate enough wealth, value, or satisfaction for these core stakeholders—mainly donors and regulators from an NGO perspective—is crucial to the survival and ongoing success of organizations. This perspective places a strong emphasis on a strategic approach to legitimacy, concentrating on audiences' interests in order to get operational resources and support, and paying special attention to those stakeholders considered influential (Chu, 2015).

To conclude, both the normative and managerial perspectives together form the essence of a stakeholder theory. According to Tapaninaho and Kujala (2020), the strategic component, which represents the economic-value perspective, is on the other side of the continuum of stakeholder involvement from the moral component, which represents the multiple-value perspective. According to Jones and Wicks (1999), the contrasts between the components of stakeholder theory are not as stark and categorical as Donaldson and Preston (1995) suggest. Instead, there is a significant relationship between them. For them, one of the most important responsibilities of managers toward stakeholders is to take actions that will result in advantages over the long run. This indicates that there is a normative responsibility that goes above and beyond what could be required by common morality to take into account the instrumental impacts of its normative core, values, and other particular stakeholder duties.

6.3.5 Relevance of Stakeholder Theory to NGO Accountability

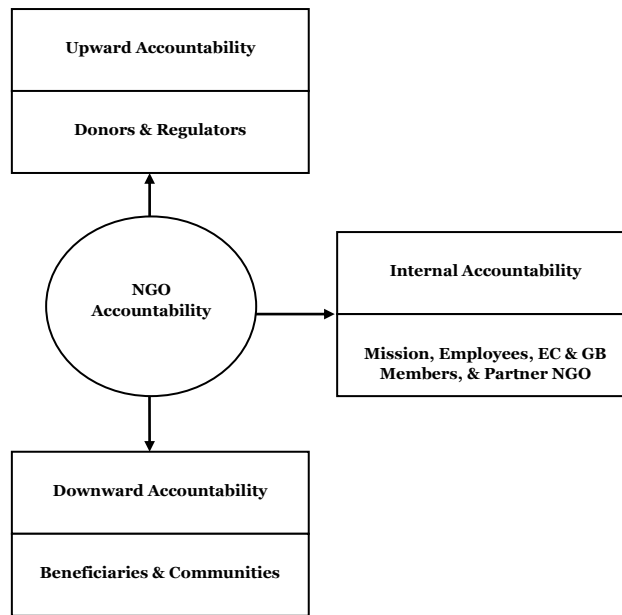
According to a recent study by Ghasemi et al. (2022), a stakeholder approach can help understand NGO accountability since it recognizes that everyone who is impacted by an organization's policies has a right to accountability. Stakeholder theory has been used more frequently to frame discussions about NGO accountability (Dhanani & Connolly, 2014). Stakeholder theory thus succeeds in becoming well-known in both the realms of corporate ethics and social responsibility techniques (Duckworth & Moore, 2010). According to Ebrahim and Weisband (2007), accountability is a social construct created by stakeholders. The core idea behind stakeholder theory is that everyone who is directly or indirectly impacted by NGO activities or participates in them has the right to cast doubt on the reliability and legality of those organizations. The significance of adopting a stakeholder-based approach to accountability has been recognized by several top researchers in the field of NGO accountability (e.g., Edwards & Hulme, 1996; Najam, 1996). According to Christensen and Ebrahim (2006), as stated in Williams and Taylor (2013), accountability refers to having to answer to stakeholders for the organization's

decisions, whether they were made internally or on the initiative of outside parties. Nonprofit organizations, or NGOs, are therefore accountable on a number of levels, including upward, inward, and downward.

Stakeholder theory has developed into a concept that is frequently utilized in research on business and society and related fields of study (Kujala et al., 2022). According to the premise that it is highly applicable to comprehending and explaining relationships between organizations and stakeholders, such as employees, customers, suppliers, competitors, local communities, and citizens, as well as the various outcomes of these relations, stakeholder theory has gained popularity (Mitchell et al., 2022; Sachs & Kujala, 2021). Even so, this theory is frequently applied in a variety of substantive NGO operations, including sustainability (Kumar et al., 2019), empowerment and remediation processes (Butler & Adamowski, 2015), and environmental resource management (Butler & Adamowski, 2015; Mease et al., 2018). Stakeholder theory offers a wonderful opportunity to investigate its different dimensions because this subject deals with accountability, which is the foundation of good governance. In his seminal piece about ending the Friedman-Freeman debate, cited in Valentinov and Chia (2022), Freeman et al. (2007) explained that "stakeholder theory" is not about markets and how they work (at least first and foremost about that). It is not a theory of business. Instead, it is a pretty straightforward concept about how individuals add value to one another. It's a theory regarding what constitutes good management.

In fact, this theory promotes a wider, more inclusive perspective on accountability by highlighting the significance of accounting to and for all organizational constituents, not just those in a position of authority. In this context, upward, downward, and internal accountability are widely used to discuss NGO accountability (Edwards & Hulme, 1995; Najam, 1996). In his article "NGO Accountability: A Conceptual Framework," Najam offered an example of how NGOs are accountable to various stakeholders. Numerous researchers have used this framework, including O'Dwyer and Unerman (2008), Dixon et al. (2006), Ebrahim (2003), Khan (2003), and others. This study draws on Najma's analytical illustration of NGO accountability. As seen in Figure 6.2, according to Najam, an NGO is accountable to its stakeholders in three directions. First, an NGO is upwardly accountable to donors and regulators, downwardly accountable to clients (beneficiaries) and communities, and inwardly accountable to its mission and staff. Based on the context of the study, this study further extends the group of stakeholders under each of the three types of accountability as in Najam's original framework.

Figure 6.2: An Analytical Illustration of NGO Accountability to Stakeholders



Source: Researcher's Illustration based on Najam (1996)

Stakeholder theory could be used to highlight NGO accountability practices. The normative variant of the stakeholder theory would do a better job of explaining how an NGO is accountable to every stakeholder due to the fundamental nature of NGO emergence, regardless of their power or status. The management variation of stakeholder theory can also be used to identify NGOs' propensity to manage critical (i.e., powerful) stakeholders because they are dependent on donors for financing and other resources as well as on regulators for their legal existence. According to Lloyd (2005), a stakeholder approach shifts the right to account for an organization's actions from only those in positions of authority to everyone who has been impacted by the organization's policies. It transforms accountability into a much more open and inclusive idea. Lloyd thus argued that a stakeholder approach can aid in improving understanding of NGOs' accountability.

Freeman et al. (2020) make the argument that organizations are dependent on the endorsement and support of their stakeholders and that the challenge for every organization is to accommodate diverse stakeholder interests while channeling those interests towards a common goal. In the case of non-government organizations (NGOs), as well as NPOs, the effort taken to satisfy stakeholder requests depends on the ability of those stakeholders to influence the satisfaction of operational needs (Nair et al., 2022). The more influential a stakeholder is, the more crucial it is for an organization to show that the outputs and results of its activities match that stakeholder's expectations.

Consequently, it is frequently seen that a non-profit organization balances the accountability needs of many stakeholders within this accountability relationship. According to Donaldson and Preston (1995), organizations frequently have to strike a balance between their instrumental motivations (i.e., the requirements of resource suppliers) and their normative motivations. Balancing the interests of various stakeholders (the needs of beneficiaries and the members for whom they exist) is a challenging undertaking. Given their frequently altruistic purposes, NGOs may align themselves with the normative model; however, striking a balance between upward accountability (e.g., to donors and regulators) and downward accountability (e.g., to beneficiaries) can lead to tension (Fry, 1995). This has been the subject of much accountability research, especially in the context of NGOs (e.g., Agyeman et al., 2017).

Stakeholders are, in fact, at the heart of accountability practices in NGOs. Understanding stakeholders and how they interact with an NGO is key to answering questions about who, what, and how NGOs are accountable. In agreement with Dewi (2017) and Owusu (2016), in order to investigate the multidimensional nature and behavior of many stakeholders connected to NGO accountability, organizational researchers have used stakeholder theory. In an NGO setting, funders, governments, and beneficiaries are all regarded as an NGO's primary stakeholders and are essential to its sustainability. However, among them, beneficiaries are very important because they are the main reason why NGOs exist. NGO accountability to beneficiaries is frequently disregarded, in contrast to accountability to donors and governments (to whom NGOs frequently report through established communication channels) (Ebrahim, 2003; Edwards & Hulme, 1996). Chu (2015) argues that an NGO context thus necessitates a more in-depth understanding of stakeholder management. As repeatedly noted in this dissertation, NGO accountability is a multidimensional subject. This study therefore needs a theoretical framework (a theory or a combination of theories) that provides multiple theoretical premises based on which it is possible to explore and explain different dimensions of accountability practices. In this regard, Donaldson and Preston's (1995) argument is seminal. According to these two scholars, stakeholder theory has multiple distinct aspects that are mutually supportive, including normative and instrumental (managerial) perspectives.

6.3.6 Limitations of Stakeholder Theory

This section first outlines the basic limitations of stakeholder theory and then sets forth the rationale for adopting legitimacy theory in addition to stakeholder theory for the purpose of this study. One of the central limitations of stakeholder theory, perhaps because of its extensive focus on strategic management purposes from a business perspective, is that organizations generally pay significant attention to their legitimate stakeholders. Once more, the interests of all stakeholders cannot be served in accordance with stakeholder theory. Consequently, trade-offs are a problem. The proponents of stakeholder theory, according to Valentinov and Chia (2022), openly admit that it is challenging to view stakeholder interests as complementary rather than

antagonistic. Finding a solution that takes into account the interests of all stakeholders is not always simple. Selecting one over the other is simpler.

Stakeholder theory can be arraigned, according to political philosopher Charles Blattberg, on the grounds that the interests of the numerous stakeholders can, at best, be compromised or balanced against one another. According to Harrison et al. (2010), stakeholder theory asserts that “management for stakeholders” entails, at the very least, taking care of the interests and well-being of these (main) stakeholders. As a result, the term “normative” has a limited definition. An NGO cannot ignore societal advantages while asserting that its scope is restricted to its rightful stakeholders. An NGO represents society as a whole, regardless of its primary or secondary stakeholders, and this is at the center of a very natural characteristic.

Despite emphasizing that the organization has a moral commitment to all stakeholders, the normative approach of stakeholder theory does not address a complete sense of accountability from an NGO perspective. An NGO is evaluated, and logically should be evaluated, on the basis that it promotes the interests of society as a whole. Meaning that it will eventually not be enough to just meet the expectations of major stakeholders or of all stakeholders. This is made clear in the work of Laplume et al. (2008) since stakeholder theory appears to have fewer perspectives from which to evaluate the intricate social interactions among various actors that take into account their common ideas, cultures, and social conventions. Similar to this, Ebrahim (2003) claimed that while stakeholder theory has facilitated a greater understanding of corporate constituents, it still has certain limitations when applied to groups like NGOs, whose objectives frequently do not include a profit-making calculation. It may be argued that NGOs encounter conflicting demands from several stakeholders more frequently and keenly than commercial enterprises.

Deegan (2002) claims that we do not have an "established" theory for social and environmental accounting and that the theoretical viewpoints being used vary widely. The accountability of non-government organizations is an important, complex, and multifaceted topic. It is very challenging to explain this complex phenomenon with only one explanation. According to Gray et al. (2009), although using a theoretical framework to analyze a particular practice is helpful, "we tend to presume that theory is always imperfect in the social sciences." Deegan et al. (2002) further argued that in order to fully comprehend the practice, it is always preferable to gain profound insights through a variety of theories. Similar to this, Gray et al. (1995) assert that theories should not be seen as competing with one another, but rather as complementing one another. To this end, a combination of stakeholder theory and legitimacy theory serves as the foundation for the final theoretical framework for this study. Additionally, there are times when researchers tend to combine stakeholder theory with other theories while examining a phenomenon. Meutia et al. (2022) have combined legitimacy theory and stakeholder theory to examine the justification for a

company's materiality reporting. These researchers discovered that the materiality analysis of the company is primarily a reflection of the basic premise of legitimacy theory. They added that the issues covered by sustainability reports tend to be influenced by the firm's decisions made with regard to the larger community if the company seeks legitimacy through their use. As a result, from the standpoint of legitimacy theory, businesses typically offer a straightforward and constrained justification for materiality analysis. Similar to this, Junior et al. (2014) assert that businesses frequently select reputation-related subjects while giving shareholder concerns less consideration. As a result, management will provide scanty details about a certain phenomenon. These two theories (i.e., stakeholder and legitimacy theories) are based on political-economic presumptions, according to Gray et al. (1995), and they represent two views that provide insight into phenomena at various degrees of resolution.

As illustrated in Section 1.2 of the very first chapter of this dissertation, this study focuses on both functional and social accountability. Compliance with the terms of legitimate (primary) stakeholders is insufficient to uncover the most comprehensive sense of accountability practices in NGOs. A wide span of social welfare (i.e., doing good for the society at large irrespective of key stakeholders) is highly expected from an NGO, and at least some NGOs claim as much. Stakeholder theory does not, therefore, fully address the subject of accountability practices, as suggested by the empirical findings in this study. This is the inescapable result of a legitimacy theory that presupposed the existence of a "social contract" between a certain organization and the community in which it operates (Meutia et al., 2022). According to legitimacy theory, an organization should function as a whole without considering each member individually (Donaldson & Preston, 1995). Consequently, this theory addresses how organizations and society interact (Meutia et al., 2022). For example, it is seen that NGOs tend to do some activities that are not required by their stakeholders, at least not by their primary stakeholders. Questions deserve a theoretical explanation as to why NGOs carry out those accountability practices when they are not explicitly required by their stakeholders. Therefore, in conjunction, stakeholder theory and legitimacy theory form the theoretical framework of this study.

In essence, according to Fernando and Lawrence (2014), both of these theories are complementary to one another, and together they illustrate a phenomenon in its complete form. To be more precise, legitimacy theory was taken into account in order to improve the interpretation of the study's findings, even if stakeholder theory serves as the foundation for the entire research process. The bottom line is that, based on the theory of legitimacy, an organization always tries to ensure that its activities do not violate the rules and norms of the surrounding community, despite stakeholder theorists becoming more concerned with grounding their theory in normative ethics (Dmytriyev et al., 2021). And a thorough explanation of legitimacy theory is provided in the very following section.

6.3.7 Legitimacy Theory

Although stakeholder theory served as the theoretical foundation for this study, legitimacy theory was added to the framework at a later time in order to produce findings that were guided by theory. Scholars widely recognize legitimacy theory as a theoretical framework, particularly in the area of social accounting and accountability. According to Yasmin and Ghafran (2021), legitimacy theory is centered on this interaction between an organization and its stakeholders and is directly tied to accountability. Accordingly, its usage in social science studies, especially in social and sustainability reporting, has increased in recent time (e.g., Akintoye & Kassim, 2022; Browning et al., 2022; Herbert & Graham, 2022; Liu et al., 2022; Magoma et al., 2022; Meutia et al., 2022; Ogunode, 2022; Pan et al., 2022; Sun et al., 2022). And this theory has also taken a substantive place in NGO accountability literature (e.g., Dhanani & Kennedy, 2023; Matelski et al., 2022; Wainwright, 2020; Zogata-Kusz, 2022). As opined by Rouf and Siddique (2022), legitimacy theory, agency theory, and stakeholder theory are most applied in social accountability practices like corporate voluntary disclosure (CVD).

6.3.8 The Essence of Legitimacy Theory

The core tenet of legitimacy theory is that an organization must uphold society norms and expectations while conducting its business and ensure that its actions are seen favorably by diverse stakeholder groups (Mio et al., 2020). More specifically, organizations can only exist if the society in which they are founded believes that they operate in line with a set of values that are equivalent to their own (Deegan et al., 2002; Gray et al., 2009). That is, their behavior is consistent with social values (Dewiyanti, 2021). The legitimacy theory thus concentrates on how an organization engages with society. Therefore, if a society believes that an organization has broken the contract, the organization's sustainability is put in jeopardy, according to legitimacy theory (Magoma et al., 2022). Legitimacy theory is different from stakeholder theory in that it focuses on how organizations interact with society rather than how they act and report in accordance with the desires and authority of various stakeholder groups. In the legitimacy theory, society as a whole, rather than individual members, is taken into account (Deegan, 2002). As a result, this theory is concerned with the interaction between the organization and society as a whole.

6.3.9 Types of Legitimacy

Scholars frequently categorize legitimacy in a number of different ways that fall under the purview of legitimacy theory. The foundational one is Suchman's (1995) classification, in which he suggests three distinct concepts of legitimacy: pragmatic legitimacy, moral legitimacy, and cognitive legitimacy.

The organization's and its audiences' self-interests serve as the foundation of pragmatic legitimacy. It primarily represents the opinion of stakeholders that a company has successfully met instrumental expectations, which are most frequently in the trade of commodities and services (Browning et al., 2022). Moral legitimacy refers to the idea that when the relevant public considers organizational acts or policies to be "the right things," they may view them as legitimate. To be more precise, it entails determining whether an organization promotes or undermines societal welfare within a particular value system. The evaluation standards may be consequentialist (the organization achieves desired goals), procedural (the organization adheres to accepted rules of conduct), structural (the organization is set up in a way that encourages just action), or personal (the organization and its leaders display charisma and character). These four criteria align with the major programs of Western ethical thought: utilitarianism, deontology, Rawlsian justice as fairness, and Aristotelean virtue, respectively (Thompson & Browning, 2022). Finally, rather than being based on the relevant public's benefit or moral judgment, "cognitive legitimacy" is based on their cognition. When an organization behaves in a way that the relevant public can understand and recognize, that behavior is seen as cognitively legitimate (Sun et al., 2022).

While Suchman's legitimacy typology aids in our understanding of the multiple components of the construct, according to Browning et al. (2022), it would be incorrect to treat each separately. According to Gray et al. (1995), it is impossible to study the economic sector in isolation from the political, social, and institutional context in which it exists. For Gray et al., the political, social, and institutional context in which economic activity occurs must also be taken into consideration while studying the economic realm. As a result, the ability of an organization to achieve moral legitimacy by abiding by sociopolitical standards is likely to have an impact on—and be influenced by—the pragmatic legitimacy that arises from satisfactory economic transactions. Lister (2003) added regulatory legitimacy to Suchman's enumeration of three categories of legitimacy. The rule of law and respect for legal standards serve as the foundation for this regulatory legitimacy. More specifically, it depends on adherence to both organizational policies and state laws and regulations. Therefore, regulatory legitimacy, pragmatic legitimacy, normative legitimacy, and cognitive legitimacy are the four categories of legitimacy, according to Lister. Notably, this study draws on Lister's (2003) classification of legitimacy.

6.3.10 Relevance of Legitimacy Theory to NGO Accountability

As noted by Chaudhry (2022), NGOs are essential to modern world governance and have seen significant increases in both their numbers and impact since the middle of the 20th century. As a result, issues about NGOs' legitimacy have surfaced. According to Edelman (2019), public trust in NGOs is similar to that in companies, and society no longer accepts the normative statements made by these groups at face value. Critics have questioned if the NGO phenomenon has been

exaggerated more broadly due to worries about the effects on long-term societal development (Banks et al., 2015). These trends have been referred to as a "crisis of legitimacy" in the humanitarian sector (Kennedy, 2019).

According to Ogden and Clarke (2005), Campbell et al. (2003), Deegan et al. (2002), and O'Donovan (2002), a large portion of earlier research on legitimacy theory focused on studies of businesses and for-profit organizations. However, legitimacy also has a special significance for NGOs, according to O'Keefe and Conway (2008). 161 members of the general public were questioned by Bennett and Gabriel (2003) as part of a study on the reputation and image of charities about how they felt about the major UK charities and what factors impacted their giving. According to the findings of their study, charities need to portray themselves as compassionate, nonpartisan, dynamic, and focused on helping people rather than on running their operations. These standards for how these organizations should conduct their business are related to the idea of the "social contract." It is expected that the organization will demonstrate its legitimacy and social relevance by offering the general public benefits that are in line with societal norms (Deegan, 2002).

The resources available to the sector could be affected if the "social contract," as in the instance of NGOs receiving negative press, is questioned (Abraham, 2007). Failure to live up to social expectations may result in the reduction or loss of support, donations, and government aid. Again, due to a limitation of donor funds, the NGO sector is extremely competitive. Legitimacy is important for NGOs just as much as it is for companies because of the rivalry for resources and the need to live up to societal standards (O'Keefe & Conway, 2008). According to Suchman (1995), NGOs make efforts to repair and reclaim their legitimacy—societal ideas of desirability, propriety, and appropriateness—when faced with general malaise and specific obstacles. As argued by Dhanani and Kennedy (2023), with such an understanding, NGOs must be mindful of and balance the expectations of various member groups in order to preserve financial support and authority as advocates of beneficiary communities.

6.3.11 Limitations of Legitimacy Theory

Although the social contract base is important, Fernando and Lawrence (2014) characterize legitimacy theory as a very basic and immature concept. Deegan (2014) claims that proponents of legitimacy theory frequently discuss "society" and conformity to social expectations (as embodied in the social contract); however, this offers a subpar resolution given that society is undoubtedly made up of different groups, each of which has unequal power or the capacity to influence the behavior of other groups. This academic further claims that legitimacy theory tends to focus on society as a whole rather than examining whether specific societal groupings might be substantially more powerful.

However, stakeholder theory is used in this study to address this limitation. In any case, as cited in Browning et al. (2022), legitimacy theory offers a more comprehensive theoretical framework that clarifies and forecasts how legitimacy is established and preserved (Deegan, 2006). In order to explain why corporate management adopts various actions, researchers—in particular those studying social and environmental accounting—have relied on legitimacy theory, as Deegan (2014) argues. It is not a theory that serves as a guide for what management should or shouldn't do. According to a recent review on the subject, Deegan (2019) contends that legitimacy theory has taken center stage in the accounting literature as a concise and effective explanation for organizational behavior.

6.3.12 Relationship between Legitimacy and Stakeholder Theory

Stakeholder theory and legitimacy theory offer distinct opportunities for examining and understanding specific research phenomena, but they are nonetheless closely related. First off, both of these theories are derived from a more general theory of political economics (Gray et al., 1996). Gray et al. opined that political economy is the social, political, and economic context in which human life takes place. According to political economy theory, society, politics, and economics are intertwined. Thus, without taking into account social and political viewpoints, economic operations cannot be adequately analyzed (Deegan, 2009). Both of these theories view organizations as crucial components of the larger social system. Stakeholder theory has a high stakeholder resolution perspective and sees the stakeholders of an organization as distinct individuals. Legitimacy theory assumes low stakeholder resolution and takes into account a comprehensive viewpoint (Fernando & Lawrence, 2014).

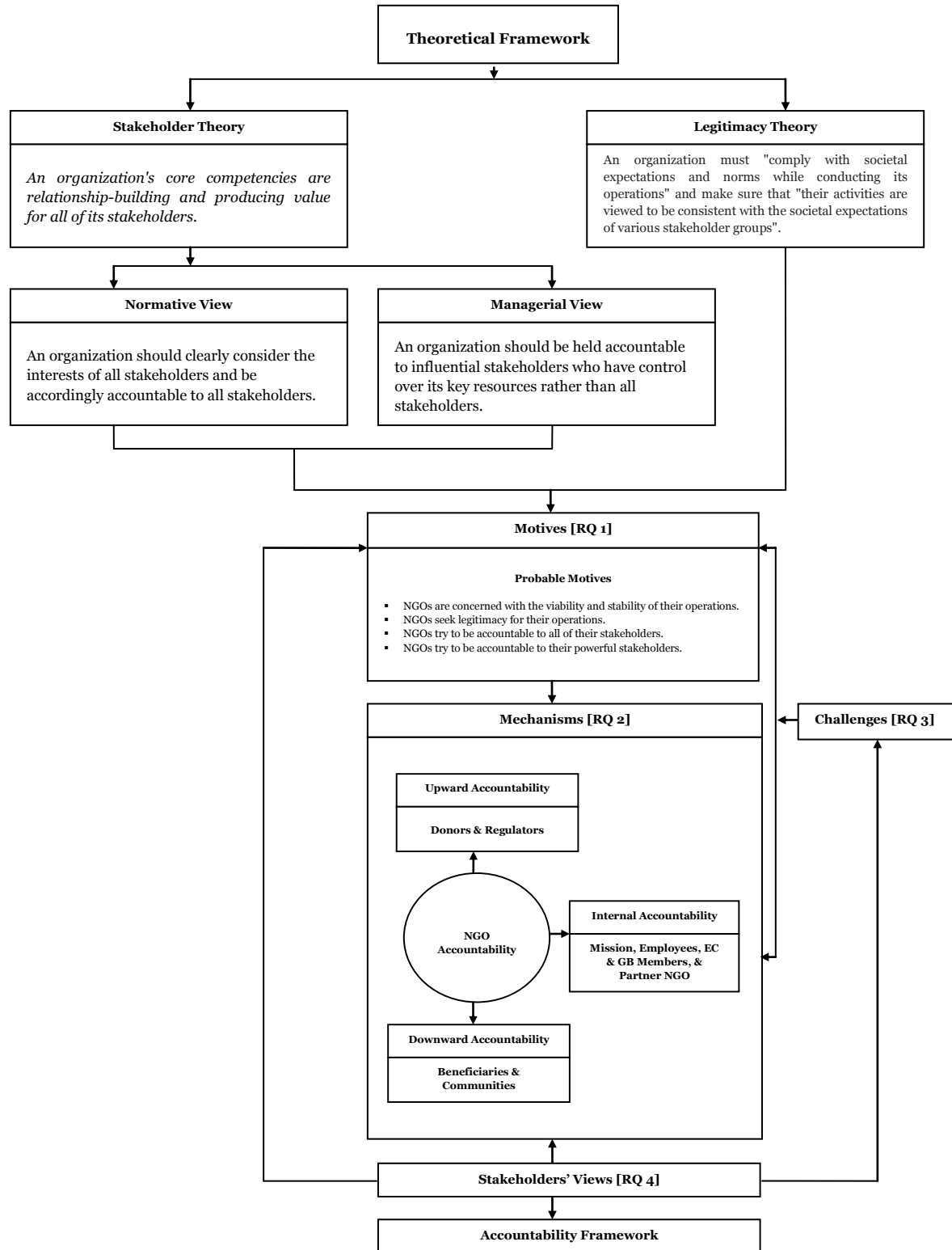
According to Deegan (2014), stakeholder theory and legitimacy theory share a lot of parallels. Stakeholder theory is a popular concept in the literature on social accounting, which is thought to have both a managerial and ethical branch. Fernando and Lawrence (2014) claim that stakeholder theory expands on the "society expectations" of legitimacy theory by taking into account the organization's society with additional resolution, which acknowledges a variety of stakeholders with competing interests. Stakeholder theory is developed further by legitimacy theory by highlighting more than just societal demands for accountability. Additionally, it engages in a process of legitimization, or, to put it another way, makes sure that the organization's actions are seen as consistent with social norms and expectations from the perspectives of various stakeholder groups in society.

6.4 Proposed Theoretical Framework

Consistent with the above discussions so far in this chapter, this section presents a detailed account of the theoretical framework of the study. As stated earlier, this study adopted an

abductive theoretical approach. More specifically, the theoretical framework comprises two well-known and widely used theories, namely stakeholder theory and legitimacy theory.

Figure 6.3: Theoretical Framework of the Study



Source: Researcher's Own Illustration

Although stakeholder theory is used throughout the study, legitimacy theory was added at the end for a more thorough analysis of the findings. Notably, stakeholder theory lies at the center of the theoretical framework of this study in that this political economy theory has been utilized for framing research questions, methodological choices, and data analysis. With limited use, however, the legitimacy theory was added because this theory was deemed more appropriate for analyzing a portion of the findings of the study. As a whole, the framework is used as a lens to interpret the results of the study. Drawing on this framework, it is contended that these two theories together could explain the NGOs' motives for accountability practices and, subsequently, the rationale for existing accountability mechanisms that largely derive from these motives. Notably, both of these two theories are political economy theories and system theories. And more importantly, as reflected in subsequent discussions, they are interrelated and share common predictions of organizational behavior and motivations. Figure 6.3 depicts the overall theoretical framework of the study. The basic premises of two theories and their relevant variants are shown in the said theoretical framework.

As seen in the theoretical framework, both stakeholder theory and legitimacy theory were adopted to explain the motives of accountability practices. In line with these two theories, four broad convergent predictions of organizational behavior or motivations are derived: (i) NGOs are concerned with the viability and stability of their operations; (ii) NGOs seek legitimacy for their operations; (iii) NGOs try to be accountable to all of their stakeholders; and (iv) NGOs try to be accountable to their powerful stakeholders. As seen in Figure 6.3, these motives are explored through research question 1. The motives arguably lead to the actions (i.e., mechanisms) of NGOs (research question 2) that they carry out to discharge their accountability to three groups of stakeholders as per Najam's analytical framework. In doing so, NGOs face a number of challenges, and this is dealt with in the third research question (research question 3). Given that stakeholder engagement lies at the center of stakeholder theory, how various stakeholders perceive this total accountability scenario (i.e., motives, mechanisms, and challenges) deserves explanation.

Accordingly, research question 4 deals with the views of stakeholders. In addition, it is the stakeholders that can best offer advice for improving the existing scenario of a research problem. Accordingly, based on the findings found under these four research questions, an accountability framework is proposed in Chapter twelve of this dissertation to promote a good accountability culture in the NGO sector in Bangladesh.

6.4.1 Key Notions of the Theoretical Framework

This section outlines the key concepts associated with the theoretical framework of this study. In addition, drawing on stakeholder theory, it figures out the stakeholder map in pursuit of the purpose of the study.

6.4.1.1 Who is a stakeholder?

According to Freeman et al. (2010), "who are stakeholders and who should be taken as legitimate?" are two general problems that still fall under the purview of stakeholder theory. In response to the first issue posed by Freeman et al., the research reveals that there have been many definitions of a stakeholder (Sun et al., 2022). The notion of what makes a "stakeholder" is therefore highly debated (Miles, 2012). The term "stakeholder" is a potent one, according to Phillips et al. (2003), mostly because of its conceptual range. As a result, the term has varied connotations for different people and elicits praise or derision from a diverse range of academics and practitioners. For Freeman et al. (2010), there doesn't seem to be a single definition that serves all needs in all scenarios. Each person has drawbacks and weaknesses. In a similar way, in response to the query as to who is a stakeholder, Littlewood (2020) contends that an organization's stakeholders vary depending on its mission and activities. As claimed by Freeman (1984), the term "stakeholder" was first proposed in an internal memorandum at the Stanford Research Institute in 1963. Whatever the case, the identification and balancing of stakeholder interests is at the core of stakeholder analysis (Freeman, 1984; McVea & Freeman, 2005).

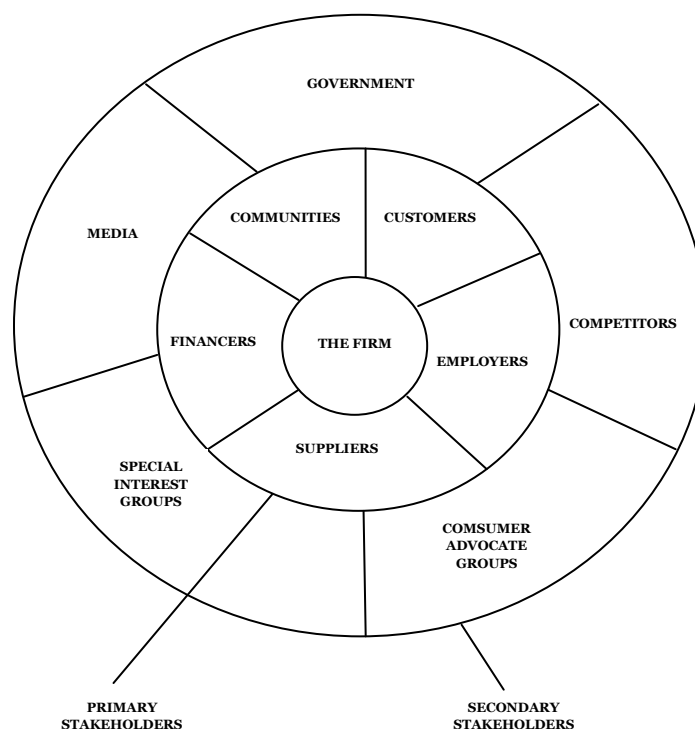
Carroll and Buchholtz's (1999) explanation of the term "stakeholder" is seminal here. These academics contend that the three fundamental components of "stakeholder" are interest, right, and ownership. There is an interest when a person or group of individuals can be impacted by a firm's action. These people might then be interested in this choice. A "stake" can have a right that is both morally and legally acceptable. A physical person or a group of persons have a legal right when they are granted certain treatment or legal protections by the law. When a physical person or a group of individuals believe they have an informal right to be treated in a particular way or have a certain right that is governed by unwritten but applied moral conventions and societal and business principles, then there is a moral right. When an individual or group of individuals has a legal claim to ownership over a certain asset or piece of company property, ownership as an expression of interest exists. Thinkers at the Stanford Research Institute (SRI) define "stakeholder" as a group of people or organizations without whose support an organization could not exist (Stewart et al., 1963).

Although Fernando and Lawrence (2014) refer Freeman's concept of a stakeholder as a foundation, several academics attempted to be more particular by classifying stakeholders in various ways. As evident in literature, strategic and moral stakeholders (Goodpaster 1991); external and internal stakeholders (Carroll, 1989; Pearce, 1982); latent, expectant, and definitive stakeholders (Mitchell et al., 1997); subgroups of stakeholders such as shareholders, employees, and customers (Preston & Sapienza, 1990); single issue, and multiple issues stakeholders (Wood, 1994); supportive, marginal, nonsupportive, mixed blessing stakeholders (Savage et al., 1991); voluntary and involuntary stakeholders (Clarkson, 1994); and primary and secondary stakeholders (Clarkson, 1995) are notable categorizations of stakeholders. These classifications

stress the fact that different stakeholder groups have varying and occasionally competing expectations (Fernando & Lawrence, 2014).

One of the notable classifications of stakeholders is that of Freeman et al. (2007), who classified stakeholders into primary and secondary ones. According to Sousa (2012), a primary stakeholder is someone who must remain involved for the organization to exist, as opposed to a secondary stakeholder who plays a significant role but is not considered essential to the organization's survival. One debate that has raged is whether the natural environment is a stakeholder. There are a variety of ways to talk about the environment and get it “on the table” (Freeman et al., 2010). Phillips (2003) is one theorist who takes issue with the idea that the natural environment is a stakeholder. Although Phillips considers the environment to be a “stakeholder,” he contends that adding the word “stakeholder” to the classification has no real impact. Despite the continuing debate as to the definition, for the purpose of this study, I follow Freeman’s (1984) widely used definition of a stakeholder. According to Freeman, “stakeholders are individuals, groups, or organizations that affect or are affected by organizational activities.”

Figure 6.4: A Two-Tier Stakeholder Map



Source: Freeman et al. (2007)

The second question posed by Freeman et al. (2010) is addressed with respect to "who are legitimate stakeholders?" Stakeholder theory's core question, according to Freeman et al., is what management should do and who should matter in their decision-making. This forces theorists to confront the legitimacy question. These academics, in *Stakeholder Theory: The State of the Art*,

stated both the narrow and wider meanings of legitimate stakeholders. In the narrowest sense, managers must take care of stakeholders because doing so is in the best interests of the organization. In a broader sense, some interests and groups may justify having an influence on what businesses do based on the merits of their arguments, such as being true, deserving, or just (Freeman et al., 2010). As seen in Figure 6.4, Freeman et al. (2007), in their book *Managing for Stakeholders: Survival, Reputation, and Success*, provided a two-tier stakeholder map in which they classify stakeholders into two categories: primary and secondary stakeholders.

Donaldson and Preston (1995) provided a distinct response in this regard. They contend that regardless of their significance and value to the organization, stakeholder interests have inherent value and that, as a result, the organization owes them and their interests a duty. In this view, they are making a distinction between those that can affect or are affected by the firm and stakeholders, toward whom management has an obligation or duty. Although management may need to take both into account, only the first group or groups need to be viewed as “legitimate” and as having a duty to further their interests.

On the basis of the fairness principle, Phillips (2003) gives an explanation of which stakeholders "matter." He claims that stakeholders are the groups that “voluntarily accept the benefits of a mutually beneficial cooperative scheme of cooperation.” They are legitimate and have a right to the company (as well as obligations owed to it). Following Ackoff (1974), Dunham et al. (2006), including Freeman, place an emphasis on the groups that a firm needs in order to survive—specifically, customers, suppliers, employees, financiers, and communities—those "without whose support the enterprise would fail to exist."

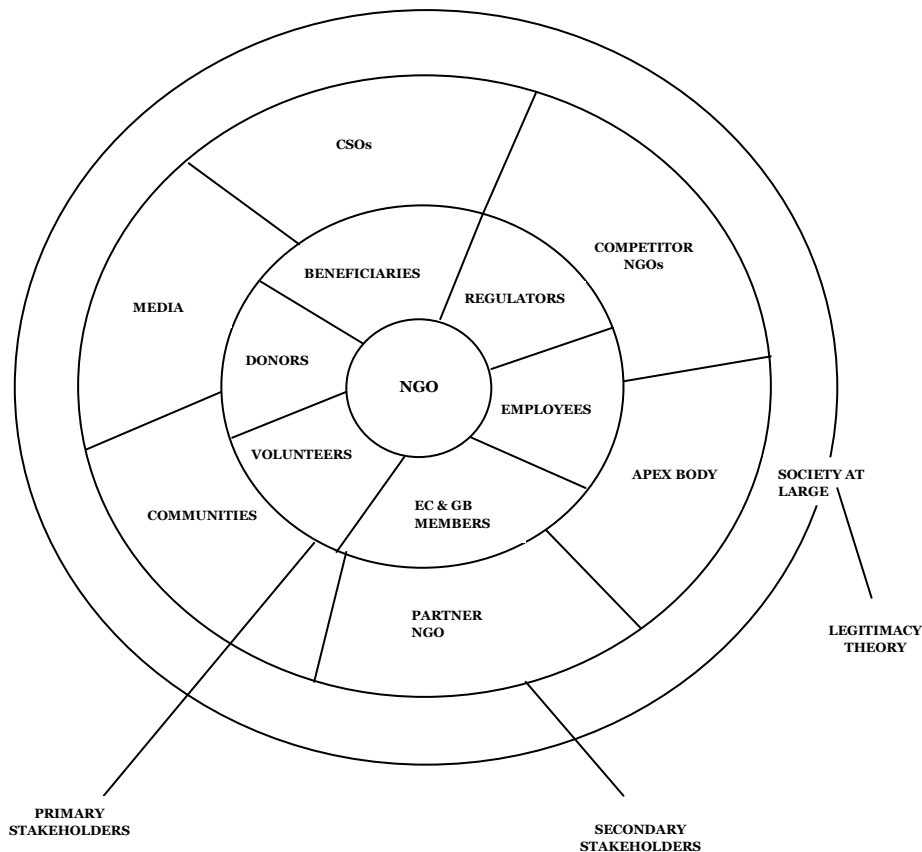
As reflected in Figure 6.4, Freeman et al. (2007) term these legitimate stakeholders as the primary stakeholders. However, unlike a business firm, giving a special focus to so-called legitimate (primary) stakeholders is not expected from an NGO, in that an NGO is supposed to do the work for society as a whole. All the stakeholders deserve fair and equal treatment from an NGO because of the very ideal nature of NGOs. Therefore, in addition to Freeman et al.'s (2007) classification of primary and secondary stakeholders, "society at large" remains a central issue in NGO accountability, which is the underlying premise of legitimacy theory, and this is reflected in Figure 6.5.

6.4.1.2 Stakeholders in NGOs

According to Slim (2002), the first step in any accountability process is to map and analyze an NGO's various stakeholders in a given situation. Similarly, Ghasemi et al. (2022) identify at least four categories of stakeholders for NGOs based on the stakeholder approach: those who influence an NGO's operating environment (regulators and donors), internal members of organizations (staff, boards, supporters, subsidiaries, and local partners), civil society at large (social movements, the general public, other NGOs), and those that NGOs frequently attempt to

influence (beneficiaries, the private sector, global institutions, governments, etc.). According to Mitchell et al. (1997), stakeholders differ in composition depending on the type of organization. They go on to say that it depends on the organizational goals but also takes into account everyone who works for an organization for economic or non-economic reasons. As a result, donors, regulators, and those who benefit from an NGO's operations, as well as the larger community, may all be considered stakeholders in the context of an NGO.

Figure 6.5: Stakeholder Mapping of the Study



Source: The researcher's own illustration based on stakeholder theory and legitimacy theory by using Freeman et al.'s (2007) Two-Tier Stakeholder Map.

Drawing on Freeman et al.'s (2007) two-tier stakeholder map, for the purpose of this study, stakeholders in NGOs are classified into primary and secondary ones. Figure 6.5 depicts such a categorization of stakeholders in NGOs in Bangladesh. To be clear, primary stakeholders in NGOs include donors, regulators, beneficiaries, employees, volunteers, members of internal governing bodies (EC and GB members), and the NGO itself. Secondary stakeholders include communities, civil society organizations (CSOs), the media, the apex body, competitor NGOs, and the society at large, including the natural environment. Notably, this classification is context-dependent and not static because of the heterogeneous nature of the functions of NGOs.

Among these versatile stakeholders, NGOs are very much in touch with three groups of people: donors, regulators, and beneficiaries. In light of this, Clarkson (1995), cited in Chu (2015), identifies these three stakeholders as the primary stakeholders from the perspective of an NGO. This is largely because the primary stakeholder group in an NGO context is "one without whose continuing participation the corporation cannot survive as a going concern." As a result, according to Clarkson, NGOs' ability to generate enough wealth, value, or satisfaction for its key stakeholders is a prerequisite for both their survival and ongoing success. Furthermore, each of these three stakeholder groups has a very strong case against the acts of NGOs. In accordance with the managerial variation of stakeholder theory, NGOs therefore stress these major stakeholders' interests in order to obtain operational funding and support, paying particular emphasis to those stakeholders viewed as having the greatest influence. Chu (2015) contends that funders and recipients have fundamental rights to expect accountability from NGOs. Donors contribute money to NGOs so they can benefit underserved communities. They are thought to have legitimacy and significant authority over the operations of NGOs as a result (Assad & Goddard, 2010).

NGOs must promptly respond to donors' requests and expectations since they are responsible for the money donors have given (Assad & Goddard, 2010). Beneficiaries are fundamentally legitimate to NGOs' activities because they are the primary reason for their existence, even if they lack the authority to demand accountability from NGOs (Assad & Goddard, 2010; LeRoux, 2009). Regulators play a significant role in the operations of NGOs because it is up to them to provide registration, approve funding requests, and, lastly, ask for project implementation reports. Because they are so important to NGOs' operations, volunteers, staff, and members of the internal governing body are meant to have a (minimum) say in managerial choices. However, there are other parties with a direct or indirect interest in how NGOs conduct their operations, including members of the community, partner NGOs, competitor NGOs, sectoral organizations, and civil society organizations, particularly special interest groups like environmentalists. Last but not least, by virtue of its very existence, an NGO is required to carry out its activity for the benefit of society as a whole, regardless of its legitimate primary stakeholders. This is designated in the very outside circle of Figure 6.5 and is based on the fundamental premise of legitimacy theory.

6.4.1.3 Legitimacy

Legitimacy is a frequently debated yet challenging to evaluate concept (Browning et al., 2022). Legitimacy is frequently cited as a prerequisite, factor, and result of other social phenomena (Schoon, 2022). According to Magoma et al. (2022), legitimacy is also understood to refer to the beliefs a society has and the conduct that is regarded as acceptable by that society. Thus, it serves as an indicator of how society feels about an organization and its operations. As evident in the literature of legitimacy theory, Suchman's (1995) definition of legitimacy is the most frequently

cited one. According to Suchman, "legitimacy is a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions." According to Lindblom (1994), legitimacy is a state or situation that exists when an entity's value system is compatible with the larger social system of which it is a part. Sun et al. (2022) came to the conclusion that the congruence between an organization's value system and the larger societal value system is the key component of the legitimacy definition based on the analysis of current definitions of the term "legitimacy." So, to put it simply, legitimacy is the alignment of organizational values with social values (Reverte, 2009).

6.4.1.4 Legitimacy Gap

The legitimacy gap is one of the key concepts in legitimacy theory. In general, historical research has repeatedly shown that preserving legitimacy is far simpler than acquiring or restoring it (Browning et al., 2022). As a result, legitimacy has a certain inertial quality (Deegan, 2006). However, legitimacy is not always ensured once it has been established (Browning et al., 2022). Simply defined, legitimacy gaps happen when inconsistencies show up, most frequently when organizational activities fall short of social expectations, according to Janang et al. (2020). As stated by Lindblom (1994), legitimacy is dynamic because the relevant publics continually assess corporate products, procedures, and goals in comparison to changing expectations. According to this scholar, when there is a discrepancy between the two value systems, whether it be actual or possible, the entity's legitimacy is put in jeopardy. Liu and Anbumozhi (2009), as cited in Sun et al. (2022), consider the legitimacy gap as the difference between an organization's value system and the societal value system.

According to Wartick and Mahon (1994), legitimacy gaps can appear under three different circumstances: (i) when the organization's output, methods, and goals change but societal expectations of those changes stay the same; (ii) when those changes occur but the organization's output, methods, and goals change in opposite directions or with a different velocities; and (iii) when those changes occur but the organization's output meets its goals. Many academics tend to link a variety of factors to the shifts in societal expectations, including shifts in social awareness (Choi et al., 2013), media influence (Deegan et al., 2002), and regulations (Cowan & Deegan, 2011). Sawyer et al. (2010) offer their thoughts on the effects of a legitimacy gap. They contend that when significant differences between an organization's value system and that of its authority-wielding entities arise, such entities have the power to question the organization's legitimacy by using social, economic, or legal sanctions. However, determining the existence and size of the legitimacy gap is not simple (Wartick & Mahon, 1994). Since legitimacy gaps frequently arise during the course of operations, several academics have identified a variety of tactics that organizations frequently employ in reaction to legitimacy crises. Sun et al. (2022) cite Dowling and Pfeffer (1975) and Lindblom (1994) as saying that there are four legitimization

techniques that organizations might use when they see a threat to their legitimacy or a legitimacy gap. These strategies include: (i) adaptation and conformance, which entail changing an organization's output, methods, and goals to match pertinent public expectations regarding its performance; (ii) altering expectations, which involves not changing an organization's output, methods, or goals but instead altering pertinent public expectations regarding its performance; (iii) controlling perceptions, which requires informing the appropriate audience about the organization's actual performance rather than altering the organization's output, procedures, or objectives; and (iv) avoidance and denial, which mean not altering its output, procedures, or objectives but instead manipulating, diverting, or otherwise drawing attention away from the problem in the relevant public.

6.4.2 Social Contract

The idea of the "social contract" is the basis of the legitimacy theory (Magoma et al., 2022; Yasmin & Ghafran, 2021). This is an implicit agreement relating to how stakeholders who support the organization's existence and success accept its principles and actions (Samkin & Schneider, 2010; Suchman, 1995). According to Magoma et al. (2022), the social contract compels organizations to take into account the aspirations of all members of society as a whole rather than only the rights of investors.

Shocker and Sethi (1974) provide an explanation of the concept of the social contract:

Without exception, every social institution and business operates in society under the terms of an implied or expressed social contract, under which the institution's continued existence and expansion are dependent on the achievement of certain socially desirable goals by society as a whole and the provision of advantages to the groups from which it derives its power.

Sun et al. (2022) contend that the social contract's implicit phrase relates to unwritten social norms, whereas the social contract's explicit term is the legal system.

6.5 Conclusion

Consistent with the views of Chiu et al. (2022) that many qualitative research traditions have viewed the use of an explicit theoretical framework as an integral grounding for qualitative research studies and also with Gao et al. (2022) that the shifting nature of the usage of theory offers researchers many choices, I used the theoretical framework from the very beginning of this doctoral study. Based on a robust literature review and a critical study of existing theories, the stakeholder theory was adopted as the theoretical lens for the study. Although stakeholder theory serves as the foundation for this study's theoretical framework, legitimacy theory was later added to it in order to interpret the study's results. More clearly, both stakeholder theory and legitimacy theory together form the theoretical framework of this study. In pursuit of the study, under the umbrella of the adopted theoretical framework, Najam's (1996) framework was used to identify, categorize, and analyze different stakeholders associated with the study.

The key notions of the theoretical framework (e.g., stakeholder, legitimacy, legitimacy gap, and social contract) were critically analyzed in a later part of this chapter. The next chapter outlines in more detail the philosophical and methodological choices for this study, along with a key rationale for an abductive theoretical stance as discussed in this chapter.

Chapter Seven: Methodology

7.1 Introduction

The contents of this chapter are better described with the definition of methodology provided by Boswell and Babchuk (2022) in the *International Encyclopedia of Education*. According to these two professors of the University of Nebraska-Lincoln, "methodology" is a holistic approach to research that includes the axiological, ontological, epistemological, and methodological elements of research design and implementation. Likewise, the components of this chapter are organized in alignment with this definition of methodology.

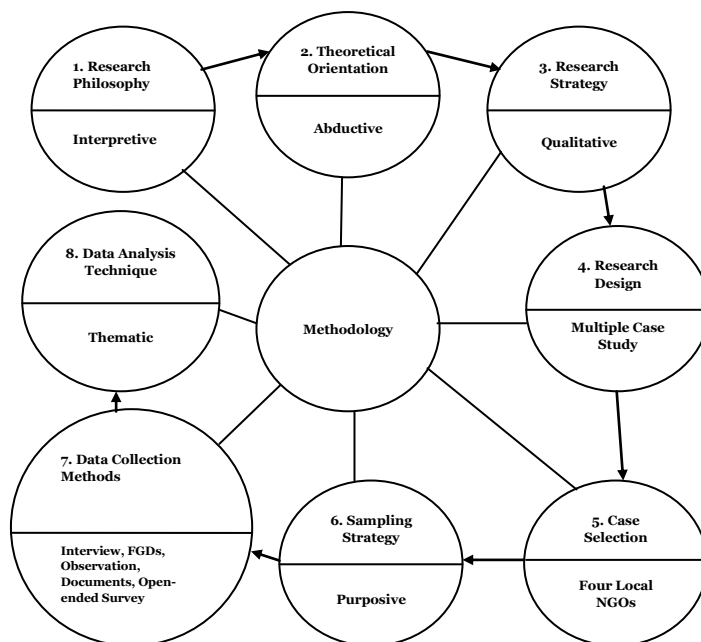
Notably, in this methodology chapter, I present methodological issues step-by-step along with a detailed explanation of the rationale for such steps. Doing empirical research, according to Zilber and Meyer (2022), is all about making decisions on the research questions to be asked, the types of field data to be gathered, how to analyze them, and how to situate the project within a paradigmatic perspective and a theoretical discussion. This is especially true for qualitative studies that use an interpretive epistemology (Amis & Silk, 2008). Busetto et al. (2020) assert that, for reasons of rigor, it is critical for all decisions as well as the underlying thinking to be thoroughly documented in a methodology chapter, particularly in qualitative research.

As noted earlier, this study is intended to explore current accountability practices in NGOs in Bangladesh. In this study, based on "how" and "why" questions, I aspire to bring critical insights about accountability practices through an in-depth and interactive research process. Accordingly, in alignment with the purpose of the study, I adopted a qualitative research strategy. Simply put, this is a qualitative case study with multiple cases. In this chapter, at the very beginning, a brief note of the methodological framework is presented in Section 7.2, which was used for operationalizing the whole investigation. I then explain my philosophical stance in succinct form in Section 7.3. The theoretical orientation of the study is identified and discussed in Section 7.4, followed by an account of the justification for adopting a qualitative research strategy in Section 7.5. In the subsequent section (i.e., Section 7.6), I provided a critical note on the case study research design, which lies at the heart of this study. After that, Section 7.7 contains a detailed description of multiple data collection methods. In Section 7.8, an explanation with regard to sampling strategy, sample size, and selection of case NGOs and research participants is articulated, followed by a brief review of data transcription (Section 7.9). Section 7.10 presents an overview of the data analysis tools and techniques used in this study. The issues of trustworthiness, generally known as reliability and validity in other research strategies like quantitative research, are outlined in Section 7.11. In the following section (i.e., Section 7.12), the researcher's ethical considerations are laid out. A note of the challenges during data collection that the researcher faced is presented in Section 7.13 of this chapter.

7.2 Methodological Framework

In this section, although a detailed account of the research methodology is explained throughout this chapter, I present the overall methodological framework through a graphical presentation. This framework gives a condensed yet orderly representation of the entire methodology. As seen in Figure 7.1, all along, my philosophical stance has been the determining factor of the adopted methodology. In fact, a researcher's philosophical stance is associated with specific research designs and the research approach adopted in any given study (Gannon et al., 2022). To be straightforward, philosophically, I am an interpretive researcher. I hold a subjective view of the world in that social actors' beliefs and subsequent actions shape social reality (Saunders et al., 2019). Therefore, I consider knowledge to be socially constructed. In keeping with Mohler and Rudman's (2022) perspective, I present myself as an "insider" in the research process. According to Schweitzer (2022), the researcher's subjectivity serves as a starting point for analyzing the research problem. In light of this, the first box of the methodological framework, as seen in Figure 7.1, represents my interpretive philosophical perspective in the study. Notably, here is where the methodology for this study started.

Figure 7.1: Methodological Framework of the Study



Source: Researcher's Own Illustration

In this study, as the second box represents in Figure 7.1, I adopted an abductive research approach as the theoretical focus of the study. To be more explicit, this study lies in the interplay between theory and data. That is, I used my prior theoretical knowledge to provide a background for the most plausible explanation for empirical observations.

Notably, the choice of a research approach (i.e., theoretical orientation) influences the choice of research strategies (Easterby-Smith et al., 2012). I chose a qualitative research strategy as a result of my philosophical position, theoretical orientation, and research goals. A subjective perspective is fundamentally intertwined with qualitative research processes (Olmos-Vega et al., 2022). According to Maxwell (2021), this qualitative research approach is crucial for giving a great scope for comprehending research participants' meanings, beliefs, values, and experiences.

Consistent with the interpretive research paradigm, I intend to explore the research phenomena through "why" (Research Questions 1 and 3) and "how" (Research Questions 2 and 4) questions. According to Creswell (2009), the adoption of a case study research design in this study is based on both research philosophy and the type of research questions. As noted earlier in this section, as an insider, I intend to explore an in-depth inside view of holistic accountability practices in NGOs in Bangladesh. Thus, as an interpretive researcher, my direct and highly interactive interactions with the research participants in their own natural settings are critically important. This lays the groundwork for the case study research design for this study. Keeping this aim of the study in consideration, a single case study seems inadequate in that NGOs in Bangladesh are diverse in size, functions, and orientation. What's more, local NGOs are showing these variations to a large extent. As such, I used a multiple-case study design to gain a better understanding of the differences and similarities in accountability practices among local NGOs. In recent years, academics have praised the multiple case study design as an effective qualitative research design (e.g., Halkias et al., 2022). Accordingly, the study was conducted with four local NGOs in Bangladesh.

In line with the principles of "trustworthiness" in qualitative research, a purposive sampling strategy was used in that it allowed me to select research participants that served my purpose of data collection and thus the purpose of the study. According to Campbell et al. (2020), since this purposive sampling better matches the sample to the aims and objectives of the research, it improves the rigor of the study and the trustworthiness of the data and results. In addition, I collected the data through a combination of five data collection methods: interview, focus group discussions (FGDs), observation, open-ended survey, and document analysis. It helped me a lot to triangulate the empirical findings. Finally, as seen in the last box in Figure 7.1, I employed an abductive thematic data analysis strategy for analyzing the collected data. This thematic analysis, as opined by Thompson (2022), is becoming a more widely used technique in the social sciences to analyze qualitative data.

7.3 Research Philosophy

This section of the dissertation is portentous in that, according to Gannon et al. (2022), knowing the best research philosophy to support any scholarly inquiry is essential if one intends to solve research challenges in a manner that differs from those currently supported by the body of existing literature.

These academics go on to claim that philosophical concepts and viewpoints are frequently linked to particular research designs, which influence the research methodology used in any given study. According to Buch-Hansen (2022), research practices in social science are permeated with philosophical presumptions. While focusing on the relationship between philosophy and methodology, Clarke (1998) argued that there are various levels at which research methods can be characterized, thought about, and categorized, with the philosophical level being the most fundamental. A researcher's philosophical viewpoint thus explains the validity of the research's conclusions (Dougherty et al., 2019; Kabir & Ullah, 2019; Park et al., 2020) and the contribution of a study (Moon et al., 2018). What is more, a researcher's philosophical stance predetermines the overall theoretical platform for a study. However, scholars warn that confusion is produced throughout the entire research process as a result of the misalignment between scientific approaches and philosophical viewpoints (Knox, 2004). In light of this, philosophy is the foundation of all research endeavors (Hunt & Hansen, 2011). To this end, I will first go into detail about several philosophical and methodological concerns and how they relate to one another in this section, after which I will demonstrate my philosophical stance in this study and provide a sound justification for my decisions.

In general, philosophy deals with the study of knowledge, reality, and existence (Moon et al., 2018). When referring to the realm of research, it alludes to a set of presumptions and attitudes on the growth of knowledge (Saunders et al., 2019). More specifically, a research philosophy is a set of basic beliefs that guide the design and execution of a research study, i.e., how data about a phenomenon should be gathered, analyzed, and interpreted (Tamminen & Poucher, 2020; Whitehead & Disler, 2020). Taking a simple ground of explanation, Collis and Hussey (2014) posit that research philosophy describes how a researcher sees and interprets reality and how their values and prior knowledge are likely to influence the study. By and large, there are three branches of assumptions under the umbrella of research philosophy, namely ontology, epistemology, and axiology. In the subsequent discussions, these three research assumptions are covered.

7.3.1 Ontology

Ontology is closely associated with Aristotle's question of "being *qua* being": the question of what all entities in the widest sense have in common (Borchert, 2006). What constitutes a thing and what is real or substantial have long been concerns of ontology (Erices, 2019; Thomasson, 2007). Whatsoever, Peter Simons, in his notable essay "*Ontology Meets Ontologies: Philosophers as Healers*," defines "ontology" as a branch of philosophy that deals with the science of being in general (Simons, 2009). In general, ontology examines the concepts of existence and being (Cullen, 2022). From a research philosophy perspective, ontology is a set of assumptions about the nature of reality and being (Boswell & Babchuk, 2022; Saunders et al., 2019; Wilson, 2013). Notably, these assumptions about "reality" and "being" vary across humans.

Accordingly, it has a substantive bearing on methodological choice, as discussed in the later part of this section. According to Uwanyirigira and Nasirov (2016), there are two major types of ontological standpoint: objectivism and subjectivism. In objectivism, there is just one reality that can be objectively characterized (Cullen, 2022). Thus, an objectivist researcher believes that reality exists outside of social actors (Saunders et al., 2019). Social phenomena are therefore based on external realities that are beyond one's reach or control (Wilson, 2013). Subjectivism, on the other hand, holds that there are neither universals nor abstract things; nothing exists apart from the action of the knower (Cullen, 2022). In other words, to a subjectivist researcher, reality does not exist outside the existence of social actors (Collis & Hussey, 2014). On that account, the person's view of the world is always interpretive (Cullen, 2022). The perceptions and actions of social actors therefore create social phenomena (Saunders et al., 2019; Wilson, 2013).

7.3.2 Epistemology

Epistemology is the study of knowledge, methods of knowledge, and the nature of proof or evidence (Boswell & Babchuk, 2022). To be specific, it pertains to knowledge presumptions, what knowledge is legitimate, valid, and acceptable, and how we convey knowledge to others (Kivunja & Kuyini, 2017; Saunders et al., 2019; Wilson, 2013). The central question under epistemology is whether or not the social world can and should be researched using the same principles, methodologies, and ethics as the natural sciences (Bryman & Bell, 2007). Conner (2014) argues that a researcher's epistemological viewpoint must be made apparent in a study because it offers the lens through which the researcher sees the world and the study participants.

As the literature suggests, to a varying degree, there are different research paradigms that researchers tend to adopt and utilize. However, positivism, interpretivism, and pragmatism are well-known and commonly used philosophical paradigms in social science research. Among these research paradigms, positivism and interpretivism (also known as constructivism) are the most widely used and well-known (Wilson, 2013). Notably, the terms "constructivism" and "interpretivism" are used interchangeably in literature (e.g., Kumar et al., 2022). However, I used the term "interpretivism" throughout this dissertation. Before delving into these two philosophical schools of thought, I first highlight the similarities between the positivism and interpretivism paradigms. Positivism and interpretivism are fundamentally connected ideas in that, regardless of the method a researcher employs, he or she must present a persuasive body of evidence to support the validity of the study's findings.

Principally, epistemological presumptions about the nature of human knowledge primarily result from one's ontological presumptions (Cullen, 2022). The fundamental concept of positivism holds that there is a single, objective reality that can be precisely observed and measured through scientific investigation (Boswell & Babchuk, 2022). Positivism seeks to comprehend phenomena scientifically and aspires to accurately describe the world (Crotty, 1998).

As a result, the phenomenon and the researcher continue to be separate (Rashid et al., 2019). Through the use of quantitative variables and hypothesis testing, positivism seeks to better explain phenomena. Positivists typically want their conclusions to be applicable to the entire population (Wilson, 2013).

Interpretivism, in contrast, is based on the notion that reality is socially constructed through subjective meanings (Geels, 2022). In interpretivism, any scientific finding cannot be quantified and must instead be judged within a social context (Gichuru, 2017). According to Myers (2009), an interpretive paradigm seeks to understand phenomena through the meanings that people give them while focusing on the intricacy of human sense-making as the situation develops. An interpretive researcher therefore researches the phenomena in their natural environments. In social science research, interpretivism is being applied more and more. According to Knotter (2022), the interpretive paradigm is successful in guiding our reliance on interpretation toward the production of meaningful, perceptive, and responsible truth claims. As a result, this paradigm is especially suitable for analyzing inevitably complex phenomena.

Pragmatism, which straddles the fence between positivism and interpretivism, contends that reality is constantly being actively formed as people take action to solve problems (Geels, 2022). It makes an effort to balance subjectivism and objectivism, values and facts, and accurate and varied contextualized experiences (Saunders et al., 2019). Thus, this philosophy acknowledges the significance of both the physical and social spheres (Wilson, 2013). Pragmatists put the research problem and research questions at the heart of the study and employ the techniques they believe will lead to the production of the most important research findings. In a recent study, Kelly and Cordeiro (2020) found that pragmatism provides a guiding epistemological framework that is anchored in the inquiry process and research applicability. Despite the fact that pragmatism takes pleasure in its internal pluralism, it is criticized on the grounds that various researchers have varied definitions of what pragmatism is (Elder-Vass, 2022).

7.3.3 Axiology

Axiology refers to the nature of values, their study, or the source of the values that are assigned to anything (Boswell & Babchuk, 2022). It focuses on what a researcher values in a study and is a relatively recent contribution to the field of research philosophy (Dudovskiy, 2022). Axiology is a noun with Greek roots that means "value" or "worth". Li (2016) claims that this school of research philosophy entails evaluating the importance of the researcher's own value throughout the entire research process. Axiology aims to make it clearer if a researcher is attempting to forecast or explain the world or is merely trying to understand it (Lee & Lings, 2008). In light of this, axiology is significant because it influences how academics do their research and what they value in the research findings (Dudovskiy, 2022). Thus, it is essential to state a researcher's axiological position explicitly in every specific study.

According to Saunders et al. (2019), researchers must explicitly acknowledge and consider the axiological principles as they conduct and present their research. Researchers' axiological stance is better described in two dimensions: value-free and value-bound. For example, some researchers may consider the research process to be value-free, and they are thus independent of their research. In contrast, other groups of researchers find themselves interdependent with their research and find that their research is value-bound. Whatever the stance, a researcher's axiological stance, like ontology and epistemology, has an influence on methodological choices.

7.3.4 Relationship between Ontology, Epistemology, and Axiology

All these three branches of research philosophy (i.e., ontology, epistemology, and axiology) are interrelated. Being the root of research philosophy, a researcher's ontological position has a substantive impact on his or her epistemological and axiological stance. Both ontology and epistemology are tightly related to what can be called the "theory of truth" (Halkias et al., 2022). Put differently, according to these scholars, one's view of the nature of reality is vital in deciding on the nature of truth (knowledge) and the ways to search for it. More clearly, epistemology presupposes ontology (Boswell & Babchuk, 2022). For example, subjectivism is clearly linked to interpretivism in that the researcher examines the motivations and social interactions of respondents (Wilson, 2013). Since this interpretive researcher is interdependent with the research process, it is more likely that his or her research is value-bound. On the other hand, arguably, a researcher's objective view of reality drives him or her to adopt the positivism paradigm. Likewise, he or she is "from the outside looking in" (Wilson, 2013). That is, his or her research is free. In contrast, a pragmatic researcher may recognize the significance of both objective and subjective views of reality. The pragmatic paradigm thus does not align itself with any one philosophical stance. Notably, a researcher's philosophical stance has a substantive impact on the methodological choices in a given study. And this tie-up is discussed in the very next sub-section.

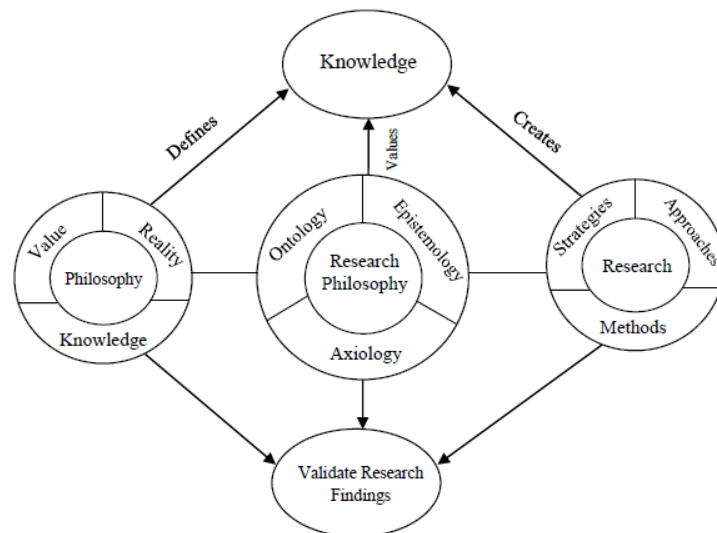
7.3.5 Interconnection between Research Philosophy and Methodology

There is a distinct relationship between a researcher's philosophical stance and his or her adopted methodologies in a given study. Methodology deals with the issue of how to go about finding out what is believed to have been learned or could have been learned (Cullen, 2022). In essence, according to Wilson (2003), the choice of research philosophy is likely to determine the research approach and strategy. Ullah (2019) articulates this relationship through a graphical presentation. As seen in Figure 7.2, research philosophy affects the choice of research methodology (i.e., research approach, strategy, and methods of data collection) (Rashid et al., 2019). Denzin and Lincoln (2011) wrote that qualitative researchers follow an interpretivism paradigm. This means that qualitative researchers study things in their natural settings,

attempting to make sense of or interpret phenomena in terms of the meanings people bring to them (Halkias et al., 2022).

Accordingly, an interpretive researcher adopts those methods of data collection (e.g., interview, FGD, observation, and document analysis) that put him or her in a comfortable setting to explore the real-life scenario of a phenomenon. In doing so, he or she needs a research design like a case study that allows him or her to interact with research participants in their own natural settings. The interactions of the researcher with the research participants are critical to eliciting the views of the respondents. Accordingly, a qualitative case study like this one assumes a subjectivist epistemology (Rashid et al., 2019). This, in turn, not as a rule of thumb, generally influences a researcher to adopt an inductive approach as the theoretical orientation for a study.

Figure 7.2: Relationship between Philosophy, Research, and Methodologies



Source: Ullah (2019)

A positivist researcher, on the other hand, tries to integrate a quantitative research method with a deductive research approach (Wilson, 2013). Studies that follow positivism often focus on employing quantitative approaches to discover causal or explanatory links (Park et al., 2020). Indeed, a quantitative strategy is associated with positivism epistemology (Mukherji & Albon, 2014). This approach involves acquiring precise, measurement-based "scientific" data that is typically statistically assessed with the aim of formulating generalizable conclusions.

While interpretive research is frequently associated with qualitative research methods, positivist research is typically associated with quantitative research methods (Rashid et al., 2019). Pragmatism, on the other hand, does not adhere to any one epistemological viewpoint because pragmatists prioritize the research problem and research questions. Additionally, they use methods that, in their opinion, will yield the most significant study discoveries (Wilson, 2013).

This usually entails multi-strategy research using both quantitative and qualitative methods. Most people would agree that the dominant paradigm for mixed-methods social research is pragmatism (Greene, 2007). Mixed approaches, however, could be used with any paradigm (Wilson, 2013).

In conclusion, regardless of the level of consciousness, a researcher is more likely to make a number of assumptions at every stage of a study. These include the extent to which a researcher's own values are reflected in their work (axiological views), as has already been discussed in this section, beliefs about reality (ontological beliefs), human knowledge (epistemological beliefs), and other topics (Saunders et al., 2019). These convictions then influence the theoretical orientation of the study, the research strategy, the data collection and analysis techniques, and the interpretation of the research results (Whitehead & Disler, 2020). To this respect, I clarify my philosophical position in the impending sub-section and explain how it influences the methods and methodologies I used in this study.

7.3.6 My Philosophical Stance and Its Implications for Methodology

The overarching importance of the relationship between research philosophy and methodologies is repeatedly stated in this chapter of the study. Research paradigms guide scientific studies through their assumptions and principles (Park et al., 2020). Accordingly, academics and research methodologists are increasingly requiring a researcher to clarify his or her philosophical stance in a study. Accordingly, this part of the research philosophy section entails my philosophical stance in succinct form, along with its implications for the chosen methodology in this study. Figure 7.3, which is based on Ullah's (2019) research philosophy framework (Figure 7.2), illustrates my philosophical position and its implications for the study's methodology.

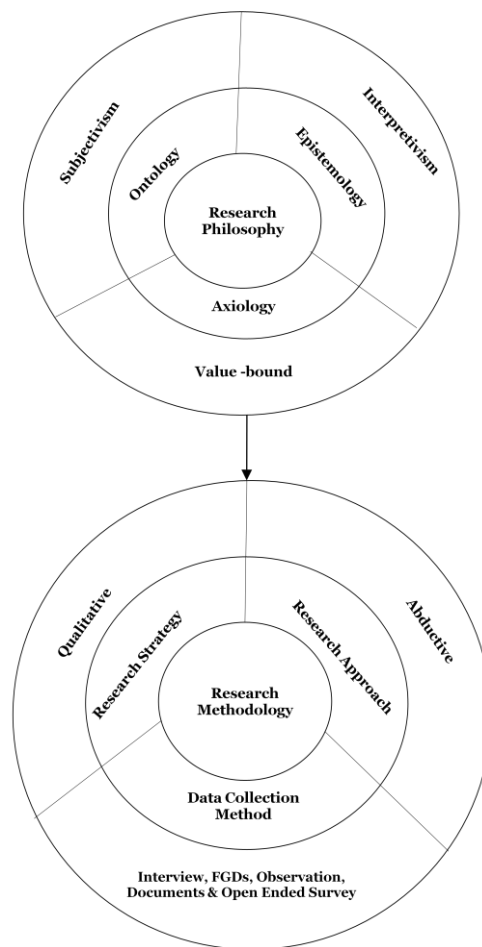
To begin with, simply put, I do hold a subjective view of "being." In other words, I believe that people's own experiences shape how society constructs reality. The remarks of Jardine (1990) and Lincoln (1990) better capture my subjectivist perspective, which claims that life as we live it is not static enough to allow for this kind of certainty as stated by objectivists. It is far more flexible, relational, and contextual. More specifically, I hold the view that everything is relative and produced by social people; there is no objective universe or truth.

Consistent with my subjective ontological view of reality, as seen in Figure 7.3, I am an interpretive researcher in that I uphold the belief that research issues are innate to human nature and should be researched as such. As a result, my epistemological approach compels me to explore the social context of the topic under investigation, i.e., accountability practices in NGOs in Bangladesh. In light of this, I aim to gain a thorough grasp of accountability practices in this study while acknowledging the significance of participants' subjectivity as a component of this study. Considering the local context of the study and the knowledge base of the participants, it seems critical to me that research participants use their own words when describing their

experiences and beliefs. Accordingly, I generated meanings pertaining to different aspects of accountability practices based on these context-specific findings.

According to Geels (2022), interpretivism helps a researcher to a large extent because it emphasizes comprehending people's various experiences and motivations. Thus, based on the local context, this paradigm guides me in developing new, more nuanced understandings and interpretations of various aspects of NGO accountability practices in Bangladesh. Recalling the purpose of the study as stated in Section 1.4 in the first chapter, I intend to explore and explain the critical insights into the holistic accountability practices in NGOs. That's why positivism that focuses on measurable findings is unlikely to be deemed useful because it is most unusual to reveal the experiences, emotions, and perceptions of multiple but diverse groups of stakeholders in quantitative form. Instead, according to Greener (2008), interpretivism enables the researcher to experience the world through the participants' eyes because it enables the researcher to have many perspectives on a research subject.

Figure 7.3: The Researcher's Philosophical Stance and Its Methodological Implications



Source: The researcher's own illustration based on Ullah (2019).

In terms of axiology, consistent with my ontological and epistemological stance, I believe that my research is value-bound in that I am interdependent with the whole research process. My opinions, beliefs, and perceptions have an impact on both the conduct of the research and, to some extent, its outcomes. Although, to the best of my knowledge, I make every effort to maintain objectivity when gathering data and analyzing the results in order to ensure that the study is devoid of bias, it is also true that my research and I are intertwined. That is, my values have a bearing on the research process. In actuality, value-free research does not exist (Rashid et al., 2019). As creatures, humans constantly create the world we live in.

As reflected in Figure 7.3, I choose to conduct my research in a qualitative manner in keeping with my interpretive philosophical perspective. The philosophy of qualitative research is "interpretive, humanistic, and naturalistic," according to Creswell (2007). In order to explore the crucial viewpoints of accountability practices through a thorough investigation, I used a multiple case study research approach and interacted with research participants in their natural environments. As a result, I combined different data collection methods like interviews, FGDs, observation, an open-ended survey, and document analysis in accordance with my interpretive paradigm. Again, consistent with my axiological stance, I place much value on understanding the views and stories of the research participants based on an anonymous questionnaire, and this could only be better reflected through a face-to-face interview in their natural settings. Thus, I adopted face-to-face interviewing, observation, and FGDs as the primary data collection methods in this study.

7.3.7 My Role as a Researcher

"If the world is a stage and life is a collection of scenes, there may be a great set of discoveries to make if a researcher thinks of society like an actor" (Collins & Stockton, 2022). This sentence is quite adequate to reflect the importance of the researcher in a research project. Warren and Bell (2022) assert that the researcher's position as an embedded researcher is crucial because case study research provides a level of comprehension of the setting under investigation that can only come through firsthand experience and involvement. From the beginning to the end of this dissertation, I knew that I and my research were two sides of the same coin. I am interdependent with the whole research process, and I am also an instrument in this endeavor (Merriam, 2009; Yin, 2006). As cited by Garvey and Jones (2021), researchers functionally become the instrument of qualitative analysis when they use the naturalistic paradigm as a part of their methodology (Denzin & Lincoln, 2011).

I recall some lines of Shakespeare that he wrote in his play *As You Like It*.

“All the world's a stage, and all the men and women merely players. They have their exits and their entrances. And one man, in his time, plays many parts.” (Shakespeare, 1623).

That being the case, in this section, I sum up my role as a researcher in this study. To begin, throughout the interview, I tried my best to remain as neutral and calm as possible. I have created a space for each and every interviewee so that they can express their thoughts, perceptions, and emotions more freely and fairly. I didn't interrupt the natural flow of talking until and unless it went far beyond the purpose of the interview. I provided clarification of terms on the participants' request and asked repeated questions as needed. I showed respect and empathy to the participants. I tried to maintain eye contact with the participants, giving them the impression that their every word was important to me.

Throughout the interview process, being an internal researcher (i.e., an insider), I was an active and obedient listener and observer. I was aware that the participants had significantly relevant answers to my questions and thus made a substantive contribution to the study. However, I avoided raising "leading questions" with the participants. In fact, I attempted with the utmost sincerity and curiosity to access the thoughts and feelings of study participants. In the case of FGDs, I have followed almost all of these techniques. In FGDs, I was likely a facilitator.

Once I completed data collection and transcribed all audio recordings of interviews and FGDs, my second role started as the interpreter and analyst. During interpretation and data analysis, I tried to be as neutral as possible. I have no significant prior perceptions that could guide my analysis and interpretation because I have never worked with or been involved with NGOs in any way throughout my life. However, it recognizes that as an embedded researcher, some unintentional biases might have had a minor impact on the study's findings. After receiving this acknowledgement, I made sure to make my philosophical position clear in the methodology chapter and elsewhere in the dissertation as needed. However, I learned to be more conscious of and circumspect when drawing judgments, interpretations, or conclusions that could be influenced by my own opinions and perceptions.

7.4 Research Approach

The research approach, or simply a researcher's theoretical standpoint, in any given study is critical in that these theoretical standpoints affect research strategy and subsequently other parts of research methodology like data collection, analysis, and interpretation. Notably, this research approach has been termed differently by different scholars, e.g., research approach (Dudovskiy, 2022; Wilson, 2013); logic (Boswell & Babchuk, 2022); approaches to theory development (Saunders et al., 2019); or reasoning (Kennedy & Thornberg, 2018). To make it specific in this regard, I use the term "research approach" throughout this dissertation, although I prefer to use the term "theoretical standpoint" when referring to a researcher's approach to theory development. Whatever labels are used to describe a researcher's theoretical perspective, Wilson (2013) asserts that a crucial question that must be addressed very early on in a research endeavor is "how will theory appear in my study?"

Simply put, theory is used in research projects whether it is expressly stated in the design of the research or not (Saunders et al., 2019). A key consideration about the design of a research project is how much of it is focused on establishing or testing theories. As a result, Easterby-Smith et al. (2012) argued that a researcher's decision regarding how to develop a theory is significant since it will aid in thinking about the research methodologies and methodological decisions that will work for the study and, more importantly, those that will not.

As found in the literature, there are three common research approaches: inductive, deductive, and abductive (Boswell & Babchuk, 2022; Dudovskiy, 2022; Kennedy & Thornberg, 2018; Saunders et al., 2019; Wilson, 2013). To be more precise, a research approach involves the interaction of theory and data. Accordingly, these three research approaches take a stance between theory and data. The inductive and deductive research approaches are two dissimilar types of these three research methodologies.

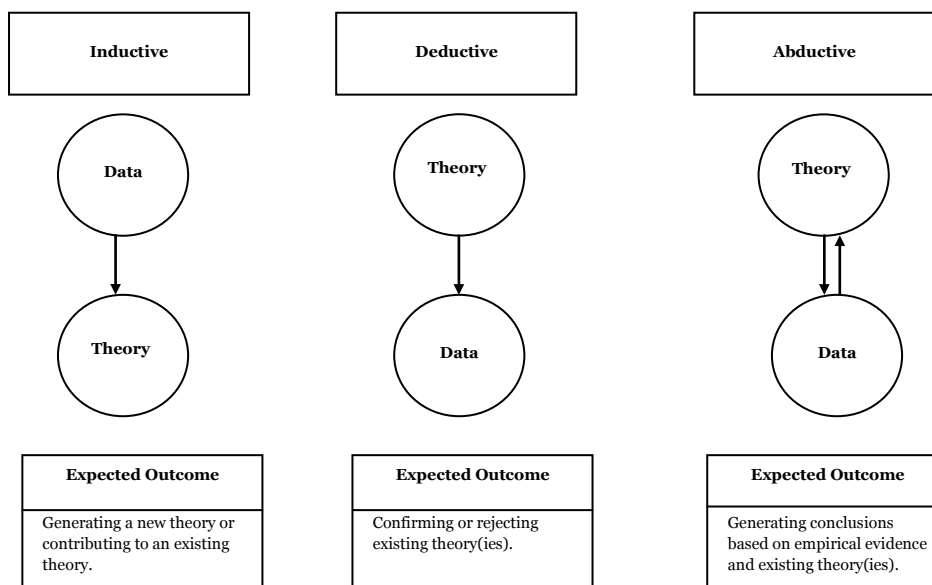
In a deductive approach, as exhibited in Figure 7.4, a researcher moves from theory to data. Contrarily, a researcher with an inductive approach moves from data to theory. The former is a theory-testing approach, while the latter is a theory-building approach. More elaborately, deductive reasoning, frequently in the form of strict hypothesis testing, is the process of moving from the general to the specific in order to make predictions about the population based on a sample (Boswell & Babchuk, 2022). The deductive approach is therefore typically linked to theory-testing and positivist techniques, which seek to unbiasedly evaluate phenomena (Hurley et al., 2021; Mantere & Ketokivi, 2013). The method of developing a theory using inductive reasoning, on the other hand, begins with the observation of particular cases and aims to draw generalizations about the topic being studied (Hyde, 2000).

The third research approach, abductive, strikes a balance between inductive and deductive approaches (Tavory & Timmermans, 2014). Abductive research engages with empirical data and current theoretical understanding in a concurrent and equal manner rather than being data- or hypothesis-driven (Hurley et al., 2021; Rinehart, 2021). An abductive technique swings back and forth, effectively integrating deduction and induction, as opposed to moving from theory to data (as in deduction) or data to theory (as in induction) (Suddaby, 2006). A researcher with an abduction approach therefore infers an apt conclusion from the iterative analysis of data against possible, plausible delineations (Boswell & Babchuk, 2022).

Notably, there is no hard and fast rule as to the adoption of an abductive, deductive, or inductive approach (Kara, 2022). Helen Kara, the author of *Qualitative Research for Quantitative Researchers*, claims that both qualitative and quantitative researchers occasionally utilize deductive and inductive reasoning. Most often, as found in the literature, an inductive approach is associated with an interpretive research approach (Hyde, 2000; Jarvensivu & Tornroos, 2010). And the deductive is associated with positivism as a research philosophy. Accordingly, a

researcher generally adopts a qualitative strategy in alignment with his or her inductive theoretical standpoint. Admittedly, research with a deductive research approach is more likely to adopt a quantitative research strategy. However, as noted earlier, there are no cast-iron rules in this regard. Hyde (2000), for instance, acknowledges the use of deductive reasoning in qualitative research. Hyde contends that formal deductive techniques might be an essential step in ensuring the credibility of qualitative research findings. Additionally, according to Reichertz (2004), qualitative research can be either inductive or abductive.

Figure 7.4: Types of Research Approach and Their Expected Outcome

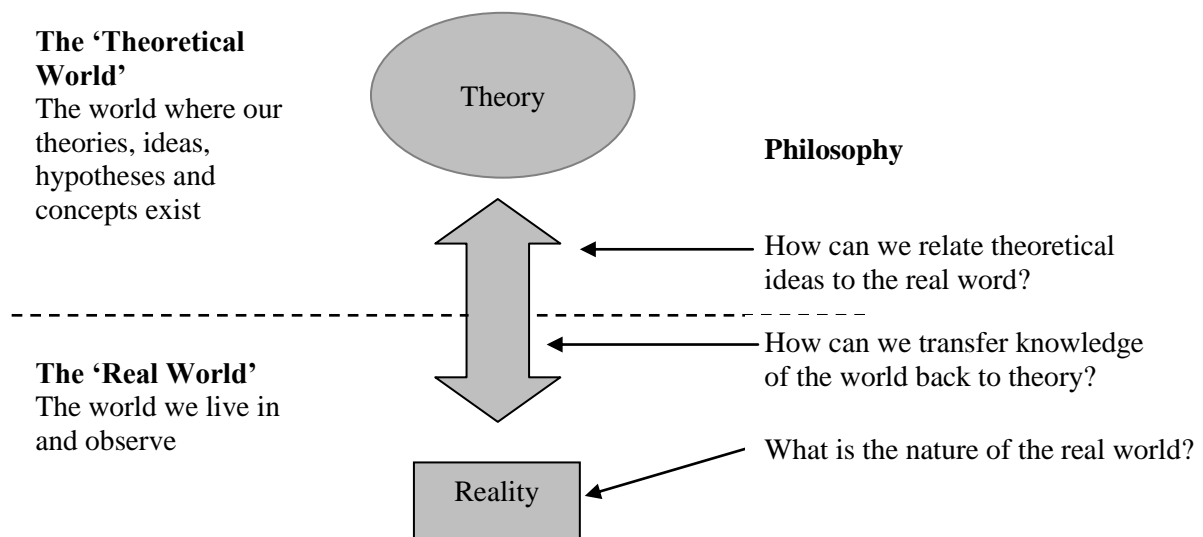


Source: Researcher's Own Illustration

As regard my theoretical standpoint, that is, my research approach, I adopted an abductive approach for the purpose of this study. To recall, I am an interpretive researcher with a subjective view of reality. And also, as discussed in the next section, I adopted a qualitative research strategy in this study. To substantiate my choice, I refer here to the comments of some notable research methodologists. First, because the abductive approach is adaptable, researchers from a variety of research ideologies, including interpretive, can apply it (Saunders et al., 2019). In fact, some claim that since pure deduction or pure induction are so challenging, if not impossible, to achieve, most management researchers actually employ at least a small amount of abduction. Again, abduction as a form of logic is practiced in qualitative research (Bryant, 2017; Hadley, 2017). In accordance with the arguments of Boswell and Babchuk (2022), I strive to come up with evidence-based conclusions at the end of the study. These two academics contend that an abductive approach focuses one's capacity to deduce a well-fitting, plausible conclusion from the empirical findings.

They further argued that abduction can provide a sound justification for how one came to their findings, even though it cannot create a nice or tidy logical proof. Unlike induction, abduction accepts existing theory, which might improve the theoretical strength of case analysis (Rashid et al., 2019). Abduction is flexible enough to allow a less theory-driven research process than deduction. Consistent with the fact that abductive research aims to find the most logical solution and useful explanation for phenomena (Hurley et al., 2021; Reichertz, 2013), adopting an abductive approach does not prevent me from exploring the phenomenon, identifying themes and patterns, and interpreting the findings in line with the existing theories. Accordingly, researchers are increasingly becoming suggestive when adopting an abductive research approach in social science research (e.g., Conaty, 2021; Kennedy & Thornberg, 2018; Rashid et al., 2019; Taylor, 2018).

Figure 7.5: An Illustration of Researcher’s Theoretical Standpoint



Source: Lee and Lings (2008)

Rather than confining myself to testing a specific theory or developing a new theory, I remain in the middle ground and take a flexible stance with regard to my research approach. Put simply, I move back and forth between theory and data. According to Boswell and Babchuk (2022), in an abductive approach, a researcher iteratively induces and deduces as data are gathered and examined. Focusing on an abductive theoretical standpoint, more focus is on the analysis of empirical data at first, and then I use the existing theories to interpret the empirical findings of the study. Therefore, I focus on the analysis of existing theories rather than testing existing theories or building new theories. Following the analysis and interpretation of empirical findings based on existing relevant theories, I draw relevant and practical conclusions that could be further tested or more rigorously studied as an attempt at generalization.

My theoretical standpoint could be better described in the words of Lee and Lings (2008). According to these research methodologists, as depicted in Figure 7.5, the ultimate objective of research is either to create knowledge or to add evidence to our existing knowledge. In this study, I intend to establish a relationship between practices and theories. On one side, I am using existing theories to analyze the empirical findings. On another side of the same continuum, I am relating the empirical findings (practice) to existing theories. As shown in Figure 7.5, this study depicts a relationship between the real and theoretical worlds.

7.5 Research Strategy

This section describes the research strategy utilized for this study and provides a brief overview of other strategies frequently employed in social science research. Notably, the terms "research strategy," "research approach," and "research design" are alternatively used in the research arena. For example, Wilson (2013), in his book, pinpoints qualitative and quantitative research as research strategies. Johannesson and Perjons (2014) mention and describe research strategies in different ways in their book. According to these scholars, researcher strategies include experimentation, surveys, case studies, ethnography, grounded theory, action research, and phenomenology. Tomaszewski et al. (2020) connect case study, ethnography, narrative, and phenomenology as qualitative approaches. Again, in a similar piece of writing, Taherdoost (2022) relates quantitative and qualitative research as both a research approach and a research method. As a result, it appears difficult to trace the contents of a chapter while only referring to concepts such as research strategy, research approach, or research design.

In this study, in alignment with Wilson (2013), qualitative research and quantitative research are named as the research strategies. Experiment, survey, case study, ethnography, grounded theory, action research, and phenomenology are examples of research designs. The research approach in this study is meant to be from the theoretical standpoint of a researcher. And research methods include tools for data collection like interviewing, FGDs, observation, an open-ended survey, and observation.

Getting to the point of discussion in this section, there are two common strategies available to researchers while undertaking a research project: quantitative and qualitative (Rashied et al., 2019). However, there has long been a debatable issue in academic research as to the applicability of these two most widely adopted but distinct strategies, which Kara (2022) describes as the "paradigm wars." Though research methodology dates back to the founding of academia (Khosrow-Pour et al., 2022), the phrase "qualitative research" first appeared in the social sciences in the 1960s (Bogdan & Biklen, 2007). The merits of qualitative vs. quantitative research continue to be the subject of debate, counterargument, and argument to this day, especially in social scientific research (Conaty, 2021). If conducted properly, qualitative research can provide answers to certain research topics that cannot be satisfactorily addressed by just

employing quantitative techniques (Busetto et al., 2020). Whatsoever, in a recent study, Thelwall and Nevill (2021) found that qualitative research increased markedly in prevalence between 1996 and 2019.

While both quantitative and qualitative research strategies are praised for aiding in the comprehension and resolution of real-world issues (Kara, 2022), they drastically differ on a number of fronts. Their distinctions are genuine and frequently quite valuable. Research questions in quantitative research strategy typically ask about the connections between the variables under investigation and are formulated at the outset of the project (Barroga & Matanguihan, 2022). Additionally, research questions could aim to characterize a population's behavior with respect to one or more variables or the qualities of the variables that will be measured (Ratan et al., 2019). One or more relatively broad research questions are used to start qualitative research, which may then be iteratively updated as the study progresses to focus the study's goal or purpose (Denny & Weckesser, 2022). In contrast, in quantitative research, a specific research question is established at the outset. More specifically, research questions for qualitative studies are frequently evaluated and modified, unlike research questions for quantitative studies.

Another research strategy is a multi-strategy, which combines qualitative and quantitative methodologies (Creswell, 2014). It is frequently referred to as mixed-method research or mixed-strategy research. This multi-strategy specifically includes both quantitative and qualitative elements (Bryman, 2017). Additionally, this tactic stands alone as a research methodology (Dawadi et al., 2021). In order to provide guidance for the collection and interpretation of data from several sources in a single study, a multi-strategy contains philosophical assumptions.

Given the aforementioned distinctions between these three research methods, researchers often select a certain strategy for any given study. Declaring one particular method to be superior to another is not a good move. According to Kara (2022), both quantitative research and qualitative research strategies have advantages and disadvantages. A researcher's decision is thus influenced by a variety of variables. The philosophical perspective of a researcher comes first and foremost. The choice of a qualitative or quantitative research methodology depends on the underlying presumptions that make a study within the social world's boundaries valid, as well as the recognition of issues and their remedies (Rashid et al., 2019). Research in diverse domains can use a variety of paradigms, each of which is founded on its own ontological and epistemological framework (Coll & Chapman, 2000). A qualitative strategy, as applied in this study, is framed under the "paradigmatic umbrella" of interpretivism (Sweet & Davis, 2020).

Again, whichever research strategy is used, it has a significant impact on a study at every level. As an illustration, if a researcher uses a qualitative strategy, it is largely evident that this strategy stresses language and discourse, both in data gathering techniques like in-depth interviews and in the production of research reports and other deliverables that are created as study outcomes (Erickson, 2018).

More specifically, one should choose a research strategy before deciding on a specific research design because this will guide how they gather, evaluate, and interpret the results. Furthermore, the research strategy chosen influences the types of research questions. For instance, qualitative research, according to Whitehead and Disler (2020), offers in-depth explanations of how individuals behave and the reasons behind their actions. Or, to put it another way, qualitative research is typically effective at explaining why or how something is happening, while quantitative research is typically strong at identifying what is happening (Kara, 2022). As a result, as indicated in Section 1.5 in Chapter 1, each of the study's four research questions focuses on "why" and "how" questions.

To call a spade a spade, I adopted a qualitative research strategy for this study. The first rationale for such an option is my philosophical stance. As an interpretive researcher with a subjective view of reality, it seems a qualitative research strategy would be an appropriate choice for the study. Philosophically, I believe that understanding human experiences and their values and perceptions is critically important to generating meaningful conclusions regarding research phenomena like accountability practices. According to Cullen (2022), the goal of qualitative research is to decipher and comprehend meaning by examining the collected data so as to best portray the representation of social reality.

Second, the context of the study is important. As a subjective viewer of the world, I believe that research phenomena are not external to research participants. Thus, gaining critical insights into accountability practices is largely possible based on in-depth interaction with the research participants in their natural contexts. That being the case, qualitative research is a preferred strategy to me because qualitative research is crucial for understanding the effect of social and cultural contexts on these meanings, behaviors, processes, and outcomes (Maxwell, 2021). In a very recent study focusing on the outcomes of student-management conflicts, Akparep (2022) claimed that the qualitative research design made it possible for him to put the problem of the study in proper context. Thirdly, I aim to have a thorough understanding of the motivations, procedures, obstacles, and views around holistic accountability practices in Bangladeshi NGOs. This necessitates the requirement for dense and detailed data. As claimed by Lucas et al. (2022), qualitative research involves a variety of empirical materials and sources that recount routines, experiences, and meanings in people's lives. A properly conducted qualitative study can aid in "understanding a situation that might otherwise seem cryptic or unclear" (Eisner, 1991).

Fourth, taking into account the purpose of the study, quantitative and mixed-method approaches are ineffective. In that I want to uncover accountability behaviors in terms of actual lived experiences, my study is context-specific. Context-based inferences cannot be made using a quantitative approach. According to Kara (2022), the author of Sage's published research methodology book, quantitative researchers attempt to reduce the influence of the study context in order to isolate and modify variables. Although a mixed-methods approach is purported to offer deep insights into the investigated societal phenomena (Dawadi et al., 2021; Poth & Munce, 2020), this strategy doesn't seem applicable to this study. The primary and main cause is the philosophical tension brought on by a mixed-method approach.

Finally, a significant consideration is the study's field. In contrast to some of the quantitative, "results-based" approaches now in use, Bell and Aggleton (2012) note that there are growing calls to monitor NGO program processes and evaluate their impacts. Qualitative methodologies in particular offer a potentially richer means of examining NGO accountability practices because of the emphasis on creating locally based explanations. With such an understanding, the standalone research strategy used in this study is qualitative.

7.6 Research Design

Research methodology shifts in strategy as it crosses disciplinary and theoretical boundaries (Khosrow-Pour et al., 2022), and the same is true for research design (Flick, 2022). A research design serves as the foundation for the direction of the research activities and data collection in any type of research strategy, whether qualitative or quantitative (Brown, 2022). According to Bouchrika (2022), research design is one of the main factors influencing a study's quality, relevance, and accuracy. Research designs, according to Churchill (1976), are like "blueprints" since they provide a framework to make sure the research is pertinent and help the researcher accomplish the goals in the most effective and inexpensive way feasible.

Notably, although interchangeably used by scholars, a research strategy and a research design are two distinct subjects. While the former is an outline of how to approach the problem (e.g., whether you are focusing on numbers or exploring meanings), the latter states how to implement that strategy. Put simply, a research design is a framework that includes the methods and procedures to collect, analyze, and interpret data (Bouchrika, 2022). According to Churchill (1976), research design is simply the framework or plan for a study that is used as a guide in collecting and analyzing data. While the importance of a research design and its meanings are well-articulated in literature, the types and usage of research designs in both quantitative and qualitative research vary surpassingly.

As noted earlier, this study is based on a qualitative research strategy. As stated by Flick (2022), "qualitative research design is continually evolving." It is not just more prevalent in fields other than the conventional social sciences, where it is a common choice, but it is also affected by changes in the types of data, technologies, and research methods that are being used.

Despite having a variety of opinions in regard to the effectiveness of each research design, some research designs are widely used by researchers while adopting a qualitative research strategy. For example, in the most recent but ground-breaking book, *The SAGE Handbook of Qualitative Research Design*, case studies, longitudinal research, grounded theory, and ethnography were identified as the basic qualitative research designs in Part 4 of Volume 1 (Roulston, 2022). Whitehead and Disler (2020) identified ethnography, grounded theory, case study, and narrative inquiry as qualitative research designs in a similar vein. Whatever the case, each of these qualitative methodologies is an important approach in its own right and allows for different aspects to be explored. To cut to the chase, this qualitative study is based on a multiple case study research design. Before delving into the reasoning behind such a decision, I'd like to explain what a case study design is and why qualitative researchers have found it so appealing.

7.6.1 Case Study

While case studies are extremely useful in qualitative research (Schoepf & Klimow, 2022), it is critical to recognize that "a single definition does not exist" (Hentz, 2016). In contrast, there are numerous definitions of a "case study" in the literature. In addition, there is still no standardization or formula for how to conduct case study research (McKee, 2004; Yin, 2006). Nonetheless, case study research is a widely-used research design in qualitative research (Glette & Wiig, 2022). And this widely used design has probably generated multiple definitions of the notion of "case study." Whatsoever, this sub-section entails few definitions or understandings of "case study." A fair and straight-cut definition is that a case study is a thorough, in-depth analysis of a specific case (or instances) in the context of the real world (Bromley, 1986; Feagin et al., 1991). More elaborately, Simons (2009) defined case study research as "an in-depth exploration from multiple perspectives of the complexity and uniqueness of a particular project, policy, institution, program, or system in a "real life" context." Creswell (2013) provided a comprehensive but useful definition of a case study. According to this research methodologist, a "case study" is a type of research design that uses in-depth data collection from a variety of sources to examine one or more contemporary, real-world constrained systems (cases) through time and presents a case description and case themes.

Although case study design persists in both qualitative and quantitative research, case studies are typically qualitative in nature as they emphasize the importance of context in determining social realities (Baskarada, 2014; Conner, 2014). By and by, a question remains centered on when to use "case study."

The main objectives of a case study are better reflected in Schramm's given definition. According to Schramm (1971), all case study styles share the common goal of illuminating a decision or collection of decisions—why they were made, how they were carried out, and what the outcome was. Accordingly, when the goal of the study is to address "how" and "why" questions, as it is in this study, Yin (2006) advises taking a case study approach into account. As evident in the literature, there are primarily two types of case study designs (Glette & Wiig, 2022). One is a single case study, while another is a multiple case study design. Multiple case studies are also referred to as collective case studies (Schoepf & Klimow, 2022) or multi-case research (Mishra & Dey, 2021). As stated earlier in this section, this study comprises a multiple case study design.

7.6.2 Why a Case Study?

This sub-section tells the tale of the rationale for adopting a case study research design for this study. To begin, as stated in the statement of purpose, this study aims to explore accountability practices in NGOs in Bangladesh, which requires an in-depth investigation within its real-life context. As a result, the purpose of this study is more appropriate for the type and scope of a case study research design. According to Halkias et al. (2022), case study research is crucial for the in-depth analysis of participants' opinions on the phenomenon in its natural setting. Second, accountability is a multifaceted subject. The case becomes more complex when the NGO perspective is taken into consideration. As long as NGOs exist, or at least claim to, they do good for society as a whole. In addition, this study focused on holistic accountability practices. The density of the data thus remains a challenge for me. Admittedly, an in-depth investigation using a sophisticated research design like a case study is necessary. The benefits of case study research, according to Glette and Wiig (2022), are its capacity to examine intricate social phenomena and manage large amounts of data. When the goal of a study is to keep the comprehensive and significant aspects of real-life occurrences, case studies are a good fit (Stake, 2011; Yin, 2006).

Third, to ensure the rigor of a qualitative study like this one, I need a research design that allows for multiple sources of information. And case study research utilizes multiple forms of evidence (Cobian et al., 2022; Yin, 2006). This diversity is critical for gaining a comprehensive understanding of key stakeholders' perceptions and experiences with NGOs' accountability practices. Fourth, to put up another argument, case study research is distinctly important from a theoretical perspective. A critical analysis of the phenomenon of NGO accountability within its real-life contexts along with the usage of multiple sources of data is supposed to help me robustly analyze the empirical findings through the lens of existing theories. Case study research, according to Mishra and Dey (2021), entails investigating a phenomenon within a pertinent and narrow context using a case and providing a theoretical justification. This is critically important for a research project like this, where I recurrently move back and forth between theory and data.

Fifth, this case study research design has been noticeably utilized in accountability research, especially in the field of NGO accountability. Some notable ones include Berghmans (2022); Chu and Luke (2022); Lai and Hamilton (2020); Kaunda (2022); Kuruppu et al. (2022); Masdar et al. (2022); Mpofu and Govender (2022); Tahajuddin et al. (2021); Uddin and Belal (2019); Van Belle (2022), and Yates and Difrancesco (2022). Even a case study as a research design has been used in doctoral studies on NGO accountability in recent time, as in Awuah-Werekoh (2014), Coker (2012), Dewi (2017), McCollim (2019), Mohammed (2021), Mowafi (2021), Owusu (2016), Uddin (2014), and Walsh (2014). The applicability of the case study as a compelling research design is therefore well established in academia.

Finally, given the purpose of the study, other popular qualitative research designs like grounded theory, ethnography, and narrative inquiry are inappropriate. For instance, although the contact with research participants was very similar to that of a case study, ethnography would not have been appropriate for this study because the focus of the examination was people's lived experiences rather than their culture. Once more, ethnography necessitates the study of a large number of individuals over an extended period of time, which is judged unfeasible given the length of the doctoral study and the varied but adaptable character of accountability practices. Since it is not my intention to build a theory in this study, my abductive theoretical perspective once again does not support me in choosing a grounded theory design. Finally, because data were not gathered and analyzed based on the study's events' chronological occurrence, a narrative inquiry—which is used when a researcher must arrange and display facts chronologically to address the research questions—is not regarded as acceptable for this study.

7.6.3 Why a Multiple-Case Study?

As noted in the foregoing discussions, case study designs are classified into single case study designs and multiple case study designs. To jog the memory, this is a qualitative study based on a multiple case study design. Without a doubt, a single case study has the ability to produce a deeper understanding of the subject and thus a high-quality theory. It is therefore difficult, although not impossible, to investigate all the aspects of a phenomenon in a single case study (Cruzes et al. 2015). Straight out, I adopted a multiple case study design for at least four distinct reasons.

The First and foremost reason is that the NGO sector is extremely diverse in nature. It is very difficult to bring all NGOs under the same umbrella. They are diverse in size (large or small), nature of activities (humanitarian or development), orientation (advocacy or operational), funding (foreign donor, or government, or self-funding), philosophy (microcredit or non-microcredit) and so on.

Although it is difficult to generalize the findings of case study research, considering the applicability of the findings, mere research on a single case is not sufficient to explore the real

scenarios of accountability practices that we can claim for local NGOs as a whole on average. Based on the analysis of existing literature, Oxford researchers like Abigail Barr and Marcel Fafchamps acknowledged this problem and stated that researching the NGO sector has proven challenging due of its heterogeneity (Barr et al., 2004). They further claim that putting various case studies together might be helpful for creating conceptual understandings of NGOs' activities and the settings in which they operate.

Second, the main benefit that a researcher derives from a multiple-case study is a rich understanding of the similarities and differences between the cases. A multiple-case study methodology, in accordance with Hunziker and Blankenagel (2021), moves the emphasis from comprehending a single example to the contrasts and similarities between cases. The same research across multiple NGOs revealed the points of differences and similarities, along with a likely scope for justifications for the underlying reasons for such differences and similarities, even though it is not my intention to generalize the study's findings, as argued by Mishra and Dey (2021).

Third, I conducted the study on both similar and different types of NGOs. All Case NGOs are similar in that they are all geographically local NGOs. Despite being local NGOs, these case NGOs differ in terms of the nature of the functions they carry out. Thus, while considering similarities, according to Yin (2006), it helps to confirm the findings across cases because of replication. And on the other side, the multiple case studies have the potential to develop varying critical insights into accountability practices because of their orientation as different program-oriented NGOs. It helps me to draft a holistic but convincing picture of accountability practices in NGOs in Bangladesh. Notably, one advantage of a multiple-case study is that it allows the researcher to examine the data both within and across situations. Fourth, from a theoretical perspective, a multiple-case study is quite useful. Because it is grounded in more than one piece of empirical evidence, it also allows for a wider theoretical analysis in light of research questions. It allows me a cogent theoretical explanation of the motives behind current accountability practices in NGOs.

In the end, case study design is not without criticism. For example, case-study research is often criticized for its low potential for enabling generalization because, usually, only a limited number of cases are included (Reynaers, 2022). While scholars (e.g., Channaveer & Baikady, 2022) highlight the strengths and limitations of the case study as a research design in the social sciences, this research design has enormous appreciation among social scientists across disciplines (Yazan, 2015), especially for its applicability within specific contexts (Rashid et al., 2019). In fact, a well-designed case study, whether a single-case or multiple-case study design, aids in gaining a thorough understanding of the accountability practices of social enterprises such as NGOs (Cobian et al., 2022; Izaguirre, 2015).

7.7 Data Collection

The amount of data on the globe is immense (Priya et al., 2022), and it is being produced at an exponential rate (Cote, 2021). Statista (2022) estimates that the total amount of data was 64.2 zettabytes in 2020 and will increase to 181 zettabytes by 2025. In order to make educated business decisions, assure quality assurance, and uphold research integrity, precise data collection is required, according to Catherine Cote, marketing coordinator at Harvard Business School Online (Cote, 2021). The same is true for research projects, whether they are qualitative, quantitative, or mixed-method. It is the data upon which an existing theory or theories are tested, constructed, enhanced, or explained. As a result, the researchers must specify the data sources, data types, and data collection techniques while gathering data. Quality data collection techniques, according to Vathsala (2017), increase the validity or accuracy of study outcomes or conclusions. A researcher must make sure that data is acquired legally and ethically, that it is complete, and that it is collected at all times (Cote, 2021). Otherwise, data analysis won't be reliable, which could have significant negative effects. Therefore, in order to gather and arrange the data from each data source, a well-designed data gathering method is required (Billups, 2021).

Schoepf and Klimow (2022) defined data collection as the methodical, structured, and objective process of acquiring information. As a result, it is a deliberate process of learning about a certain topic (Cote, 2021). According to John Dudovskiy's very thorough description, "data collection" is the act of gathering information from all pertinent sources in order to identify solutions to the research problem, test the hypothesis (if a deductive approach is used), and assess the results (Dudovskiy, 2022). Notably, this data collection process must be planned and carried out as per the philosophical stance of the researcher. For example, according to Boswell and Babchuk (2022), the methods of data sampling, collection, and analysis chosen should be in alignment with the guiding philosophical assumptions and central questions of the researcher.

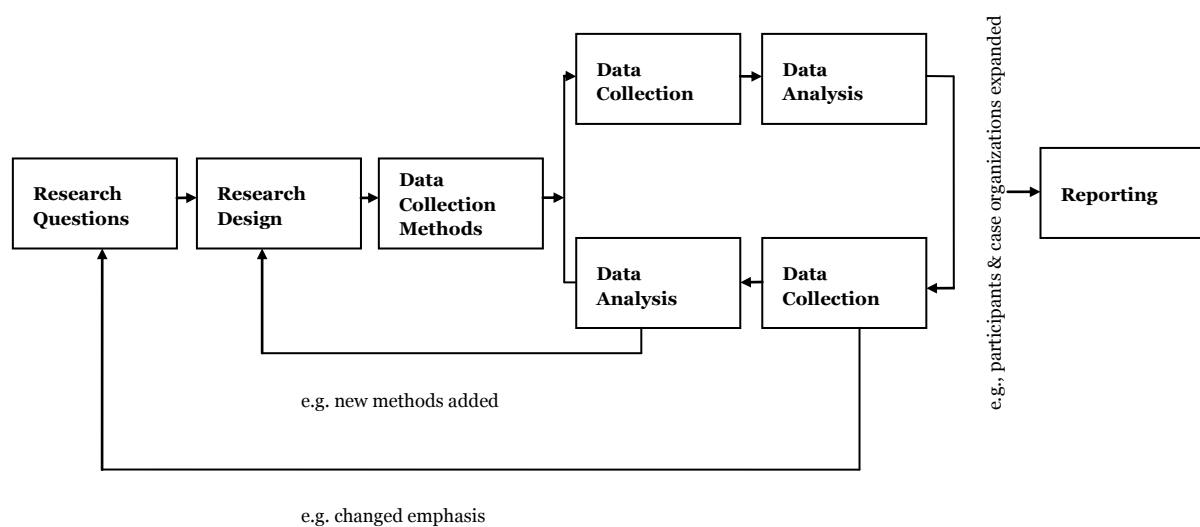
Notably, while data are considered an all-important component in all types of research, they vary to a large extent between quantitative and qualitative research. Simply put, quantitative data are numbers and statistics, while qualitative data are words and meanings. Sarah Ivan, a former senior analyst at the National Institute for Children's Health Quality in the United States, clarified the distinction as to the term "data" in qualitative and quantitative research. This data analyst claims that "qualitative data" is the descriptive and conceptual findings gathered under the methods of surveys, interviews, or observation, which are frequently presented as narrative stories and experiences of research participants (why, how) (Ivan, 2021). And quantitative data collection methods gather quantitative information (who, what, when, and where).

To come to the central point of this section, in stand-alone qualitative research, there are a number of data collection methods. Felice D. Billups, in her recently Sage’s published book *Qualitative Data Collection Tools: Design, Development, and Applications*, identified a number of data collection methods for qualitative research (Billups, 2021). While referring to interviews and focus group discussions (FGDs) as the most commonly applied methods, she added other methods to her list of qualitative data collection such as observation, field notes, journaling, document analysis, conversational analysis, and discourse analysis. In a similar vein, this study deals with the most common methods of data collection, namely interviews, focus group discussions, observations, document analysis, and open-ended surveys.

7.7.1 Data Collection Period

To be more specific, I collected data from participants between 2021 and 2022, looked at each participant’s interview separately, and then continued the data collection phase by conducting a cross-case analysis to look at both the unique and common experiences of diverse NGOs’ stakeholders. In qualitative research, the amount of data obtained is notable since it is not fixed or calculable and instead continues until saturation is reached (Denny & Weckesser, 2022). When the question of the rigor of qualitative research is taken into consideration, this complexity—which is brought on by the uncertainty of the time period and the density of data collection—becomes acute. In general, qualitative research is used to help researchers develop a rich understanding of a particular topic (Lester et al., 2020). Each step of qualitative research takes more time than most people realize (McGrath et al., 2019). Therefore, the time allotted for qualitative research is sometimes woefully insufficient (Silverio et al., 2020).

Figure 7.6: Iterative Data Collection and Analysis



Source: The researcher’s own illustration based on Busetto et al. (2020).

As with other qualitative studies, the length of data collection in this study is noticeably longer and happens in discrete form. It is not the case that everything happened as planned. The data collection phase in this study is characterized by a number of practical issues like data negotiation, data access, developing interview guides, making appointments, and conducting interviews and FGDs.

Again, the topic of the study is sensitive in that it deals with critical insights into actual practices of accountability. Building relationships with participants took time. According to DiCicco-Bloom and Crabtree (2006), participants and researchers require time to build rapport, especially if the topic of the interview is sensitive. Likewise, while conducting an interview, issues arise from the viewpoint of the interviewee that require further questions. As seen in Figure 7.6, these evolving issues pushed me to make a revision in the research questions and the methods of data collection. For example, the plan calls for interviews with academics who have conducted extensive research on accountability practices in Bangladeshi NGOs. As a result of the complexities revealed by reality, I added "open-ended survey" to my list of data collection methods. Likewise, I had to increase the number of categories of participants. Accordingly, the length of the data collection period becomes longer, which made it difficult to conduct the preplanned number of interviews within the stipulated time.

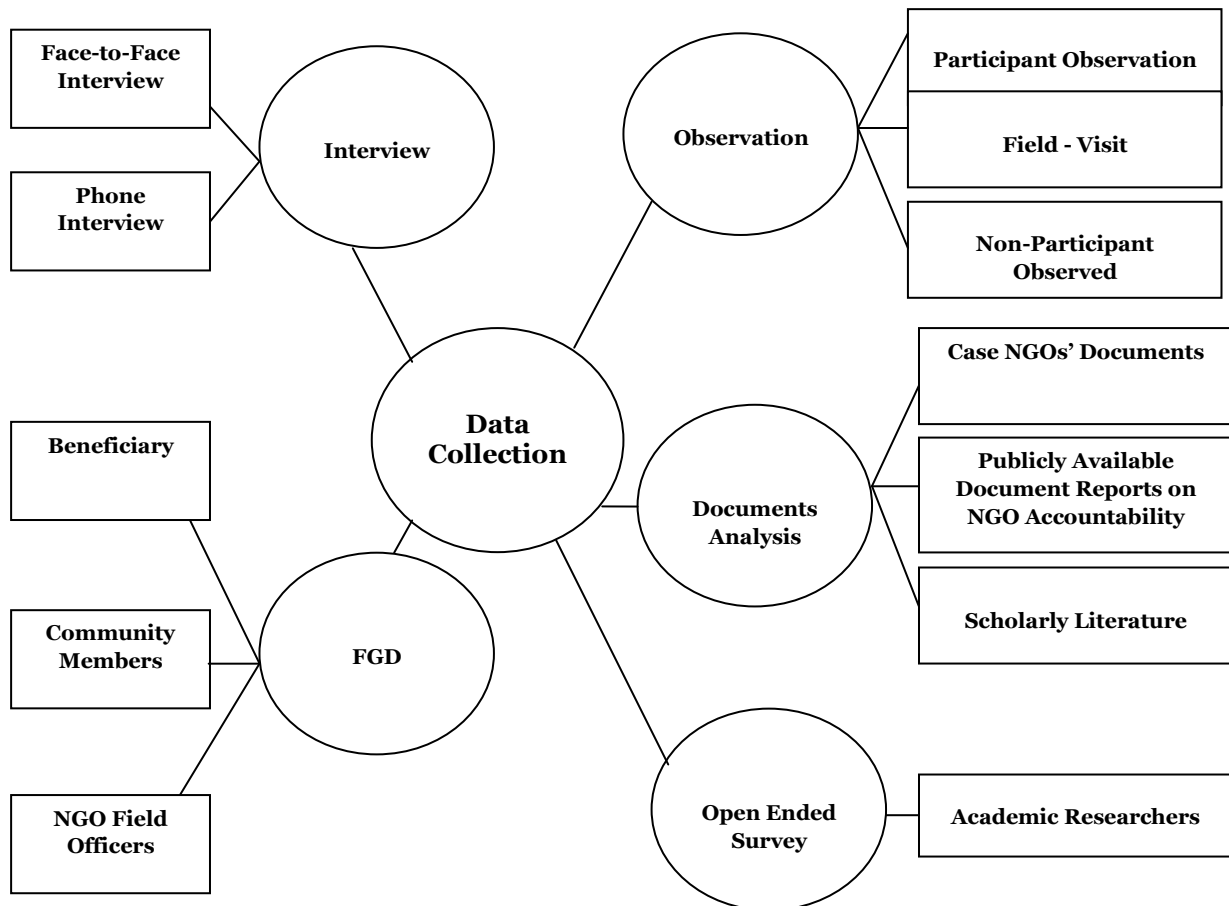
In this study, data collection and analysis were conducted simultaneously, as is typical for qualitative researchers. Given that qualitative research is characterized by flexibility, openness, and context responsiveness, the phases of data collection and analysis are not as distinct and sequential as they typically are in quantitative research (Baxter & Jack, 2008; Busetto et al., 2020). An examination of interview scripts critically raises other concerns that demand additional justification. Retrospective interviews and new interviews were done as a result. In reality, as depicted in Figure 7.6, I alternated between gathering data and analyzing it. According to Fossey et al. (2002), qualitative research involves a cyclical (iterative) relationship between sampling, data collection, analysis, and interpretation rather than one that is linear. Another factor contributing to the length of the data collection is that, to triangulate the data, I used multiple forms of evidence. This back-and-forth went on until I reached "data saturation," the point at which no new relevant information was found.

7.7.2 Sources of Data

Although "primary data" and "secondary data" are two common words in academia, existing literature rarely provides a precise definition for what distinguishes "primary data" from "secondary data" (Cerar et al., 2021). In fact, researchers, including Nielsen et al. (2020), tend to code data according to the type of data collection (e.g., surveys or interviews) rather than the type of data. With an attempt to bring clarity, although ambiguities still exist, Cerar et al. (2021) provided definitions of both primary data and secondary data. These academics define primary data as "raw data," or material that offers basic details and supporting evidence on a study item.

Alternatively, secondary data is described as information that has been compiled from sources that include descriptions, interpretations, syntheses, or aggregates of primary data. Whatever the situation, researchers use two different types of data sources: primary and secondary (Persaud, 2010). In light of this, both primary and secondary data are included in this study. Figure 7.7 depicts the sources of data for this study.

Figure 7.7: An Overview of the Study's Data Collection Methods



Source: Researcher's Own Illustration

More explicitly, in this study, I used a combination of five different collection methods comprising both primary and secondary sources, namely interview, focus group discussions (FGDs), observation, document analysis, and an open-ended survey. Notably, most of the data collected in this study is from primary sources. Secondary sources of data, as an assisting tool, assisted me in analyzing the primary sources of data. The importance of both these sources of data is acknowledged in the literature. Primary data are applauded because they are tailored to the specific research questions framed in a given study; they are therefore called the "king" element in the ecosystem of scientific research (Khuc & Tran, 2021). However, as opined by

Pederson et al. (2020), secondary data has the potential to respond to both descriptive and analytical questions. The most critical problems in science and society may be answered by the analysis of secondary data sources (such as cohort studies, survey results, and administrative records) (Baldwin et al., 2022).

With an acknowledgement of the importance of both primary and secondary sources of data, despite putting an overarching focus on primary data, I have solicited data from both primary and secondary sources. Simply put, the primary sources of data in this study include interviews, FGDs, observation, and an open-ended survey. In addition, document analysis is used as a secondary source of data for this study. These documents fall into two categories. One is the documentation external to NGOs, such as relevant research papers, newspapers, journals, technical reports, books, and other publicly available documents concerning NGOs and NGO accountability. The second part of document analysis comprises a review of project proposals, activity reports, audit reports, monitoring reports, annual reports, and website documents of case NGOs. The next discussions in this section are centered on these data collection methods.

7.7.3 Interview

Interviews are the most widely utilized data collection technique in qualitative research (Boswell & Babchuk, 2022; Denny & Weckesser, 2022). By establishing a line of communication between the researcher and the interviewee, Taherdoost (2022) went a step further and said that interviews are one of the most promising methods of gathering qualitative data. Additionally, conducting interviews is a successful way to gather information for qualitative research that employs case studies as its study approach (Naz et al., 2022). That being the case, interviews—mostly in-person interviews—remain the principal method of gathering data for this study. For this study, 92 individual interviews were done, and the majority of them lasted longer than an hour.

As a point of reference, researchers conduct interviews in qualitative studies in a variety of ways throughout the social sciences disciplines (Knott et al., 2022). In an interview, researchers let people explain how they perceive and understand the world in their own words. Exactly, I have done so. Most of the research participants, especially beneficiaries and community members at the grassroots level, are not well equipped with the formal language of academic research or the terminologies associated with accountability practices. As a result, exploring the nuanced meanings of accountability practices in Bangladesh requires face-to-face interaction, close interaction, and a very warm conversation in their environment. A formal questionnaire or a checklist is mostly inappropriate for most of the research participants. Most of the beneficiaries for whom NGOs exist speak their own native language. In addition, they feel shy and hesitate to express their views at the first meeting. In response to these issues, I tried to build a rapport with the participants.

I assured them that although the interview is recorded with their consent, they will remain unanimous throughout the study and their data privacy will remain strictly confidential. Then a natural flow of conversation was carried out to make sure that they felt comfortable and secure on the one hand, and my purpose of in-depth data collection was served on the other. As was already said, interviews can take many different forms. For instance, according to Knott et al. (2022), interviews may be extremely structured (using an almost survey-like interview guide), completely unstructured (using a narrative and free-flowing method), or semi-structured (using a topic guide). The semi-structured approach, which involves interviewing one participant while employing a topic guide, is the most popular type of interview in a qualitative study among them.

In this study, I used a semi-structured interview approach for collecting data. In alignment with DeJonckheere and Vaughn (2019), I used a semi-structured interview for at least three overriding reasons. First, my aim is to explore as much deep and thick data as possible while asking open-ended questions, but at the same time I have to keep participants on track. Second, I need to generate critical insights into accountability practices, and this is mostly possible if I can explore research participants' thoughts, feelings, and beliefs about accountability practices through a flexible structure of interview, like a semi-structured interview. Finally, as I noted earlier, NGO accountability remains a sensitive topic from Bangladesh's perspective. Even the regulators don't feel comfortable giving data or participating in the research process.

All together, these three issues could be better addressed while conducting a semi-structured interview. An unstructured interview is problematic because of the chance of deviation from the key purpose of the interview; in that case, the interviewer has no control over the issues being discussed. And the fully structured interview is not fruitful because of the rigid focus on preplanned questions. In fact, semi-structured interviews provided me flexibility in containing the answers to pre-set, open-ended questions while asking further questions that emerged from the discussion. That being the case, a well-designed semi-structured interview guide has emerged as a reliable and credible source of data (Naz et al., 2022). Notably, the majority of the interview was conducted face-to-face. Out of 92 interviews, 22 were conducted over the phone in audio and video format. An interview, according to Taherdoost (2022), can be conducted in person, over the phone, or online. In recognition of the practical difficulties connected with interviews, such as the participants' limited availability, the decision to offer participants interviews via Skype or telephone was made simply for practical reasons (Holt, 2010; Irvine, 2011). Table 7.1 presents a summary of the interviews taken for this study. All the interviews were recorded and kept in a secure folder on my private computer, to which only I have access. Notably, a competitor NGO, in this study, refers to the NGO that operates within the operating areas of a case NGO and competes with the case NGOs directly or indirectly for resources such as funding. As argued by Saunders et al. (2012), it is crucial to audio-record the interviews in a qualitative study since it makes it easier for the interviewer to keep track of the entire conversation.

Table 7.1: List of Interviews Taken for This Study

Category One: Executive Director			Category Eight: Local Administration Official		
Sl.	Code	Duration (Hour: Minute)	Sl.	Code	Duration (Hour: Minute)
01	Executive Director, NGO 1	01:50	48	Local Administration Official 1	00:28
02	Executive Director, NGO 2	01:33	49	Local Administration Official 2	00:13
03	Executive Director, NGO 3	03:13	50	Local Administration Official 3	00:23
04	Executive Director, NGO 4	00:55	51	Local Administration Official 4	00:40
05	Executive Director, NGO 5	02:35	Category Nine: NGOAB		
06	Executive Director, NGO 6	01:50	52	NGOAB Official	00:39
07	Executive Director, Competitor NGO 2	01:15	Category Ten: Local Government Representatives		
08	Executive Director, Competitor NGO 3	01:30	UP Chairman		
Category Two: Project Coordinator			53	UP Chairman 1	00:28
09	Project Coordinator, NGO 1	00:50	54	UP Chairman 2	00:36
10	Project Coordinator 1, NGO 2	00:56	55	UP Chairman 3	00:28
11	Project Coordinator 2, NGO 2	01:55	56	UP Chairman 4	00:28
12	Project Coordinator, NGO 3	02:06	57	UP Chairman 5	00:23
13	Project Coordinator, NGO 4	00:52	UP Member		
14	Project Coordinator 1, NGO 5	01:20	58	UP Member 1	00:33
15	Project Coordinator 2, NGO 5	00:50	59	UP Member 2	00:36
16	Project Coordinator, NGO 6	01:35	60	UP Member 3	00:22
17	Project Coordinator, Competitor NGO 1	01:38	Ex-UP Member		
18	Project Coordinator 1, Competitor NGO 3	01:12	61	Ex-UP Member 1	00:29
19	Project Coordinator 2, Competitor NGO 3	02:18	62	Ex-UP Member 2	00:39
Category Three: Field Officer			Category Eleven: Journalists]		
20	Field Officer 1, NGO 1	00:41	63	Journalist 1	00:40
21	Field Officer – 2, NGO 1	01:43	64	Journalist 2	01:06
22	Field Officer, NGO 2	01:08	65	Journalist 3	00:44
23	Field Officer 1, NGO 3	02:08	66	Journalist 4	00:27
24	Field Officer 2, NGO 3	01:05	67	Journalist 5	00:54
25	Field Officer – 3, NGO 3	00:45	68	Journalist 6	00:26
26	Ex-Field Officer, Competitor NGO 4	00:27	69	Journalist 7	01:02
27	Field Officer, NGO 4	00:44	70	Journalist 8	00:44
28	Field Officer 1, NGO 5	00:44	Category Twelve: Community Member		
29	Field Officer, NGO 5	00:46	71	Community Member 1	00:35
30	Field Officer, NGO 6	00:50	72	Community Member 2	00:30
Category Four: Accountant			73	Community Member 3	00:40
31	Accountant, NGO 3	01:30	74	Community Member 4	00:22
Category Five: Internal Body			75	Community Member 5	00:16
Executive Member			76	Community Member 6	00:28
32	EC President, NGO 1	00:58	Category Thirteen: Donor's Representative		
33	EC Member, NGO 2	01:04	77	Donor's Representative 1	00:30
34	EC Member 1, NGO 3	00:56	78	Donor's Representative 2	01:30
35	EC Member 2, NGO 3	00:44	79	Donor's Representative 3	01:00
36	EC Member 3, NGO 3	00:33	Category Fourteen: Civil Society Representative		
37	EC Member 4, NGO 3	00:29	80	Civil Society Representative 1	00:25
38	EC Member, NGO 5	01:27	81	Civil Society Representative 2	00:45
39	EC President, Competitor NGO 3	02:08	82	Civil Society Representative 3	00:43
General Body Member			83	Civil Society Representative 4	00:48
40	GB Member, NGO 1	00:32	84	Civil Society Representative 5	01:06
41	GB Member, NGO 5	01:08	85	Civil Society Representative 6	00:48
42	GB Member, Competitor NGO 3	01:08	86	Civil Society Representative 7	00:50
Category Six: Apex Body			87	Civil Society Representative 8	00:40
43	Apex Body Official 1	00:58	88	Civil Society Representative 9	01:12
44	Apex Body Official 2	02:10	Category Fifteen: Beneficiary		
45	Apex Body Official 3	01:09	89	Beneficiary 1	00:18
Category Seven: NGO Experts			90	Beneficiary 2	00:48
46	NGO Expert 1	01:39	91	Beneficiary 3	00:32
47	NGO Expert 2	01:01	92	Beneficiary 4	00:18

Interview Process

Before conducting the interview, based on preliminary research questions, I developed an interview guide to carry out the real-life conversation with my research participants in a planned but still flexible way. Accordingly, I used the interview guide as the main instrument while collecting data through interviews. The use of the interview guide ensures that the questions asked are relevant to the study (Ngwashi, 2019). At the beginning of the interview, I clarified the purpose of the study to each interviewee. More specifically, I explicitly told the interviewee what was expected from him or her. I provided the signed letter of confidentiality to the interviewee, and in turn, I sought their signed letter of consent. Then, I sought their permission to record the interview. Almost all the interviewees allowed me to record the interview, except a local administration official. Then the beginning part of the interview mostly deals with the gesture exchange and rapport-building. "How's everything going?" "Tell me something about your experience working in the NGO sector," and other ice-breaker questions began each interview. According to Creswell (2007) and Woodside (2010), these ice-breaking questions help build a relationship and trust with the interviewees (Creswell, 2007; Woodside, 2010). Furthermore, this friendly introduction method reassures study participants that they are safe in sharing their thoughts and opinions based on their responses to the questions posed (Dixon et al., 2006).

In addition to using an interview guide for conducting the study, I took notes when necessary. Throughout the interview, I allowed the interviewee to express their feelings, emotions, beliefs, perceptions, and experiences as if they were telling a story. Although interviewees were allowed to talk openly, I tried to keep the discussion on a specific track in light of the purpose of the interview specifically and the purpose of the study generally. Again, although I maintained an interview guide, I was not rigid regarding the sequence of questions. Rather, I let participants speak at their leisure while keeping almost all of the original questions in mind. Nonetheless, all interviewees in the same category were asked the same set of questions, but not in sequential order. This consistency facilitated comparisons between the responses. Although all of the original questions remained the same across all interviews in the same category, each participant raised some unique points.

As the interviews were semi-structured, flexibility for new themes and ideas was enabled, and when these emerged, a conversation around the topic was developed. Accordingly, when needed, I raised probing questions for more clarity. I tried to avoid leading questions during the interview sessions. Again, when necessitated, I clarified the terms that were unknown to the research participants. While taking the interview, I maintained eye contact with the research participants to capture any visual cues. For example, strong tones or emotional reactions would be difficult to spot in transcripts. Whenever I discovered this, I made a note of it in my fieldwork journal. In almost all interviews, I concluded the interview session when I felt that I got all the required data and that no further important data emerged from interviewing. At the end of each interview, I

thanked the interviewee, performed the photo session, and took their permission to talk to them later for any clarification of their interview if necessary.

Notably, after conducting several interviews at the beginning of the data collection stage, the interview questions were modified in alignment with the purpose of the study, and some new questions were added for the next research participants. Another important feature of this interview process was the post-interview discussions. An informal interview was conducted at the end of each interview. When the audio recording was stopped, in some cases, interviewees were more willing to share their thoughts. Detailed notes were taken as soon as possible after each informal interview.

7.7.4 Focus Group Discussions

Focus group discussions (FGDs) are frequently used to collect qualitative data from specially chosen groups of people (Gamhewage et al., 2022). It has been demonstrated that the FGD method has advantages over other approaches in that it can deliver data that is more precise, comprehensive, instructive, and valuable. FGDs can be utilized alone; however, they are more frequently employed to extend or clarify data obtained through other techniques (Denny & Weckesser, 2022).

Although FGD was first used as a research technique in the 1940s for a market study on radio soap operas (Bloor et al., 2001), it has since become more and more common in qualitative research and assessment (Sim & Waterfield, 2019). A focus group is typically described as a particular type of group discussion about a topic conducted under the guidance of a qualified group moderator (Stewart, 2018). Simply put, a focus group discussion (FGD) is a group interview intended to gather information on a particular issue from a small group of people with similar backgrounds and experiences. Agar and MacDonald (1995) suggest that a focus group lies somewhere between a meeting and a conversation. Whatever the case, as a qualitative data collection method, FGDs are praised for producing in-depth information in a relatively short period of time. Accordingly, in addition to other methods, FGDs were used as an important data collection method in this study. In recognizing its enormous importance, a total of 12 focus group discussions (FGDs) with different groups of stakeholders were conducted in this study. Table 7.2 presents the key particulars of the FGDs conducted for the purpose of this study.

Notably, there is no steadfast rule as to the standard number of participants in a focus group discussion. In a recent review of the applications of focus group discussion within biodiversity and conservation research between 1996 and April 2017, Nyumba et al. (2018) found that the FGD method was rarely used as a stand-alone technique. They also stated that the number of participants per focus group (where reported) ranged from 3 to 21, with a median of 10. However, Tenny et al. (2022) contend that focus groups are often held with 8–12 target participants. As evidenced in Table 7.2, the number of participants between FGDs in this study varies to some

extent. The number of participants in FGDs was kept at a minimum for exceptionally experienced participant groups that have highly common experiences. For example, FGD 12 listed in Table 7.2 was conducted with only 3 participants. These three participants are the field officers of Case NGO 1. This number is deemed appropriate for an extensive interaction in a group interview like a FGD. FGD 10 of this study comprises 16 participants, which is the largest FGD in this study in terms of the number of participants.

Table 7.2: List of Focus Group Discussions (FGDs)

Sl.	Type	Participants	Duration (H:M:S]	Code
01	FGD - 1	17	01:52:07	FGD -1, Beneficiaries, NGO - 1
02	FGD - 3	14	01:48:43	FGD, Beneficiaries, NGO - 2
03	FGD - 4	10	00:23:28	FGD - 1, Beneficiaries, NGO 3
04	FGD 5	07	00:22:21	FGD - 2, Beneficiaries, NGO 3
05	FGD 6	11	00:40:19	FGD - 3, Beneficiaries, NGO 3
06	FGD 7	06	00:34:09	FGD - 4, Beneficiaries, NGO 3
07	FGD 8	10	00:40:43	FGD - 5, Beneficiaries, NGO 3
08	FGD 10	12	01:08:24	FGD, Beneficiaries, NGO - 4
9	FGD 11	12	00:48:24	FGD, Beneficiaries, Competitor NGO 2
10	FGD 12	16	00:51:00	FGD, Competitor NGO 3
11	Community Members	09	00:55:27	FGD, Community Members, NGO 3
12	Field Officers	03	00:37:42	FGD, Field Officers, NGO-1

Key Issues

Whatever the case, some deliberate steps were taken to make each and every focus group discussion effective. The first key factor was that I tried to become a part of their community before conducting a focus group discussion. In doing so, in many cases, I took my seat in between them. Even on land, I sat with them as part of my wholehearted interaction with them. I tried to exchange informal gestures at the very beginning of the FGD and also create a warm environment between me and my research participants. I addressed these issues in an attempt to make them easy and comfortable so that they could express their opinions freely without any unnecessary or unintended pressure arising from the group interview process. I talked to them about the purpose of the study and what role I expected from them. Intentionally, at first crack, I raised some easy-to-answer questions. Gradually, I moved on to key questions as per the group interview guide. Second, most often, new and unexpected themes emerged from these FGDs. I subsequently took note of these issues and discussed them with them in detail while completing some of my predesigned but basic questions. Third, to keep a level playing field for all participants, I tactfully manage the apparently more powerful participants who try to dominate the flow of discussions. To ensure active participation from all FGD participants, at a later part of the FGD, I asked the questions to all participants individually. Fourth, to make them remain active in participation, sometimes I gossiped with them about their local issues, languages, and cultures. These made them happy and cooperative.

Fifth, at the end of FGD, I thanked all of them and also talked to someone in some cases who tried to say something but couldn't express it in FGD because of the complexity of group dynamics.

What I have learned from my FGDs is that it is not just a group interview; it is a very vital medium for collecting reliable information. Issues that are raised in a FGD are criticized by others, and after a point in time, saturation is generally achieved. However, I took note of any exceptional data that was given by one or more participants. Notably, like face-to-face interviews, all focus group discussions were recorded.

7.7.5 Open-Ended Survey

For at least two reasons, open-ended questions, sometimes known as "open-ended surveys," are feasible for both researchers and research participants. The first one is the chance to understand complex circumstances more thoroughly when prompt investigation is required (Galura et al., 2022). And the second justification is that an open-ended survey is utilized in a wide range of disciplines and gives participants the chance to express their own opinions on an interesting topic (Elliott, 2022). Even though I didn't have a plan when I first started collecting data, the previous factor encouraged me to use this approach.

At a later part of the study, upon analysis of a major portion of the collected data, I felt that I should have some expert opinions from some academics that have prior experience of research in the field of NGO accountability, especially in the Bangladesh context. Eventually, I contacted three academics that have long research backgrounds in NGO accountability in Bangladesh. Two of those academics responded (both from the United States) and agreed to participate in my doctoral study through the open-ended survey method. That being the case, I sent the open-ended questionnaire to them, and they returned those questionnaires with their answers to each question. Whatsoever, the complexity posed by reality has led me to adopt this method of data collection in the study, i.e., an open-ended survey. Strikingly, only two participants were covered in this study under this method of data collection.

7.7.6 Observation

Participant observation, in part, is used in many qualitative investigations as a data collection method (Boswell & Babchuk, 2022). This means that in order to gain a deeper understanding of the community they are profiling, researchers immerse themselves in the activity, location, or experience being investigated and participate as genuinely as they can. As a qualitative researcher with a subjective philosophy, as stated by Denny and Weckesser (2022), in order to study the difference (if any) between what research participants actually do and what they claim to do, I feel that observing social phenomena in real-world situations is crucial.

Notably, this observation occurs in two forms. The observer may be part of the scene being observed (participant observation) or stand outside it (non-participant observation). This observation was necessary for me to gather meaningful and contextual information to answer the research questions. In this study, both participant (direct) observation and non-participant (indirect) observation methods were followed. While I gave a close look at the participants during the interview and other times of my field study, I also examined various issues pertaining to accountability practices, such as their notice board, the availability of complaint boxes, and the existence of an accountability environment in the case of NGOs.

According to Denny and Weckesser (2022), under the observation method, extensive field notes were taken during and after the event. As such, during my field study, as a part of this observation, I took note of both verbal and non-verbal cues behind the participants' interactions and daily routines. In terms of participant observation, I took part in several yard meetings with case NGOs and the implementation of their project at field level. To name a few, for example, I visited the two development projects of two beneficiaries of Case NGO 1. I interviewed those beneficiaries in depth in order to determine the actual scenario of the NGOs' commitment to the beneficiaries as well as to society as a whole. Table 7.3 presents a brief profile of the formal participant observations conducted in this study.

Table 7.3: List of Yard Meetings Observed

Sl.	Duration	Code
01	00:50:21	Yard Meeting Observation, NGO 1
02	00:30:21	Yard Meeting Observation, NGO 2
03	00:41:21	Meeting Observation, NGO 3
04	00:30:05	Yard Meeting Observation, Competitor NGO 3

As seen in Table 7.3, in addition to visiting development projects, I attended four-yard meetings conducted by officials of various NGOs. To spell it out, observations can be overt (everyone is aware that they are being watched) or covert (nobody is aware that they are being watched, and the watcher is concealed). In the case of yard meetings, I used the overt method of observation in this study. In cases of indirect observation, like noting physical characteristics, I followed the covert method of observation. Although I talked to different beneficiaries at the end of those yard meetings, I remained silent throughout the yard meeting period and carefully observed the beneficiaries' reactions and their level of interaction with the NGO officials. However, in those yard meetings and field visits to development projects, I remained an open personality. More specifically, I was introduced by the NGO officials to the participants of the day's meeting. It was necessary from the ethical standpoint of research. For instance, covert observation—where people are not aware they are being watched—is sometimes seen as unethical (Berg, 2009). Notably, the use of observation as a data gathering technique has been criticized on the grounds that researchers frequently fail to notice everything in a setting, comprehend what they see, and

decide what is important to see (Bailey, 2018). Nevertheless, observation was found crucial in adding insightful data to the study's pool of data collection, and this data was really useful.

7.7.7 Documents Analysis

As noted in Section 7.7.2, data for this study was collected from both primary and secondary sources. Document analysis comprises the secondary sources of data for this study. Despite the crucial role that document analysis plays in assuring data triangulation, Morgan (2022) asserts that this technique for gathering data has been underutilized in qualitative research. Morgan added that this approach enables academics to carry out investigations that they might not otherwise be able to do when utilized to evaluate pre-existing texts. Any text-containing document is a potential source for qualitative analysis, according to Patton (2015). The term "document" by definition covers a wide range of materials, including texts and visual sources like pictures, videos, and movies (Flick, 2018).

Notably, in addition to the four factors suggested by Flick (2018), I applied several criteria while collecting and analyzing the texts, such as authenticity, credibility, representativeness, timeliness, clarity, and understandability. I remained selective while collecting documents, in that the documents should have the potential to serve my purpose for the study. Accordingly, Flick (2018) mentioned that a researcher might use purposive sampling for a document analysis. To be honest, I have greatly benefited from document analysis (both from NGOs' documents and publicly available documents as well as scholarly works). Another point to mention is that documents provided by NGOs are limited to those that were knowingly provided to me. In addition, I visited NGOs' websites and studied different reports from these NGOs. Therefore, the document analysis is not as comprehensive as expected. Moreover, this document analysis method was not taken as the fundamental source of data collection. Notably, as previously discussed, interviews and focus group discussions continue to be the primary sources of data collection in this study. Other three methods, like an open-ended survey, observation, and document analysis, are credited with adding additional inputs to the data warehouse in this study.

7.8 Sampling

Sampling lies at the core of the data collection process and thus retains a significant role in a research project. According to Lee and Landers (2022), sampling has a substantive influence on the quality of study results since poor sample practices can produce problems with interpretation, such as coming to the wrong conclusions about a population. In fact, it has an impact on scientific rigor as well as, frequently, the perceived worth and usefulness of research (Wacker, 2008). As a result, according to Cash et al. (2022), sampling creates a crucial connection between ideas about knowledge building, research techniques, and research impact. Generally speaking, sampling refers to the selection of a subset of the research study's target

population (Guest et al., 2013; Turner, 2020). In light of this, a sample is a collection of individuals, things, or things drawn from a vast population for a measurement (Mujere, 2016). However, compared to quantitative research, the objective of sampling in qualitative research is different. According to Lee and Landers (2022), sampling in qualitative research typically focuses on the full representation of a phenomenon of interest, as opposed to sampling in quantitative research, which aims to maximize the statistical representativeness of a population by a chosen sample. Consequently, sampling in qualitative research refers to the method utilized to find and choose cases for analysis (i.e., a sample) with the intention of coming to relevant research results. However, sampling techniques in both qualitative and quantitative research aim to achieve a common overall goal, which is the careful selection of samples to increase the validity of results.

As a result of the significance of sampling in a research project, academia has witnessed a growth in the types of sampling procedures, ranging from an extremely straightforward random sample to respondent-driven sampling targeted at populations that are difficult to reach (Raifman et al., 2022). The arguments in this part are logically limited to samples and sampling strategies in qualitative research, given the research strategy of this study. As noted by Denny and Weckesser (2022), the sampling used in qualitative research is frequently purposeful (recruitment based on a shared experience that is pertinent to the study subject), convenient (depending on readiness or cost), or snowballing (wherein a few members of the intended audience will introduce the researcher to their network).

7.8.1 Sampling Strategy

According to Turner (2020), understanding how the data entered the database is crucial to properly assessing and extrapolating meaning from it. However, because of the core difference in purpose, many sampling considerations differ between qualitative and quantitative approaches in a notable manner (Lee & Landers, 2022). Barglowski (2018) argued in a discussion about case selection or sampling strategy that a researcher faces a variety of challenges when selecting a case or participant, such as decisions about the research location (where?), the unit of analysis (what?) and study participants (who?). This scholar contends that obtaining responses to these queries is crucial to the advancement of social scientific understanding. All that said, I adopted a purposive sampling strategy for the purpose of data collection in both case selection and participant recruitment. Axiomatically, purposive sampling is the process of choosing individuals who have knowledge about or experience with the issue being studied (Creswell, 2013). Recall that my goal in this study is to examine the state of accountability practices in Bangladeshi NGOs with an emphasis on the causes, solutions, obstacles, and perspectives. This requires close reciprocity with many different stakeholders, especially those who have a significant impact on the studied phenomena, such as accountability practices. A simple probability-based random selection of participants is not at all a viable concept for this investigation.

Qualitative researchers, as mentioned by Boswell and Babchuk (2022), rely on purposeful sampling of people or communities with in-depth subject-matter expertise. Qualitative researchers are therefore aware that some participants are more likely than others to be "rich" in information or insight, making them more pertinent and valuable in attaining the goals of the study and providing the relevant answer (Johnson et al., 2020).

Along the same line, my philosophical stance is also a determining factor here. Being an interpretive researcher with a subjective view of the world, I need to enter the social world to create meanings from the participants' emotions, values, perceptions, and experiences. Beyond question, this is better done while engaging with a selective group of people in their natural settings that can produce relevant but in-depth data. As a result, according to Boswell and Babchuk (2022), sampling in qualitative research is philosophically in line with the idea that choosing participants is motivated by participants' knowledge of commonplace aspects of their lives. Therefore, purposeful sampling effectively accomplishes my goal of gathering data. In fact, the purposive sampling strategy is more appropriate for this study given the research design, research strategy, and—most importantly—my philosophical position.

In addition, purposive sampling, as a strategy in qualitative research, has largely been acknowledged and acclaimed in academia for its potential to generate relevant answers to the research questions. The justifications for using purposeful sampling can be found in Michael Quinn Patton's remarks. According to Patton (1990), the logic and effectiveness of deliberate sampling lie in choosing samples for in-depth study that are information-rich and that reveal a great deal about topics of essential relevance to the research's goal. Thus, choosing an information-rich sample whose study will shed light on the research issues is the goal of purposive sampling. To put it simply, purposive sampling is helpful when the research is focused on a somewhat distinct research area (Barglowski, 2018).

7.8.2 Sample Size

To set the record straight, there was no predetermined sample size (both in terms of case selection and participant recruitment) in this study. What was taken into consideration, as do qualitative researchers, is the data saturation technique. According to many qualitative researchers, "data saturation" is a crucial factor to take into account when determining the right sample size for a qualitative case study (Aguboshim, 2021). Of the many justifications offered, two lay out the rationale for such a choice. First and foremost, qualitative research does not call for predetermined sample sizes or specified sample sizes to be used (Barglowski, 2018; Mays & Pope, 2000; Russell & Gregory, 2003; Sim et al., 2018). In the Oxford University Press book *Social Research Methods*, Bryman (2008) claims that the sample size in qualitative research is neither set nor calculable but rather continues until saturation is attained.

In other words, data are gathered up until they have been used to explore new ideas and are no longer yielding new insights (Benzer et al., 2013; Gonzalo et al., 2013; Kline, 2017; Kruth, 2015; Wong et al., 2015). More specifically, data saturation level is the time when data collection for the study should end (Aguboshim, 2021).

Second, saturation is one of the most important criteria for evaluating the validity of results from qualitative social science research (Buckley, 2022). Barglowski (2018) contends that in a qualitative investigation, it is more important that the sample is representative of the diversity and variations in the empirical field than the sample size. Similar to this, Francis et al. (2009) suggested that saturation is a crucial sign that the data obtained have adequately represented the variety, depth, and intricacy of the issues under study and have thus shown content validity. In light of this, Hennink and Kaiser (2022) viewed saturation as the foundation of rigor in qualitative research.

As a general rule, qualitative research typically uses significantly smaller sample sizes than quantitative research as a measure of this (Denny & Weckesser, 2022). Patton (2002) asserts that a qualitative investigation should concentrate on a relatively small sample, even one case. In a similar vein, Moorley and Cathala (2019) suggested that a sample size in a qualitative study can be as little as one (for example, a single case study) or any number above one, as long as it is suitable and addresses the research problem. As a result, samples (cases) are limited yet carefully examined (Barglowski, 2018). For instance, Hennink and Kaiser (2022) reviewed 23 studies that assessed saturation using empirical data ($n = 17$) or statistical modeling ($n = 6$). The research found that empirical data investigations saturate within a small range of interviews (9–17) or focus groups (4–8). There is no agreement on the precise number of samples that should be used in a study among academics and research methodologists, and this is not practicable given the nature of qualitative research.

Boswell and Babchuk (2022) point out that there are noticeable differences between and within specific study designs in the ways that the features of a purposeful sample (case)—as well as the number of participants in that sample (case)—are defined. It is still debatable how to determine the precise number of samples needed for a given qualitative study before data collection (Bekele & Ago, 2022). Therefore, determining the sample size for qualitative research has always been a contentious and perplexing problem (Mthuli et al., 2022; Vasileiou et al., 2018). In order to do this, Luborsky and Rubinstein (1995) came to the conclusion that in qualitative investigations, sample sizes may only be determined in relation to the specific purposes and methodologies of the study, not in a general sense. Given the lack of agreement and the growing controversy in this area, it is helpful to employ the data saturation technique as a way to compare findings and uphold the integrity of qualitative research.

7.8.3 Case, Context and Participant

Before delving into the key considerations in selecting case NGOs and research participants, I intend to explore the meanings of some critical terminologies of the study's methodology, such as "case," "context," and "participant."

7.8.3.1 Case

While case study research is a popular research design in qualitative inquiry, a frequently embarrassing situation arises when a researcher attempts to elucidate the term "what a case is." Ragin and Becker (1992) adequately presented this complexity in their book. Despite the fact that the concept of a "case" is crucial to social scientific research, these two authors contend that there are still numerous questions about how instances should be defined, how they should be chosen, and what the requirements are for a good case or set of cases. However, there is some degree of uniformity when it comes to the word "case." A case often involves the analysis of one person, group, process, encounter, event, role, (sub)culture, time frame, or program (Miles et al., 2020; Yin, 2006). As defined by Mishra and Dey (2021), a "case" is an organization, a person, an event, or an incident. Notably, the "cases" in this study continue to be organizations (i.e., NGOs). Schoepf and Klimow (2022), in very recent time, offered a succinct definition of a "case" in that it is "a single, bounded system or unit that is the investigational focus for a case study."

The difficulty of defining and clarifying the concept of a "case" derives from the fact that the definition of a case "depends upon what one is arguing," as noted by Barglowski (2018), which is likely the fundamental cause behind such complexity. This scholar challenges whether people should be referred to as numerous cases and nations as one case based on an example. Whatever the case, there is very little agreement among academics, as seen in the literature. Irrespective of the debate as to what a "case" is, by a "case" in this study I mean an organization, more specifically a local NGO. Accordingly, the case context in this study is "local NGOs in Bangladesh." This study was conducted on four local NGOs in Bangladesh.

7.8.3.2 Context

Case-study research delves deeply and contextually into a real-life phenomenon using scientific methods (Ridder, 2017). But just like the phrases "sampling" or "sample size," disagreements about the term "context" still rage in academia when a researcher uses it to describe the environment of their study. The problem gets trickier when using a case-study research design. As acclaimed by Warren and Bell (2022), in case study research, the context is crucial. This is critically important when a researcher attempts to comprehend phenomena, dynamics, and the like (Reynaers, 2022). The core of qualitative case-study research is thus a rich context (Poulis et al., 2013).

Reynaers (2022) recently proposed two elements that a case study researcher should take into account while creating the contextual boundary. According to this scholar, the scope of the research endeavor and the research issue determine the contextual factors a researcher should describe and take into account. According to Poulis et al. (2013), context is viewed as a multidimensional collection of phenomena, locations, and events that may influence methodological decisions and, more especially, case-selection procedures. In light of Poulis et al. (2013) and Reynaers (2022), the study's scope is the primary variable used to define the term "context." In this study, as was already noted, the case context is "local NGOs in Bangladesh." As stated in the study's scope (Section 1.2 in Chapter 1), this study's focus is on accountability practices in Bangladeshi local NGOs, particularly those that work at the grass-roots level.

7.8.3.3 Participant

Admittedly, as evident in the writings of scholars (e.g., Barglowski, 2018; Buckley, 2022; Lee & Landers, 2022), the terms "case" and "participant" are used interchangeably in academia. In *The SAGE Encyclopedia of Qualitative Research Methods*, participants are defined as "individuals or groups who agree to take part in a research process" (Given, 2008). According to the *APA Dictionary of Psychology*, a participant is someone who actively engages in an inquiry, study, or experiment by, for example, carrying out the experimenter's instructions or responding to the researcher's questions (APA, 2022). According to Whitehead and Whitehead (2020), individuals who are chosen to participate in a qualitative study are most frequently referred to as "participants." More specifically, a research participant is a person who willingly and actively participates in the study. To be more precise, in this study, the term "case" stands for the case organization (cited as the case NGO), and "participant" stands for the individual research participant.

In addition, the terms "case selection" and "sampling" are also found to be used alternatively in qualitative research to some extent (e.g., Barglowski, 2018). Although I prefer to use the term "sampling" in the case of participant selection, in this study I used the same sampling strategy (i.e., purposive sampling) for both case and participant selection. Accordingly, discussions regarding case selection and participant selection are presented in different sub-sections.

7.8.4 Case Selection

For readers to assess the validity of findings in a case study research design, the case or participant selection procedure is a crucial element (Buckley, 2022). Case selection is critically important because it has an impact on the themes or concepts discovered and how quickly saturation occurs. According to Warren and Bell (2022), a researcher must carefully analyze the selection of the "case" or "cases" in terms of worth and uniqueness. Thus, case selection continues to be an all-important task for a case study researcher (Seawright & Gerring, 2008). When choosing a "case" for a study, Barglowski (2018) provides a check list to take into account.

This scholar contends that the selection of cases by researchers is greatly influenced by the type of knowledge that they hope to advance through their research. The people they seek to represent in their study will also play a role. They need to consider where and how they would learn the most about their specific research target at the outset of their investigation. Therefore, the researcher's judgment is crucial in this situation because only choosing a case is insufficient to reach reliable conclusions. In keeping with this, Hoorani and Gibbert (2022) noted that planned (as opposed to random) sampling is used in qualitative case-study research. Once more, random sampling is often not an effective strategy when there are few cases to choose from overall (Seawright & Gerring, 2008). So it is important to pay attention to purposive sampling techniques.

With these insights, Barglowski (2018) argued that the case selection process in qualitative research must be consistent with the research topic, methodologies, and research design. This academician also warns the researcher to be open and honest about the examples they chose, the reasons for their selection, and, in many cases, the cases they purposefully excluded from consideration. As a result, in accordance with Barglowski (2018), a justification for such a choice is given in the following paragraphs.

The first factor that I considered was that the NGO in question must be a local NGO in Bangladesh. Second, because the clear definitions of an NGO and a local NGO are contradictory, these NGOs must explicitly express themselves as NGOs. Third, these NGOs must be registered with regulatory bodies like the NGOAB and DSS. Again, they should be members of apex bodies like ADAB and FNB. Drawing on these preliminary criteria, I started to contact prospective local NGOs in Bangladesh, and eventually I conducted this multiple case study design on four local NGOs in Bangladesh situated in Barishal and Khulna Divisions in the Southern and Southern-West parts of Bangladesh. To note, this is a qualitative multiple case study, and the rationale for such a decision is discussed in sub-section 7.6.3. The upcoming discussion will detail the case collection process in abridged form.

Since I decided to follow the "saturation" strategy for both case and participant selection, and although I have adopted a multiple case study design, at the very beginning, I selected two NGOs and eventually started my fieldwork. The first NGO was selected on the grounds that it runs both micro-credit and mainstream development activities, whereas the second NGO was selected because it does not run any micro-credit programs. So the key criterion for choosing these NGOs is whether they run micro-credit programs, i.e., an NGO with a micro-credit program (Case NGO 1) and another NGO without a micro-credit program (Case NGO 2). However, with the exception of microcredit, the functions of these two NGOs are quite similar. Once I explored the accountability practices between a micro-credit-based NGO (although it carries many mainstream development programs funded by international donors and INGOs) and a non-

micro-credit-based NGO, I decided to conduct research on another local NGO that runs only awareness and policy programs, i.e., an advocacy NGO.

This type of NGO is not involved in the design and implementation of development programs by mobilizing financial resources. Clearly, beneficiaries receive no direct financial benefit from this type of NGO. The selection of the third NGO (Case NGO 3) provided me with the opportunity to explore the similarities and differences between an operational NGO (which is engaged in financial resource mobilization) and an advocacy NGO (which is not engaged in financial resource mobilization). As opined by Ridder (2017), the main advantages of multiple case study research are vested in cross-case analysis. After conducting extensive studies on these three NGOs (all of which are situated in Satkhira district) and having an extensive involvement with the people and stakeholders of these NGOs, I stooped to field work and left the locality.

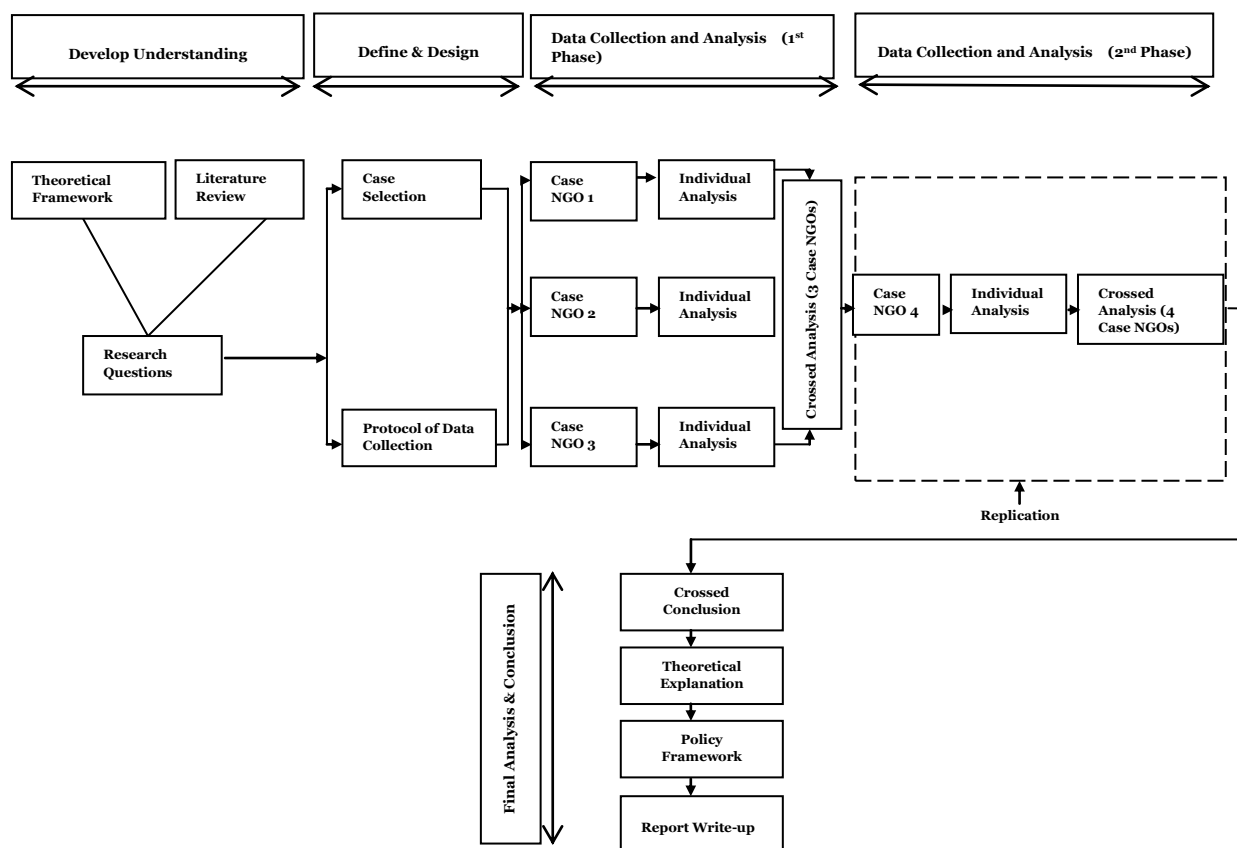
Just after returning from fieldwork, based on the fact that I had reached saturation level, I started to transcribe the interviews while giving a continuous critical look at the tentative findings. As part of my replication strategy (Yin, 2003), I chose to conduct rigorous research on another local NGO from a different geographical area of the country at one point, as I wanted to ensure that my research findings were consistent enough to help me come up with theoretical explanations based on ample empirical evidence. Notably, Sage's *Encyclopedia of Case Study Research* defines replication as the process of "conducting a study in another case (or population) to assess whether a research finding from previous studies can be confirmed" (Mills et al., 2010).

Figure 7.8 depicts an illustration as to how I moved back and forth between data collection periods until I finally reached data saturation level following Yin's (2003) replication strategy. As seen in Figure 7.8, this time I selected the fourth NGO (Case NGO 4) from the Barguna district of Barishal division, which is one of the most vulnerable areas considering climate change and natural disasters. Eventually, I discovered that this NGO runs a government-led development program, which the government of Bangladesh implements through its Department of Women Affairs (DWA) with the help of NGOs as partners. This Vulnerable Group Development (VGD) program is one of the largest safety net programs of the Government of Bangladesh, assisted by the World Food Programme (WFP). Accordingly, with the grace of Allah (SWT), I got the further opportunity to explore NGOs' accountability practices in government-led development programs. Notably, this NGO is the more holistic one in the sense that it carries out nearly all the programs of the previous three case NGOs along with government-led development programs. More specifically, the fourth NGO runs micro-credit programs and foreign-funded operational development programs, as well as advocacy programs and government-led development programs. Following the completion of data collection in Case NGO 4, I started analyzing the findings across four Case NGOs. A well-ordered juxtaposition in cross-case analysis, according to Ridder (2017), reveals resemblances and differences and how they influence actions. In an effort

to reach theoretical conclusions, each case was examined as a stand-alone entity, and then the findings were compared.

However, despite producing an enormous pool of real-life data from multiple participants of variant backgrounds, which helped me delve into the accountability practices rigorously, the case study on the fourth Case NGO supported almost the same findings as the previous three case NGOs, except the scenario of accountability practices in government-led development programs. Despite being situated in different divisions, the fourth-case NGO and the earlier three NGOs have shown similar accountability practices. No significant variation was found because of geographical differences, which assures me that research findings from previous studies are confirmed and thus the findings of this multiple case study are consistent. At this point, I finally stopped data collection for this study because no significant new findings were being revealed despite applying Yin's (2003) replication strategy.

Figure 7.8: Researcher's Data Collection Map and Replication Strategy



Source: Researcher's Own Illustration based on Yin (2003).

At the bottom line, in addition to the principle of data saturation and Yin's (2003) replication strategy, the key factors that I considered for selecting the cases (case NGOs) are the purpose and scope of the study, as well as the nature of the case study design. Altogether, the number of cases

(i.e., case NGOs) reached four. In this study, I used an iterative approach, as do qualitative researchers, to connect my data collection and data analysis. Figure 7.8 presents a picture of how this iterative process took place in the study. According to Kennedy and Thornberg (2018), a qualitative researcher moves back and forth between data collection and analysis during this research process. It is worthwhile to note that I could not accommodate some NGOs in my study because I remained confined to the scope of the study. For example, I excluded one substantive NGO from the study, although that NGO was interested in cooperating with us on this study. At first, I thought that this was a local NGO, but later I discovered that it operates in nearly all districts. Consequently, I could not accommodate this NGO in our study because it does not meet the characteristics of a local NGO. The characteristics of a local NGO are situated and elaborated in Section 1.2 of Chapter 1 of this study.

7.8.5 Case NGOs: Organizational Profile

Reynaers (2022) asserts that since case-specific factors are likely to be significant when attempting to explain and understand the preservation of public values, researchers ought to describe them. Researchers who do case studies typically include a thorough case description in their method for gathering data (Ridder, 2016; Stake, 2005). This is significant in that situation since the specifics rely on the historical significance, comparison-relevant data, and breadth (García Portilla, 2022). In order to achieve this, I present here a brief summary of case NGOs while upholding the confidentiality of case NGOs and research participants.

Table 7.4: Major Activities of Case NGOs

Areas of Orientation	Case NGO 1	Case NGO 2	Case NGO 3	Case NGO 4
Humanitarian	✓	✓	✓	✓
Operational [Service Delivery]	✓	✓	X	✓
Pure Advocacy NGO	X	X	✓	X
Micro-Credit	✓	X	✓	✓
Government-Led Project	X	X	X	✓
Pure Advocacy NGO	X	X	✓	X

It should be noted that all of the case NGOs are both humanitarian and development NGOs, and they perform many of the same functions. However, as seen in Table 7.4, these NGOs vary to some extent depending on some key features. For example, NGO 1 runs both mainstream development activities and microcredit programs. It is one of the biggest local NGOs in its local area, with an extensive focus on microcredit. Case 2 does not run micro-credit programs. Case 1 and Case 2 are very similar, except that Case 2 does not run microcredit programs. According to the World Bank (2006), operational NGOs and advocacy NGOs are the two main categories of NGOs. An advocacy NGO defends or advances a particular cause, whereas an operational NGO concentrates on the planning and execution of development-related operations, such as service delivery. Even though many NGOs, especially big ones, include both types, they frequently have a primary focus in one. The environmental, social justice, and human rights movements all have broad goals that advocacy NGOs are actively working to attain.

Table 7.5: A Comparative Picture of Four Case NGOs

Items	Case NGO 1	Case NGO 2	Case NGO 3	Case NGO 4
Years of Existence	35	26	28 [1994]	20
Registered with Regulatory Bodies	DC, DSS, JSCF, MRA, NGOAB	NGOAB, DSS	NGOAB, MRA, DSS, joint stttock	NGOAB, DSS, MRA, DYD
Number of Current Projects	13	03	01	05
Source of Fund	PKSF, INGOs, Commercial Banks	Foreign Fund	Foreign Fund, Bank Loan	Foreign Donation & Commercial Banks
Major Donors	PKSF, World Bank, European Union, IFAD	Bread for the World, Oxfam, Swisscontact Bangladesh, Action Aid Bangladesh, Christian Aid Bangladesh, Ohorizons, M.JF, Irish Aid.	ActionAid Bangladesh, EU, M.JF Swallows (Denmark)	FAO, UNICEF, USAID, Government Fund [Bangladesh]
Annual Budget in Million in BDT [Latest Year] [Approximate]	220	40	30	36
Number of Staffs	588	58	12	21
Geographical Coverage [permanently]	03	03	02	01
Number of Beneficiaries	90522	6500	5000	6500
Website	Yes & active	Yes and active	No	Yes but inactive
Office Status [rent or own building]	Own Building & Rented	Own Building	Rented	Rented
Educational Status of ED	Masters	Masters	Masters	Masters
Affiliation with INGO as a Partner	Christian Aid, Muslim Aid, GIZ, VSO	Christian Aid, Oxfam, Swisscontact Bangladesh.	ActionAid Bangladesh, SwALLOS DENMARK	Oxfam GB, CARE Bangladesh
Member of a Networking Body	FNB, CDF	ADAB, APWF, APAN, BWP, CSRL, CAWST, CANSA, CCDF, FAN, GWP, WIN	ADAB, EMB CDF, NGO Forum (DWSS), VHSS, CAMPE	ADAB, CSRL, SCG, ICCA, FSC, SARF
Highest Educational Status of Existing PC	Masters	Masters	Masters	Masters
Direct Experience of Working with Foreign Donors	Christian Aid, Muslim Aid, GIZ	Bread for the World, Ohorizons, Irish Aid, ARROW, Save the Children, Australia, MIVA/OneMen, Netherlands.	EU	USAID, FAO, UNICEF
Number of Volunteers	86	29	40	20

[Notes: DC = Department of Cooperatives, DSS = Department of Social Service, JSCF = Joint Stock Companies and Firms, MRA = Micro credit Regulatory Authority, NGOAB = NGO Affairs Bureau, DYD = Department of Youth Development, M.JF = Manusher Jonno Foundation, FNB = Federation of NGOs in Bangladesh, CDF = Credit and Development Forum, APWF = Asia Pacific Water Forum, APAN = Asia Pacific Adaptation Network, BWP = Bangladesh Water Partnership, CSRL = Campaign for Sustainable Rural Livelihoods, CAWST = Centre For Affordable Water and Sanitation Technology, CANSA = Climate Action Network South Asia, CCDF = Climate Change Development Forum, FAN = Freshwater Action Network, GWP = Global Water Partnership, WIN = Water Integrity Network, VHSS = Voluntary Health Services Society, CAMPE = Campaign for Popular Education, CSRL = Campaign for Sustainable Rural Livelihood, SCG = Shelter Coordination Group, ICCA = International Climate Change Alliance, FSC = Food Security Cluster, SARF = South Asia Right to Food.]

Source: Field-study data

Case NGO 3 is a rights-based NGO that runs advocacy and awareness programs but is not involved in the field-level resource mobilizations that the other three case NGOs are. Case NGO 4 runs both mainstream development activities and micro-credit programs, but this NGO is chosen on the grounds of Yin's (2003) replication strategy. However, this fourth Case NGO runs

government-funded programs like the VGD program of DWA. Table 7.5 depicts the operational orientation and selection criteria for these four local NGOs. Notably, local NGOs vary in size, orientation, and the breadth of their work. As seen in Table 7.5, all the Case NGOs are registered with multiple regulatory authorities, including the NGOAB. Although these NGOs vary to a notable extent in terms of their annual budget and number of staff, all of them depend on foreign funding to varying degrees. These NGOs also differ from one another to some extent in their operational scope. While Case NGO 1 and 2 are now running notable foreign-funded projects as partners of INGOs, Case NGO 3 and 4 are facing funding crises. Therefore, the number of projects these NGOs are carrying out is negligible. However, all of these local NGOs have extensive experience working with well-known international donors. All executive directors and project coordinators of all Case NGOs are graduates, and most of them have previous employment histories in government or private institutions. Once the profiles of the NGOs are outlined, a brief portfolio of the research participants in this study is presented in the adjacent sub-section.

7.8.6 Participant Selection

In selecting research participants, I keep the research questions in front of me because they are likely to provide guidelines as to what categories of people need to be the focus of attention and therefore sampled (Bekele & Ago, 2022). In alignment with the purposive sampling strategy, I was decisive in selecting participants for the study. Notably, drawing on the data saturation approach, the number of participants in a case study is largely related to the homogeneity or heterogeneity of the participant composition (Kindsiko & Poltimae, 2019). Bryman (2012) also pointed out that, as more comparisons between groups are required, the more interviews will need to be carried out.

While acknowledging that the homogeneity or heterogeneity of sample composition determines the size of a sample (number of participants) for qualitative research, I decided to map out the participants. I first adopted a draft containing the categories of participants. This tentative list of categories of research participants was continuously revised as I proceeded through different stages of data collection. It must be admitted that NGOs have to work with multiple stakeholders. Accordingly, research participants logically comprise a diverse set of individuals since I want to maximize stakeholder involvement in the study. They are diverse in that they represent a wide range of stakeholders (e.g., NGO personnel, beneficiaries, community members, local government representatives, representatives of civil society, local administration officials, competitor NGOs, members of a central regulatory body, internal body members, and so on).

Again, they are homogeneous in that all groups of research participants exist in all NGOs. For example, all case NGOs have the same type of stakeholders. Therefore, drawing on the principle of data saturation, I have set 2 participants as the minimum number of participants for each

group in each Case NGO except the one where two participants in the same category do not exist, like top officials of an NGO, most commonly known as the Executive Director (ED) or donor's representative. However, ED's feedback was compared to feedback from other NGO participants to ensure the validity of the findings. As noted by Campbell et al. (2020), the use of a minimum number of participants makes sure that key participants are part of the final sample. Accordingly, I collected data from participants from various groups of participants until and unless I reached saturation in each group, in this case, an NGO. I then gathered data from the same group of other Case NGOs and compared and contrasted findings, yielding the macro-level data saturation. As asserted by Kindsiko and Poltimae (2019), the composition of the sample (participants) ultimately determines whether and how soon a researcher reaches saturation level.

In addition to the minimum criteria (i.e., the minimum number of participants in each group), I purposefully selected those participants, upon a primary investigation of the backgrounds of the people of NGOs and other stakeholders, who had perceived expertise and experiences to provide rich information and answers. According to Whitehead and Whitehead (2020), research participants are often intentionally chosen by the researchers as possessing the best qualities related to the research topic and/or being the most readily available. Again, the criteria for participant selection in purposive sampling should be in accordance with the topic and aim of the research. In order to ensure consistency of findings, participants were selected based on their areas of expertise and experience and their relevance to the aim of the study (i.e., those who could best answer my research questions). Additionally, an attempt was made to have a participant that could provide valid data. For example, a UNO has just joined an upazilla (sub-district) in which I conducted a part of my study, but I excluded that UNO from my study because he or she cannot add valuable insights to my study as he or she is a fresh face in this upazilla.

Because it allows readers to develop a clear picture of the participants involved, a detailed description of the basis or criteria for the selection of research participants improves both the transferability and dependability of the data (Campbell et al., 2020; Baillie, 2015). That being the case, Table 7.6 presents a list of categories of participants along with the minimum number of participants in each category. As seen in Table 7.6, I divided the case NGO's internal people into four categories of participants: top management officials (the head of the NGO), mid-level officers such as project coordinators, field officers, and members of internal bodies such as the executive committee (EC) and general body (GB). Various groups of stakeholders were covered in data collection, including NGO people, beneficiaries, donors' representatives, regulators, members of civil society, journalists, community members, and so on.

As noted earlier, at the initial stage of data collection, I set a minimum number of participants for each category of participants. However, I did not stick with the previously predetermined number of participants for each category. My aim was to reach data saturation for each group of

participants. I set the minimum numbers, but the final number of participants in each category for each NGO was decided based on the data saturation level. Similar strategies were used in the case of each NGO's internal research participants. Notably, local administration officials include UNO and USSO. UNO stands for Upazila Nirbahi Officer, and USSO stands for Upazila Social Services Officer.

Table 7.6: Number of Minimum Participants for Each Category

Internal Participants of a Case NGO		External Participants of a Case NGO	
Category	Minimum Number of Participants	Category	Minimum Number of Participants
Executive Director	01	Beneficiaries	02
Mid-level Officers	02	Donor's Representatives	01
Field Officers	03	Competitor NGO	01 in each category
Members of Internal Bodies	02	NGO Expert	02
General Participants			
Central Regulatory Body (NGOAB)	01	Journalists	02 (in each serving area like Upazila)
Local Administration Official	02	Civil Society Members	02
Local Government Representatives (LGRs)	02 (in each serving area like Upazila)	Officials of Networking Body	02
Community Members	02	Academic Researchers	02

One of the most important aspects of the data collection methodologies in this study is that I took a variant sample from as many different angles as possible to ensure sampling variation, i.e., cross-verification of the findings. This in turn helped me craft an in-depth view of the reality of accountability practices in NGOs in Bangladesh. Although it was a time-consuming process, it provided a broad range of data. For example, findings were verified across the participants in the same Case NGO along with samples from Non-case NGOs in the locality of the Case NGO (referred to as the competitor NGO in the study). NGO experts' perspectives were also solicited. This variation in purposive sampling is deemed to serve as an additional impetus to the overall validity of this study. To ensure the validity of the findings, I frequently cross-verified data between participants in the same category in each Case NGO throughout the study. For example, while I was deciding whether to conduct an interview with a participant in a mid-level position at Case NGO 2, the executive director suggested the name of one of their officers who has been with the organization for more than 18 years (Project Coordinator 2, NGO 2).

Although the proposed participant was very rich in delivering information that I found when I started the interview with him, I later decided to take an interview with another officer in a mid-level position who joined this NGO several months ago (Project Coordinator 1, NGO 2). The reason behind the selection of the second participant in this case was to determine whether there were variations in their opinions, expressions, and feedback between these two mid-level officers.

The former participant is the very old employee of the case NGO who might have strong loyalty to the NGO, especially to the ED of that NGO, and thus could technically avoid information that goes beyond the interest of the NGO or that of the ED. However, the second officer, who was the project coordinator, might not have had such an emotional affiliation with the NGO and thus could provide accurate information. In addition, this second participant could provide better information in that he has vast experience working in other NGOs, and thus he could compare well between this existing NGO and his former NGOs.

7.9 Data Transcription

Interviews are typically transcribed as a practice in qualitative research to prepare the interview data for qualitative analysis (Busetto et al., 2020; Shih, 2022). However, there is no single set of guidelines for transcription due to the variety of research types that use qualitative techniques (McMullin, 2021). Overall, as used in this study, transcription is the process of turning audio recordings into written documents in order to study a certain phenomenon. As a result, after wrapping up my fieldwork, I began to transcribe these audio recordings of interviews and FGDs.

Notably, I used an iterative strategy for data gathering and analysis in this study. For instance, after finishing an interview, I made notes. I conducted a few interviews, transcribed them verbatim, and then performed a quick analysis of the interviews. I then started preparing for the future participants' interviews. I switched back and forth between data gathering and analysis throughout this research process. Accordingly, Warnes (2021) asserts that the transcription process itself functions as part of the analysis because it includes a stage of getting to know the data better. Notably, qualitative research does not typically follow the same sequential procedures for data collection and analysis as does quantitative research (Busetto et al., 2020). In reality, sampling, data collection, analysis, and interpretation are tied to one another in an iterative (cyclical) manner rather than sequentially (Fossey et al., 2002). Because of this, my data transcription task was not a one-stop assignment. I did it continuously throughout the data collection phase. Notably, transcription is a tedious and time-consuming operation. Depending on typing speed, a one-hour interview can take from three to eight hours to finish (McMullin, 2021). Though recording spoken language exactly as it is spoken may seem easy in theory, it can be very challenging in practice (Helen, 2022). However, as was already said, all of the interviews and FGDs were audio recorded, so I verbatim transcribed all of the audio recordings of the interviews and FGDs. A verbatim transcription is a word-for-word copy of the interview (Hill et al., 2022). And this is the conventional method of recording qualitative data, which is said to increase the data's accuracy and rigor (Halcomb & Davidson, 2006). Despite being a difficult-to-handle and tedious part of the study, this transcription process provided me with a good number of transcripts. Transcripts, to put it simply, are representations of spoken language made from written language (Helen, 2022).

7.10 Data Analysis

Like many parts of qualitative methodologies, debates also persist as to what exactly data analysis means in qualitative research. Schoepf and Klimow (2022) define qualitative data analysis as the process of breaking down units into their component parts for comparison and contrast analysis, searching for intersections between components to find patterns, and closely examining outliers to comprehend how the components interact to explain the whole. A straightforward but insightful definition is given by Merriam (2009) in that data analysis is the act of making meaning of data. According to Lochmiller and Lester (2017), however, qualitative data analysis can refer to a variety of things because it is frequently associated with a specific methodology, theoretical viewpoint, research tradition, and/or field. Coffey and Atkinson (1996) put it out there and reminded that there is no one right way to analyze qualitative data, and it's also important to establish strategies for thinking with the data.

Despite these current debates, Lester et al. (2020) and Warnes (2021) assert that there are common analytical strategies (e.g., thematic analysis, conversational analysis, and discourse analysis) to examine qualitative data, and each strategy has its own set of theoretical presuppositions and expectations. The subsequent sub-sections entail a brief account of the data analysis strategies adopted for this study.

7.10.1 Data Analysis Strategy

To set the record straight, with an acknowledgement of the novelty of the thematic analysis technique and also in alignment with my theoretical standpoint (i.e., abductive research approach), I adopted an abductive thematic analysis strategy for this study. Research methodologists (e.g., Bingham & Witkowsky, 2022; Thompson, 2022; Tomasella, 2022) have argued for using this approach to analyze data in qualitative research. According to Barbara Tomasella (2022), author of a very recently published book by Emerald, *Contemporary Research Methods in Hospitality and Tourism*, abductive thematic analysis combines the strengths of both deductive and inductive reasoning, making it a novel qualitative methodology. The academic continued to make the case that starting research from an existing theory is conceivable without skipping a creative stage in which the researcher interprets the phenomenon beyond the terms used and theorizes connections between concepts.

According to Tomasella (2022), applying thematic analysis to abductive reasoning is a paradigmatic viewpoint that has some benefits and can help advance the field of inquiry. In a similar vein, Braun and Clarke (2012) claim that when using a thematic analysis technique, researchers can choose between an inductive and a deductive method for topic identification. In reality, the development of the discussion and implications sections is aided by the use of both deductive and inductive coding and memoing.

Additionally, an abductive thematic data analysis strategy enables researchers to analyze how their findings relate to previous research, determine where their theoretical framework adequately explains their findings (and where it falls short, allowing for theoretical contributions), and support them in developing meaningful, practical implications and recommendations (Bingham, 2022).

Thematic analysis lies at the core of an abductive thematic data analysis strategy. In qualitative research, the use of thematic analysis is growing (Braun & Clarke, 2022). I specifically chose to use thematic analysis for at least three important factors. First off, due to its ability to identify patterns in the raw data and organize the data into insightful themes, this is one of the most often used and well-liked qualitative data analysis techniques (Braun et al., 2019; Campbell et al., 2021; Thompson, 2022). Second, the adaptability of this data analysis method makes it valuable. This method can be applied to a wide range of study questions, strategies, and sample sizes within a wide range of theoretical and epistemological frameworks (Kiger & Varpio, 2020; Nowell et al., 2017). More crucially, both inductive and deductive methods can be used to apply this thematic analysis strategy (Kiger & Varpio, 2020). Finally, this method of thematic analysis agrees with my perspective on interpretive epistemology. According to Joffe (2012), thematic analysis is especially well suited to interpretivism because it can show how a particular social construct evolves through the process of evaluating a wide range of evidence. Thematic analysis supports an interpretative researcher's hunt for more buried, deeper themes in the data in several ways. To this end, Braun and Clarke (2006) assert that thematic analysis can function both as a stand-alone analytical technique and as the basis for other qualitative research techniques.

The word "theme" serves as a point of reference and is the foundation of thematic analysis. A theme is a more abstract concept that requires more facts to be interpreted and integrated (Nowell et al. 2017). A theme is a "patterned reaction or meaning," as defined by Braun and Clarke (2006), that emerges from the data and contributes to answering the research question. Thus, "a strategy for detecting, interpreting, and reporting patterns within data" is known as thematic analysis.

7.10.2 Manual Data Analysis

As an addition to my data analysis strategy, I used manual data analysis techniques in this study. Notably, there are two common methods of data analysis. One is computerized data analysis, often done through software, and another is manual data analysis. Although it is time-consuming and backbreaking work, I preferred to adopt a manual data analysis strategy. The single biggest reason is that I am an interpretive researcher in that I want to generate meaning from data. A researcher must apply an interpretive approach in qualitative research to make sense of and give meaning to a dataset (Rinehart, 2021). Furthermore, understanding the feelings, context-specific stories, and perceptions of research participants is critically important.

And it is not possible for software to generate the intricate meanings from data to their full extent. Greyling (2007) rightly points out that the analyst must construct meaning rather than leave it up to a machine. Maher et al. (2018) claim that the manual data analysis process promotes a slower, more in-depth interaction with the data as well as a great deal of freedom in terms of constant comparison, experimenting with different configurations, viewing perspectives, reflection, and ultimately developing interpretive insights. Manual data analysis is thought to be more accurate than automated tools. Bodine (2021) claims that hand coding is still widely used because of its apparent accuracy.

Manual coding might speed up the whole analysis process, even if it takes time. Software programs for qualitative data analysis, like NVivo, according to Maher et al. (2018), do not entirely scaffold the data analysis process. Similar to this, software cannot "do the thinking" or automate the process of data analysis, nor is it able to link theories to the data, according to Bazeley and Jackson (2013). Relatedly, Pope et al. (2000) opined that a computer program may be helpful when gathering, organizing, and assisting to uncover exceptions, but no program is able to recognize a connection between theory and data or define an acceptable structure for the study. The bottom line is that NGO accountability is a complicated phenomenon. It is badly needed to go deeper into the comments, views, and experiences of the research participants. A single participant's comment can result in significant study findings. With such an understanding, I think manual data analysis is the best way to critically analyze the empirical data. Therefore, Patton (2015) contends that while qualitative software tools can aid a researcher in managing the volume of data, the actual thought process is still manual.

7.10.3 Data Analysis Process

Lester et al. (2020) provided a useful illustration with regard to the nature of data analysis in a qualitative inquiry. These academics claim that qualitative data processing is typically characterized as a nonlinear, iterative process. Therefore, it is typical for researchers not to outline a progressive analytical method. Despite the lack of unanimity regarding the process or stepwise description of data analysis in qualitative research, in this sub-section I succinctly present an overview as to how data analysis was carried out in this study.

As noted earlier, I used an abductive thematic data analysis strategy in this investigation. Notably, in an adductive data analysis technique, a portion of the data analysis work is completed even before the planning step of data gathering. The inductive and deductive data analysis methodologies are essentially merged in this abductive data analysis (Tomasella, 2022). As a result, researchers frequently create certain preset codes based on already-existing theory and a literature study, in line with the deductive approach. It is better to refer to these codes as theory-based codes (Bingham & Witkowsky, 2022).

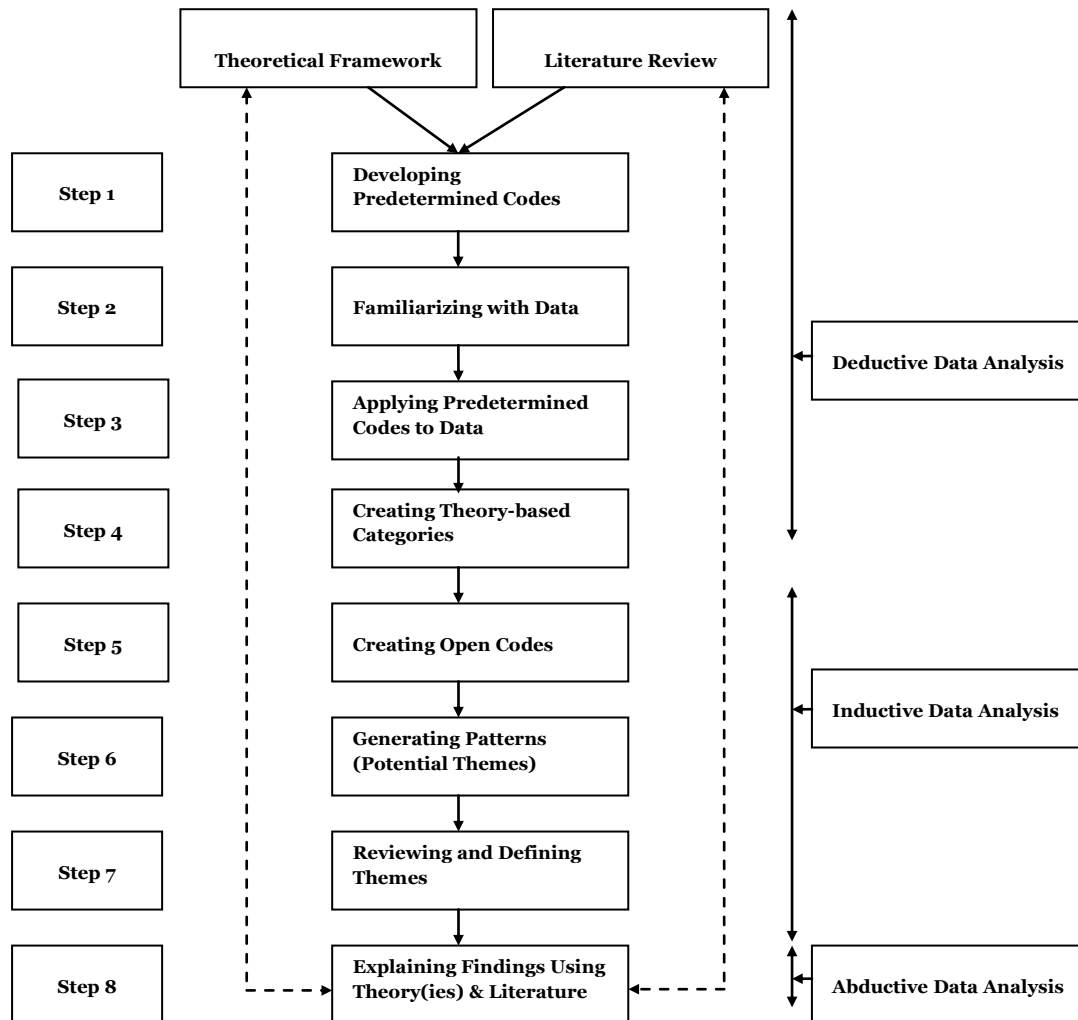
At their core, data gathering and analysis take place iteratively in qualitative studies. Predetermined codes, a task of data analysis, assist a researcher in gathering data in an organized manner. Whatever the case, drawing on an abductive data analysis strategy, I intend to present a brief description of the steps involved in the data analysis process in this study. A graphical presentation of the data analysis process is presented in Figure 7.9. Most distinctly, based on my theoretical framework and current literature, I have generated a list of pre-determined codes at the very beginning of the data analysis process. To put it another way, my theoretical insights and in-depth literature analysis led to the creation of these codes. More crucially, these draft codes were created before I began collecting my data. To be clear, codes are defined as "tags or labels for giving units of meaning to the descriptive or inferential information compiled throughout a study" (Miles & Huberman, 1994). More recently, Allsop et al. (2022) defined a code as a significant word or phrase that symbolizes and communicates the messages and meanings of participant words. However, after returning from my fieldwork on the final case (Case NGO 4), I started my substantive data analysis phase. In particular, after completing the first round of data collection, I conducted a cross-case analysis of the first three NGO cases. Therefore, I was familiar with the dataset to a notable extent. The very first thing that I did at this second stage of my data analysis was read and re-read the interview and FGD scripts and field notes plausibly in order to become familiar with the data.

In recognizing the importance of familiarizing oneself with data, Kiger and Varpio (2020) contend that understanding the full set of data initially gives one a useful orientation to the raw data and serves as the basis for all following phases. Whatever the case, at this stage, I tried to become as immersed and intimate with the data as possible. Moreover, throughout the process of transcription of the interviews and focus group discussions, I have developed an informed understanding of the data. After gaining an introductory familiarity with the data set, I applied my previously decided codes to the data. Miles et al. (2020) term these predetermined codes as "attribute codes." As illustrated in Figure 7.9, this is the third stage of the abductive data analysis process. I used these predefined codes to organize the data by type. This stage of data collection produced organized data, which was the end result that I was looking for. According to Bingham and Witkowsky (2022), a researcher can stay organized using attribute coding.

Bingham and Witkowsky (2022) assert that having a plan will help one stay focused on the research questions during the initial stages of data analysis. Therefore, based on my research purpose, I created broad subject categories of interest (e.g., donor's agenda, legitimacy, stakeholder involvement, GO-NGO connection, internal governance, etc.) and then sorted the data into those categories in the fourth step of my data analysis. I then categorized the data, which helped me keep my attention on pertinent information during successive iterations of research. Notably, as shown in Figure 7.9, the first four phases are components of the deductive data analysis approach. After the first round of data analysis of all four case NGOs, mostly based

on my predetermined codes, I delved into the transcripts in more detail to generate themes as per the principles of inductive thematic analysis strategy.

Figure 7.9: Abductive Thematic Data Analysis Approach of the Study



Source: The researcher's own illustration based on Bingham and Witkowsky (2022) and Braun and Clarke (2006)

At the fifth stage, I tried to identify independent codes from empirical data. I am using the term "independent" in the sense that this time I didn't apply any predetermined code to the dataset. Rather, I delved into the dataset with an extensive close look based on verbatim transcripts and other documents to create meaning from data, as is the exclusive feature of an inductive data analysis approach. The objective was to draw out new concepts from the data. This process is known as "open coding" (Bingham & Witkowsky, 2022) or "initial coding" (Allsop et al., 2022).

According to Kiger and Varpio (2020), this open coding phase is the first fully analytical step in the data analysis process. By definition, "coding" is the process of searching through data to locate and additionally assign codes to participant words, whereas "open coding" is the process of developing original thoughts from data (Allsop et al., 2022). Whatever the case, throughout this

open-coding phase, I made notes on any questions, potential data items of interest, relationships between data items, and other initial concepts. As a result, I created notable codes that highlight key elements of the data I had gathered. Additionally, these codes were made in accordance with the study's research questions.

Notably, I continued to be careful at this point to choose the codes so that each one is sufficiently distinct and well-defined and does not overlap with others. I advanced to the "pattern coding" phase of data analysis after creating a few codes based on the complete data set. More specifically, I applied each of the predefined codes (that I found in the previous phase) to the complete data set at this pattern coding stage (step six in Figure 7.9). To find patterns or relationships between elements that could guide later theme development, I compiled all the codes and pertinent data extracts. I sought to find patterns inside and between data sources by taking a deep dive into the ocean of data. In reality, it was a crucial step in the direction of the ultimate concept. Following the discovery of patterns (tentative themes), I then reviewed these firsthand themes in order to create a compelling narrative of the data and ultimately discover the appropriate response to my research questions.

I extracted themes from the pattern codes in the 7th step of data analysis, as shown in Figure 7.9. I did this by taking notes and, where I could, further compressing the pattern codes. At this point, as an interpretive researcher, I attempted to extract meanings from my dataset. Braun and Clarke (2012) compared this stage to the task of building the walls and roof of a house. According to these two leading methodologies in the field of thematic data analysis, the process of theme identification is basically an active and interpretive activity. Similar to this, according to Varpio et al. (2017), themes are really created by the researcher by examining, combining, contrasting, and even visually mapping how different codes relate to one another.

In this stage, I revised, combined, split, discarded, and finally reworded themes. Although this stage was complex and time-consuming, I found it really worthy of generating critical themes leading to conclusive findings, i.e., the last stage of my data analysis. Notably, according to Bingham and Witkowsky (2022), a lot of qualitative researchers swap the terms "themes" and "findings" since it works for them. However, I believe that themes are typically words or phrases, as do Bingham and Witkowsky (2022), and I derived my findings from themes. In order to succinctly respond to the study questions, I then simplified, edited, and reworded the themes. Notably, I frequently used representative data as part of the substantive evidence of the data in support of the theme-based findings. When assessing and summarizing the results, field notes and quotes from participants were taken into account. I have kept a folder or note where I keep any evidence pertinent to my themes and conclusions as they emerge, as well as any fascinating or generative participant quotations or excerpts from field notes. These representative data enabled me to pursue more detailed explanations and descriptions.

After categorizing the results into themes, I went back to my theoretical framework and literature review in an effort to relate my findings to theory and previous research. Real-world data from empirical investigations (derived from an inductive approach) helped me generate meaning within and across data, whereas theoretical coding (derived from a deductive approach) helped me provide a foundation of theoretical explanation for the findings. Whatsoever, this abductive thematic analysis (i.e., a combination of both deductive and inductive analysis) helped me develop theoretically based explanations of existing NGO accountability practices. This method also assisted me in contextualizing the existing scenario of accountability practices based on existing literature, allowing me to reach empirically evidence-based conclusions on the one hand and a theoretical explanation of the research problem on the other. In conclusion, a data analysis process that uses both deductive and inductive analysis promotes a qualitative study that is more structured, rigorous, and analytically sound (Bingham & Witkowsky, 2022).

7.11 Maintaining Rigor in the Study

Qualitative research has largely been appreciated as a valuable strategy for producing a nuanced understanding of a complex phenomenon (Aloudah, 2022). Qualitative research is believed to have a high level of quality because the majority of tools and approaches, from data collection to reporting, are the subject of discussions and debates. The objective of quality and rigor in qualitative research, as in any research paradigm, is to reduce the danger of bias and increase the accuracy and trustworthiness of study findings (Johnson et al., 2020). Consequently, a lot has been written about the idea of rigor in qualitative research (McKenna, 2022). However, as is clear from the literature, there is ongoing discussion over how to guarantee or gauge this rigor. According to Liu (2017), rigor is a set of criteria that researchers use to assess the validity, dependability, and worth of their work. But in academics, the concepts of "reliability," "validity," "rigor," and "trustworthiness" are vigorously debated. It is common practice to switch words that have the same or a similar meaning. Cypress (2017) uses the term "trustworthiness" instead of the word "rigor".

Taking a critical stance, Morse (2015) has suggested using the term "rigor" instead of "trustworthiness" in qualitative research. As opined by Lincoln and Guba (1985), trustworthiness must be established by qualitative researchers to ensure the validity and reliability of their data and findings. These two authors further argued that this process of maintaining trustworthiness involves four components: credibility, transferability, dependability, and confirmability. This study conforms to these indicators of trustworthiness to a large extent. For example, Yin's (2003) replication strategy is a better example of ensuring "transferability," i.e., that the findings of the study can be applied to other settings. However, I neither claim nor should claim the generalizability of the findings given that this is a context-specific study. According to Polit and Beck (2010), generalizability is a more contentious problem in qualitative research. Most qualitative studies, according to these academics, aim to provide a comprehensive, contextualized

understanding of a phenomenon through the detailed study of specific cases rather than generalize.

Reiterating that, Lincoln and Guba's "credibility" requirements of reliability and validity are mainly met by this study's application of three combined forms of triangulation procedures (1985). Again, I conform to the "dependability" criterion in that I maintain the "audit trail approach" and "peer debriefing approach" in this study to ensure the rigor of the study. However, applying Lincoln and Guba's "confirmability" criterion in qualitative research with interpretivism epistemology is a little unrealistic. According to Stahl and King (2020), the use of confirmability is limited within qualitative research. Guba and Lincoln (1989), as cited in Nowell et al. (2017), asserted that confirmability is only established when credibility, transferability, and dependability are all attained.

Whatever the case, I intend to present my adopted steps of trustworthiness in layman's terms. In addition, at a later part of this section, I will also explain why I didn't use the "member checking" technique of determining trustworthiness. To be specific, throughout this dissertation, I use the terms "rigor" and "trustworthiness" interchangeably. Whatever the case, as a researcher grounded in solid research ethics, from the very beginning to the very end (such as dissertation writing), I have adopted several steps to ensure the reliability and validity of the findings (i.e., trustworthiness) of the study. To note, reliability and validity are better suited to quantitative research, whereas qualitative researchers opt to refer to trustworthiness (McKenna, 2022).

To begin with, I used data triangulation as a key mechanism to ensure the rigor of the study's findings. It is one of the most widely used mechanisms to ensure rigor in qualitative research in that it is used for cross-checking information through multiple procedures and sources (Busetto et al., 2020; Portilla, 2022). According to Tzagkarakis and Kritas (2022), this technique could be used in public policy and governance research as well as NGO accountability. Following its importance in research endeavors, this data triangulation technique is sometimes referred to as the "third research model". In fact, by utilizing this method, researchers can reveal more aspects of the issue under study, both deeply and broadly. To this end, in addition to a wide category of secondary sources under the "document analysis method," I used a combination of four primary data collection methods, such as interviews, focus group discussions, observation, and open-ended surveys. Each and every theme that emerged from empirical data was refined and cross-triangulated within and across participants and sources.

The tentative findings of the study were cross-verified with the published materials available in the literature. It's not only the methods but also existing theories that were considered to evaluate the findings. In addition, a wide variety of participants were covered to give a deep dive into the complex issues surrounding accountability practices in NGOs. Another important factor I used to ensure the study's rigor was extensive stakeholder involvement, particularly among

beneficiaries, whose voices are often ignored. NGOs exist to serve the beneficiaries, and it is the beneficiaries who can best judge and explain the NGOs' accountability practices. According to Busetto et al. (2020), stakeholder involvement can be used to enhance and assess the quality of the research conducted. In addition to the participants at the grassroots level, like beneficiaries and NGOs' field officers, and the general community members, NGO experts and academic researchers also took part in the study.

Thus, in this study, I used a combination of three triangulation methods, in accordance with Carter et al. (2014) and Polit and Beck (2012): data source triangulation (i.e., a diverse group of participants), theory triangulation (using theory to adopt, support, or refute findings), and, most importantly, method triangulation (multiple methods of data collection). As noted earlier, the usage of these triangulation methods conforms to Lincoln and Guba's (1985) "credibility" criterion of reliability and validity of the findings of the study. Second, in an attempt to maintain trustworthiness, I have recorded all interviews and FGDs, except for one participant who did not allow me to record the interview. I have kept all the recorded audios in my safe custody for future reference (if needed). In addition, I have kept all the records of consent papers, transcripts, and other relevant documents in a safe and secure place. However, I will keep these records for up to 3 years from the date on which my Ph.D. degree is awarded. After that, these recorded audios will not be available. Notably, research methodologists term this act of trustworthiness an "audit trail." This is basically a documented set of steps for how the participants were selected and the data was collected (Tenny et al., 2022). This audit trail approach largely meets Lincoln and Guba's (1985) "dependability" criterion.

Third, peer debriefing is also a factor in maintaining the focus of the study. In addition to the doctoral supervisor's meticulous examination of the findings, I presented the findings of the study in two close consecutive seminars. The academics at those seminars provided valuable insights into the findings' reliability, validity, and applicability. Based on that, I revised and refined the findings and other methodological issues based on an extensive analysis of the data. These advices, criticisms, and guidelines helped me stay on track, especially during the data analysis and dissertation preparation phases. This peer debriefing is largely associated with the "dependability" criterion of trustworthiness as set by Lincoln and Guba (1985). In fact, peer debriefing is a reliable communication practice that builds trust (Stahl & King, 2020).

Fourth, throughout the data collection and analysis phases, I used a negative case analysis approach in the study. Negative cases, also known as deviant cases or outliers, are the ones in which the respondents' viewpoints differ or seem not to support the main body of evidence. Basically, it is a respondent's answer or experience that does not match the rest of your data. The stand-alone view of some participants (i.e., negative cases) was also taken into consideration. It was done so that I could grasp the full picture of reality. Sometimes, these extreme views

provided the clues needed for deeper investigation. However, these isolated views were critically analyzed based on literature, theories, and context-specific situations. No conclusions were drawn until and unless adequate evidence was found in support of the views.

Finally, as seen in Chapter 8, 9, 10, and 11, I used a plethora of direct quotations from the research participants in support of the findings. So far as my knowledge goes, I didn't modify the real views of participants. In some cases, I inserted some words in the cited quotations for clarification. But I kept those word(s) within the third bracket, indicating that these are the words of the researcher and not the ones of a participant. According to Sale (2022), not only do quotations illustrate and clarify the results, but they also demonstrate whether there is substantive evidence to support the analytic directions being proposed. On that account, quotations could be used to illustrate findings in the sense that quotations can bring "text to life" (White et al., 2014) or bring "life to text" (Eldh et al., 2020).

Notably, I didn't use "member checking," also known as participant verification, as an approach to ensure the rigor of the study. Simply described, "member checking" is the process of asking participants for comments on one's data or interpretations (Lincoln & Guba, 1985). Birt et al. (2016) contend that this oversimplified presentation might not reflect the method's worth or its contrast with the interpretive perspective of qualitative research. Additionally, member checking has a lengthy and contentious history in qualitative research, with critical methods cautioning of epistemological dilemmas and a range of traps, both practical and philosophical (Motulsky, 2021). Many methodologists caution against using participant verification to define what is accurate because it could potentially compromise validity (Morse et al., 2002). This ultimately renders the researcher's study invalid. To this end, I was refraining from using member-checking because the subject under investigation (i.e., NGO accountability) is sensitive and deals with confidential and embarrassing issues.

When respondents saw the written and/or printed transcripts, it was highly likely that they would deny or change their opinions. Sandelowski (1993) was the first to recognize this problem. Sandelowski claimed that participants in the study may share information during an interview that they later regret or interpret differently. They may therefore dispute these claims and request that the data be updated. Similar to this, Carlson (2010) asserts that returning verbatim transcribed data may make people feel self-conscious or distressed about their speech (Carlson, 2010). When anonymity cannot be assured, member checks might be helpful for securing participant consent for using quotations (Thomas, 2017). Member checking may, in fact, serve as a technique for assuring trustworthiness to some degree, but it may also occasionally produce research that is "manufactured or mutual" rather than the researcher's own.

The bottom line is that it is conflicting and contentious to judge how rigorous or good a piece of study is. To convey rigor, a variety of ideas and tactics are employed. Accordingly, and certainly

in addition to the above-discussed initiatives, there are also other tools and techniques to evaluate the trustworthiness of qualitative research. And the length of this evaluation is unknown and unclear. Reasonably, Mays and Pope (2000) contend that there is a far wider and more contentious dispute concerning the nature of the knowledge produced by qualitative research, whether or not it can be legitimately appraised, and if so, how. In reality, the rigor of a qualitative study can only be assessed, not measured. Nevertheless, I have purposefully worked to ensure the accuracy of the study as described in this section.

7.12 Ethical Considerations

Nowadays, ethical issues are a crucial component of all research projects. The entire scientific research process, including the dissemination stage, must adhere to ethical values (Taquette & da Matta Souza, 2022). Therefore, every scientific study involving people must have a valid and pertinent rationale; participants must be fully informed of the study's risks, rewards, and implications; and their consent must not be compelled or persuaded to participate. Regardless of the type of research, Kang and Hwang (2021) assert that researchers have a clear responsibility to verify that they identify and protect the rights and welfare of research participants. Because qualitative research focuses on sensitive information and personal data and is frequently offered by victims of various incidents, the ethical question becomes more pressing in this situation (Heath et al., 2018). To this end, I briefly describe my ethical stance as a researcher in this section.

Before proceeding to the lucid explanation of my ethical stance, it seems logical to clarify what the term "research ethics" means. Norway's National Committee for Research Ethics in the Social Sciences and the Humanities (NESH) provided a good illustration with regard to what research ethics entail in a complete sense. This organization defines research ethics as "values, norms, and institutional arrangements that help constitute and regulate scientific activities" (NESH, 2021). According to NESH, a fundamental set of scientific and common norms, including *truth norms* (honesty, integrity, and truthfulness), *methodological norms* (factuality, accuracy, transparency, and accountability), *institutional norms* (openness, collective, independence, and criticality), and *common norms* (society's expectations and demands), make up research ethics.

Together, these standards, in the opinion of NESH, make up sound scientific practice and promote research integrity. The overall purpose of research ethics is thus to advance independent, trustworthy, and ethical research. To be specific, mostly in alignment with Bryman and Bell (2007) and Ghauri and Grønhaug, (2010), I have followed some principles of research ethics throughout the study. The first and foremost factor was obtaining consent from the research participants and their duly signed consent papers. Simply put, both the participants and non-government organizations (NGOs) participated in the study voluntarily. At the beginning of each interview and FGD, I clearly explained my position in the study, the purpose of the study,

and the participants' expected roles. I then offered a consent form to them to sign. At the same time, I provided my signed "letter of data privacy and confidentiality" to research participants. Since I recorded all the interviews (except one) and FGDs, I asked the participant's permission before formally starting the interview.

Second, throughout the study and also in this dissertation, I maintained the confidentiality of data and the anonymity of both NGOs and research participants. Despite having the intent to write more detail about case NGOs, I could not do so because of the "confidentiality" and "anonymity" policies of research ethics. Throughout this dissertation, I did not leave any signs based on which a participant or a Case NGO could be traced. However, I have kept all the records of interviews, FGDs, observatory notes, and other documents in my custody safe and secure. Third, while transcribing the interview and subsequently translating the transcripts, I maintained the policy of "originality," i.e., I produced and used participants' thoughts in the ways that they wanted to be understood. More specifically, I did not alter or modify any views of the research participants so as to avoid misleading information and representation.

Fourth, I avoided coercion when collecting data from NGOs and participants. For example, I could not accommodate the views of the donor or the donor's representatives in Case NGO 3 because this NGO did not provide information about their donor or the donor's representatives despite several requests. Finally, I understand that an interview is like wading into a torrent of water; it is exactly as it is now, but it will never be the same again (Collins & Stockton, 2022). I thus tried my level best to maintain a good relationship with all research participants, even after coming back from my field study. I respect all the participants and treat them equally. I think that the exchange of information between a researcher and a participant is holy and, in its ideal state, involves "devotion" (Saldaña, 2018).

7.13 Challenges in Data Collection

"When you are a data collector, you must expect anything" (Roberts et al., 2020). This study is no exception. As repeatedly stated in this chapter and throughout this dissertation, the subject under study (i.e., NGO accountability) is a sensitive and embarrassing topic for both the participants and the researcher. The case is more acute for those participants who are directly involved with NGOs as employees, founders, or internal governing body members. It is thanks to Allah (SWT), the One and Only Lord of the Universe, that I was finally able to complete my studies.

To begin with, the first challenge that I encountered in this study was the data negotiation problem. Many NGOs denied taking part in this study on the ground of different excuses. For example, at the very beginning of my data collection, I decided to do research on those local NGOs that are situated in Dhaka because of my convenience, although I changed my mind later

because I wanted to give focus to vulnerable areas where it is quite interesting to see what NGOs are doing to uplift the socio-economic status of their beneficiaries, i.e., their social accountability practices. Regrettably, I approached nearly five local NGOs in Dhaka; most of them are in the Mohammadpur area, and one is located in Mirpur and is working to promote the rights and privileges of RMG workers. None of the NGOs showed interest in participating in the study, instead giving lame excuses. At a certain point in time, I became disappointed that all these five NGOs refused to participate in this study of accountability practices. However, later, I realized that it is an embarrassing topic for NGOs that they try to avoid.

Eventually I felt the importance of the field of my study. However, I was not blind to the challenges. I knew it would be a difficult study, but it sounded interesting. For example, at the very beginning of my study, I met with a former executive director of a reputed NGO who expired in 2022 (may Allah keep his soul in peace). After hearing my research focus, this renowned person in the NGO sector in Bangladesh told me that you are working with a critical or risky subject. And I understood this better while I finally started my attempt to manage NGOs. Despite that, I did not change the area of my research. Rather, I tried my best to stick to my original plan for the study, and eventually I changed the regional area of my research in that I decided to focus on those NGOs that work in highly vulnerable coastal areas where people are severely affected by natural disasters. Finally, I managed these four local NGOs and conducted the study. Even a primarily selected NGO denied cooperating at the later stage of data collection. This environmental NGO in Khulna initially agreed and then denied, citing the need for permission from their donors in this regard.

Again, despite several requests, another NGO that I used as a "Case NGO" refused to provide interviews with its EC and GB members. Later, I dropped that NGO despite my willingness to incorporate it into my study. This is not an exceptional story. For example, while conducting a study on NGO governance, TIB (2018) could not get access to several NGOs.

Furthermore, I wrote to almost all the listed executives of NGOAB via email for an interview. Only one senior official replied, and accordingly, I took the interview with that official. I stumbled upon collecting data from local administrative officials. One local administrative official refused to record the interview. However, I took note of that interview. Despite that, I found some local administrative officers to be cooperative.

Even some of the participants who accepted to participate in the study were reluctant to share organizational documents with me like yearly reports, balance sheets, and other organizational financial statements. Even the representatives of funding organizations sometimes feel uneasy or show a lack of interest in giving feedback on the accountability practices regarding donors and their partner NGOs. For example, Donor's Representative 2 in this study said that "if no policy decision [no policy question] is involved, many answers to your questions could be given. Policy-

related affairs are involved here. That is why I am unable to fully support it.” In practice, data collection and recruiting research participants proved to be more difficult and time-consuming than planned.

7.14 Conclusion

It's highly challenging to justify the use of each and every philosophical and methodological choice given the ongoing discussions and critiques of templates in qualitative research (Köhler et al., 2022). Since there are no "correct" decisions to be made and each methodological approach limits certain possibilities while opening up others, the challenge is made all the more difficult (Zilber & Meyer, 2022). But the best and most rigorous qualitative research focuses on how judgments are made, why they are made, and how they are justified rather than on specific decisions (Grodal et al., 2021; Harley & Cornelissen, 2022; Pratt et al., 2022).

Making methodological decisions in qualitative research is exceedingly difficult, according to Zilber and Meyer (2022), who both agreed on this basis based on their vast qualitative research, academic, and editing experiences. Furthermore, a number of terminologies have emerged in qualitative research, which can be very perplexing (Bradbury-Jones et al., 2022). Whatsoever, in this concluding section, I briefly outlined my philosophical stance and the methodological steps that I adopted for conducting this study.

At the outset of this methodology chapter, I set out my philosophical position in the study. To be specific, philosophically, I am an interpretive researcher holding a subjective view of reality. Drawing on this interpretivism epistemology, I adopted a qualitative research strategy to explore the accountability practices of NGOs in Bangladesh. Before that, I explained the rationale for adopting an abductive theoretical standpoint in this study. Since I aimed to explore the phenomenon of NGO accountability by entering the real world of the participants, I needed a research design that would allow me to have extensive interactions with them in their natural settings. Accordingly, I selected the multiple case study design. Eventually, I completed the study on four local NGOs using a combination of five data collection methods like interviews, FGDs, observation, document analysis, and an open-ended survey.

To select participants and case NGOs, I applied a purposive sampling strategy. The final number of case NGOs and subsequently the number of participants in each category were decided based on data saturation criteria. A brief profile of case-based NGOs is presented in this chapter.

All interviews and focus group discussions were audio recorded and stored in a secure and safe location under the researcher's custody. Throughout the study, I have moved back and forth between data collection and data analysis tasks. The collected data was transcribed verbatim, translated, and coded. For data analysis, in alignment with my philosophical stance and

theoretical orientation, I used an abductive thematic data analysis strategy. The steps involved in using this strategy were graphically presented and explained. Finally, many key issues regarding data analysis, like ethical considerations and trustworthiness, are outlined in the later part of this chapter.

Chapter Eight: Motives for Accountability Practices

8.1 Introduction

Four consecutive chapters including this one (i.e., Chapters 8, 9, 10, and 11), present the main findings of the study coupled with critical discussions. Before delving into the findings, I want to highlight four important points. First, findings under each research question are presented and analyzed, followed by a critical discussion. To make it more specific, both the findings and discussions are carried out simultaneously under each theme. Second, in many cases, I use the views of the respondents to clarify and discuss the findings of the study. Unequivocally, a finding derived from the study is further explained by taking into account the views of other respondents. This is done based on the assumption that respondents are better explainers of different context-specific issues. As demonstrated in this study, what one respondent claims can be clarified by another respondent (or respondents). And this clarification is more meaningful and relevant than those found in the literature's findings or writings. Third, while four case NGOs are chosen on different grounds, findings and discussions are not conducted separately for each case NGOs as a separate chapter. Rather, I give the focus to different themes to present the findings along with critical discussions. That is to say, I group the findings of all four case NGOs by themes and then analyze the comparative scenarios of different NGOs under those themes. Finally, for ease of understanding and discussion and, more importantly, to avoid repetitive discussion, I generally analyze the similarities of the findings across case NGOs. Whenever I find a difference between case NGOs on any dimension or issue of accountability practices, I then highlight the difference and cross-compare the findings. As noted in different chapters of the findings and discussion of this study, accountability practices in all four case NGOs are almost the same, except for some differences.

8.2 Motives for Accountability Practices

The first study question aims to investigate the motivations behind accountability practices in NGOs in Bangladesh. To bring it to the fore, this study revealed three distinct motives that largely drive an NGO to practice accountability. However, these three motives also vary in terms of their importance to an NGO. In the next three individual sub-sections, these motives for accountability practices are identified and discussed with empirical evidence.

8.2.1 Coercion

As this study unearthed, the first factor that drives an NGO to practice accountability is coercion. NGOs are found to discharge accountability to whom that can exert power on them to take accountability.

To put it simply, NGOs exercise accountability practices largely because they are bound to do so because of the coercive actions of their donors and respective regulators. For example, the executive director (ED) of Case NGO 4 affirmed that “I practice accountability because I am bound to do so. Donors have irrevocable requirements. Then there are the obligations to the government. There are pressures from civil society, the media, and social media”. NGOs are found almost indifferent in case of less powerful stakeholders groups like beneficiaries and community members because these people cannot exert power on the NGOs so they cannot demand accountability from an NGO like the donors and regulators. And this enforcement on the part of powerful stakeholders is also well documented in the literature.

According to Ebrahim (2010), any accountability mechanism's power or “teeth” ultimately comes down to its enforcement. Therefore, it is the power that determines an NGO's motive as to whom they have to discharge accountability and to what extent. In a nutshell, for the most part, NGOs discharge accountability to those stakeholders who can enforce them in this regard. And the scenario of this coercive accountability scenario is reflected in the very next subsection.

8.2.1.1 Donors' Pressure

To be straightforward, an NGO practices accountability because it is a donor requirement. All the local NGOs in Bangladesh are under huge pressure because of the fear that donors can withhold funds or cancel a project if their funded NGO does not comply with their terms and conditions. In fact, a local NGO works tirelessly to keep its donors happy. They carry out the donor's agenda on the ground, regardless of whether it is appropriate for the situation. Even in many cases, NGOs are diverted from their original mission to satisfy their donors' requirements. While asking why you practice accountability in organization, the ED of Case NGO 4 simply put a small answer, “donor's pressure”. This ED further elaborated his answer as follows:

Donors are always with us to see what we are doing. How am I using the fund? If you misappropriate a voucher for 15 taka, they will blacklist you. If you are blacklisted by a donor, it will have an international impact. It will also have an impact on NGOAB. My registration will be cancelled [by NGOAB]. Donors evaluate our activities through a third party. They assess from the ground up, all the way to the top. They conduct field visits. They send experienced people on this field visit. That's why we don't have any scope to deceive.

Most of the respondents, especially NGO officials, acknowledged that they are now serious about accountability and transparency, largely because donors are now more serious about these issues than before. For example, the president of a district-based NGO forum argued that:

I will not claim that [NGO entrepreneurs] enter this sector with a positive mindset. NGOs practice accountability because they are bound to do this job due to formalities or due to the system of their donors. We are remaining good because of their system. Donors developed this system of accountability. [Civil Society Representative 6]

In a similar vein, the executive director of a local NGO with vast working experience in the NGO sector affirmed that:

Now the donors' supervision is stronger than it was 15 or 20 years ago. They have developed the reporting system in such a way that we have to submit reports at an interval of 15 days. Sometime we have to give the reports at dusk that we have done today. We submit reports daily, weekly, monthly, semi-annually, and annually. Donors analyze and compare these reports regularly. They can easily trace out if there is any gap in reporting. Donors are now engaging in actions that are not transparent. [ED, Non-Case NGO 4]

In an official discussion meeting between ADAB and NGOAB, one of the executive directors of a local NGO said that “donors or donor agencies are now serious about different policies. They want to see whether we have different policies. Again, it is not enough that NGOs have internal policies; they want to see whether the employees at all levels are well informed about these policies” (ADAB, 2019). Transparency International Bangladesh (TIB) also explored the same scenario, i.e., NGOs remain busy to satisfy their donors. In their study, TIB (2018) argued that all of the NGOs that participated in their study are serious in their efforts to fulfill donor requirements, particularly when it comes to project reporting. They present and receive progress reports in accordance with their agreements and commitments. And the case of donors' pressure for accountability practices is also prevalent in government-led development projects. For instance, a government official from DWA confirmed that:

We instructed NGOs that when you give the training, you have to keep LGRs [local government representatives] or union secretaries in the training program. They have to collect photos of their training programs. We also visit the training program via Skype. They must submit reports every three months. Because of the electronic monitoring, NGOs can no longer escape accountability. Our Dhaka office also monitors NGOs' activities through e-monitoring. [Local Administrative Official 4]

Donors' pressure is also prevailing in microcredit programs. NGOs are found to be more serious as to their accountability to PKSF, an apex financial institution in Bangladesh that largely promotes microfinance. This PKSF official claimed that:

Another issue is that there are MRA [Microcredit Regulatory Authority] regulations for microcredit NGOs. If MRA receives a negative report, the NGO's license will be revoked or suspended. And this NGO knows that if MRA takes any action against an NGO, then microcredit lending organizations [like PKSF] will not give funds anymore. [Donor's Representative 2]

The real fact is that it is the donor's pressure that keeps an NGO within an accountability framework. Donor's representative 1 also attested to the presence of donors' compulsion in that “they [NGOs] must follow the rules and regulations established by their donors. They are bound to practice accountability.” And this is not just the case for local NGOs in Bangladesh or other developing countries; it is also evident in the case of transnational NGOs, as found by Schmitz et al. (2012). With few exceptions, NGO leaders emphasize donor expectations in their present

accountability processes. In fact, there is an implied danger of funding termination if an NGO does not adhere to donors' accountability standards (Uddin & Belal, 2019).

In response to the question of what would happen if the donors relaxed accountability requirements or made no demand for accountability, many respondents argued that there would be serious mismanagement in NGOs in Bangladesh if the donors did so. For example, a project coordinator (PC) of Non-Case NGO 5 contended that “NGOs become serious when they see that there are accountability requirements on the part of donors. Again, in cases of no or little pressure from donors, NGOs behave differently.” In response to a similar question, Donor’s Representative 1 answered that “if you think about it from an ethical standpoint, they [NGOs] will not practice accountability. They will try to do things whimsically.” Academic Researcher 2 in this study argued that donor pressure is necessary to an expected extent because “there may be more corruption and less effective programs without donor accountability.”

The funding crisis in the NGO sector is a critical reason why these local NGOs uphold donors' accountability exigencies despite their discomfort. As a result of this scarce resource, donors wield significant economic influence. It appears that accountability measures will falter if local NGOs receive a sufficient amount of funding and have a wide range of donor options, since they are less reliant on donors. In this respect, Academic Researcher 1 in this study confessed that NGOs are bound to do work as per their donors' requirements since “organizations [NGOs] that cannot manage funding safely and transparently are unlikely to be able to attract future funding.” Thus, the demand and supply of funds shape NGOs' behavior toward their funders in Bangladesh. Donors' coercion smoothly works in the NGO sector in Bangladesh because most of the NGOs, especially small local NGOs, are extremely hungry for funding. As noted by Chu and Luke (2022), accountability relationships between donors and NGOs are supply-driven, and this is a common scenario. In this supply-driven relationship, donors establish program objectives and fund NGOs to carry them out within a specific time frame (AbouAssi & Trent, 2013; Akanga, 2017). In this process, NGOs work as contractors because they mainly focus on meeting their contractual obligations to donors (Baker et al., 2012).

In fact, a donor's one-sided power is a boon to the NGO sector on the one hand, for the reason that NGOs must at least comply with a donor's requirements for fear of having funds withheld or a project canceled. It should be acknowledged that many of the donor’s requirements are commensurate with beneficiary accountability practices. Notably, one of the critical reasons for donors' increasing pressure on NGOs for accountability is their lack of trust in NGOs. And this lack of trust in NGOs is attributed to the scandals that abound at the national and international levels. Blouin et al. (2018) and Hilton (2016) claimed that recent public scandals involving certain NPOs have brought the subject of trustworthiness to light. In addition to publicized scandals, NGOs are also largely liable for this growing mistrust in the sector, which is discussed in Section 11.5 in Chapter 11 of this dissertation.

8.2.1.2 Regulators' Enforcement

The second coercive factor that makes an NGO bound to practice accountability is the regulator's enforcement. There are multiple regulatory authorities for NGOs in Bangladesh, like NGOAB, DSS, DWA, DYD, MRA, and so on. Although the role of regulators is questionable in promoting accountability, the existing laws and legislation and the regulatory requirements in this regard remain a driving factor for an NGO's accountability practices. In addition to the local administration's role at the grass-roots level, NGOs are bound to submit various reports concerning their operations to different offices of the government. For example, a local NGO has to submit an annual report to the local administration and, most importantly, to the NGOAB if it runs foreign-funded programs. An NGO must register with NGOAB and renew its registration every year. It has to receive project approval and fund release decisions from NGOAB. Again, the NGO must obtain a clearance certificate from the UNO that it has to submit to the NGOAB. In addition, NGOs have to remain present at the monthly coordination meetings of NGOs held at the UNO office. They have to present the progress of their projects in that meeting. Although there is a huge suspicion of the effectiveness of these regulatory initiatives, the legal and administrative requirements of the government do push an NGO to practice accountability to some extent.

The executive director of Case NGO 4 admitted that it practices accountability in some part because of the government's increasing concern about accountability and transparency. The ED explained that:

Accountability and transparency in non-government organizations have improved. I believe there was a lack of transparency in some NGOs in the past. But now there is increased government concern about monitoring. NGOs can't do many things if they so desire. There are many regulatory bodies. These bodies regularly monitor us. Previously, NGOAB was not as active as it is now. They are now monitoring this through their auditing firms. There is no room for deviation during auditing. Audit firms must audit very strongly. They have to present the real picture of an NGO's activities. There is no way to play false [deceive]. Although we [NGOs] appoint the audit firms, we have to appoint those audit firms that are listed by NGOAB.

Another executive director of a local NGO in the same district praised the government for its efforts to ensure accountability. And it is one of the reasons why NGOs are now serious about accountability. This respondent explained the scenario of regulatory actions in more detail.

In the past, there was no such monitoring on the part of the government. NGOs received foreign donations via NGOAB. NGOs started the work just after getting clearance from NGOAB. There was no accountability to NGOAB at the time. As a result, NGOs could do their work according to their wishes. But now there is supervision from NGOAB. Now NGOs have to collect clearance certificates from UNO and DC at the end of the project. When you intend to start the work, you have to organize an informational meeting [the inception meeting] with the UNO and DC. NGOs have to bring these UNOs and DCs to the fields repeatedly so that they can observe with their own eyes what we are doing [field visits by UNOs and DCs]. Then they give clearance certificates based on their field reports. Then NGOs submit these clearance certificates to NGOAB. If an NGO is unable to submit this clearance certificate to NGOAB, the fund will be forfeited. As a result, a scope of accountability for NGOAB has been created. [ED, Non-Case NGO 4]

The PC of Case NGO 1 also acknowledged that “in earlier times, NGOs’ activities were not monitored to a notable extent. Now NGOs’ activities are being monitored after the establishment of the NGOAB. Now we don’t get a clearance certificate if the work is not satisfactory.” The ED of Case NGO 3 agreed that they follow many of the rules of the regulatory bodies because of fear of government intervention in their activities. The executive director admitted that:

We remain committed and will not engage in any form of corruption in the eyes of the government. One type of fear does work here. I don’t want to get involved with these hazards. Hence, I try my level best to remain fair from the government's perspective.

He further added that:

I don't want to get into a fight with the donors or the government in order to avoid any complications in obtaining funding.

TIB (2018) also acknowledged this concern of regulatory practices in that NGOs' reputational risks incite the regulatory authority to impose more undue regulations. While acknowledging the role of rules and regulations of the government on NGOs’ accountability practices, Donor’s Representative 1 argued that “One motivation [for accountability practices] is that the government has some regulations. NGOs have to run according to the rules and regulations set by the government. Therefore, NGOs maintain accountability.” Similarly, Academic Researcher 1 affirmed that:

NGOs also want to be accountable because there are legal and financial hazards involved in failing to be accountable. Organizations that receive public funds or aid resources must be accountable because governments require that they spend the money for the purposes designated and neither waste nor steal it.

Thus, government coercion plays a significant role in encouraging accountability on the part of NGOs in Bangladesh. This study discovered significant regulatory pressure in NGOs that run microcredit programs. Although most of the respondents reported a poor accountability culture in micro-credit-based NGOs, most of the NGOs' officials claimed that they remain serious about the regulatory requirements of MRA. Based on a review of the literature, Cordery et al. (2019) found four factors that affect NGO accountability, with external regulatory compliance standing out as the notable one. However, it was found that regulators’ enforcement of accountability is more likely to focus on controlling an NGO’s activities than fostering accountability practices. And the results of this study are consistent with those of Abouassi and Trent's (2016) study, which found that restrictive legal and regulatory frameworks had little effect since the motivation might occasionally come from the need for control, particularly in segments of civil society like NGOs and the media that are critical of governmental actions. And, in response to the government's increasing pressure for accountability and transparency, NGOs argue that failure to comply with regulatory requirements will result in increased regulation (Laybourn, 2011).

8.2.1.3 Increasing demand from civil societies

In addition to the coercive role of donors and regulators, other groups of stakeholders also keep NGOs under pressure to discharge accountability, although the extent of such pressure and the NGOs' response to such pressure is negligible compared to that of powerful stakeholders like donors and regulators. Among the other groups, the increasing voice of members of civil society exerts some influence on an NGO's attempt to discharge accountability to beneficiaries and community members. This study found that there are some civil society organizations (CSOs) that are active in many parts of the country. These groups also play a role, mostly in discrete forms. For example, as a civil society organization, Transparency International Bangladesh conducted two comprehensive studies on NGO governance in 2007 and 2018, respectively. Similarly, many small CSOs have raised their voices in opposition to NGOs' irregularities. For example, the president of a local CSO proclaimed that:

As a CSO, we conduct an information fair in our district. We invite all NGOs to participate. We raise their [NGOs'] visibility in the public eye. We put them in front of the public with various information. We ask them to disclose information to make them as transparent as possible. They don't disclose financial information such as the sources of funds, budget, and beneficiary details. We do this to make people aware. However, we have a specific guideline. We have no scope to create pressure on them [the NGOs]. [Civil Society Representative 4]

The vice-president of another local CSO [Civil Society Representative 5] informed that "there is a monthly coordination meeting held in UNO's office. We remain present in that meeting [as a civil society organization]." The ED of Non-Case NGO 4 admitted the role of civil society people in NGOs' accountability practices. This NGO personality explained that:

There is pressure from people in civil society to work transparently. We always keep the issue of civil society in mind when we select beneficiaries. For example, we select beneficiaries for a project at the field level. This selection process may have some limitations. The deprived people [who are not included in the beneficiary list] make the complaint to civil society people. Then these people from civil society put pressure on us, i.e., they asked for justification. Again, when we implement a project at field level, we form a project implementation committee (PIC) including various civil society people such as teachers and Imams (religious leaders). An NGO also remains accountable to PIC to some extent.

In an almost identical line, the ED of Case NGO 4 described how CSOs exert influence on NGOs to practice accountability.

Civil society organizations are active in our district. These CSOs are transparent. They are clamorous about different issues. If something unusual happens, all the CSOs get together. Yes, there is pressure from civil society on us. We see it most often when they receive a complaint from a member of the community. When they get the complaint, they make the query top-secret and create pressure. Even so, they bring the complaint to the administration. We always keep civil society and journalists in mind. If they get something wrong, they will disseminate this information everywhere.

However, the study explored both pluses and minuses as to the role of CSOs in promoting accountability in local NGOs in Bangladesh. For example, Journalist 2 claimed that "civil society organizations have no role in establishing accountability in NGOs. They do not have a role except

for performing a human chain or giving a memorandum if there is any special demand. NGOs simply state that these are their projects and that they are being carried out.” In the same vein, a project coordinator stated that:

It is not the case that civil society puts notable pressure on NGOs to maintain transparency and accountability. They also act like NGOs. Again, civil society is the NGO; NGOs are CSOs, and CSOs are NGOs. They do the work together, i.e., they have mutual interests. Both NGOs and CSOs are good partners for mutual benefit. However, in many cases, there is pressure from civil society to maintain accountability. NGOs cannot manage a large number of civil society members. They [members of civil society] encourage NGOs to do good work. [PC, Case NGO 4]

Whatsoever, this study found an active role of CSOs in exerting pressure on NGOs to practice accountability, although the extent of such pressure is nominal in many cases. For example, an NGO Expert 2 told that “if you look at CSOs in Bangladesh, you will see that there are a notable number of CSOs that operate there in different forms. These CSOs have visible networks, and they lobby with the government and protest different issues with the government.” Again, as a part of civil society, journalists also keep NGOs under pressure to practice accountability. This study found that local journalists play an active role in NGO accountability to some extent. At least, these local journalists maintain a good record of various activities of the NGOs that operate in their area, and NGOs invite them to many activities. The ED of Case NGO 3 admitted the role of local journalists, saying that “there is pressure from the journals [to maintain accountability and transparency]. Others don’t inquire about the activities. However, journalists urge us to provide updates. If they find or get bad information, they write about it and publish it in newspapers. We keep the issue of journalists in mind”.

8.2.1.4 Influence of Social Media

As claimed by Goncharenko (2019), social media platforms create forums for online accountability debates. Drawing on social capital theory at its core, Masdar et al. (2022) discovered that Facebook has a significant influence on the NGO's accountability practices. To be sure, this study found that social media, particularly Facebook, remains a source of contention for local NGOs, putting additional pressure on them to maintain transparency in their operations. Many NGO officials informed that they remain serious about the impact of social media in that any irregularity on their part spreads within a second. And it has a severe impact on the reputation of an NGO. That’s why NGOs are remaining alert regarding fair dealing with beneficiaries and community members. The ED of Case NGO 2 contended that “if they [NGOs] are not transparent, they fall into a big problem because of the digital age. In this day and age, anyone can spread information [of irregular activities] at any time and from any location.”

The intensity of the impact of social media on accountability practices in NGOs is better reflected in the comments of the ED of Case NGO 4. This executive director explained that:

One of the biggest things that I consider most important is the emergence of social media. This is a very strong factor. If something spreads through social media, then reactions come from everywhere. They [social media] have a huge impact. NGOs keep the issue of social media in mind. If you do something unethical or nontransparent, then this may come up in social media.

In a similar line, PC 1 of Non-Case NGO 1 claimed that “transparency has increased in the NGO sector, especially due to digitalization.” A local journalist extended his views as to how social media creates pressure on NGOs for accountability practices.

The media, especially social media, has become very active in Bangladesh. If there is any nontransparent activity, then it is being publicized instantly in mass media and social media. Because of social media, people have become much more aware. They don’t know how to read and write, but they remain active on social media. Even if he or she has no formal education, the average farmer in a village will tell you his or her phone number in English. [Journalist 2]

Like in many parts of society, social media is therefore an increasing force that puts NGOs under pressure to practice accountability.

8.2.1.5 Pressures from Local Government Representatives (LGRs)

Local Government Representatives (LGRs) are an active player in local communities. They have influence in almost every aspect of a society in Bangladesh. Likewise, they keep an NGO under pressure to discharge accountability for its activities. Although most of the respondents in this study criticized the role of the LGRs in that in most of the cases these LGRs interrupt an NGO’s activities unethically, however, it is also true that these LGRs exerts some positive influence on NGOs to practice accountability to some extent. For example, the ED of Case NGO 4 acknowledged that:

Although LGRs don’t create pressure for us [NGOs] to discharge accountability, we keep the issue of LGRs in mind. If we remain nontransparent, then the UP chairman and members will raise questions regarding our activities. But they want us to do the work transparently.

This study explored the fact that, in most cases, there is a psychological conflict between NGOs and LGRs. Unless and until there is a mutual agreement between these two parties regarding irregularities, NGOs are always in fear that if they do something that is not fair, LGRs will raise their voices against such irregularities. This fear keeps NGOs under pressure to do good work. However, the extent of the role of LGRs is very minimal. For example, the ED of Case NGO 3 avowed that “yes, we keep the issue of LGRs in our heads. We must collaborate with LGRs on some NGOAB projects. However, there is no problem with LGR accountability in all projects. In some projects, we work with LGRs, but the issue of accountability does not exist for LGRs.”

8.2.1.6 Increasing Awareness of Beneficiaries

Although this study found a severe lack of awareness among beneficiaries and community members about their rights and responsibilities and also about NGOs’ accountability practices, it

also found that there has been a change in the mindset of beneficiaries and community members because they are becoming more aware and, in some cases, raising their voices. Even if the beneficiaries don't raise their voice and stand against an NGO's irregular activities, they have a shadow influence on the existence of an NGO. That's why NGOs try to keep their beneficiaries satisfied. For example, the accountant of Case NGO 4 argued that "an NGO believes that if we do not properly satisfy the beneficiaries or implement the project, my NGO will not survive in the long run. For this reason, we maintain communication with the beneficiaries even after the completion of the project. Accountability practices in an organization have an impact on beneficiary satisfaction." Admittedly, a local journalist acknowledged that:

Now people [beneficiaries and community members] have become aware. Earlier, they thought that NGOs were providing the benefits from their own funds. Now people know something about it. [Journalist 3]

Academic Researcher 2, who completed his PhD on NGO accountability and was also a participant in this study, agreed that "beneficiaries are also demanding accountability in selected cases, which is good." NGOs are under pressure to fulfill some level of accountability to beneficiaries as a result of increased beneficiary awareness and subsequent voice-raising. One of the possible reasons for such changes in the attitudes of beneficiaries and community members is the increasing literacy rate among the people and the impact of media, especially social media.

The bottom line is that it is coercion on the part of stakeholders, especially donors and regulators, that makes NGOs bound to practice accountability. This finding is in line with the managerial variant of stakeholder theory in that NGOs tend to discharge accountability to their powerful stakeholders, which can affect their performance and existence greatly. Donors are critical for local NGOs in Bangladesh because local NGOs largely depend on them for resources. Noncompliance with the donor's requirements frequently results in the withholding of funds, the cancellation of an existing project, or the loss of the NGO's opportunity to get future projects. Again, NGOs are found to remain serious about regulatory compliance and the government's administrative requirements because a failure to do so often results in the threat of the legal existence of the NGO. NGOs cannot carry out their operations without the legal and administrative support of the government. Therefore, both this donor's pressure and regulatory enforcement are the key motivating factors that make NGOs bound to discharge accountability to various stakeholder groups. And this finding of this study is congruous with the observations of Brendan O'Dwyer and Jeffrey Unerman, two leading academics in the field of NGO accountability. According to these scholars, accountability disparities are linked to power imbalances because NGOs are found to delegate accountability to those stakeholders who provide funding for their operations and who have the power to demand coercive and punitive accountability through their control, monitoring, and evaluation mechanisms (O'Dwyer & Unerman, 2008). Awuah-Werekoh (2014) discovered a direct relationship between coercion and a level of dependence. The greater an NGO's reliance on a specific group of stakeholders (e.g.,

donors), the greater is the possibility of coercive action from that group of stakeholders against the NGO (Pfeffer & Salancik, 2003; Powell & DiMaggio, 2012).

8.2.2 Legitimacy

In addition to coercive actions by power stakeholder groups, this study found that NGOs practice accountability to some extent in order to establish their legitimacy in the eyes of society, primarily in order to attract the attention of powerful stakeholders such as donors and regulators. Drawing largely on legitimacy theory, NGOs are found to act in accordance with the general expectations of the people in the communities in which they operate, although in most cases they don't address the main problems. However, NGOs are found to do work by interacting with society. To put it more plainly, NGOs engage in a variety of activities in conformity with societal norms and boundaries. For example, Academic Researcher 1 claimed that “NGOs want to be accountable to the people they serve or represent because they are set up to support those people and advance their aims. So it is important that their actions reflect what their members or beneficiaries want them to do.” In fact, accountability is central to NGO legitimacy (Abouassi & Trent, 2016). And the NGOs must, according to Ahmed et al. (2022), demonstrate that they are fulfilling their moral and social mission, for example, by involving beneficiaries and pursuing more comprehensive development goals to establish legitimacy.

This study discovered that the majority of NGOs' top management is worried about organizational sustainability, and this increasing concern is one of the reasons for their seriousness about accountability practices. For example, the ED of Case NGO 3 argued that “it [organizational sustainability] is very important in the present time. If we don't practice accountability, we will not qualify for funding. As a result, our organization will not be able to continue.” More specifically, NGOs engage in accountability measures in the hopes that doing so will keep them on track and promote their efficient operation, which in turn will increase their legitimacy because of the credibility they have attained. As a result, sound accountability practices will help NGOs become recognized by society as respectable institutions and, more crucially, will catch the interest of donors. This will allow the NGO to obtain funds from donors. Thus, an NGO's eagerness for organizational sustainability translates into getting funding from donors. In fact, an NGO is concerned about accountability practices mainly because they make it easier for them to obtain funds, which ensures the sustainability of their organization. This finding of this study is in line with those of TIB (2018), in which this civil society organization found that donors prefer to fund those NGOs that have a history of maintaining the principles of good governance. Similarly, an UP member in this study explained how an NGO establishes its legitimacy under the guise of good work.

NGOs are first looking out for their own interests. They must, however, demonstrate some activities in front of the public. That's why they engage in some good activities. They can't consume the entire fund. [Ex-UP Member 1]

In addition, the ongoing legitimacy crisis in the sector is another driving factor that puts NGOs under pressure to practice accountability, and thus establish their own legitimacy in society. For example, Academic Researcher 2 acclaimed that “NGOs, like other organizations, have to maintain legitimacy for survival. The demonstration of proofs comes when there is a legitimacy crisis.” In doing so, this researcher further asserted that “some NGOs voluntarily disclose information to maintain legitimacy.” Academic Researcher 1 maintained that “NGOs in Bangladesh try to maintain legitimacy by following the government’s rules and regulations.” In the words of this scholar:

NGOs in Bangladesh try to prove that they are “legitimate” organizations by following national laws and rules and also by delivering services that people need. I don’t think there is any doubt that many NGOs have proven their legitimacy by behaving in ways that people in general approve of and value. For instance, during crises, floods, disasters, etc., NGOs often come out to help the government and the people. [Academic Researcher 1]

This participant further added:

NGOs are voluntary groups, and their legitimacy ultimately depends on what their members think.

Similarly, TIB (2007) stated that people frequently lose faith in NGOs today. Only 9% of people trust the police, and 11% trust NGOs, according to a survey done by the BBC Development Dialogue. Thus, NGOs are found to establish themselves as legitimate ones in the eyes of the people mainly through building trust in them. Accordingly, NGOs remain serious about their reputation unless it puts them in a legitimacy crisis. For example, Donor’s Representative 2 in this study averred that “NGOs will rarely attempt to do anything that will jeopardize their long-term goodwill. If it happens, we will not give the next project to this NGO. Every NGO has goodwill at the local level. If any irregularity happens, it also spreads among the beneficiaries.” As opined by Gugerty and Prakash (2010), the benefit of self-regulatory initiatives is that they offer a “signal of quality,” which raises their credibility in the eyes of funders and the general public. The ED of Case NGO 3 affirmed that they remain serious about the goodwill of their organization unless it creates problems to get the fund. He further explained:

Donors will not fund an NGO unless they see its goodwill. For this reason, if there is defamation in the market about an NGO or if an NGO is blacklisted by its donor, then it will be very difficult to get the fund. From that perspective, we place more emphasis on this issue of accountability and transparency.

In a similar vein, PC 2 of Non-Case NGO 5 avowed that “the more good work you do, the more money an NGO receives. There is a competition among all NGOs to do good work. The more accountable an NGO is, the greater the chance that it will get more funding.”

The executive director of Case NGO 4 also affirmed the relationship between an NGO’s good image and its chance of getting a donor’s fund. This respondent clarified that:

If I maintain proper transparency and internal and external accountability, these practices will help me obtain the funding in the future. I practice accountability with this mindset. If everything remains organized and transparent, then it will be easy to get the fund.

Previous studies also identified that building moral stakeholder relationships is often helpful to attract high-quality stakeholders (Valentinov, 2022) and to forestall negative stakeholder actions (Jones & Harrison, 2019). According to Rodriguez-Gomez et al. (2020), the survival of the NGO may depend on its social standing. Thus, NGOs' drive to establish legitimacy is not an atypical one. NGOs therefore attempt to build public trust in them so as to ensure organizational sustainability. For example, Nair et al. (2022) argued that ongoing funding is essential for NPO survival, and this is only achievable if trust is built and donors are confident that their contributions have a positive influence on the intended beneficiaries. In a similar spirit, Zhuang et al. (2014) underlined the need for accountability measures to grab funders' attention. In fact, according to Murtaza (2012), accountability practices act as a protection for NGOs trying to get public funds. And this is the primary driver behind NGOs' accountability practices.

The intentional actions of organizations to establish and promote legitimacy in the eyes of powerful stakeholders are also found in many voluntary disclosure practices like CSR and sustainability reporting. For instance, Belal and Owen (2007) used stakeholder theory in their study of 23 Bangladeshi business firms to examine the motivations behind CSR practices, and they discovered that the desire to exert control over the most powerful stakeholder groups is the main force behind CSR disclosure. Similarly, Taylor et al. (2014) also demonstrated that NGOs strive to demonstrate beneficiary accountability for meeting the needs of the funders and proving a dedication to their goals and values. Whatever the case, by carrying out a legitimate course of action, NGOs in Bangladesh can thus persuade donors while also protecting them from social and regulatory sanctions. In addition to getting funds from donors, an NGO also attempts to exercise accountability so as to gain public confidence in their operation. For instance, PC 2 of Non-Case NGO 5 asserted that "it is important to build trust for two reasons. First, it is important to create trust because people respect me when they learn that I work for a reputable NGO. Second, a trustable NGO can manage beneficiaries".

In brief, it is difficult for an NGO to get the fund if it suffers from a reputational crisis. Therefore, as found in this study, NGOs are serious about practicing accountability to some extent in order to create a positive image in society and thus attain legitimacy. NGOs engage in some accountability practices because, as stated by Bovens (2007), accountability is a crucial strategy for NGOs to establish legitimacy and increase their effectiveness. In reality, whatever actions are taken in the name of establishing organizational sustainability, the study unearthed that NGOs take these actions mainly in the hope of getting funding from donors and also remaining a legitimate organization in the eyes of regulators.

This study unearthed a number of factors that NGOs use to establish and maintain legitimacy, such as keeping reputable personalities in EC and GB, making media coverage, conducting visible activities like human chains, being a member of a network like ADAB, affiliating with reputable organizations, arranging public hearings, initial meetings, and community dialogue, and so on. Even so, it was found that NGOs get involved with the government's projects, although the fund is very small and sometimes costs exceed benefits if properly implemented. They join a government's project because it will increase their legitimacy in the eyes of stakeholders, especially donors. A certificate of participation in government-led development projects is essential for NGOs, particularly local NGOs seeking proof of excellence.

Again, it was also found that NGOs remain serious about their compliance with regulators' rules and regulations. Whatever tasks it carries out, it is found that NGOs submit annual reports and other official requirements to the regulators and local administration on a regular basis. Even though many NGOs no longer receive foreign funding, they are still found to renew their registration with the NGOAB and other regulatory bodies such as the DSS in order to maintain regulatory legitimacy. Having a registration with NGOAB is a big indicator of legal validity for an NGO in Bangladesh. Thus, beside the purpose of maintaining legal continuity, it is most likely that NGOs do so to establish regulatory legitimacy, i.e., to establish themselves as free and fair organizations in the eyes of regulators. To put it simply, I (NGO) am duly complying with laws and legislation and other administrative reporting requirements, and so I (NGO) am a valid organization. This sense of message is also important to establish legitimacy in a society. This is also evident in the writing of Hyndman and McConville (2018). While analyzing trust and accountability in UK charities, these researchers wrote in the *British Accounting Review* that regulatory compliance is a key component in boosting public confidence in an organization's operations.

A point worth mentioning is that an NGO's participation in an apex body indicates its credibility in the sector. Notably, all four NGOs in this study are members of apex bodies. This study revealed that these apex bodies neither play a significant role in promoting accountability in their member NGOs nor help the NGOs improve their performance, existence, or funding continuity. Nonetheless, NGOs tend to join apex bodies like ADAB and FNB and provide subscriptions for their memberships. One of the most possible reasons to join these apex bodies is that it helps an NGO establish itself as a legitimate organization, which gives it a competitive advantage while drawing the attention of donors and regulators. According to Ebrahim (2003), self-regulation (for example, joining an apex body like ADAB or FNB in Bangladesh) presents numerous opportunities for NGOs to improve their public image.

Once again, this study found that retaining journalists, representatives of civil society, and other well-known individuals in their internal bodies, such as the EC and GB, is one way that NGOs often establish their credibility. These prominent and open individuals are purposefully featured

in EC and GB to foster a positive public perception. For instance, NGOs frequently maintain control over regional journalists. To receive good media coverage, they employ journalists. To guard themselves against unfavorable media coverage, they continue to cultivate positive relationships with journalists. It has been discovered that NGOs, even case NGOs, use journalists as a tool of legitimacy to keep them in their EC and/or GB. In the views of Conway et al. (2015), NGOs can utilize the media to demonstrate beneficiary accountability by showcasing their concrete activities and strong performance, which can help them build, retain, and repair their legitimacy.

In practice, whatever steps an NGO takes to achieve legitimacy; those steps are taken to persuade influential stakeholders of its credibility and standing as a legitimate organization in society. NGOs frequently demonstrate the existence of a social contract between them and society's citizens by creating a trustworthy environment. However, questions remain unanswered in the literature from the perspective of Bangladesh: how serious are NGOs in regard to building a trusting relationship with stakeholders? The empirical evidence of this study suggests that NGOs are more likely to build a trusting relationship with donors and governments by responding to the reporting and disclosure requirements of these powerful stakeholders (i.e., donors and regulators). They are found to do some visible activities in the communities in which they operate. They don't do these visible so-called welfare activities only to gain approval from beneficiaries and community members; rather, they do these activities to attract the attention of donors and regulators.

By building public trust, they want to prove that they are a legitimate organization. However, very few beneficiaries put their full trust in NGOs. Beneficiaries, as seen in FGDs and face-to-face interviews, said that they needed NGOs. But it does not mean that they trust NGOs in the fullest sense. Indeed, NGOs, especially local NGOs, do every possible thing to keep powerful stakeholders like donors and regulators satisfied. Their public trust and legitimacy activities are done in the hope that these will help them get approval, continuing funding, and legal status. For example, why do they invite UNO, the local administration, or powerful CSOs to their meetings? The hidden reason is that it will increase their public acceptance status, thus increasing their legitimacy. Their true intention can only be demonstrated if they carry out their activities in accordance with the commitments they made during the inception meetings. Whatever they do, such as take photos, videos, documentaries, human chains, so-called committees, media coverage, or a Facebook page, is all an instrument for creating a positive image of the NGO, primarily in the eyes of donors and the government, and to a lesser extent in the eyes of beneficiaries and community members.

To make a long story short, building trust is important for NGOs. But it is trust with donors and regulars, not with beneficiaries or community members. Beneficiaries have very little to do with NGOs, either positively or negatively. The underlying reason is that these beneficiaries and

community members have very little to do to demand accountability from these NGOs. They (beneficiaries and community members) have no authority to give funds or sanction the NGO. This power differential determines the nature and extent of the trust-building behavior of NGOs in Bangladesh.

The findings of this study are thus consistent with two variants of legitimacy theory. At first, NGOs do the work within the scope and standards set by the regulatory bodies so as to establish their regulatory legitimacy. In addition, NGOs are often intentionally involved in many welfare activities as a way to attract and manage their critical stakeholders, like regulators and donors, in order to ensure pragmatic legitimacy. The essence is that NGOs consider and act in accordance with the interests of powerful stakeholders. Similarly, they practice accountability to a large extent because it is a requirement of these two powerful stakeholder groups.

8.2.3 Felt Responsibility

Another factor, although to a very limited extent, that urges an NGO to discharge accountability to its stakeholders is the self-felt responsibility of the NGO people. More specifically, this study discovered that NGOs practice accountability to some extent because their top management bears some responsibility for the beneficiaries and the people in general. Thus, the normative standpoint of NGO officials is also a motivating factor behind accountability practices in NGOs in Bangladesh. This finding is consistent with both stakeholder theory and legitimacy theory. According to the normative variant of stakeholder theory, non-government organizations are accountable to all of their stakeholders, regardless of their level of influence or contribution. Similarly, drawing on normative legitimacy, NGOs tend to establish normative legitimacy by addressing the concerns of the entire society. For example, the executive director of Case NGO 4 claimed that:

Accountability is a matter of self-dedication. The first factor of accountability is that it is a matter of my commitment. It is a matter of responsibility for me. I keep this factor firmly in mind. The second point is that I cannot satisfy my beneficiaries unless I practice accountability. Accountability is being practiced in my organization by default due to our constitution.

Similarly, the ED of Case NGO 3 asserted that:

It [the motive for accountability practices] varies from person to person. It depends on the mindset of a person. I feel responsibility in my inner sense, and I have been exercising it since my childhood. That's why, in every aspect, I try to maintain transparency and accountability. I think that I am first and foremost accountable to myself.

However, notably, this study uncovered that the extent of this normative drive for accountability practices is very limited and, in some cases, absent. The reason for this is that some NGO officials, particularly executive directors, claimed that they discharged accountability in some cases because it was their moral obligation to society as a whole.

However, the views of most of the respondents denied such claims by NGOs' officials. To illustrate, I refer here to the views of the participants in this study. Donor's Representative 2 was given two options (ethical standpoint or enforcement) to choose the best motive that drives an NGO to practice accountability. The participant replied:

Both motives work here. It is difficult to select one. Ethical perspectives are useful here because it is one of their areas of accountability. NGOs started their journey through hardship. These NGOs have struggled a lot. That's why their ethical standpoint has helped them reach this point. Again, enforcement from donors is also a factor. Both factors drive an NGO to practice accountability. We [one of the leading microcredit lending organizations] have removed many organizations [NGOs] from our list of partner organizations, withheld their funding, or given various observations to maintain because of the financial or management problems of these organizations. [Donor's Representative 2]

He further added:

In many cases, the top management of an NGO is involved in financial embezzlement. As a result, NGOs experience a significant management crisis. And when these management crises arise, we [as a funding organization] interrupt these issues and warn them that we will not further fund them until and unless the management crisis is solved.

Another donor's representative expressed his views in an almost identical manner.

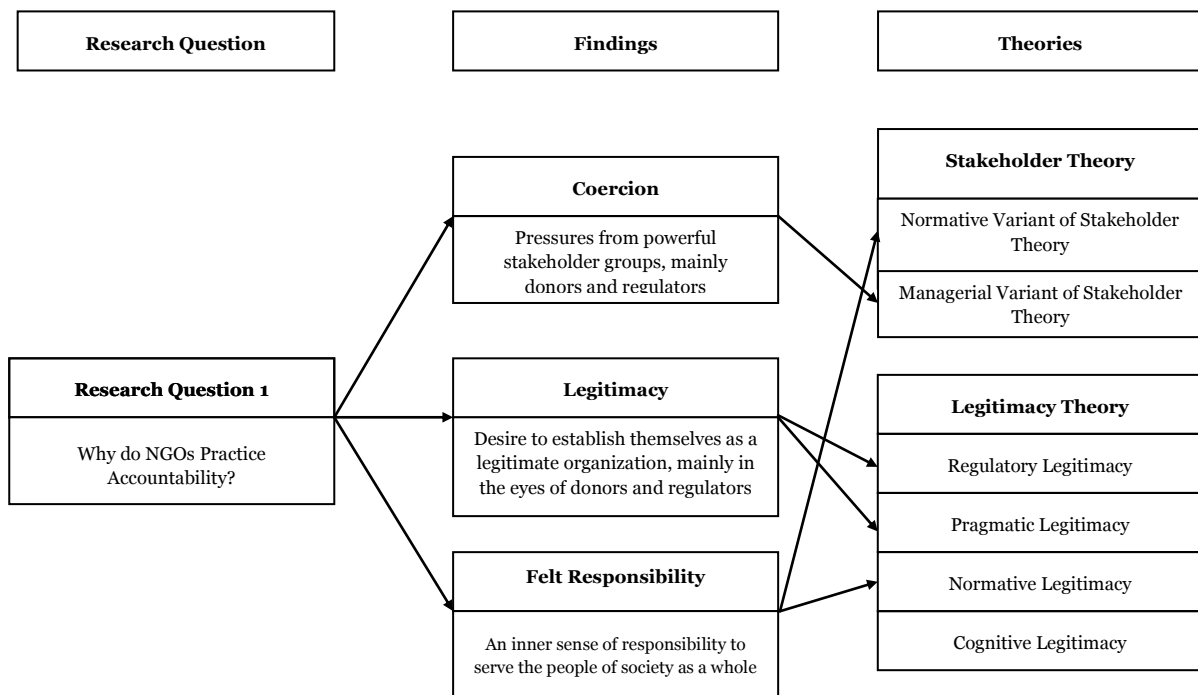
In some cases, NGOs practice accountability out of an inner sense of responsibility. And, in other cases, we don't see that NGOs practice accountability voluntarily derived from their self-felt responsibility. [Donor's Representative 1]

Surprisingly, despite the fact that these respondents clearly depicted how pressure or enforcement primarily affects NGO accountability practices, they also acknowledged the "self-responsibility" aspect that motivates NGOs to practice accountability to some degree. It should not be ignored that many NGOs have emerged in this sub-continent to serve poor and deprived people. Therefore, it is highly anticipated that NGO management and workers, especially the NGO founders, have a feeling of moral commitment. For example, in a comprehensive study on two development projects in India, O'Leary (2017) unveiled that NGOs discharge accountability to their beneficiaries mainly because they fulfill their pledges and uphold their ideals of self-determination. In fact, coercion, legitimate actions, and an inner sense of responsibility together articulate the motives of NGO accountability practices in Bangladesh.

8.3 Theoretical Connections of the Motives for Accountability Practices

This study affirms that coercion on the part of powerful stakeholder groups is the primitive motivating factor that makes NGOs bound to practice accountability. Whatever NGOs do to practice accountability, they mostly do it to keep their powerful stakeholders, mainly donors and regulators, satisfied. In some cases, NGOs establish their legitimacy in the eyes of society, which helps attract the attention of donors in order to obtain funds. In part, NGOs practice accountability from their normative standpoint. Figure 8.1 illustrates a theoretical explanation of the motives behind accountability practices in NGOs in Bangladesh.

Figure 8.1: Theoretical Connections of the Motives for Accountability Practices



Source: The researcher's own illustration based on the findings of this study.

As reflected in Figure 8.1, the most important factor that defines an NGO's primitive motive for accountability practices is the pressure from powerful stakeholder groups, which is in line with the managerial variant of the stakeholder theory. As discussed in the theoretical framework chapter (Chapter 6), the managerial variant of stakeholder theory holds that an organization mainly considers the interests of those stakeholders that can exert significant influence on its performance and existence. Quite similarly, NGOs in Bangladesh almost behave as per this managerial variant of stakeholder theory. However, it was discovered that NGOs, to some extent, tend to demonstrate that they address the interests of all stakeholders in society, which primarily stem from their inner sense of responsibility, which touches on the normative variant of the stakeholder theory as well as the normative legitimacy variant of the legitimacy theory.

Notably, in Bangladeshi NGOs, this normative tendency for accountability is severely limited. Another noteworthy point from a theoretical standpoint is that NGOs practice accountability in order to establish and promote their legitimacy in the eyes of the people in their society, particularly in order to attract the attention of donors and regulators. However, this study unearthed that NGOs mainly do so to draw the attention of those stakeholders that can better serve their interests, i.e., donors and regulators. In some ways, establishing legitimacy through good accountability practices is a technique for attracting and managing donors. On the other

hand, this legitimacy also helps NGOs keep regulators satisfied, which is quite needed for their legal existence and continuing operations.

Thus, as seen in Figure 8.1, these legitimacy actions of NGOs are mostly carried out in line with the regulatory legitimacy and pragmatic legitimacy of the legitimacy theory. More distinctively, NGOs in Bangladesh try to establish regulatory legitimacy in that they carry out a set of actions to establish themselves as legitimate ones in order to maintain their legal existence. Again, the study revealed that NGOs' legitimacy actions are mostly motivated by their desire to establish their legitimacy in the eyes of those stakeholders who best serve their interests, primarily donors and regulators. Thus, their behavior goes with the pragmatic legitimacy variant of legitimacy theory.

8.4 Conclusion

In this chapter of the dissertation, the findings of the study under first research question are presented and discussed. In sum, this study found that NGOs in Bangladesh tend to discharge accountability to their powerful stakeholder groups, mainly donors and regulators. And NGOs do so largely because of coercive actions from these powerful stakeholders. Although NGOs don't feel comfortable with many of the accountability requirements of these two groups of stakeholders, and in some cases they think that these requirements are excessive, irrelevant, and detrimental to their organizational mission, they remain serious about complying with the terms and conditions as imposed on them. In addition to coercion, NGOs tend to practice accountability to some extent so as to establish their legitimacy in society, especially in the eyes of powerful stakeholders like donors and regulators. In practice, this legitimacy will assist NGOs in receiving funds from donors while also operating within a regulatory framework. Although not evident in the views of many respondents, NGOs sometimes tend to practice accountability because of their self-felt responsibility, which drives them to treat all stakeholders equally and fairly. However, this normative standpoint to serve society as a whole among NGO people, especially among NGO founders and top management, is rarely found and, in some cases, absent.

Chapter Nine: Accountability Mechanisms

9.1 Introduction

In a piece of writing on CNN, Dortonne (2016) quoted the comments of Chester Higgins Jr., a former New York Times photographer, who said, “don’t donate money to a charity or NGO based on emotions; instead, ask for a measurement of what good they’re doing, because “good” is a variable word.” Thus, as also reflected in this study, people don’t blindly trust an NGO anymore; rather, they are eager to see the visible actions of NGOs. To do so, NGOs and their respective powerful stakeholders, like donors and regulators, often use different mechanisms for ensuring accountability. This chapter deals with the second research question of the study. More clearly, in this chapter, I intend to underline and discuss the current mechanisms through which NGOs discharge accountability to various groups of stakeholders in Bangladesh. In doing so, I used Najam’s analytical framework for illustrating the existing mechanisms. Under this framework, Najam (1996) illustrated that an NGO is accountable in three directions: upwardly to donors and regulators, inwardly to its internal people and mission, and downwardly to beneficiaries and communities.

Notably, this study explored that NGOs’ accountability mechanisms are largely driven by the motives for their accountability practices. Specifically, the type of mechanisms used by an NGO to practice accountability, as well as the extent to which they are used, are heavily influenced by the reasons for which they are used. For example, it was found that most of the formal mechanisms that NGOs use are those that their donors and regulators set for them to maintain. Therefore, the motive for managing powerful stakeholders through accountability practices plays a key role while utilizing a specific accountability mechanism. Accordingly, this study confirms a link between an NGO’s motivations for accountability practices and the nature and extent to which various mechanisms are used in an NGO in this regard. And these outcomes are consistent with what Sawadogo-Lewis et al. found in their investigation (2022). These researchers have established that donor reporting is still the main driving factor behind monitoring and evaluation (M&E), and donors are still the primary audience for an NGO’s M&E practices.

Again, it is also notable that the purpose of this research question is not to discuss the existing mechanisms thoroughly but rather to attempt to evaluate the effectiveness of these mechanisms in ensuring an NGO’s holistic accountability to its stakeholders. Therefore, in this section, discussion is centered first on describing the existing mechanisms as per Najam’s framework, and then an evaluation is made as to the effectiveness of these mechanisms to ensure both functional and social accountability practices. According to Unerman and O’Dwyer (2006), NGOs are frequently thought to face more accountability requirements than other organizations. Similarly, it was found in this study that an NGO has to discharge accountability to multiple stakeholders, and accordingly, there are a variety of mechanisms that an NGO uses for this

purpose. According to Boomsma and O'Dwyer (2019) and O'Leary (2017), NGOs must provide numerous accounts in a variety of formats to regulators, donors, and other outward stakeholders. Table 9.1 outlines the overall activities involved in a project at an NGO in Bangladesh and, subsequently, the accountability relationship between the NGO and its different stakeholders at different stages of the project.

9.2 Upward Accountability Mechanisms

In Bangladesh, NGOs are held accountable to the two most powerful stakeholder groups: donors and regulators. These two groups of stakeholders largely define the nature and extent of accountability practices in NGOs in Bangladesh. Accordingly, the mechanisms that these two groups use to make the NGOs accountable to them constitute the major portion of the total accountability mechanisms in the NGO sector in Bangladesh. And this study unearthed that these accountability mechanisms on the part of donors and regulators are mostly formal and rigid. Despite that, NGOs in Bangladesh are found to utilize these mechanisms irrespective of their relevance, effectiveness, or level of comfort. It was also noticed in this study that these mechanisms are mainly focused on controlling an NGO's activities rather than fostering a coordinating environment between the accountee and accountant. The mechanisms used to discharge accountability to donors and regulators are covered sequentially in the remainder part of this section.

9.2.1 Accountability to Donors

This study revealed that an NGO's accountability to its donors entails the collective initiatives of both the NGO and the donor. Alternatively, both NGOs and donors use specific mechanisms so as to ensure an NGO's accountability to a funder. Although an NGO is primarily responsible for carrying out mechanisms for its accounts with a donor, it was found that donors also evaluate the performance of an NGO to ensure an NGO's conformability to the requirements of a donor. On one side, an NGO does the work as per the requirements of its donors and reports accordingly, and on the other side, a donor also takes action to verify whether the respective NGO is behaving as per the set agreements. Notably, the culture of mistrust that mostly arises from widely reported scandals drives donors to take more measures to defend the operations of the NGOs they sponsor.

9.2.2 NGOs' Mechanisms

This study identified three key mechanisms that NGOs use to discharge accountability to their donors: reporting, program-based evidence, and case study submission. Among these mechanisms, like in many parts of the world in the non-profit sector (Rouault & Albertini, 2022), reporting is the most frequently used mechanism in the NGO sector. Mainly, an NGO is concerned with the financial reports that it has to submit to its donors on a regular basis.

As opined by the ED of Case NGO 3, “There has been a change in donor accountability requirements in recent years. Many policies and procedures for donors have changed. More emphasis is now given to financial issues.” While reporting is the main accountability mechanism on the part of an NGO, a project coordinator of a local NGO [PC 1, Non-Case NGO 5] stated that “we give monthly and quarterly reports to donors, such as a project report, an accounts report, an activity report, and a pay report. In addition, we have to submit an activity report.”

Notably, according to NGO officials, this style and frequency of reporting vary from donor to donor. For example, the ED of Case NGO 2 claimed that “the frequency of reporting varies from donor to donor.” Donor’s Representative 2 agreed on the issue of donor reporting variations. According to this research participant, “different donors have different rules [of reporting]. FCDO has one type of rule [an accountability mechanism], and the European Union has another type of requirement.” Having a long experience as a project coordinator, an NGO official claimed that:

The format of the report, whether qualitative or quantitative, depends on the donor’s choice. Although mechanisms vary to some extent depending on donors, there are some common ones like the Excel report (a quantitative or database report) and the native report (which includes all the ins and outs of the project). [PC 2, Non-Case NGO 5]

And this project coordinator further expressed his discomfort with preparing reports. He explained that “converting qualitative data to quantitative ones and vice versa is a difficult task. Despite this challenge, we try to meet the donors’ requirements by using some mechanisms.” Most of the respondents asserted that reporting format and frequency completely depend on a donor’s choice. The capacity or preferences of a funded NGO are not a considerable factor here. However, a donor’s rigidity in terms of reporting format and frequency can be detrimental to an NGO. For example, the ED of Case NGO 4 argued that “sometimes donors want the same report in three formats. We have become habituated.” In a similar vein, PC 1 of Case NGO 3 affirmed that “sometimes donors ask for the same report repeatedly. It seems unnecessary, and it is a burden to us.”

As evident in the literature, donors’ reporting requirements sometimes conflict with the long-term nature of a project and the slow pace of work in some communities (Agyemang et al., 2009). One of the notable shortcomings of reporting mechanisms is that they focus on short-term objectives while mostly ignoring the long-term impact of a project. For example, Rouault and Albertini (2022) argued that reporting behavior could discourage social performance and produce unanticipated results. As evidence, the ED of Case NGO 2 argued that “although donors have the right to ask for evidence and reports, sometimes it seems burdensome to us. Resources are not assigned to fulfill the requirements. However, it varies from donor to donor.”

Table 9.1: List of Steps and Activities Involved in an NGO's Project and Their Relationship with Accountability

Creation Stage [Steps involved in attaining legal registration]
<p>[1] The NGO founder(s) made the decision to establish an NGO. [Self-accountability starts at this stage].</p> <p>[2] The NGO founder(s) develop the organization's vision, mission, and constitution [internal accountability begins at this stage].</p> <p>[3] NGO founder(s) develop EC and GB.</p> <p>[4] NGO starts doing some social work [as a part of establishing legitimacy].</p> <p>[5] NGO founder(s) submits a registration application to DSS or Registrar of Joint Stock Companies and Firms. [At this point, accountability to the government begins.]</p> <p>[6] Registration is given to NGOs based on an investigation by the Home Ministry and NSI.</p> <p>[7] The NGO obtains legal status and begins operations.</p> <p>(i) In the case of microcredit, an NGO applies to the MRA.</p> <p>(ii) In the case of a foreign fund, the NGO applies for registration with the NGOAB.</p> <p>(iii) In the case of government-led projects, an NGO applies to the respective ministry, like DWA and DYD.</p>
Commencement Stage
<p>[8] An NGO conducts a need assessment [at this point, informal accountability to beneficiaries and the community begins].</p> <p>[9] An NGO writes the project proposal based on field-based findings.</p> <p>[10] An NGO looks for donors based on a project proposal or area of interest.</p> <p>[11] An NGO may enthusiastically apply to a donor (national or international donor or government) or respond to a donor's call or circular [expression of interest].</p> <p>[12] An NGO submits an EoI, RFA, or RFI in accordance with donor requirements or advertisements specified in the ToR.</p> <p>[13] Donors scrutinize all NGOs' EoI and make a short list as per their criteria.</p> <p>[14] Donors contract with shortlisted NGOs for various queries and plan field visits to evaluate the project practically in accordance with the EoI. Sometimes they ask for proposals without a field visit.</p> <p>[15] The NGO sends the donor a project proposal. [Accountability to donors starts at this stage].</p> <p>[16] The donor evaluates the project proposal, which consists of an appraisal team to evaluate the NGOs on the field and official documents.</p> <p>[17] The donor selects NGOs based on the recommendation of the appraisal team.</p> <p>[18] The donor conducts a background check on the NGO [to validate capacity and organizational soundness].</p> <p>[19] Before signing a budget negotiation agreement, donors call for a meeting.</p> <p>[20] The donor enters into a contract with the NGO.</p> <p>[21] If it is a national donor or government entity, an NGO can start the operations.</p> <p>[21] In the case of a foreign fund, the foreign donor will send a commitment letter to NGOs for NGOAB clearance, duly filled out in Form FD-6 and getting approval.</p> <p>[22] Following an investigation, the NGOAB approves the project.</p> <p>[23] Upon getting NGOAB clearance, donors will sign a contract agreement with NGOs.</p> <p>[24] If the project is related to a specific ministry, then NGOAB coordinates with the respective ministry.</p> <p>[25] The NGO has to give a presentation to the respective ministry in the presence of NGOAB [to show the importance and/or delicacy of the project].</p> <p>[26] NGOAB gives permission to an NGO upon clearance from the respective ministry.</p> <p>[27] An NGO seeks NGOAB approval.</p> <p>[28] The donor initiates the funding process and requests that the NGO apply to NGOAB for fund release.</p> <p>[29] NGOAB releases the fund and informs the local administration (DC and UNO).</p> <p>[30] The NGO informs the local administration and seeks cooperation from DC/UNO to start the work.</p>
Project Implementation Stage
<p>[31] Upon getting approval, the NGO conducts an inception meeting in the presence of all key stakeholders, including beneficiaries, UNOs, and LGRs. [Formal accountability to beneficiaries and the community starts at this stage.]</p> <p>[32] NGOs conduct FGDs, wellness sessions, household surveys, yard meetings, and group meetings, and primarily select beneficiaries.</p> <p>[33] NGOs select the final list of beneficiaries upon consultation with LGRs.</p> <p>[34] An NGO starts field-level operations.</p> <p>[35] The NGO submits monthly reports to donors and UNO and attends UNO's monthly coordination meeting.</p> <p>[36] The NGO submits annual reports to donors and the NGOAB.</p> <p>[37] The donor conducts field visits and monitoring.</p> <p>[38] UNOs monitor NGO activities at the field level.</p>
Project Completion Stage
<p>[39] An NGO arranges an exit workshop to phase out the project where all stakeholders are present. Project documents and other relevant information are handed over to the respective counterpart.</p> <p>[40] The NGO completes the project and collects a clearance certificate from the UP chairman, UNO, and DC.</p> <p>[41] The NGO submits the project completion report to the donor and NGOAB, along with UNO and DC clearance certificates.</p>
Post-Project Completion Stage
<p>[41] A third party conducts the evaluation of the project for the donor.</p> <p>[42] If desired, the NGO conducts social audits.</p> <p>[43] An impact study is carried out by a donor or an NGO.</p> <p>[44] Follow-up by the donor and NGO</p>

Note: The steps and activities presented in this table are not static; rather, they vary depending on the nature of a project, the type of NGO, and the modes of work of NGOs, donors, and regulators.

Source: The researcher's own illustration, which was edited by the ED of Case NGO 4.

The second is that, in addition to reporting, an NGO has to produce document-based evidence in support of their functions, mostly in the form of program attendance sheets, newspaper cuttings, and photo and video evidence. For example, PC 2 of Non-Case NGO 5 stated that "in the case of a big project, we have to give paper cuts to prove the media coverage. We have to submit photo-based evidence of the aid distribution activity." These evidences must be submitted as evidence of visible activities. Finally, sometimes donors ask NGOs to submit case studies by stating the impact that the NGO has had on the lives of beneficiaries. For example, the ED of Case NGO 3 stated that "donors require case studies from us." This study also found evidence for such claims in the fact that many NGOs produce case studies and publish those case studies in reports as well as in brochures or other documents. However, it seems that the case studies contain overwhelming success stories of beneficiaries and are thus fabricated claims of the success of an NGO. Therefore, case studies have a very negligible role in ensuring accountability in the NGO sector in Bangladesh. However, many NGO officials questioned the effectiveness of these mechanisms. For example, an ED of Non-Case NGO 1 claimed that "in some cases, NGOs are burdened by donor pressure. Their requirements are greater than their actual work. Sometimes, many requirements are unnecessary." One of the donor's representatives acknowledged the respondents' allegation, saying:

Yes, in some cases, it happens that we ask for a different report [not the report based on actual completed work comprising quantity and quality]. For example, we have a program department, a monitoring and evaluation department, and so on. It may happen that these departments ask for different reports [on the same activity] from the funded NGO. It may be found that donors ask for the same reports in different ways. [Donor's Representative 1]

In some cases, a donor's requirements seem unrealistic based on the local context. For instance, the ED of Case NGO 3 contended that "in some cases, donor requirements seem burdensome to NGOs. The NGOs have to do the work within the rigid timeframes set by the NGOs." However, many respondents appreciate some of their donors' requirements in that these mechanisms are useful for maintaining transparency in an NGO. An ED of a local advocacy NGO [Non-Case NGO 2] maintained that "accountability requirements from donors and donor countries are good because these requirements help ensure transparency in NGO activities."

Despite this appreciation from some respondents, many participants claimed that donors' reporting requirements are sometimes excessive and irrelevant in some cases. For example, PC 1 of Case NGO 1 argued that "we have to submit many reports to donors to meet their requirements. These reports hamper our normal flow of activities to some extent. These reporting requirements should be decreased. Donors should pay attention to this issue."

9.2.3 Donors' Mechanisms

In addition to requiring accountability from NGOs, donors use a variety of mechanisms to ensure accountability at the NGOs they fund. At the very beginning, as a means of accountability, donors appraise the project proposals (PP) submitted by an NGO. Donors typically investigate an NGO's credibility and capacity at this stage. For example, the executive director of Non-Case NGO 2 stated that “donors consider the NGO’s understandability and capacity to implement the project, as well as the internal policies of the NGO.” In this project proposal, NGOs generally present a detailed account of the background of the NGO, its area of interest, the community in which it is interested in working, their estimated budget, beneficiary details, and the impact of the proposed project. In this line, PC 2 of Case NGO 2 explained that “we set details about beneficiary issues in the project proposal, e.g., what we will do for the community, how we will do it, what mechanisms we will use, etc.” Thus, evaluating the project proposal is the first step in ensuring an NGO’s accountability. As the program coordinator of a local NGO claimed:

Accountability generally begins with the project proposal. Donors now give open public notices in newspapers regarding a project. NGOs submit PPs to donors. Donors evaluate the PPs of all interested NGOs and then give the project to the NGOs that think it's perfect. [PC 1, Non-Case NGO 2]

During the project appraisal and funding stages, donors set different accountability requirements, performance measurement indicators, and other terms and conditions based on which an NGO has to carry out a project. These initial rules and regulations serve as a means of holding an NGO accountable to some extent. In this regard, the ED of Non-Case NGO 2 uttered that “donors set the requirements for accountability and measurement of performance while approving funds for NGOs. They also consider the policies of NGOs.”

The monitoring of an NGO's activities is the second and most important critical mechanism that most donors employ. Although there is significant disagreement about the extent to which donors should monitor at the field level, the majority of respondents in this study emphasized that this is one of the best mechanisms through which a donor can ensure accountability in their funded NGO if they so desire. For example, Field Officer 1 of Case NGO 1 argued that “donors do regular monitoring. They follow up on our activities. There is no scope for a lack of transparency and accountability.” By the same token, PC 1 of Case NGO 3 professed that “donors monitor our activities to verify whether we are carrying out our tasks according to the project proposal.” In recent times, due to technological advancement, donors have now started to monitor their NGO's activities online and even participate in different meetings of funded NGOs via online meeting mediums like Zoom. For example, a project coordinator outlined that:

In recent times, donors have participated in various programs with us through Zoom. For example, they participate through Zoom when we do various programs, meetings, and rallies. They directly talk to beneficiaries in these online meetings. Donors do an online meeting with us every three to four months. In the absence of donors, donors' country representatives meet with us. [PC 2, Non-Case NGO 5]

In a similar fashion, PC 2 of Case NGO 3 also acknowledged the donors' increasing use of online monitoring and said that "donors want to see through zoom what I am doing and where I am going." However, it was found that monitoring systems vary from donor to donor. Donors, primarily their representatives, are found to make field visits as part of monitoring to see the actual status of project implementation. To cite an example, the ED of Case NGO 4 expressed that:

They [the donor or donor's representative] come to us and take the beneficiary list from us. They randomly selected some beneficiaries. Then they do the field visit with the project coordinator. It remains a challenge for us because not all beneficiaries can speak well or understand the language of donors. However, donors understand everything. They even understand the body language of the people.

In response to the question of what donors or their representatives generally do during a field visit, the same executive director explained that "donors conduct an individual [beneficiary] interview during the field visit. They conduct group meetings and FGDs. They conduct interviews with other stakeholders, such as government officials and local government representatives." However, many respondents, especially beneficiaries and community members, alleged that donor representatives tend to visit those places or talk to those beneficiaries that their NGO's officers suggest. As a result, the donor's representative cannot trace out the actual scenario of an NGO's work. The ED of Case NGO 3 also admitted that there is a scope for an NGO to escape from a donor's monitoring. He argued that:

There are some foreign donors with whom you can avoid accountability. Their monitoring systems are weak. They have no desk [office] in Bangladesh. In such cases, NGOs don't remain within a strong accountability framework.

Third, donors use the "project evaluation" method to trace out an NGO's accountability and transparency. According to Wenar (2006), the evaluation of a development project is the primary method used to assess its success. As a result, the primary mechanism for determining whether development organizations are effective at reducing poverty and what kinds of projects succeed in various contexts is evaluation. This study found that donors generally do "evaluation" through a third party during and at the end of a project. The ED of Case NGO 4 said that "donors send an external evaluation team to assess our work." On a similar note, the ED of Case NGO 3 uttered that "in addition to focusing on reports, they usually conduct mid-term evaluations during the project and a final evaluation at the end of the project." However, the same ED raised his concern as to the relevance of many evaluation criteria that donors use. He argued that:

Sometimes an evaluation questionnaire or method is not commensurate with local public knowledge. In addition, the donor's requirements are burdensome and do not match the local context.

In addition to NGOs' concern regarding the applicability of donors' evaluation systems, many respondents, especially local people, claimed that they were unaware of such evaluation

mechanisms. They don't know when and how these evaluations are made. Fourth, donors conduct both internal and external audits at different stages of a project. As told by the ED of Case NGO 4, "They [donors] carry out external financial audits. They critically analyze the ins and outs of all financial information." In a similar manner, PC 1 of Case NGO 3 attested that "donors have an internal and external audit team." Audits have been discovered to be common in microcredit NGOs. In the words of a respondent:

We have an internal audit team. We conduct auditing at field level. We also have desk-monitoring officers. Finally, an audit is done at the end of a project. Even our donor agencies, which implement the projects through us, can audit the work of our partner NGOs without informing us. [Donor's Representative 2]

Donors have been found to take other minor steps to ensure accountability in the NGOs they fund in addition to these four key accountability mechanisms. One such step is providing training to the staff of NGOs so as to increase their capacity to carry out their projects. However, most of the NGO officials claimed that this type of training was not sufficient to carry out the activities properly. Again, some respondents alleged that donors are mostly concerned about their projects, not about how to increase an NGO's organizational capacity. The ED of Case NGO 4 argued that "the donor's entire thinking is confined to their project. They don't bother about an NGO's organizational capacity."

In addition to a training program, donors also urge an NGO to adopt various good governance policies and run a project based on those policies. This is a good step in that it creates awareness among NGO officials regarding accountability and transparency practices. For instance, the ED of Case NGO 4 narrated that:

There has been a change in donor accountability requirements in recent years. Many policies and procedures for donors have changed. More emphasis is now given to financial issues. Several policies, like the whistleblower policy, the child protection policy, and the gender policy, are being formulated and implemented strongly.

However, most NGO officials are found to be indifferent, uninformed, or partially unaware of their organizations' existing policies. In addition, the ED of Case NGO 3 argued that "a donor's policies are sometimes irrelevant to a local NGO." Finally, some donors or their representatives tend to remain present while their funded NGO is recruiting employees for a given project.

As an example, PC 1 of Non-Case NGO 2 stated that "sometimes donors' requirements seem excessive. The concern for accountability has reached such a stage that our donors or donors' representatives are present in our staff recruitment process." Donor's Representative 1 summed up the main mechanisms that donors generally employ for ensuring accountability practices in an NGO. According to this respondent, "we emphasize monitoring alongside reporting. Mechanisms that we apply include observing and reviewing the activity schedule and work plan, monitoring, reporting, evaluating, and following up."

9.2.4 Accountability to Regulators

Regulators play a critical role in the NGO sector in Bangladesh, as do accountability practices. In addition to the existing laws and legislation, this study unveiled several administrative initiatives that regulators employ to ensure accountability practices in NGOs in Bangladesh. Despite the fact that regulators create a significant number of obstacles in the path of establishing a good accountability culture in the NGO sector, as outlined in Chapter ten, regulators' existing mechanisms keep NGOs under an accountability framework to some extent. Unlike other groups of stakeholders, except in the case of donors, it was found that NGOs are serious about complying with the rules and regulations of the government. Notably, this is also a two-sided function of accountability practices, i.e., both the NGOs and regulators use several mechanisms to ensure accountability and transparency.

9.2.5 Mechanisms on the part of NGOs

Reporting is basically the most important mechanism that NGOs use to discharge accountability to both influential groups of stakeholders—donors and regulators. NGOs in Bangladesh are required to submit progress reports and other details to local administrative offices such as UNO and DC offices as part of their accountability to the government. This study revealed that NGOs remain serious about submitting the required documents to these local administrative offices, and these local units of the government's administration have significant bearings on NGO work. In addition to reporting the progress of their work, foreign-funded NGOs have to submit annual reports and other activity reports to the NGOAB, the central regulatory body for foreign-funded NGOs. In this respect, PC 2 of Case NGO 2 informed that, "considering the case of the central government, we submit an annual report to NGOAB with the UNO's clearance certificate." This project coordinator also highlighted "UNO's clearance certificate, DC's clearance certificate, the annual report, the audit report, and the monitoring and evaluation report as the main documents that NGOs have to submit to regulators."

In addition to submitting reports and other documents to the government's respective authorities, NGOs are often found to do work in collaboration with local government representatives (LGRs). Working with LGRs is also a way for NGOs to ensure accountability. PC 2 of Case NGO 2 argued that "we inform LGRs at field level about the project. We cannot do work without their concern." Accordingly, most of the respondents, especially beneficiaries and community members, claimed that NGOs are bound to work with LGRs and that it is impossible for local NGOs to carry out a project without the concern and support of LGRs. However, there is immense doubt as to the effectiveness of this mechanism (i.e., working with LGRs) since these LGRs are highly criticized for their ill-motive and partial political actions. It is often found that LGRs and NGOs engage in conflict with each other. As discussed in the next chapter of this dissertation, most of the participants in this study made allegations against LGRs, saying that

LGRs interrupt an NGO's activities unethically. UP Chairman 1 also acknowledged their involvement with NGOs and the scenario of conflict in this regard. This LGR said that:

Yes, NGOs conduct meetings with us. They inform us what they will give and to whom they will give it. However, sometimes conflict arises [between the NGO and UP chairman]. The overall scenario of coordination is good.

The EC Member of Case NGO 3 alleged that “the relationship between NGOs and LGRs remains good as long as their [LGRs'] interests are served. If their purposes are not served, then conflict arises between NGOs and LGRs.” Whatever the case, working with LGRs remains an important mechanism on the part of regulators at the grass-roots level, and this mechanism is really needed largely because local NGOs remain outside of the government's administrative oversight in many cases. However, regulators must take actions to ensure that LGRs act with a good mindset and that their activities don't cross the boundary of the legislative framework.

9.2.6 Mechanisms on the part of Regulators

The government regulates the NGO sector through a variety of laws and regulations. Like in many countries, this is the number one regulatory mechanism that regulators use to ensure that NGOs act within a reasonable accountability framework. There is a plethora of laws for regulating NGOs in Bangladesh, and NGOs must carry out their activities within this legislative framework. While some respondents acknowledged the necessity of existing laws, many respondents, especially NGO officials, raised their concern as to the relevance of these laws from an NGO perspective. For example, the ED of Case NGO 2 argued that “NGO officials feel discomfort with many rules and regulations of the government, such as the ICT Act.” Admittedly, the ED of Non-Case NGO 2 also acknowledged this concern. In the view of this respondent,

Existing laws relating to NGOs contradict our personal freedom and constitutional rights. In 2016, the government created the Foreign Donations (Voluntary Activities) Regulation Act 2016, which is not NGO-friendly.

This executive director further added that:

The existing laws and legislation for regulating NGOs are excessive in comparison with other countries. These legislative barriers hamper the funding and normal flow of NGO activities.

However, in response to the adequacy and relevance of FDRA for the NGO sector as a whole, an NGOAB official argued that “I think that the existing law is time-worthy. Although there may be some merits and demerits to executing this law, the law is for all. However, I personally believe that there should be no overlap in existing laws.” Notably, as evident in the literature, NGO officials' concern about the existing law is not unusual, as governments generally seek to not only regulate but also control NGOs through existing laws. The reason is that NGOs generally tend to protest the government's different policies, and sometimes the government treats NGOs as a threat to them. For example, while exploring the role of legislation in NGO-government relations

in Asia, Mayhew (2005) claimed that legislation not only provides important opportunities and benefits for enhancing NGO legitimacy and accountability but also remains an avenue for potential conflict between NGOs and a government. This academic also stated that legislation is frequently viewed as a source of contention and contested power because both governments and NGOs are concerned with preserving their independence and autonomy. In addition, some respondents in this study questioned the level of implementation of these laws. For example, the ED of Case NGO 2 insisted that “although the government has many rules and regulations, their actual implementation at field level is less visible.” Notably, although this study affirms that legislative status is a critical attribute of an NGO, legal registration is not mandatory for an NGO in many countries around the world. Interestingly, despite their level of discomfort with the existing laws and legislation, NGOs in Bangladesh are prone to getting registered with legal bodies like the DSS and NGOAB. When asked why an NGO would want to get registered despite having to work under a plethora of existing laws and legislation, a highly experienced NGO personality explained the rationale behind an NGO's choice for legal registration. Mostly in line with the regulatory legitimacy of legitimacy theory as noted in Section 8.2.2 in previous chapter, this expert asserted that:

If you work as an NGO in Bangladesh with both local and foreign funds, then you must have a legal identity. You can do something privately. But if you want to do something institutionally, you must get registration according to the laws of Bangladesh. Otherwise, the government or police will raise questions about your legitimacy. [NGO Expert 2]

Therefore, it is clear that an NGO looks for legislative status in the hope that it will serve as the bedrock of its legitimacy. According to Mayhew (2005), legislation can play a significant role in defining “legitimacy,” both deliberately and incidentally. Rationally, once an organization has gained regulatory legitimacy, it has the right to represent and speak on behalf of its beneficiaries, the poor and marginalized (Hudson, 2000). The second important mechanism emerges from the oversight of the central regulatory body, i.e., NGOAB. Notably, NGOAB remains the single most important regulatory body for the foreign-funded NGOs in Bangladesh, and thus it has a critical role in creating and nurturing a good accountability culture in Bangladesh. The NGOAB official portrayed the main activities of this regulatory body as follows:

We give registration to foreign-funded NGOs, monitor and audit their activities, instruct them so that they will maintain the manifestoes of the government. We also check whether NGOs act according to the guidelines and philosophies of the government.

This NGOAB representative described how the NGOAB works to encourage accountability and openness in the NGO sector.

NGOAB has a monitoring system. In addition, non-government, voluntary organizations fall within the scope of the Information Rights Act. We are working so that NGOs disseminate accurate information on their websites, along with the name of the information officer and his or her contact details. Besides, the project summary should be kept in visible places. These activities are really necessary for ensuring transparency. In recent time, transparency has been felt in the NGO sector.

This participant further added that:

Transparency is really necessary since it is a must to ensure that funds are reaching the beneficiaries and there is no duplication. In NGOAB, we are working to avoid duplicity. We communicate with the NGOs via letter so that they understand the situation and follow the instructions. For example, when an NGO approaches us to release funds for the coming year, we ask if they have addressed these issues and if the information officer has updated the most recent information on the websites. We also instructed deputy commissioners (DCs) to make sure that a project summary is available on NGOs' websites so that journalists can see this information.

However, the role of this central regulatory body is also called into question due to its capacity and willingness to engage in accountability practices. Many respondents even alleged that this NGOAB not only works to promote accountability but also it stands as a barrier towards establishing accountability in NGOs in Bangladesh. Several studies, including Chakma (2019) and TIB (2007, 2018), have also noted irregularities with this regulatory body. Apex Body Official 1 has a long history of involvement in the NGO sector and explained NGOAB's lack of capacity as follows:

NGOAB does not have enough staff. Their human resources are confined to their building in Dhaka. The government, UNO, and DC still have work to do. They (UNOs and DCs) will act on behalf of NGOAB. But it is not their main duty. Even this duty is not on their list of secondary responsibilities. That's why he or she (UNO or DC) does not consider this that way. Their tasks are limited to occasionally arranging meetings, doing coordination meetings, exercising authority, asking for money to celebrate various holidays, and so on. They basically do this type of work.

The NGOAB official also admitted the lack of capacity of this organization. In the words of this respondent:

The number of NGOs was approximately 300 when NGOAB was established in 1990. Now the number of NGOs is plus or minus 2500. If each NGO carries out 4 or 5 projects, then how many projects are NGOs running at this moment? Many NGOs are now opening in Vashanchar or Rohingya Camp. Ultimately, the area of operation of NGOAB has increased.

Furthermore, questions also arise in terms of the level of coordination between the NGOAB, local administration (UNO and DC offices), and NGOs. Many NGO officials claimed that they don't get timely assistance from both local administration and the NGOAB. When asked about the level of coordination between the NGOAB and the local administration, an NGOAB official stated:

We depend on deputy commissioners (DCs) and UNOs for monitoring NGOs' activities at field level. There is no big problem in the coordination between us and the local administration. We get resolution copies of the monthly NGO coordination meeting from DCs. In some cases, we have gotten the resolution copies from them lately.....But we feel the necessity of divisional coordination. We are working on this issue.

This official explained the reasons for the lack of expected coordination between the NGOAB and local administration.

UNOs or DCs cannot give the expected time for monitoring NGO activities because of the large geographical coverage. Keeping this monitoring issue in mind, we are increasing manpower so that our officers do visit at field level. The sooner it happens, the better the outcome. We have given the proposal to the Department of Public Administration to increase our manpower in order to address several aspects of accountability, like monitoring, implementation, and avoidance of overlapping. However, from what I have seen so far, our performance is above average, although there is a chance of doing well.

In addition to NGOAB, local administration also plays a key role in accountability practices among NGOs in Bangladesh. NGOs keep in touch with the local administration at different phases of a project, especially at the starting and ending stages. At first, an NGO seeks approval from UNO to start a project in a community, and then it has to collect a clearance certificate from the UNO as a proof of the project's completion. Although these approval and certification practices keep NGOs somewhat under pressure for doing good work, this study uncovered that these two practices have no substantive positive impact on accountability practices in NGOs. Moreover, many respondents alleged that these activities opened the door to a lack of transparency in local NGOs in Bangladesh because, as noted elaborately in chapter ten of this dissertation, NGOs have to incur an unseen cost while collecting clearance certificates from the local administrative office.

One of the notable functions that local administration carries out is the monthly coordination meetings with all NGOs in the respective administrative area held at the UNO office. In this meeting, a UNO official presides over the proceedings, and the NGOs are required to present the progress of their projects. For example, PC 2 of Non-Case Local NGO 5 explained the functions of this monthly coordination meeting as follows:

There is a monthly NGO coordination meeting in the UNO office. All relevant government officials and NGO representatives generally remain present in this meeting. We have to submit a monthly report to the UNO office. We have to give a presentation. There is a government form that we have to fill out and submit. UNO compiles the reports of all NGOs and then sends the compiled report to the relevant ministry.

However, many respondents raised their concerns as to the effectiveness of these meetings, in that most of the discussions remain confined to general discussions and exchanging greetings. Into the bargain, local administration is supposed to monitor NGOs' work at field-level, and this is one of the highly important mechanisms to ensure NGOs' accountability. While it was found that local administrative officials, especially UNOs, are often invited to NGOs' programs, most of the respondents complained that local administrative offices conduct very little or no monitoring activities at the field level. For example, PC 2 of Non-Case Local NGO 5 outlined that:

Local administration officials (e.g., fisheries, the WASH project, BPHI, and agriculture) visit the fieldwork of NGOs. But accountability is not ensured by these initiatives. First, they (local administration officials) cannot reach all the beneficiaries. They place more emphasis on the work of their department. They can be found actively participating in NGOs' relief and construction efforts.

In addition to UNO, other local administrative offices like the Department of Social Service (DSS) are supposed to have a role in ensuring accountability in NGO operations in Bangladesh because most of the NGOs are registered with this department of the government. However, this study explored a disappointing chapter in the role of DSS in this regard. The DSS plays almost no role in ensuring accountability in local NGOs. Most importantly, in addition to a lack of willingness, this department lacks the human capacity to address the issues of a vast number of NGOs working in their respective areas. For example, the ED of Case NGO 4 explained a real view of the role of DSS in promoting accountability in NGOs in Bangladesh as follows:

In reality, DSS cannot monitor to such an extent. We need them only when we need to renew our committee. We have to renew our executive committee every two years. They also collect registration fees from newly registered organizations. They don't have such a role. We treat them as a mother organization. They are supposed to play the main role. But they don't have adequate manpower. It is not possible for them to monitor. There is a very limited scope for them to visit at field level. There is no role for DSS except to provide registration and to approve our renewal committee.

To summarize, while there are a number of laws and legislations, as well as regulatory bodies and local administrative units of the government, the true picture of regulators' roles in ensuring accountability practices is a sad chapter in the story of NGO accountability in Bangladesh. In addition, debates continue as to the relevance and implementation of existing laws and legislation pertaining to NGOs, and on the other side, the roles and responsibilities of the implementing bodies both at the central and local level are highly condemned for their irregular activities. Among all factors, the capacity and lack of eagerness for ensuring accountability are the two most notable shortcomings as to the expected role of regulators in promoting accountability. Notably, reporting remains the number one regulatory accountability mechanism in the NGO sector in Bangladesh because this is the main official document that NGOs submit to central regulatory bodies like the NGOAB. However, as evident in the literature, extreme dependence on formal reporting is largely criticized on the ground that these reports often fail to uncover the real picture of the actual impact of the work or the level of implementation at field level. For example, in a special issue on NGO accountability in *Accounting Forum*, one of the world's leading journals in accounting, several studies (Cordery et al., 2019; Kemp & Morgan, 2019; McDonnell & Rutherford, 2019) highlighted the inadequacy of formal reports in ensuring accountability practices in NGOs. The editors of this special issue come to the conclusion that while an annual financial report may be fully compliant with regulations and judged satisfactory, it may not adequately include stakeholders (Cordery et al., 2019). In fact, the existing laws, legislation, and administrative actions are more concerned with controlling NGOs than making an attempt to bring all NGOs under a sound accountability framework. In this regard, Hossen (2021) asserted that the objective of the NGO regulatory framework has generated considerable debate in Bangladesh, in that the existing regulatory system is primarily focused on making sure that NGOs' operations are legitimate and do not clash with government policies.

9.3 Inward Accountability Mechanisms

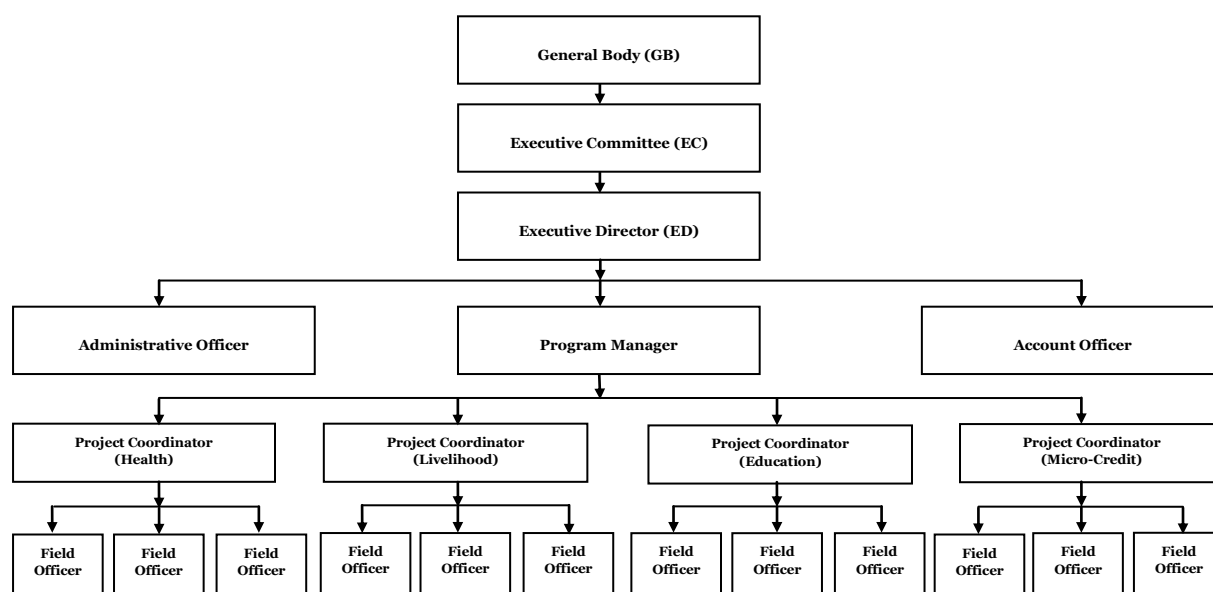
Internal accountability is viewed by Ebrahim (2010) as an organizational-level concept that encompasses accountability to the mission and staff and focuses on the very core of non-profit activity. In this study, by “inward accountability,” I mean an NGO’s accountability to its internal people (e.g., staff, EC and GB members, and volunteers) and the mission. Regardless of the extent of effectiveness and applicability, this study found that NGOs use a number of internal accountability mechanisms to ensure accountability in their organization. Notably, many of these mechanisms are not driven by an NGO’s management; rather, these mechanisms are imposed on an NGO by its donors and regulators (e.g., EC and GB, and internal policies). Some mechanisms exist in an NGO by default, like its constitution and mission. This study affirms that the enthusiasm to create a good accountability culture with active and honest participation on the part of an ED in its organization is almost absent in a local NGO. As a basic rule, the executive director is supposed to be held accountable to its internal governing bodies’ members and also to the people who work for this NGO, i.e., employees and volunteers. However, it was revealed that while the executive director is somewhat accountable to the members of governing bodies, he or she doesn’t hold the same attitude toward their subordinates. It is an exceptional case in the culture of a local NGO that the ED is giving answers and explanations to their subordinates for their actions. Accordingly, there is a severe lack of internal accountability culture in local NGOs in Bangladesh. In this section, I intend to list and explain different internal accountability mechanisms used by local NGOs in Bangladesh.

9.3.1 Internal Governing Boards

As opined by O’Leary (2017), governance structures within an NGO will have a bearing on internal and external accounting practices and the degree to which they are institutionalized in accordance with organizational goals and legal requirements. However, at the outset, an NGO’s internal governing bodies were found ineffective in most cases in this study. As seen in Figure 9.1, there are two governing boards in an NGO.

One is the general body (GB), which holds the supreme power to ensure good governance in an NGO, and generally, GB meetings are held once a year. And the other, most important governing board is the executive committee (EC). Members of the EC are elected from among the members of the GB. Practically, this is a more important one than GB in that this EC is mostly responsible for overseeing the actions of the management and holding them accountable. In a true sense, the state of accountability practices in an NGO mostly depends on the invigoration of these EC members. For example, the ED of Case NGO 2 contended that “internal accountability [in an NGO] mostly depends on the activeness of the role of the general body.”

Figure 9.1: A Sample Organogram of a Small Local NGO



Source: Researcher's Own Illustration

Unfortunately, this research revealed that these executive committees and boards of governors are mostly ineffective, indifferent, and ornamental. The members of these EC and GB members neither hold adequate power nor have the capacity to demand accountability from the NGO's management. In most cases, it is the ED that sets the agenda of an EC meeting. An EC Member of Case NGO 3 explained his views as to the nature of the EC meeting's agenda as follows:

The NGO does not ask us about the contents that we want to include in the agenda. That is, NGO management prepares the agenda according to their wishes. Then they lay out their agenda for us. They send the agenda to us two or three days before the scheduled meeting. NGOs don't ask us whether we have any issues that we want to include in the agenda. [EC Member 1, Case NGO 3]

In response to the question, "who sets the agenda?" The EC president of Case NGO 1 replied that "it is the ED who sets the agenda for EC meetings. The NGO does not collect agendas from us." As told by the same EC president, "issues regarding beneficiaries are discussed in the EC meeting, but the extent of the emphasis is not notable. How the NGO got the project and how it will be implemented remain the prime discussion points in the meeting." In fact, the roles of the EC and GB are mainly ceremonial. For example, the EC president of Case NGO 4, who is also the president of a local civil society organization (CSO), expressed that:

NGOAB desires that we [EC] monitor their [NGO's] activities and hold the NGO accountable. It is the expectation of NGOAB that NGO will do everything according to our directions. But we can't play the role that NGOAB requires.

The reason behind the above claim of the EC president is that it is the ED that largely selects the members of the EC and GB. As evidence, the ED of Non-Case Local NGO 1 asserted that "the

NGOs themselves select the members of the executive committee. Accordingly, the members of these governing boards remain loyal to the executive director of the NGO. They don't protest any irregularities, and in most cases, they support the decision taken by the ED." The ED of Case NGO 3 attested to this scenario of the internal governing boards of local NGOs in Bangladesh. According to this NGO personality:

The functions of the executive committees of NGOs are mainly ceremonial. They are not functional. In many cases, their existence is limited to pen and paper. NGOs are frequently accused of forming and managing executive committees based on their preferences.

In a similar vein, the executive director of Non-Case NGO 4 told that:

EC is a very important issue for an NGO. However, EC is not very active within an NGO. NGOs do not form this EC fairly in many cases. Generally, what happens is that EC is formed by their (NGO entrepreneurs') own people. Not all the EC members understand the versatile activities of an NGO. They (NGO entrepreneurs) keep people in the EC who will not speak out against this NGO. I think that every NGO does it. If the NGO entrepreneur keeps those people in the EC who talk against him or her, then he or she will not feel comfortable working with these EC members. For example, a local NGO in this area has a college. They keep the principal and lecturers of this college in their EC. Indeed, NGOs keep people in their EC for their own benefit. Some NGOs, however, keep some neutrals in the EC.

The bottom line regarding the internal governing boards of local NGOs in Bangladesh is that they are mostly inactive. The study further explored the reasons behind the lack of activity on these governing boards. The first factor is that most of the members of these boards lack the capacity to carry out their duties and responsibilities. For example, while asking the president of the EC of Case NGO 1 about the largest ongoing project of the NGO, he replied that:

No, I don't have the idea. I didn't have the time or scope to know the details of this project in more detail. I know that, as president of EC, I should know about it, but the reality is that I don't know the details of this project. Projects are presented at the EC meeting. They tell us where they got the project, how much it costs, and how it will affect them. In a real sense, the ins and outs of a project are not known to us. Nobody is looking for specifics in this.

This EC president further added that:

Most of the EC members are less educated. They don't understand many things. That's why they cannot play a good role. Except for me and ED, the remaining five members of the EC are clueless. They don't know details about rules and regulations or the internal affairs of an NGO.

Similarly, a GB member of the same local NGO asserted that, "to be honest, we don't understand the specifics of NGOs' ongoing projects. We just heard that these projects are underway. That's all. To the extent that the ED informs us, we know". The second reason for the lack of effectiveness is the lack of interest on the part of EC and GB members, mostly on the ground that these posts are honorary ones. These members don't get any benefit from the NGOs for their participation in different activities within an NGO. For example, the ED of Case NGO 4 argued that:

They [the EC members] do not have such broad understandings and are not interested in participating in NGO activities. They don't get any financial benefit. That's why I think that they don't have such an interest. It seems to me that all the ECs of NGOs are ornamental. This is not basically their institution. They don't own the organization. Again, they don't have any scope [to be the owner].

An EC member of Case NGO 3 acknowledged the problem and stated:

EC membership is an honorary position. EC members are not entitled to financial benefits. Why will I look into these issues [accountability and transparency issues] by using my time and money? I have no benefit at all. [EC Member 1, Case NGO 2]

However, despite the fact that EC and GB membership is an honorary post, many people are interested in joining these internal governing boards. This study identified two factors in this regard. First, people want to become EC and GB members because it increases their social image. As told by the accountant of Case NGO 4, "no financial information is given to EC members. But still, people are interested in joining EC simply because they can present themselves [in the eyes of the people of society] as the president of that NGO or as an EC member of this NGO." Second, people join EC and GB in an NGO because of their mutual benefit. The same participant said that "in many cases, it is found that members of one NGO are also members of another NGO." An apex body official explained these issues in succinct form.

One of my former executives said that the NGOs' executive committee looks like "I love you, you love me." That is, I am the executive director of an NGO and also the president of the executive committee of another NGO. More specifically, I am the president of the EC of my friend's NGO. My friend is the president of the EC of my NGO. There is a mutual benefit. This is a fact. [Apex Body Official 2]

The third factor contributing to ineffective governing boards is a lack of willingness on the part of NGO founders and management. As previously stated, most NGOs tend to select their obedient people for EC and GB regardless of their qualification or integrity. Actually, the problem starts at the time of forming these internal governing bodies. In the views of a GB member of Case NGO 3, "in many organizations, it depends on top management regarding how an organization runs. As a result, executive committees are ineffective in practice....It also happens that NGOs collect signatures from EC members, although meetings were not held. There are many such kinds of organizations."

Again, some respondents argued that the existing system is also a factor in governing boards' ineffectiveness. For example, the president of the EC of Non-Case NGO 5 averred that:

NGOs frequently show us that they have completed the tasks for which we have brought resolutions. However, it is not possible for us to see the implementation of our decisions in reality. We can't go to the field. For example, an NGO is working in Cox's Bazaar with Rohingya. We are not going there. NGOs demonstrate that this is being done and that it is working in the Rohingya camp. At most, they present some photographic evidence. We give our approval based on their reports and evidence. If we have any observations, we tell this to NGO officials in the meeting.

Although the chief official of ADAB stated that EC members play a critical role in assisting in running an NGO while remaining invisible (ADAB, 2019), this study revealed that EC and GB have very limited scope to play any significant role in promoting an internal accountability culture in local NGOs in Bangladesh. The results of this investigation corroborate those of the Transparency International study. As cited in TIB (2018), this international organization found significant governance deficiencies in the internal systems and processes of the NGOs operating in Bangladesh in its 2014 *National Integrity System Assessment of Bangladesh* (Aminuzzaman & Khair, 2014). In fact, weak governing boards are most frequently to blame for NGOs' lack of accountability, and executive directors frequently abuse their power, which weakens their organizations' reputations for integrity. However, the role of internal governing body members is extremely important to establish accountability practices since they are the guardians of an NGO. According to Dr. Paul Jepson, a senior research fellow at the University of Oxford's Environmental Change Institute, good governance is crucial to ensuring that an organization's resources are properly managed and developed in a way that will maximize the accomplishment of its mission (Jepson, 2005).

9.3.2 Internal Policies

NGOs in Bangladesh tend to formulate different policies (e.g., due diligence policies, sexual harassment policies, whistle-blowing policies, financial policies, and so on) so as to guide their work and decisions. Notably, as per the findings of this study, most of these policies are formulated because of the donor's requirements. Again, policies exist in an NGO, but most of the staff is unaware of them to a large extent. For example, the ED of Case NGO 2 stated that "sometimes donors suggest ways of implementing different programs at the field level, like a gender policy." According to the ED of Case NGO 3, "our organization follows the enhanced due diligence (EDD) policy as required by our donor (DfiD). I think that transparency and accountability can be ensured to a large extent if this EDD is correctly followed." However, problems arise with the application of these policies. The accountant of Case NGO 4 claimed that "an NGO has all types of policies. I have seen those policies. But the implementation is limited to pen and paper. This occurs in the majority of non-government organizations." Again, Field Officer 2 of Case NGO 4 maintained that "I don't know whether this NGO has a gender policy, a sexual harassment policy, or a child policy."

In a roundtable discussion between ADAB and NGOAB, one of the participants raised his concern in this regard. According to this participant, merely having policies is not enough; "the main important instrument to ensure good governance is the accurate implementation of these policies. There should be a specific scale of measurement to see the extent of implementation of these policies in an NGO. Otherwise, we will not be successful in establishing good governance" (ADAB, 2019, p. 7).

9.3.3 Constitution

The third important mechanism that is supposed to guide an NGO's actions is its constitution. In fact, it is the founding document that morally binds all the members of an NGO as to how they behave and how they carry out their activities. Along with others, it primarily contains the vision, mission, and overall values of the organization. For example, a participant in an official discussion meeting between ADAB members' EC members and NGOAB officials claimed that transparency and accountability are ensured in most cases if the organization's constitution is properly followed (ADAB, 2019, p. 10). This participant argued that there is a clear indication in the constitution with regard to how an NGO is to be operated. And this constitution is approved by the relevant regulatory authority. Accordingly, good governance is largely ensured in an NGO if the constitution is properly followed. Lamentably, this study found that many NGO officials and EC and GB members are not aware of their constitution. Generally, it is the responsibility of EC and GB members to guide an NGO based on its constitution. Nonetheless, it was revealed that many EC and GB members don't have an idea about their NGO's constitution. For example, the EC president of Case NGO 4 stated, "I saw it [the constitution] from the start. But I don't know what is written in the constitution at this moment."

The most dispiriting factor is that in many cases, local NGOs are found to divert from the original mission. Since these local NGOs are mostly dependent on donors for funding, they sacrifice their original missions in order to conform to the donor's agenda. For example, having more than 27 years of experience in the NGO sector, Field Officer 1 of Case NGO 1 claimed that "NGOs tend to satisfy the interests of their donors instead of working according to their vision and mission." Similarly, PC 1 of Non-Case NGO 1 in Khulna district said that "many NGOs do the work despite having a mismatch with their organizational missions." Again, it is often found that the mission statements of many local NGOs are too broad to trace out the actual areas of their interest. For example, the mission statement of Case NGO 1 is that:

The mission is to work to enhance the lives of marginalized and underprivileged people and promote sustainable progress. [Paraphrased to protect the NGO's confidentiality]

Notably, this mission is too comprehensive and apparently covers any type of development activity within the scope of its mission statement. According to Cordery et al. (2019), any accounting and accountability practices, whether they are regulated or not, must be evaluated and understood in the context of the NGO's original objective, value, or mission. However, when the comments of Cordery et al. are considered, the existing accountability practices are mostly fading. Arguably, because of the very nature of being a non-profit organization, an NGO is highly expected to serve the social purpose that largely derives from its mission. However, this study found that it is the donor's agenda that remains the key focus of an NGO's activities, not their mission. This tendency of NGOs is also documented in the literature, and it is commonly referred to as "mission drift" (Epstein & Kristi, 2011).

And this likelihood of mission drift, according to Epstein and Yuthas (2010), is more frequently observed in microfinance NGOs in the context of their pursuit of scalability or self-sustainability. Therefore, for Bangladeshi local NGOs, the constitution's use as a mechanism for accountability is quite restricted.

9.3.4 Internal Auditing and Monitoring

Most of the time, NGOs claim that they have internal audit teams, and these teams frequently monitor their field-level activities. For example, PC 2 of Case NGO 3 insisted that “project officers verify whether field officers perform their required duties and whether they communicate properly with the beneficiaries.” In a similar vein, Field Officer 1 of Case NGO 4 explained that:

In an NGO, there are my senior officers. They come at field level and collect beneficiary information at door-to-door level. They tend to verify the beneficiary list and their true identity. They explain whether we [field officers] changed the list of beneficiaries or received any benefit from beneficiaries in exchange for the benefit. They verify whether we have performed our required duties.

However, the claims of the NGO officials were poorly reflected when I talked to beneficiaries and community members at the grassroots level. Many beneficiaries affirmed that there is very little monitoring on the part of NGOs. The claims of these beneficiaries are acute in the case of microcredit programs and government-led development projects. For example, in an FGD, beneficiaries of a government-led development project at Case NGO 4 alleged that:

We don't know the name of this NGO. A UP member informed us that there was a meeting in the UP office. We know no one from an NGO. We did not see them in our lifetime. There is no relationship with them. We don't know what this NGO does. [FGD 2, Beneficiaries, Case NGO 4]

Accordingly, beneficiaries in another FGD claimed that there is no monitoring in micro-credit programs and the relationship between a micro-credit NGO and its beneficiaries is limited to loan giving and taking. In the words of beneficiaries:

NGOs give us loans because they want to give us loans. They don't have headaches regarding the reason for our taking a loan. They inquire as to what we intend to do with this money. But they eventually gave us a loan. They don't come to our house to see what we are doing with this loan. They don't come to our house except to take installment payments. [FGD 1, Beneficiaries, Case NGO 4]

Along similar lines, Journalist 5 asserted that “there is no monitoring [of the microcredit project] on the part of NGOs. There is no monitoring at all. NGOs keep everything okay on paper and pen. They claim that they are giving these or those things to thousands of women. Actually, these women are being caught in debt-trap diplomacy by NGOs.” Thus, despite the claims of some NGO officials, apparently NGOs carry out no or very minimal monitoring activities so as to identify the problems of their beneficiaries and solve those problems.

9.3.5 Internal Reporting System

Finally, almost all of the case NGOs in this study had an internal reporting system. The management of NGOs remains serious in this regard. For example, the ED of Case NGO 1 asserted that “accountability flows from the field-level officer to the ED. The program coordinator gives reports to ED. Field officers report to the program coordinator.” In a similar manner, PC 2 of Case NGO 2 argued that “there is an accountability chain in our organization. It is clearly specified in the job description regarding who is accountable to whom for his or her activities. We conduct social audits. We have a general body and an executive committee. The ED is the only member of staff present at the EC meeting.” However, some NGO officials also expressed their concern as to the internal accountability culture in local NGOs. In this regard, the ED of Non-Case NGO 1 contended that “many NGOs have a problem with internal accountability.” Notwithstanding, this study found that the top management of local NGOs tries to maintain a commanding hierarchy and a proper internal reporting system in the organization. It is most likely that they do it largely in an attempt to ensure organizational sustainability.

9.4 Downward Accountability Mechanisms

NGOs are said to exist in society and are there to help the general populace, particularly the poor and disadvantaged. It is therefore expected that they will continue to take seriously the requirements and concerns of beneficiaries, who are ultimately what drive them to exist. To put it simply, NGOs raise money from donors to assist these recipients. It may be argued that NGOs must first fulfill their obligations to these recipients. Additionally, they are answerable to the entire community for their actions. Beneficiaries should logically rank first among the stakeholder groups in terms of importance and be the subject of an NGO's continued sincerity. When working on a project, the satisfaction of the beneficiaries should come first. Because it is the beneficiaries for whom donors donate money that take regulatory actions, and NGOs carry out their activities. Ideally, the purpose of all these three stakeholder groups (i.e., NGOs, donors, and regulators) is to address the needs and concerns of beneficiaries. However, this study explored a heartbreaking chapter in this regard. More specifically, NGOs in Bangladesh are indifferent about their beneficiaries. Rather, these NGOs remain serious about the requirements of their donors and regulators. It is difficult to believe that NGOs in Bangladesh exist to serve their beneficiaries.

Although there are many reasons behind this, the fact is that an NGO's accountability to its beneficiaries and also to community members in Bangladesh is weakly practiced, and the mechanisms in this regard are mostly confined to pen and paper. While some mechanisms for this downward accountability are seen to be utilized, the eagerness for the proper application of these mechanisms is very minimal or absent. The majority of these mechanisms are informal and, in some cases, ceremonial. Typically, NGOs employ these mechanisms to either demonstrate their legitimacy or satisfy the needs of their donors and regulators. At all events, I set apart here a

list of downward accountability mechanisms that local NGOs in Bangladesh claim to utilize in discharging their accountability to beneficiaries and community members.

9.4.1 Need Analysis

As seen in Table 9.1, an NGO is supposed to conduct a need assessment survey in its community to identify the actual needs of the people, based on which it will prepare a project proposal for getting funding from donors. Although all NGO officials acknowledged that an NGO should focus on a rigorous need analysis, this study found that the utilization of this mechanism is confined to pen and paper. Very few NGOs conduct a need assessment study before designing a project. Although some NGO officials, especially top management, claimed that they conduct needs analysis while designing a project, most of the respondents in this study denied such claims. Rather, they argued that NGOs don't listen to their problems. What is common is that NGOs are frequently found to bring a project to a community and implement it regardless of the actual needs of the community. Beneficiaries are bound to accept an NGO's given benefits because these beneficiaries are poor and helpless. They have no power to deny an NGO's benefits. Therefore, a culture of "take it or leave it" exists in the NGO sector in Bangladesh. For example, in an extensive one-on-one interview, a beneficiary of Case NGO 2 [Beneficiary 4] claimed that "NGOs don't consult with us before designing a project. They don't hear our problem." A high school teacher explained his views regarding NGOs' need for assessment activities.

NGOs' projects are one type of imposed project. It is a rare case that they do the FGD with us; they listen to our problems, they take our suggestions, and then they design the project. Again, whenever they talk to us about their problems, ultimately they make their predetermined decisions. They involve us because they need to make their predetermined projects halal (an Arabic word that means valid). Nothing is outside of this. I think that 90 percent of NGOs do this [they don't consult with local people]. [Civil Society Representative 9]

An executive director of a local NGO frankly acknowledged that it is not possible to design a project based on the views of the beneficiaries because NGOs do the work as per donor agendas. This high-profile NGO personality explained that:

There is no scope for beneficiary need assessment. Donors (for example, UN agencies) direct the project through consultants. We don't know how they do it... We feel the needs of the beneficiaries, but this is an absolutely baseless statement that we do the work as per the beneficiaries' expectations. [ED of Non-Case NGO 5]

The ED of Case NGO 4 divulged the real practices as to need assessments that are mostly occurring in local NGOs in Bangladesh. This executive director narrated that:

When we prepare the project proposal, we do it on a table. We don't go into the field to such an extent. It is very rare that we go to the field and assess the need. It happens in one or two cases when donors ask us to submit the proposal after doing a need assessment.

In a similar vein, Apex Body Official 3 also acknowledged that there is no or very limited need assessment practice on the part of an NGO. He argued that “NGOs develop project proposals in response to donor agendas or circulars.” Therefore, it is clear that an NGO does not or cannot incorporate the actual needs of society into a project proposal. As a result, an NGO is diverted from its social accountability from the start because a project proposal prioritizes the interests of donors rather than the interests of society.

9.4.2 Inception Meeting

One of the common practices that this study explored is the arrangement of an inception meeting at the very beginning of a project. NGOs do it as part of their community involvement strategy. NGOs inaugurate their formal activities in the presence of various groups of stakeholders. In this respect, the ED of Case NGO 1 stated that “we conduct a launching workshop where various stakeholders, including beneficiaries, participate at the beginning of the project.” This inception meeting is critical in that it is supposed to solicit views from the stakeholders as to how best the project could be implemented. However, it was uncovered in this study that NGOs conduct these inception meetings just as formalities. More clearly, they do it just because they have to. It communicates to their donors and regulators that the project will be implemented through community involvement. In addition, this inception meeting establishes an NGO’s public presence. Most of the respondents in this study, including all groups of stakeholders, claimed that there is a gap between an NGO’s walk and talk. To be specific, there is a huge gap between what an NGO declares at its inception meeting and what it actually does at the field level. For example, a local imam (an Islamic religious leader) confessed that:

NGOs conduct yard meetings before starting the implementation of a project. They discuss different aspects of the specific subjects. However, based on my knowledge, there is nothing fruitful about these meetings except the discussions. They seek our opinions and take notes. But I don’t see any implementation of our opinions or advice. When a project comes along, NGOs circulate it on a mass scale, but later everything remains zero as it was earlier. [Religious Leader 1]

Roughly similar, another community member claimed that:

NGOs do not follow through on what they say at the inception meeting. We expect 100 percent from NGOs, but we don’t get such benefits in the true sense. We believe that NGO workers are good people, but we don’t see them as frequently as we would like. They claim that they come to us in order to benefit us, but we do not receive them as they claim. [Community Member 5]

UP Chairman 3 also acknowledged the existing formality-level practices of NGOs’ inception meetings in that “there is a mismatch between an NGO’s promises and its actual work. They don’t follow through on every promise they made at the start of the project.” As a result, the inception meeting will only exist on paper. It does not play a significant role in an NGO’s accountability practices because NGOs do their work as per their predesigned plans.

Because the majority of beneficiaries are economically underprivileged and have little ability to speak up, they are unable to demand an explanation for the discrepancy between an NGO's actions and words. In addition, in most cases, beneficiaries and community members are not aware of their rights. Beneficiaries still treat the benefits that they get from an NGO as being at the mercy of that NGO. One of the most likely reasons people are reluctant to hold an NGO accountable for its irregularities is that there is a huge distance between a donor and the beneficiaries. It remains unanswered to whom beneficiaries and community members will complain. They can't find the donors because donors are in foreign countries or their representatives stay away from them, and the regulators don't come at field level. Again, LGRs claim that the government did not give them the authority to charge an NGO for its irregularities. Accordingly, poor beneficiaries and community members remain helpless.

9.4.3 Participatory Evaluation

Participatory evaluation is a key mechanism to ensure an NGO's accountability to society at large. This downward accountability mechanism (i.e., participatory evaluation), in the opinion of Yasmin et al. (2020), adopts a more beneficiary-centric kind of accountability. This view of these researchers is very rational in that it encourages involvement, sharing of power, and increased voice among many stakeholder groups, especially beneficiaries and community members (Bebbington et al., 2007; Brown, 2009). Although some NGOs claimed that they conducted participatory evaluations at the end of a project, this study revealed mixed views among the respondents in this regard. Many respondents denied that NGOs evaluate a project after completion by involving local people and beneficiaries. On the other hand, some beneficiaries and community members acknowledged that NGOs conduct evaluation programs in some cases. However, this later group of participants also admitted that these evaluation programs are mainly ornamental. Beneficiary 12 maintained that "NGOs don't evaluate the project after completion. They don't come to see our actual progress. Our problem is not actually solved by their activities." In a similar way, Civil Society Representative 9 in the working areas of Case NGO 1 and 2 argued that:

NGOs informed us about the project at its inception. They solicit our acceptance. But later, they didn't inform us of the status of the implementation of the said project. There is no evaluation at the end of the project.

When evaluation is carried out, the results are not communicated to members of the local community. For example, a beneficiary of Case NGO 2 [Beneficiary 4] admitted that "they [NGOs] collect data from us after cultivation. But we don't know what to make of this data." One of the local journalists provided a succinct explanation as to the real scenario of NGO project evaluation programs.

NGOs sometimes conduct evaluation meetings at the end of a project. Different stakeholders, such as journalists, political leaders, beneficiaries, and the NGO forum, remain present in this evaluation meeting. This meeting includes an NGO's agents [people that speak in favor of an NGO]. They were trained by NGOs. These people say that I have gotten this benefit. That benefit. It helped me a lot. I am so pleased. The evaluation program is staged in this way. It seems like a pre-designed program to me. Someone claims that I got the tailoring machine. It helped me a lot. Now my five daughters and sons are studying [with this income]. I have built buildings, and so on. [Journalist 3]

Therefore, despite the enormous importance of this mechanism for ensuring accountability in an NGO, this study found an absence of or very minimal usage of this mechanism in local NGOs in Bangladesh. However, when used, this is mainly a ceremonial function and is mostly done like a staged program. As such, there is little or no opportunity for locals to hold an NGO accountable to them.

9.4.4 Yard Meetings

One of the common scenarios in the NGO sector in Bangladesh is that NGOs hold yard meetings with their beneficiaries. They do it throughout the course of the program. For example, in an FGD of Case NGO 2, beneficiaries agreed that “NGOs hold bimonthly or monthly meetings. We can discuss this openly in the meeting.” In a similar manner, Field Officer 1 of Case NGO 3 stated that “we conduct yard meetings with beneficiaries every month. Beneficiaries have the opportunity to raise their voice in yard meetings. But they mostly talk about financial assistance. But our rights-based NGO can’t do much good in this regard.” In addition, the majority of the beneficiaries remain inactive in these meetings. They tend to listen more and are more hesitant to speak. Again, women feel shy or fear talking in front of male members. It was also revealed that there is a power differential among beneficiaries themselves. Some beneficiaries tend to dominate the group discussions. Notably, micro-credit NGOs are mostly found to arrange this type of beneficiary meeting on a regular basis, mainly on the grounds that it helps the NGO collect the loan installments from their clients. Again, while it is required that NGOs conduct several meetings with their beneficiaries so as to empower them, NGOs remain indifferent to holding yard meetings in government-led development projects. For example, one of the beneficiaries of such a program [Beneficiary 6] claimed, “we received no training from an NGO. There was no yard meeting. They only distribute rice; that is all they do.”

9.4.5 Information Disclosure Mechanisms

One of the most important aspects of accountability is communication between an NGO and its various stakeholders. This study revealed that local NGOs disclose information mainly through leaflets, group meetings, sign boards, and inception meetings. Regrettably, this study revealed a poor status of information disclosure on the part of Case NGOs. Many respondents stated that NGOs are hesitant to provide accurate information, and it is a pipe dream for an NGO to disclose its financial budget to its beneficiaries and community members. Most of the NGOs don’t have a signboard for disclosing information.

When these signboards are hung, there is a lack of adequate information on them. For example, the community members in a FGD vouched that:

We did not see any sign board for this NGO [Case NGO 4]. However, we see the sign boards of other NGOs. But no financial information, such as the budget or actual expenditures, is written in the notice or signboard. Signboards contain information such as the name of the NGO, the name of the project, and courtesy. No details about beneficiaries or the allocated budget for each beneficiary are written on the sign board. [FGD, Community Members, Case NGO 4]

Like the findings of this study, the study of TIB (2021) produced frustrating evidence of the NGOs' information disclosure practices in Bangladesh. Based on the grading, it is clear that no NGO ranks among the top ten. Again, despite being a popular and easily accessible medium for getting information, only two of the NGOs in this study have active websites. For example, the ED of Case NGO 4 explained that "our organization has its own website. This is a good place to disclose information. However, it has been inactive for the last two or three years during COVID-19 because we must pay to renew it." As found by TIB (2021), most NGO websites don't carry all the information required by the Right to Information Act and Proactive Information Disclosure Guidelines, and many don't even have the most recent information or the date of the last update. Therefore, the existing mechanisms for disclosing information are mainly ineffective because NGOs don't use them with good intention.

9.4.6 Using Field Officers as a Means of Building Trust and Relationship

Field officers are an important means of delivering downward accountability to beneficiaries and community members. They are supposed to maintain a trusting relationship with beneficiaries, and for this purpose, they have to be capable and committed social workers. However, this study found that most of the field officers are incapable, poorly paid, and overloaded with work. For example, in a FGD of Case NGO 1, the field-workers claimed that "only three days of training were given to field-level health workers. The given training is not adequate for us. We have not learned properly in this training. There is a lack of honesty and willingness on the part of the NGO." In a similar way, Field Officer 1 of Case NGO 4 avowed that "an NGO gives training for every project. However, the length of the training should be increased. There are different formats for different projects. We need time to understand these formats. Therefore, more training is required for field officers."

Similarly, this study found that field workers are less paid compared to the average income of the same level of employees in other sectors. Therefore, they are demotivated and sometimes engage in demoralizing activities. For example, the health workers of Case NGO 1 get 5000 taka per month, and the field officers of Case NGO 4 (a government-led development project) get 2000 taka per month. These compensation packages are very negligible for leading a standard life, considering the socio-economic status of Bangladesh. Again, most of the time, these field officers are overloaded with work and are not given adequate resources to carry out their duties at field

level. Microcredit NGOs are particularly vulnerable to inhumane pressure. Accordingly, in most cases, an NGO's beneficiary accountability is not facilitated by these field workers; rather, it is blocked in many cases because of the irregularities on their part.

9.4.7 Beneficiary Feedback

Beneficiary feedback is one of the most widely used downward accountability mechanisms in NGOs in many parts of the world. Taylor et al. (2014) contend that for the effective discharge of beneficiary accountability, the NGOs' proximity to the beneficiaries and the beneficiaries' participation in the project are crucial. It is therefore expected that an NGO collects feedback from its beneficiaries on aspects of a current project as well as after completing the project. Based on this feedback, NGOs are expected to revise their action plans and thus improve their performance in serving beneficiaries. However, this study found that it is rare that an NGO collects feedback from its beneficiaries and responds to their needs and concerns. Rather, NGOs are found to implement their projects as per their predesigned action plans. Although NGOs' field officers communicate with beneficiaries, they do not solicit constructive feedback from them in order to learn, adapt, and respond. In the words of the ED of a Non-Case NGO 5:

Beneficiary feedback is collected to some extent after starting the project. Actually, NGOs do the work within the donor's prescribed framework. There is no scope to do work beyond that framework.

PC 2 of Case NGO 3 explained the reason for not fully utilizing this mechanism of downward mobility practices. According to this research participant, "we have feedback registers and feedback guidelines. However, it is not possible to go door-to-door with beneficiaries. We don't have sufficient human resources in this regard." However, it was found that beneficiaries can communicate with the field officers over their cell phones if they face any problems. For example, a beneficiary of Case NGO 1 spelled out that:

NGO personnel come to our projects every five or six days. If my chicken is in danger, they tell me the name of the medicine. For example, I informed them over the phone that my chickens were in danger. They gave me the prescription. Due to transportation issues, field officers are unable to come to us on time. [Beneficiary 1]

Notably, beneficiary communication is more prevalent in microcredit NGOs, and it is done so to make the credit flow regular and prevent defaults. For example, beneficiaries in a FGD claimed that "NGO communication is limited to the center or house of loan installment. The beneficiaries are not visited door-to-door by field officers. They go to the homes of beneficiaries before giving credits. In fact, their communication is limited to credit-giving. Their communication means giving money to and receiving money from clients." [FGD 2, Beneficiaries, Case NGO 1].

In a nutshell, while it is common that NGOs try to maintain communication with their beneficiaries, their attempts to collect feedback from beneficiaries and feed it into action plans

are scarce. Communication and feedback are limited to personal communication over the cell phone, exchanging greetings while passing on the road, and yard meetings. Whatever the case, beneficiary communication lies at the center of downward accountability practices, and a lack of good communication, as found in this study, could result in distrust among people about an NGO's activities. According to O'Driscoll (2022), ineffective communication may reduce beneficiaries' faith in NGOs and cause them to misunderstand their objectives.

9.4.8 Complaints Handling Mechanisms

While carrying out a project, it is typical that some complaints on the part of beneficiaries and community members may arise. And there must be a system to address these complaints. The promptness of an NGO in this regard indicates the extent to which it is serious about the rights of its beneficiaries. It is the right of a beneficiary to have his or her complaints timely addressed and fairly judged. This study, however, revealed poor complaint handling practices in NGOs. Most of the NGOs don't have complaint boxes in public places. Interestingly, it was found that Case NGO 2 keeps a complaint box hanging in its office building, which is very unusual in that it is rarely possible that poor beneficiaries and community members will enter the middle of the office and then submit a complaint into the box in front of NGO officials. In fact, it was done as a showcase mostly to impress regulatory officials and donor representatives. In addition, many respondents, especially beneficiaries, complained that they made the complaint but the NGO did not address it. Notably, most of the beneficiaries are used to making verbal complaints to a field officer or their senior officials if they come for a field visit. For example, a beneficiary of Case NGO 1 [Beneficiary 2] argued, "I have made the complaint. The NGO did not solve my problem till now." Similarly, a beneficiary of Case NGO 3 [Beneficiary 11] raised her concern that "we don't make complaints. However, if we complain, who will hear our complaint?"

It was also found that beneficiaries also feel indifferent about making a formal complaint against an NGO, mostly out of the fear that this will cause the removal of their name from the beneficiary list next time. Since beneficiaries hold no or minimal power, they are afraid to make complaints. For example, a college lecturer admitted that:

People usually don't make complaints against NGOs. NGOs are so powerful. They can use their power to put us in trouble if general people like us (members of civil society) make complaints before the public. [Civil Society Representative 7]

In fact, complaint handling mechanisms are less formally used by local NGOs in Bangladesh. In most cases, beneficiaries and community members don't make a complaint. In some cases, complaints are made verbally, and the complaints are resolved according to local practice rules, often with the interruption of LGRs and influential members of society. Lack of awareness among beneficiaries and community members, a power differential, a lack of local administration oversight, and a lack of good intentions on the part of NGOs are primitive reasons for the poor complaint handling culture in local NGOs in Bangladesh.

9.4.9 Community Dialogue

Many scholars (e.g., Mulgan, 2000; Uche et al., 2016) argue that accountability is a dialectical activity. The reason for this claim is that such participatory dialogues enable NGO beneficiaries to address pertinent queries to NGO representatives concerning decisions that have an impact on their lives (Uddin & Belal, 2019). Moreover, it opens the door for open discussion and debates as well as questioning, assessing, and critiquing between an organization and its stakeholders (Mulgan, 2000). In addition to inception meetings, some NGOs are found in this study to arrange community dialogues as a downward accountability mechanism. In these programs, NGOs generally invite people from different groups of stakeholders to discuss different issues pertaining to a particular project. For example, according to Field Officer 2 of Case NGO 3, “we conduct community dialogue in the UP office. Various stakeholders, including beneficiaries, participate in this dialogue. Beneficiaries can raise their voice in this dialogue.” Notably, NGOs generally conduct these community dialogues as per their donors' requirements. As opined by PC 2 of Non-Case Local NGO 5, “we conduct community dialogue. However, it depends on the program's design. The frequency of community dialogue and the nature of participants largely depend on the donor's requirements.” Again, respondents also raised their concerns as to the effectiveness of this mechanism. As stated by a local community member:

I attended one or two NGOs' community meetings. NGOs discuss rural and social development issues and gender parity issues in those community meetings. They discuss less important topics. However, they do not discuss who the beneficiaries are or what benefits they received. One or two beneficiaries raise the question, and they give the technical answer. Nothing happens at the end of the meeting. They give a subjective answer. [Community Member 4]

These community dialogues, like the inception meeting, are ceremonial and play a minor role in holding an NGO accountable to its beneficiaries and community.

9.4.10 Beneficiary Empowerment

One of the critical activities that NGOs are supposed to carry out is empowering their beneficiaries through capacity building and making them aware of their rights. And it is one of the most important downward accountability mechanisms in the sense that beneficiaries can participate in accountability practices only when they feel they have the power to raise their voice. Beneficiary empowerment is undoubtedly necessary because, according to Jacobs and Wilford (2010), less powerful actors cannot readily demand accountability from more powerful actors, while more powerful actors can demand it of them. Regrettably, it was discovered that NGOs in Bangladesh are hesitant to address this issue. No effective measures are carried out to empower beneficiaries except for arranging some very short-term training programs or a few yard meetings. It is clearly evident that beneficiaries remain beneficiaries; no significant improvement was made in the fate of these beneficiaries. As an example, a beneficiary in a FGD argued that:

NGOs provide us with training. But this is not adequate for us. About 5 or 7 years ago, I attended a three-day training. I requested additional training, but NGOs said they didn't have the funds. [FGD, Beneficiaries, Case NGO 2]

In response to the question as to how their NGO attempts to empower their beneficiaries, PC 2 of Non-Case Local NGO 5 replied that “we try to empower beneficiaries by holding yard meetings, project meetings, exposure visits (visiting success stories), social audits, and public hearings.” However, as noted in previous discussions, most of these mechanisms are poorly utilized by NGOs in Bangladesh. Notably, beneficiary empowerment remains a good issue to attract foreign funding and a good topic for discussion in a workshop. The reality is that this study did not find any significant evidence that shows that NGOs, regulators, and even donors are serious about empowering the beneficiaries. However, this study affirms that it is not possible to ensure an NGO’s accountability to its beneficiaries in the fullest sense until and unless beneficiaries have the adequate power to hold an NGO accountable to them. According to Lentfer (2015), the best judges of strategies are those whose daily lives are most directly impacted by social issues. Therefore, there is no alternative to empowering beneficiaries.

In sum, while beneficiaries remain centered in the NGO sector on paper, this study uncovered that accountability to this group of stakeholders remains neglected to a large extent in NGOs in Bangladesh. And accordingly, the existing mechanisms in this regard are mostly informal and poorly utilized. Like this study, Edwards and Hulme (1996) and Romzek et al. (2012) found that most of the frequently employed mechanisms of beneficiary accountability are of an informal nature. Moreover, the usage of these mechanisms varies across NGOs, mainly due to differences in donor requirements. In contrast to the mechanisms used by NGOs to discharge accountability to donors, they lack formal mechanisms to ensure accountability to their beneficiaries. The findings of this study in this case are in line with the comments of O’Dwyer and Unerman (2010) in that beneficiary accountability mechanisms are still somewhat hazy.

9.5 Existing Mechanisms and Social Accountability Practices

This study is focused on exploring both functional and social accountability practices in NGOs in Bangladesh. As discussed in the previous three consecutive sections, the existing mechanisms largely focus on functional accountability practices. More specifically, most of the mechanisms are employed to ensure that NGOs are spending money for the designated purpose. While NGOs are more concerned with using upward accountability practices, they remain indifferent to the use of downward and internal accountability mechanisms. Although there are a plethora of internal and downward accountability mechanisms, most of these mechanisms are poorly utilized by NGOs. Accordingly, this study found that most of the NGOs are diverted from their social missions to a large extent. Accountability practices are largely confined to meeting the requirements of donors and regulators, which largely focus on reporting and other rigid requirements. As a result, an NGO is placing more emphasis on functional accountability while

ignoring many aspects of social accountability practices. Although many NGO officials agree that beneficiary accountability should be prioritized, this does not occur in practice. For example, the executive director of Case NGO 4 explained that:

Both functional and social accountability are important. If we ensure social accountability, then functional accountability will automatically be ensured. Social accountability has a greater impact than functional accountability. I am giving importance to social accountability in that practicing functional accountability is not enough. For example, my donor asks me to give 200 winter blankets to beneficiaries. But they did not give me specific instructions or the list of beneficiaries. They need some photos and a master roll from me. They will justify whether I have really given 200 blankets. That's enough for the donor. But because of my accountability to community members, I then carefully select the most vulnerable people as the beneficiaries. Merely giving blankets to people is not enough. I have to see who really deserves these blankets. I have to check if there is any duplication in the beneficiary list, and I have to review the list by going door to door. The donor did not tell me this. I did it out of a sense of social responsibility, i.e., social accountability. [Fokrul Alam, ED, SACO]

While this executive recognizes the importance of both functional and social accountability, this study found no evidence of donors, regulators, or NGOs taking an active role in ensuring an NGO's accountability to the people of society at large. Donors, for example, are rigid about the pre-designed agenda regardless of the needs in a community, and they do not engage in active participation with beneficiaries and community members on the ground. They largely depend on some specific mechanisms, most of which are formal and done by the NGOs' staffs. These reports do not reflect the real views of the beneficiaries and community members. As a result, an NGO's real performance is not reflected in these formal reports. According to Sawadogo-Lewis et al. (2022), reporting is a troublesome phenomenon, with continuing impediments to rationalizing outcomes for donors. However, donors are also alleged to have excessive but rigid accountability requirements. The majority of the staff remains busy producing paperwork, which prevents them from being actively involved with beneficiaries and community members on the ground. As opined by Ahmed et al. (2022), there are worries that demands for functional accountability can draw focus away from social accountability.

According to the findings of this study, the majority of existing projects are short-term in nature. As a result, mechanisms used in this regard are unlikely to have a long-term impact on society. As opined by Cordery et al. (2019), the short-term, functional, quantitative focus could obstruct the emergence of what is valued in the environments in which NGOs work. Again, regulators are found serious for having annual reports and other administrative certificates from an NGO as to its performance, most of which don't reflect the NGO's actual performance in its social purpose activities. It is almost rare that regulators use social accountability mechanisms such as continuous monitoring at the field level, community dialogue, public hearings, and participatory evaluation. In fact, existing donor funding systems and regulators' controlling attitudes make it difficult for an NGO to focus on its drive to meet social obligations. The existing mechanisms thus largely focus on an NGO's external accountability rather than its internal accountability. In this regard, Ebrahim (2009) pointed out that regulators and donors frequently focus on external

accountability mechanisms like controls, laws, and performance monitoring. As a result, they overlook internal organizational and personal accountability issues, including those involving integrity and mission. As evident in this study, the current accountability mechanisms used by donors and governments appear to imply that accountability is a control mechanism rather than a mechanism of coordinated efforts towards achieving a social mission. It is better reflected in the recent publication by Roy L. Heidelberg. Heidelberg (2020), in his famous essay *Ten Theses on Accountability*, stated that accountability as it is now understood involves control rather than consent.

Given the existing circumstances in the NGO sector in Bangladesh, unless and until regulators and donors make an NGO practice internal and downward accountability mechanisms, an NGO's social accountability will remain a delusion. Non-profit organizations, which include NGOs, are held primarily accountable for their social impact (Rouault & Albertini, 2022). Therefore, accountability is more closely linked to social purpose and public trust than it is to following regulations or industry standards (Ebrahim, 2010).

9.6 Conclusion

Notably, as identified and discussed under research question 1 in the previous chapter, three motives primarily define the nature and extent of the application of different accountability mechanisms used by NGOs in Bangladesh. Most of the existing accountability mechanisms are framed and utilized as per the donors' and regulators' requirements. And these upward accountability mechanisms mainly focus on reporting, which is very rigid and, in some cases, ignores the reality of local context. To ensure an NGO's upward accountability practices, donors and regulators also use different mechanisms. However, most of the respondents, especially beneficiaries and community members, expressed their suspicion as to the presence and effectiveness of these mechanisms. In the case of internal accountability practices, internal governing bodies like the EC and GB, the constitution, internal policies, internal monitoring and auditing, and an internal reporting system serve as the main mechanisms. However, this study revealed a very disappointing picture of how these mechanisms are used. Most of these mechanisms are confined to pen and paper, and the roles of internal governing bodies like the EC and GB are mainly ornamental and mostly ineffective. There is an acute lack of a sound internal accountability culture in NGOs in Bangladesh. The words of the chief executive of an NGO are full and final. More frustratingly, NGOs are almost reluctant to discharge their accountability obligations to their beneficiaries and community members. Accordingly, in this regard, there are no formal mechanisms. Although a number of informal mechanisms (e.g., a need assessment survey, an inception meeting, community dialogue, information disclosure, complaint handling, beneficiary empowerment, and beneficiary feedback) exist in NGOs in Bangladesh, most of them are poorly utilized. In some cases, NGOs are found to utilize these mechanisms, but they do so to gain public confidence in their work.

Chapter Ten: Challenges of Accountability Practices

10.1 Introduction

In the last two consecutive chapters, the NGOs' motives for accountability practices and subsequently the motive-driven mechanisms of accountability practices were blotted and analyzed. This study revealed that NGOs face a number of challenges that prevent them from creating and nurturing a good accountability culture in their organizations. Accordingly, this chapter deals with the third research question, i.e., challenges of accountability practices. While referring to the scenario of challenges of accountability practices in NGOs in Bangladesh, EC Member 2 of Case NGO 4 in this study stated that "NGOs cannot work independently if they really want to. There are frauds, local administrations, local police, musclemen, LGRs, and so on. NGOs have to overcome these barriers. It is difficult for NGOs to reach beneficiaries directly. In Bangladesh, there is no scope for NGOs to flourish independently." In a similar vein, GB Member 1 of Non-Case NGO 5 said that "on one side, NGOs are interrupted by administration. Then they are interrupted by UP chairmen and members. Local political leaders also create problems. They insist on some unexpected benefits. Otherwise, they will not allow non-government organizations to work in their areas."

Admittedly, Apex Body Official 2 raised some questions with grief as to the role of various stakeholder groups in the NGO sector in Bangladesh, including regulators. For this research participant,

Who is responsible for the lack of accountability in the NGO sector? Yes, there are some malpractices in the NGO sector. But NGOs are not solely responsible for this lack of accountability and transparency.

These three research participants' comments largely depict the scenario of challenges to NGO accountability practices in Bangladesh. With such an understanding, in bold lines, I pinpoint eleven major challenges that local NGOs here in Bangladesh face while discharging accountability to their stakeholders. As noted in the theoretical framework chapter, donors, regulators, and beneficiaries are the three key primary stakeholders in the NGO sector. Regrettably, among these three groups, this study has found that donors and regulators remain the main stumbling blocks towards good accountability practices in NGOs in Bangladesh. In addition, notably, NGOs themselves stand as a barrier to a good accountability culture in the NGO sector. Other stakeholders, such as beneficiaries, are also responsible for the absence of appropriate accountability standards in NGOs in addition to these three specific stakeholder groups (donors, regulators, and NGOs themselves).

10.2 Donor's Liability

While talking about the role of donors in accountability practices, the ED of Non-Case Local NGO 4 said that “donors must have liability [for a lack of accountability]. They cannot avoid their liability for the lack of accountability and transparency in their funded NGOs.” And this claim is clearly evident in this study. In this regard, I bring several liabilities on the part of donors to the forefront.

10.2.1 Donors have a lack of funding morality.

The first accusation against the donors is that there is an absence of morality among the donor agencies. As noted at the very beginning of this dissertation, local NGOs generally get funding from international NGOs (INGOs), and these local NGOs treat INGOs as their donors in a real sense, although they are not the donors. Whatever the case, local NGOs have to pay a specific percentage [a bribe] at the time of getting the fund. It happens in the case of both foreign-funded and government-led projects. Furthermore, they must satisfy a donor in a variety of ways in order to secure the project. For example, the accountant of Case NGO 4 declared that:

Corruption in local NGOs begins as soon as they receive funding. For example, there are two representatives of a donor in the Barishal division. These two representatives make liaison with the local NGOs before starting the project. They demand a specific percentage of the fund from an NGO. For example, if the fund is 100 taka, then they will demand that if you give 10 taka to me, then I will manage the fund for you. Any NGO that agrees with this unethical condition will get the project. This also happens in the case of government projects. Foreign donors' official staffs act as liaisons with non-government organizations.

This accountant's claim is reflected in the remarks of local administrative official 5 for government-led development projects. According to this research participant, “NGOs pursue getting VGD projects. NGOs will go to war to secure this project. By offering money [bribes], they must bring projects.” The evidence in this regard becomes intense with the comments of Civil Society Representative 5, who claimed that “there are many good NGOs that don't get projects from the donors. This is a very big challenge. The NGO is good, and it is doing work transparently. Nonetheless, it must manage donors [irregularly] for the next project.”

They [the NGO] must satisfy the donors in a variety of ways. The project coordinator of Case NGO 4 crafted a real-life scenario as to how donors or their agencies indulge in this corruption.

Foreign donors don't give funds directly to Bangladeshi NGOs [local NGOs]. They will give funds to those NGOs that their partner NGO [an international NGO or a big national NGO] suggests. Foreigners don't know much about local NGOs like us. They know about us through large NGOs or their staffs that work directly with foreign donors. The staffs of these large or international NGOs then maintain contact with the staffs of these local NGOs. Local NGOs have to maintain communication with the officials of donors or international NGOs. Then local NGOs have to satisfy their demands [for a percentage of foreign funds] if they [local NGOs] want to have foreign funds. You [local NGOs] will not get the fund if you don't have a good relationship with international NGOs or their staffs, no matter how transparently you are working.

This scenario of double-dealing on the part of donors (mainly INGOs in the context of this study) has severe implications for accountability practices in NGOs. The case of financial irregularities is more acutely prevalent in government-led development projects. If an NGO has to give bribes or surrender a specific percentage of the fund at the very beginning of the project, it in turn adversely affects the quality of the program. More clearly, the ultimate beneficiaries of the program will be deprived of the real benefits.

10.2.2 Donors are imposing their agendas on NGOs.

As discussed in previous chapter, NGOs are subject to mission drift (a segment of internal accountability) due to the imposition of donors' agendas on them. This study revealed that donors tend to bind local NGOs to implement their agendas, irrespective of local needs. NGOs' concerns are not taken into consideration. NGOs are in one sense bound to implement donors' agendas, mainly because these small local NGOs extensively depend on foreign funding for their operations and existence. Noncompliance with donor decisions is unthinkable in Bangladeshi NGOs. One of the high officials of an apex body acknowledges this issue in that:

You are now forcing [an NGO] to do the work in this manner. But it should not be done. It is supposed that NGOs will give you proposals to solve their local problems, and you (the donor) will help the NGOs as per your funding framework. Now you are telling me that you [the NGO] do the work in this way! [Apex Body Official 2]

It was found that NGOs are quite ready to implement the agendas of foreign donors, regardless of their original mission. Even among NGOs, there is fierce competition for donor funds. Accordingly, donors have many options that allow them to act overwhelmingly. This scenario is consistent with the managerial variant of stakeholder theory in that there is a high propensity among NGOs to maintain the interests of the powerful stakeholders irrespective of the interests of other stakeholders, like beneficiaries and communities.

The ED of Non-Case NGO 5 expressed his helplessness in that regard and says with grief that “we implement the donor’s agenda despite our discomfort. Donors have specific purposes for giving funds. We are not independent. We cannot do many things despite our willingness” In a similar fashion, the executive director of Case NGO 4 commented that “in the past, there was scope for innovative work in the NGO sector. Donors gave preference to our local needs. For the time being, it appears that they [donors] are only providing us with prescriptions. We are just working as subcontractors. Earlier, NGOs’ voices were the prime factors, but now donors’ voices are the first priority. Donors are not giving importance to our field-level experience.” He further added:

I understand that I need this in terms of my local context. But donors insist that you don’t need it. They can’t try to understand [the local context]. They are not giving importance to the local context. They don’t allocate resources considering the local context.”

EC Member 2 of Case NGO 4 supported this argument in that “the donor’s agenda doesn’t match the local context. Donors remain committed to their priorities.” As a result, donors cannot avoid liability for failing to recognize local needs. NGOs exist for the benefit of the beneficiaries, and donors fund the beneficiaries. Despite this reality, donors are found to stick with their own agenda and push local NGOs to implement their chosen agenda. In one sense, it is a waste of funds. And in another sense, donors are doing something that goes beyond the interests of local people.

This scenario of donors’ attitudes is also prevalent in literature. For example, according to Johnson (2001), NGOs frequently rely heavily on foreign donors, whose program priorities may neglect or miss the needs and ambitions of their intended beneficiaries. In a similar manner, Agyemang et al. (2009) found in their study that, despite the fact that it is perfectly reasonable for donors to stipulate that their money should be used to advance their overarching, long-term charitable or policy objectives, many NGO officers noted that they frequently have to focus on a small number of specific problems and projects that the donors are willing to support. As a result, despite their best efforts, NGOs are unable to treat the primary intended group of stakeholders, the beneficiaries, from a normative standpoint.

10.2.3 Lack of Donors’ Willingness

Although it seems absurd at first hearing, the reality is that donors lack the willingness to ensure accountability practices. According to the ED of Non-Case NGO 5, “the main factor in accountability practices is whether you actually want accountability. The number one obstacle is that no one wants accountability in the true sense, not even the donors.”

In a similar vein, the ED of Case NGO 1 stated that “donors do not put that much importance on accountability issues.” The findings suggest that this lack of willingness on the part of donors is grounded in several issues. The first issue is that donors don’t give training to NGO staff for accountability. As opined by the ED of Non-Case NGO 5, “no training is given to NGO staff for accountability purposes. This is a built-in system. There is no budget for training.” In some cases, if training is given to NGO officials, the volume of training is not adequate. Second, there are not sufficient mechanisms from donors to ensure an NGO’s accountability to beneficiaries. They are alleged not to be serious about beneficiary accountability practices. As demonstrated by the ED of Case NGO 4,

Donors are indifferent about beneficiary accountability. Donors have no specific mechanisms to ensure beneficiary accountability. They should take the initiative to develop the mechanisms so that an NGO remains accountable to beneficiaries. Donors do not provide budget in this regard. They [the donors] have no interest in this regard. Many beneficiaries still regard the benefits as a gift from an NGO. Donors should work on this issue. They have to make sure that beneficiaries understand their rights. But I didn’t see their [donors'] interest in increasing the capacity of beneficiaries.

The lack of donors' willingness is also witnessed in that they don't have the tendency to punish or cancel contracts with corrupted NGOs. The ED of Case NGO 1 claimed that "donors lack the strong good intentions necessary to ensure NGOs' accountability. It is less common on the part of donors to give up on those NGOs that are involved in nontransparent activities. However, there are some donors who are very sincere about ensuring maximum accountability."

The fourth factor that indicates a lack of willingness is that donors don't allocate adequate resources to implement the project properly. And this issue was repeatedly raised by the NGO officials and acknowledged by all four Case NGOs' executive directors. The ED of Case NGO 2 claimed that "donors always want us to be 100% accountable to our beneficiaries. But, in reality, there is a gap between expectation and practice." Admittedly, the ED of Case NGO 1 further argued that "many NGOs engage in unethical practices simply because they lack sufficient resources to meet the needs of donors and the NGOAB." In some areas, there is no budget from the donors. Even donors don't allocate budgets for monitoring purposes. The ED of Case NGO 4 argued that "We are requesting a monitoring officer position in a project. In that case, they usually say that you recruit a part-time monitoring officer. We don't get a monitoring officer in many cases. Now the project coordinator is performing the duties of a monitoring officer."

Donor's Representative 1 acknowledged the issue of the mismatch between resources and donor expectations. He stated that "this is partially true; some donors do not provide enough funding to meet their needs. For instance, we are unable to support the staff requirements with sufficient resources." He further added, "I also agree that we had certain constraints. Since donor set a specific amount, we were unable to provide our NGO [Case NGO 3] with enough resources. The budget was constrained."

Another issue is that donors don't have a plan for building NGOs' organizational capacity. Although they are found to allocate a budget for training, there is no funding from the donors for building organizational capacity. The ED of Case NGO 4 claimed that "now everything is done based on projects. They only allocate capacity-building budgets for specific projects. Their thoughts are surrounded by the project. They don't think about the organization [an NGO]." Lastly, but most surprisingly, many NGO officials claimed that donors are indifferent about the quality of the program. The ED of Case NGO 4 comprehensively presented this crackdown on the part of donors.

Donors now ask us: What is your coverage, i.e., how many beneficiaries can you support with this fund? They say that this is our budget. So you should design the project based on our budget. They have recently focused on quantity. Donors know that, for example, it is not possible to construct a house with this amount of 10 thousand taka. They also know that the quality of this house will be fragile. Nonetheless, they [the donors] keep working. We tell the donors that this house will not sustain itself over the long term. However, we can't bargain with them. We are always in fear that if we bargain too much, they will not give the money to us. We need funds. We have to survive.

Donors are also criticized on the ground that they are indifferent about the impact study of a program. For example, the ED of Case NGO 3 claimed that “there is sometimes a mismatch between the expected output [outcome or impact] of a given project. Projects, for example, are coming to an end. There is no long-term impact. It not only happens in the case of government projects; it also happens in the case of NGO projects. There is no substantial impact.” He further argued that “there is no pressure [from the donor] for the impact of the project.” Some donors are interested in the project's impact up to a certain point. However, most of the donors are not serious about the impact of the project. It thus reflects the scenario that donors are somehow busy disbursing funds and completing a project. According to the study, in most cases, they do not investigate the long-term impact of a project. It paves the way for a lack of accountability and transparency in NGOs. Apart from this, in many cases, it was found that donors were not interested in the local need assessment. In a similar type of study in 2007, TIB found that donors frequently fund NGOs with initiatives that allow them to carry out their agendas as they see fit. And NGOs carry out the programs in accordance with the guidelines set forth by their patrons. There is no room to consider local needs.

The lack of donors’ willingness is also evident in the literature. As opined by Barbelet (2019), the requirements, expectations, and capabilities of NGOs are frequently misunderstood by donors and foreign partners, who also fail to engage with them enough to identify capacity deficiencies. In a similar vein, in a recent piece of writing focusing on NGOs in Afghanistan, Shaheed and Leyh (2021) explained how donors impose their own preferred policies and operating procedures on local NGOs and ignore the capacity-building options of these grassroots NGOs. According to Shaheed and Leyh, donors and international partners (INGOs) frequently use capacity-gap analysis, focusing on generic, scripted questions that miss many of the real-world difficulties that national organizations encounter. As a result, a top-down methodology is used, with international partners pressuring NGO staff to adopt their own standards of conduct and operating principles without fully taking into consideration their current capabilities and particular situations.

10.2.4 Bidding System

The fourth major problem that local NGOs face in practicing accountability is the existing bidding system, also known as contracting in the international development world. On the one hand, this system excludes local NGOs from funding opportunities to a large extent while also forcing them to carry out a project with an insufficient budget. In addition, this bidding process is complex and requires extensive capacity that local NGOs generally don’t have. As such, these local NGOs can’t compete with large national NGOs and INGOs. Most of the respondents were against this bidding system, and many claimed that this system did not go with the very nature of NGO work. Rather, it makes them (NGOs) sub-contractors. One of the EDs in a roundtable discussion between NGOAB and ADAB criticized the role of funders and said, “Please don't make

us [NGOs] contractors. As responsible citizens, we want to contribute to the country's progress” (ADAB, 2019).

Furthermore, this system does not allow for an NGO’s innovative work on the one hand, and on the other hand, it ignores the local needs of the communities in which a local NGO operates. Indeed, this bidding system promulgates a commercial culture among NGOs. NGOs are found to compete with each other to bid on a project, and once they get the project, they just implement it within the donor’s prescribed guidelines. Moreover, some research participants complain that a significant portion of the money is spent throughout this bidding process. The ultimate impact of this system is that it reduces the quality of the work. Accordingly, beneficiaries are the victims of this system. For example, Apex Body Official 2 commented, “We have told them (donors) that you have made us [NGOs] the subcontractors.” The view of this apex body official is purported by NGO Expert 1, who said, “I am opposed to the bidding system. Donors and the government are making us contractors. You will accept the contract. I have no desire to work as a contractor. In addition, due to this bidding system, the quality of work has declined.” In a similar vein, PC 1 of Case NGO 2 summarized the impact of the bidding system in a few words by saying that “the quality of the project is hampered.” Admittedly, the ED of Non-Case NGO 2 stated that “the existing bidding system has limitations, like the fact that we have to offer minimum funding requirements for a project. It hinders the successful operation and completion of a project. Beneficiaries, NGOs, and even donors lose because of this bidding system.”

Notably, local NGOs in Bangladesh rely on three main types of funding: foreign funding, self-generated funds mostly from microcredit, and government-led development funds. In addition to foreign funding, thousands of local NGOs run government-led development projects. There are two possible answers to this competition for government funding. The first is that it helps an NGO establish its legitimacy before the public and, more importantly, before domestic and international institutional donors. The second reason is that although the government-led development project fund is not eye-catching in size, small local NGOs need it because of a concurrent fund shortage in the sector. Another issue is that, due to the change in funding modality, mainly because of the bidding system, INGOs and national NGOs are competing with local NGOs for local projects. This puts local NGOs in another area of uncertainty. The Apex Body Official 2 noted that:

Previously, international non-government organizations (INGOs) collected funds from foreign countries and then implemented projects in collaboration with local NGOs. But now international NGOs compete with local NGOs to get funding [which is allocated for this country]. Now non-Bangladeshi NGOs are now fighting with Bangladeshi NGOs for having Bangladeshi funds.

Again, because of this contracting system, national NGOs are applying for funding in areas where they don’t basically operate. Due to a lack of capacity and the experiences associated with the bidding system, local NGOs in the applied areas do not receive funding. This is undeniable

evidence that local NGOs are well acquainted with local culture and context. According to Apex Body Official 2,

Due to a change in donors' funding methods, it is now apparent that NGOs from Dinajpur district are going to work in Barishal. Local NGOs cannot compete with national NGOs in the bidding system. Accordingly, big NGOs get the project, and they implement it in an area. Upon the completion of the project, that big NGO shut down the operation in that area, and they went back to their original area. But a local NGO does not leave the place of operation, unlike a non-local NGO. Even after the project was completed, those local NGOs remained in the area. As such, this local NGO can follow up on the impact of the phase-out project. But now this is not done.

In a similar manner, NGO Expert 2 contended that:

That is another game. Local NGOs cannot reach its [bidding system's] boundaries at all. He will receive the fund for which he is eligible to bid. Now, ask yourself, "Who can bid?" For example, donors require that you have legal status, i.e., you must have three audits in each financial year. These are dangerous conditions for local NGOs.

Notably, the contracting system remains a subject of debate in the international development field and accordingly in development literature. Michael Edwards and David Hulme, two leading researchers in the field of NGO accountability, claim that contracting causes mission deflection (Edwards & Hulme, 1996). In addition, the contract funding or bidding system, whatever it is called, has been severely criticized on several grounds, such as funding insecurity (Zhao et al., 2016), short-term orientation (Ke, 2018; Li, 2018), insufficiency (Ke, 2018), substantive workloads to NGOs (Enjuto Martinez et al., 2022), additional work outside of the service contract (Wen, 2017), and prioritizing these above the needs of beneficiaries (Jing & Savas, 2009).

In addition to the donor bidding system, the government contracting system for NGOs has been rising since the 1990s (Enjuto Martinez et al., 2022). As noted earlier, in addition to foreign donations, government funding has also become a source of funding for NGOs in Bangladesh, especially for small local NGOs. Government contracting, like donor bidding, has been heavily criticized for a variety of reasons, including the government's increased control over NGOs (Smith & Lipsky, 1993), the elevation of upward accountability in importance (Edwards & Hulme, 1995; Fowler, 2000), unbalanced relationships (Edwards & Hulme, 1995), the concentration on service delivery, and the suspension of advocacy activities (Casey & Dalton, 2006). In their very recent work, Enjuto Martinez et al. (2022) investigated how government contracting of services affects NGOs in China and concluded that contracting puts significant pressure on NGOs. These researchers drew three conclusions from their ground-breaking study. First, the contracting system supports larger NGOs, bureaucratization, and specialization, which has a negative impact on NGOs due to economies of scale. Second, it forces NGOs to rely on the government for funding. Ironically, the insufficiency, instability, and insecurity of government contracting money threaten the viability of NGOs.

Last but not least, contracting brings rigid performance, management, and accountability processes typical of the commercial sector that divert NGOs from their missions and subdue rights-based and advocacy organizations. They also claim that the effectiveness of NGOs has been weakened by the general lack of funding and the market competition for government contracts. As a result, the current system of government contracting is linked to insecurity, insufficiency, and volatility that endanger the sector's survival (Considine, 2003; Evans et al., 2005).

Despite the increasing voices against the bidding or contracting system, several scholars applauded the importance of its usage from an NGO perspective for a number of reasons. Contracting, for instance, fosters the growth of NGOs (Jing, 2018), increases their capacity to provide social services (Cortis et al., 2018), enhances their services, effectiveness, and management practices (Nowland-Foreman, 1998), boosts their legitimacy, fundraising capacity, and capacity (Zhao et al., 2016), cultivates their professionalism, and fosters the growth of the social work profession (Cortis et al., 2018; Wen, 2017). But as this study and other research have shown, bidding procedures, such as those used for government contracts, make an NGO's operations ineffective and, more crucially, cause mission drift, which poses a threat to the sector's ability to survive (Enjuto Martinez et al., 2022).

10.2.5 Lack of Transparency

Another concerning matter on the road to good accountability practices in NGOs is the lack of transparency and questionable activities on the part of donors and INGOs. To recall, small local NGOs in Bangladesh primarily serve as INGOs' partner NGOs. These local NGOs are very rarely found to work with donors directly. As a result, in addition to government funding, they primarily receive projects from INGOs and large national NGOs. However, the fieldwork for this study revealed a lot of questionable practices by these INGOs and big national NGOs, which get the projects directly from donors and then implement them through small local NGOs. The current situation is that local NGOs regard these INGOs and large national NGOs as their donors. In a nutshell, for many, the lack of transparency by donors (mainly INGOs and big national NGOs) is grounded on six critical issues. The first and foremost questionable activity on the part of donors is that they tend to consume a significant portion of the funds of the project in the name of various issues. They are mainly questioned in this regard in that they consume a portion of the fund in the name of consulting fees, capacity building, and other purposes. For example, the president of the NGO forum of a district claims that:

Donors consume a significant portion of the project's funds as a consulting fee. In many big projects, they [donors] take 50 percent of the fund. They [the donors] take this portion of the fund in the name of advisory services and other things. They insist that they will provide these services, and we [NGOs] are bound to accept their services. It is common knowledge that donors take a portion of the funds. Their fee or salary structure does not commensurate with our local structure. In this way, they are raising funds for the project. [Civil Society Representative 6]

This view is also evident in the comments of the ED of Case NGO 4. This ED said that “there are ten crores of taka, for example, in a budget. They [the donors] then keep 25 percent of the fund as their management cost. So a large portion of the fund is used for their management costs.” With such an understanding, the ED of an NGO claimed that it is important to look at how much foreign NGOs operating in this nation charge donors for overhead costs and how much they donate to local NGOs (ADAB, 2019). Accordingly, PC 1 of Non-Case NGO 1 regrettably stated that “many donors are also involved in corruption. They collect funds from foreign countries and misuse a significant portion of the funds. It is their business.” However, in response to these allegations against donors, especially INGOs, Donor’s Representative 1 offered different explanations.

Generally, partner NGOs tend to hire an average consultant for a project instead of a skilled consultant. We do, however, hire a knowledgeable resource person. Their [the partner NGOs'] goal is to save a portion of the budget allocated for skilled consultants. We have no control over the budget. This budget is spent by the partner NGO. We just provide a good consultant.

He further illustrated.

One of our partner NGOs is supposed to hire a consultant for the project. But it was found that they had hired an Upazilla-level local consultant. We refused their selection because this local consultant cannot do well. There is a specific budget for this activity. As a result, we advised them to hire a senior-level resource person. Then that partner NGO hired our proposed consultant.

Whatsoever, this consumption of a notable portion of funds has a severe impact on the project's outcome. As opined by the ED of Case NGO 4, “it has a substantive impact on our beneficiaries. We have to serve a huge number of beneficiaries by using the remaining fund. It becomes difficult for us. They correctly keep their portion, but they put us under pressure to make the coverage.” In addition to this allegation of fund consumption, donors are also questioned for seeking their own privileges first. They tend to serve areas with good accommodations and other amenities rather than areas that require immediate attention. It ultimately raises questions about the donor’s real willingness to solve the actual problem. For example, the views of Case NGO 4's ED reflect this donor preference for special treatment.

Donors look for their own privileges. We all know that Barguna is a vulnerable area. It is a climate-affected area. But many donors don't come to this area. They have some areas to cover. They begin by looking for better-accessible areas to live in. They look for good hotels. They frequently come to these areas [i.e., well-suited areas for their residence]. They don't go to those areas where there is a communication problem, a residential problem, or a food problem. This is my very bad experience. I noticed this [donor attitude] very soon after the Sidr incident. They [the donors] repeatedly provided assistance in the same area. They had to spend, and that's why they spent the money. In contrast, there are some areas where people did not get anything. But no donor will go to these areas. Nobody wants to travel to Pathargata or Haringhata. I saw that much of the damage was done in Barguna. But there are very few donors who are interested in working in Barguna. All the donors were tumbling into Sarankhola. The reason is that Sarankhola is adjacent to Khulna town. There is good residential accommodation in Khulna.

Another ground of allegation against donors is that they interfere with the recruitment and selection processes of human resources in local NGOs. Many NGO officials claimed that donors ask for and, in some cases, create pressure on NGOs to recruit their own preferred people for the projects. The study of Transparency International Bangladesh (TIB) has also found such evidence. In its studies in both 2018 and 2007 conducted on NGOs in Bangladesh, TIB found that the funding organizations have a hand in influencing their hiring, which local NGOs cannot avoid (TIB, 2007, 2018).

Another area of complaint against funding organizations is that they are biased in selecting their partner NGOs (i.e., local NGOs). Donor's Representative 1 agreed with this tendency of INGOs to intentionally but irregularly select partner NGOs. According to this respondent, "I've heard that INGOs choose NGOs as partners who can satisfy their local representative or respective officials of that INGO. This is reality. It is true. I know that many organizations (NGOs) have this [culture]." The same organization (i.e., TIB) found in its 2007 study that donors choose their chosen NGOs for financing without adhering to the proper selection policy because they are subject to a variety of influences.

A surprising fact is that donors teach unethical activities to NGOs. The study found that donors instruct NGOs to write a project proposal (PP) on a given issue. The NGOs then write "PP" on it and receive the funds. This is the opposite of ideal practice. The Apex Body Official 2 raised his concern in this regard. For him, if they (donors) remain ethically strong, then they will say, "How do I become sure that you will do the work in this area because your PP is not ready for this area? Instead, they (donors) tell him or her (the NGO) that you prepare the presentation, and I (the donor) am arranging everything." In some cases, donors are found to be managed by the local NGOs during monitoring and evaluation. The ED of the Case NGO 4 argued that:

Donors create the opportunity to deceive. Sometimes donors request that we not highlight the project's shortcomings in our reporting. They ask us not to show the weakness of the project. They ask for an average report. They don't like weak points."

Even Donor's Representative 1 agreed that the reports of the partner NGOs contained fabrications. He said that "in many cases, it happens that an INGO asks its partner NGO for well-furnished reports so that they can submit these good reports to their donor." This tendency toward fabricated reporting is also documented in literature. For example, TIB figured out in its 2007 study that donors are very interested in the reports that NGOs submit. They remain happy if the report is presented well, irrespective of goal achievement (TIB, 2007). In a common direction, an ex-field officer of a local NGO highlights this scenario. In his words, "donors don't come directly to the field. Their representatives generally come to the field. They do the inspection. If there is any deviation, the NGO somehow satisfies them. They are being managed."

Another critical point is that donors remain serious about spending the full budget of the project at any rate. The ED of Case NGO 3 raised this issue seriously, stating that donors impose

obligations on NGOs to spend the entire amount of the fund regardless of project progress. This leads an NGO to spend the fund whimsically, which in turn paves the way for a lack of transparency. This issue was also found in TIB's 2007 study. One of the key informants in that study said that:

Donors frequently notice that a project is not finished in the allotted amount of time. Then, the donors put pressure on the NGOs to spend the remaining money in whatever way possible. If not, the NGO must fulfill its obligation to its funders. At this point, the NGO founder [i.e., ED] tends to buy a lot of goods he wants and make lots of fictitious vouchers to spend the money. (TIB, 2007).

This TIB's study further revealed that:

Donors expressed a lack of interest in the previous project's implementation during project approval. Donors don't provide justification on the extent of the NGO's project implementation success or whether the project has changed the lives of beneficiaries. They don't really care if there is corruption in a project or not.

Last but not least, as a part of their lack of transparency, donors are frequently found to breach the contract. Donors don't maintain their commitment. In some cases, they ask NGOs to do something that was not in the original contract. The ED of Case NGO 4 contended that:

I fall into an embarrassing situation when a donor asks me to perform an activity that is not included in the project activity list. There is no budget for the new required activity. They are imposing this new activity on me. They urge that this task be done. Then they ask us to make adjustments in other areas of the project. This has created a way of being nontransparent on the part of NGOs.

Unvaryingly, donors tend to interrupt in the middle of the project. The same ED said that "we have already set the goals and objectives of a project. But sometimes it happens that there is a decrease in the number of activities in the project, which leads to a decrease in budget. Then, how will I attain the desired outcome with this reduced budget? It poses a problem for us in that we have to retrench our project staff. This is a problem for us [NGOs]."

Notably, despite the aforementioned irregularities on the part of donors (mainly INGOs and national NGOs), local NGOs are not found to call out the funding organization. Even one of the members of the EC [EC Member 2] of Case NGO 4 questioned the actual motive of funding organizations. For him, "donors don't want NGOs to flourish independently". The main reason for the silence is the poor bargaining capacity of small local NGOs. They don't do so out of fear of losing future funds or the cancellation of existing projects. Even so, local NGOs are engaged in a war with each other for funding. The ED of Case NGO 3 assigned the survival of local NGOs as the reason for this competition for funding, irrespective of irregularities on the part of donors.

10.2.6 Questionable Commitment to Sustainable Development

Most of the research participants, including NGO officials, raised questions in regards to the donors' commitment to sustainable development or the complete solution of a particular problem. This is largely because most of the donors' projects are short-term oriented, and in some cases, they are focused on isolated issues. EC Member 1 of Case NGO 3 raised this regrettably.

I think that donors also don't want a permanent solution to the problem. Donors generally give fund to short-term projects. Although NGOs have the tendency to go for permanent solutions, they can't do it because of funding crises. This is the problem with donors. Donors don't want the solution to a problem.

This is critically important from the perspective of social accountability. Merely completing a project is not enough in terms of accountability. It is critical to assess the impact of a project on society. However, the current duration of the projects is not in line with a sustainable solution to a problem. And many participants criticize this tendency of donors. The ED of Non-Case Local NGO 5 claimed that he did not see any project in his long journey in the NGO sector, whose duration is more than 3 years. Admittedly, the ED of Case NGO 4 acknowledged the same mindset of donors. In his view:

I am not satisfied with the duration of any of the projects that I have implemented so far. Our projects were all short-term. According to my observations, all of the projects were supposed to be long-term in nature. No project was completed with the goal of achieving long-term development. We have nothing to do at the end of the project. We ask the donors in this regard, but nothing happens. They left the country with bags and baggage. Their project is done. Everything has been completed.

Again, donors are not found to be serious about funding a project based on local needs. According to NGO Expert 1, "whenever NGOs raise these issues, donors make the excuse that they don't have funds for a specific project. Donors, on the other hand, have funds for predetermined fields in specific geographical areas." This NGO expert further argued that "donors are liable for the lack of accountability and transparency in NGOs. They give a lump sum and declare that we (the donors) will do the health-related work. They now fund some areas of health and education. But it is mainly in inland areas. They (donors) give coastal areas very little priority." PC 2 of Non-Case NGO 5 explained the impact of the fund's nature and duration on accountability practices. He put that:

The longer the project's tenure, the higher the probability of transparency. There is no transparency in a short-term project. The duration of a project determines its transparency. In the case of short-term projects with a tenure of two years or less, donors typically come a few times for monitoring. Transparency and accountability are likely to be enhanced when there is an issue of project renewal.

By the same token, donors are indifferent about the impact study. The ED of Case NGO 3 alleged that:

Sometimes there is a mismatch between a project's expected output and its actual outcome or impact. This is also a gap in transparency. Projects, for example, are coming to an end. There is no long-term impact. It not only happens in the case of government projects; it also happens in the case of NGO projects. There is no substantial impact.

This ED further added that “There is no pressure [from the donor] for the impact of the project. Some donors are interested in the project's impact up to a certain point. However, most of the donors are not serious about the impact of the project.” However, the ED of Non-Case NGO 4 claimed that not all donors have the same tendency. There are some donors, according to this ED, who really want the solution to a problem. He further argued that “many international NGOs have been giving funds to local NGOs. They give us training. They conduct workshops and seminars for developing the capacity of local NGOs.” Despite this ED's claim, project duration remains a barrier to bringing a long-term solution to a specific problem. Hence, the social accountability of NGOs falls into question. As opined by Prasad et al. (2013) and Jacobs and Wilford (2010), contractual partnerships serve as a kind of defining characteristic of the development sector, where the funders clearly define the project's scope and implementation requirements in these interactions. As a result, NGOs have very little to do to address the immediate needs of communities, which leads to long-term development.

Once more, the length of a project affects how effective an NGO is. In the opinion of Shaheed and Leyh (2021), NGOs' organizational effectiveness and sustainable funding are related. According to these researchers, who studied Afghan NGOs, donor funding is solely reliant on short-term initiatives, which makes it difficult for local NGOs to retain experienced staff because they frequently seek out better-paying and more stable positions with international NGOs, taking their expertise with them.

10.2.7 Donors' Lack of Interest in Local NGOs

Donors are also condemned for the reason that they show indifference in giving projects to small local NGOs. Rather, they opt for large national NGOs and INGOs. The PC 2 of Case NGO 3 reported that “Donors require that an NGO have a specific amount of turnover in a year. We, the local NGO, cannot apply for those funds. Donors don't justify whether local NGOs like us can do the work. Donors don't put their confidence in us, but we have the capacity.”

Save the Children (2010) explained the reason behind this donor's disposition in part by taking the example of USAID, one of the world's premier international development agencies. According to this international NGO, although collaborating with regional NGOs in underdeveloped countries is a successful method to boost national ownership and advance long-term development, the shrinkage of USAID's employees and the ensuing decline in the agency's capacity to administer more numerous, smaller grants and contracts have both been factors in the use of massive contracting mechanisms (Save the Children, 2010). This organization further

argued that donor agencies should understand that the comparative advantage of local NGOs lies in more than just service delivery because local NGOs are pioneers in country knowledge, relationships with local communities, the ability to act as intermediaries between government and citizens, and value for money.

Banks et al. (2015) provided another explanation as to why donor agencies preferred large NGOs. According to these leading scholars in the field of NGO accountability, donors prefer large NGOs because of their risk-averse policies, assuming that large NGOs are more professional. Donors tend to maintain partnerships with just a selected number of big NGOs due to the necessity of centralization (TIB, 2007). These NGOs then contract out some of the anticipated work to smaller NGOs that have very limited influence over the decision-making process.

10.2.8 Donors' Rigid and Excessive Accountability Mechanisms

As a final point, donor accountability mechanisms also play a role as an obstacle to good accountability practices in NGOs. In the previous chapter, I articulated a substantive scenario about the shortcomings of donor accountability mechanisms. The first complaint is that donors ask for excessive reporting that hinders an NGO's natural work flow. For example, one of the EDs who was also the ADAB chairperson said that, at present, most of the brilliant employees in an NGO remain busy preparing the compliance report. They cannot devote adequate time to project implementation activities (ADAB, 2019). Second, their reporting mechanisms often conflict with the long-term motives of an NGO. As noted by Agyemang et al. (2009), the desire of donors for regular performance reports often clashes with the longer-term nature of some programs and the slower tempo of work in particular communities. These academics further added that donor project requirements are often so narrowly and rigidly specified that they rarely allow an NGO's feedback to donors about how projects need to be adapted to be more effectively delivered in light of local conditions. Thus, donors' accountability mechanisms act as barriers to an NGO's accountability practices towards beneficiaries and communities.

10.3 Regulators' Questionable Role

As previously stated, regulators are an important primary stakeholder group in NGOs. It is highly expected that all NGOs operate within a regulatory framework, and the regulators should create and facilitate an environment that allows the sector to flourish. In addition, regulators are supposed to play a key role in ensuring a good accountability culture in the NGO sector. Regrettably, however, this study revealed that regulators in many cases stand as a blockade to accountability practices in NGOs in Bangladesh. Almost all groups of research participants have shown their concern regarding the role of regulatory bodies like NGOAB, DSS, and local administration. The same case is prevalent in developing countries like Uganda. In a study conducted in 2004 by the academics of the University of Oxford and the University of Nottingham, it was found that 27–29% of respondents think that government is both a help and

a hindrance for NGO operations (Barr et al., 2004). In this section, I will highlight seven key areas where regulators in Bangladesh are frequently and repeatedly questioned.

10.3.1 Unlawful Financial Issues

The first and most outspoken accusation made against the regulators by research participants is that NGOs are inevitably involved in financial irregularities because of the regulators' malfunctioning financial activities. These financial immoralities affect NGOs in three ways. First, when funds are released by NGOs via the NGOAB. Second, local NGOs face an embarrassing situation when they submit applications for government-sponsored development projects. Third, some of the hidden costs are related to local administration. Pertaining to the discussion under this sub-section, I highlight here mainly the financial irregularities of the first one (i.e., the foreign fund release). The remaining two factors of financial malpractice on the part of regulators and their assigned local administration are covered in different parts of this chapter. While talking about the financial irregularities of regulators, the ED of Case NGO 1 regrettably commented that “many NGOs engage in unethical practices just because they don't have sufficient resources to meet the requirements of the donors and NGOAB.” In line with this ED, many respondents to this study acknowledge this unscrupulous issue with regulators. Notably, this is not the first time unusual findings have been made regarding the questionable financial practices of regulators. TIB's recent 2018 study explored the same scenario of irregularities. This TIB study revealed that the majority of local and national NGOs bribed NGOAB officials, particularly the administrative staff, to approve their projects (TIB, 2018). An ED of a local NGO in the TIB's study informed them that:

We bribe NGOAB officials. For example, 40000 taka is bribed to get a 4 lac taka project approved. We are obligated to pay, or else the approval will take a long time. [TIB, 2018]

In similar ways, another executive director of a local NGO in TIB's study claimed that “we are bound to bribe. Otherwise, it is difficult to get cooperation from the junior staff of NGOAB”. Once more, another ED of a local NGO in the same TIB's study alleged that “it has been an “open secret” that the NGOs bribe the officials of the NGOAB in different forms to avoid delay and harassment. Some officials, during their visit to the NGOs, also claim illicit benefits from the NGOs”. In some cases, as per the TIB study (2018), some NGO officials also reported that they directly provided speed money to the NGOAB officials when they observed that it was impossible to obtain the approval promptly without speed money. In order to hasten the approval process, they purposefully bribed the officials. The case is more severe in the case of government-led development projects. In the view of an official of an apex body:

You know that there are various development projects of the government, especially in mass education, VGD, VGF, women's affairs, and some projects of the Local Government Ministry. The government implements these projects through NGOs. But if you [an NGO] want to get a project from the government, then you have to do something "behind the scenes" or "under the table." You have to satisfy them [government officials]. You have to submit a specific

percentage of a given project to them. That's why I tell you that if there are some deficits in the accountability and transparency of the NGO sector, I don't agree to impose their liability on the NGOs only. [Apex Body Official 2]

And this claim of this research participant is evident in the ADAB's annual report. As the report contained, "it is found that in some cases, NGOs have to pay extra money to get the government fund. Nepotism, political influence, and lobbying are common in distributing government funds among NGOs" (ADAB, 2021). In an informal discussion with this researcher, one executive director of a case NGO very frankly described the financial malpractices involved in government-led projects and their impact on the quality of the project, especially on the fate of poor beneficiaries.

Giving a specific percentage to government-led development projects is common practice. Lack of transparency starts from there. We try to adjust this unseen money with other heads of the project or other projects. Since government officials have taken bribes from us, how do they ensure transparency and accountability? The government has monitoring tools from the central to the upazilla levels, but they don't use them because they have already taken money from NGOs against disbursed funds.

This informal view of the ED of Case NGO 4 is commensurate with the views of the EC member of the same NGO [EC Member 2, Case NGO 4] in that "when you get the project, you must give a large sum of money. There are some government projects where you have to give half the project's money if you want to get the project. If you remain true to your integrity, you will not get the project". Although researchers like Mikeladze (2021) claim that NGOs can make effective decisions on resource allocation, fundraising, and mobilization through sound financial management, the existing scenario of unlawful financial practices is undoubtedly a stumbling block towards ethical financial accountability practices in NGOs in Bangladesh. Its ultimate impact is negative for beneficiaries. For example, according to Apex Body Official 3, "when you get the fund by giving money, the quality of work will ultimately decline."

10.3.2 Anti-NGO Attitude of Government Officials

Many of the respondents, including NGO officials, argued that government officials hold a negative attitude about NGOs and their activities. This leads to a lack of cooperation on the part of government officials. Despite NGO Expert 1's assertion that "the government is the main thing; we (NGOs) are a complement force," this study discovered that, based on interviews with multiple stakeholders, the relationship between NGOs and regulators (the government) is not as warm as it appears. This NGO expert further explained the reason behind this aloof relationship between NGOs and regulators. Many NGO activities, according to this NGO expert, contradict the government's philosophies and domains, implying that NGOs engage in political activities. For example, he stated that:

When NGOs were doing well in the 1990s, the government felt threatened. Now the government is jealous of NGOs' work. Although we don't do politics, our activities are

mainly political due to their nature. For example, if we work for landless people to secure their land rights, that is a political activity. If we work for uneducated people to ensure education, it is political. Again, if we give capital to someone who has a lack of capital, it is a political activity. The fact is that we don't do party-based politics.

In addition to the above scenario, the same NGO expert blames donors for putting NGOs in conflict with the government. He argued that:

There has been a change in the nature of the project. Donors are now giving priority to two issues: governance and human rights. Both of these two issues are related to government and politics. As a result, there is a growing conflict between NGOs and the government. For example, if you talk about human rights, you have to speak against the ruling party. Again, if you work in governance areas, you have to talk against the bureaucrats. You have to talk against the police. Accordingly, donors are putting us in a very embarrassing situation. The more NGOs talk against the governance system, the more the government will act against the NGOs.

In response to the existing relationship between government and NGOs, like many respondents, the ED of Non-Case NGO 1 commented that “government and NGOs blame each other for a lack of transparency and accountability in their activities. This ED further contended that NGO officials are suspicious about the actual implementation of the government’s NGO policies”. The top official of an apex body provided a further explanation of this bitter relationship.

The government views non-government organizations as adversaries. Sometimes NGOs are a negligible entity. They are interest-eaters and bloodsuckers. This type of message is passed from the top to the bottom of the administration. As such, the relationship between government and NGOs is a gray one to a large extent. The coordination effort between NGOs and the government is, accordingly, hazy. [Apex Body Official 1]

This research participant further explained the government’s attitude towards NGOs as follows:

Since the very beginning, the role of NGOs in development, especially in the MDGs and SDGs, has not been highlighted in a written way. You hear that NGOs have big roles in women's development, child education, and disaster risk reduction. However, there is no acknowledgement (or "footprint") of the role of NGOs in government documents. There is no written acknowledgement of the role of NGOs. Even NGOs’ contributions to the GDP are not mentioned in written form.

The ED of Case NGO 2 explained another reason behind the government’s negative attitude towards NGOs. For him, “the government and the NGO sector blame each other because the government believes that if the NGO sector does not exist, foreign funds will not flow to it. However, this is the wrong perception of our government. If a foreign donor does not fund us, they will fund an NGO in another country. As a result, our country will be deprived.” In a similar vein, NGO expert 2 argued that “all government funds are spent through bureaucrats. They can not interrupt in NGOs’ fund. This is why bureaucrats dislike non-governmental organizations.” The views of these participants are consistent with the findings of Abozaglo (2009), Barr et al. (2004), and Chakma (2019). For example, Barr et al.’s study (2004) found that some local governments seem to view NGOs as rivals who siphon off funding from them while getting paid

more to perform the same task. Identically, as cited in Chakma (2019), the government stigmatizes, threatens, and intimidates NGOs in Colombia (Abozaglo, 2009).

Whatever the reasons behind this deteriorating relationship between government and NGOs, it has severe implications for the NGO sector in general and the country as a whole. The most basic implication is that NGOs' efforts are hampered, and in some cases thwarted, as a result of the actions and noncooperation of government institutions. The troubling issue is that if the GO-NGO relationship is poor, how can one expect coordination between these two parties to result in sustainable development, such as the SDGs? Therefore, NGO expert 1 commented that “an NGO is not a viable alternative to the government. NGOs can be assistants (sohojogi), but they are not the alternative. With emphasis, I want to say one thing very clearly: NGOs can do the work with software but not with hardware. The government perhaps thought that we were the alternative to them, but we are not.”

10.3.3 Local Administration's Arbitrary Actions

Most of the respondents to this study expressed their aggrieved views against the actions and attitudes of local administrative officials. Notably, NGOAB is the central regulatory body for foreign-funded NGOs that assign authority to local administrations (mainly UNO and DC offices) to oversee the actions of NGOs at the local level. In addition, NGOs that are registered with different wings of the government, like the Department of Social Services, the Department of Women Affairs, the Department of Youth Development, the Department of Cooperatives, the Department of Narcotics Control, and others, are accountable to the local administrative offices of these departments. Hence, all the local offices of these departments at both district and sub-district levels, including the UNO office, together form the local administration from the perspective of NGOs in Bangladesh. Among these local administrative wings, as the study revealed, the UNO office is the most significant one for local NGOs in Bangladesh. The local administration's activities, particularly those of the UNO offices, are sharply condemned for a number of reasons.

The first complaint against local administrations is that they tend to interrupt NGOs' operations. In some cases, local administrative officials, especially UNOs, are inclined to alter NGOs' pre-designed programs. Apex Body Official 2 demonstrated the background of how UNOs engage in contradiction with NGOs.

When we [an NGO] receive funds from a donor, we put them toward a specific area of development or project. But the government wants that I do the work through coordination with local administration and local government. The problem is that I am liable to my donor in the sense that I have made a commitment with the donor that I will do the work in a specific field or area. But when I inform the local administration, they reply that you need not do the work in this field in this area. You should not grant this benefit. You give winter clothing instead because it is now winter. But I have no authority to give out winter clothes since I got the fund, for example, for education programs.

The views of a local journalist supported the Apex Body Official's above claim. This journalist explained that:

Today I got a complaint from an NGO against the local administration. There is a local NGO in our area that has been working transparently in our upazilla. DWA is involved in this project. The local administrative official of this upazilla insists that this NGO does not need to do this work. But that NGO got this work from the ministry. UNO cannot [logically] restrict this work. These are inconsistencies [that NGOs face]. [Journalist 2]

In addition, as noted earlier, local administrative officials hold a negative perception of NGOs. As opined by NGO Expert 1, “the attitude of the local administration is negative towards NGOs. They don’t facilitate NGO activities; rather, they control NGO activities.” The reason is that, according to this NGO expert, “as an UNO, I can do everything, but I can interfere in NGO activities. This is their point of discomfort. That is the political view.” Similarly, PC 2 of Case NGO 3 claimed that they don’t get the expected dignity from local administrative officials. According to this NGO official, “The more you can say “sir” to Upazilla officers and USSO, the more respect you will receive.” Similar examples exist in other developing countries. According to Barr et al.'s (2004) research, one-third of all respondents in a Uganda survey reported that local government employees are antagonistic toward NGO workers.

The second area of complaint is that local administrative officials collect coercive subscriptions from NGOs under different names. The ED of Case NGO 4 expressed the scenario as follows:

We have to give 10 thousand taka for Independence Day. Five thousand taka is for Victory Day observation. I need to contribute money for Shaheed Day (February 21). Then I have to contribute to Pahela Baishakh. They ask for subscriptions from NGOs. This was asked during the meeting. What will we do?

According to the ED of Case NGO 3, these subscriptions form a portion of the unseen cost for NGOs, which thus remains a source of lack of transparency in NGOs. This ED further claimed that many government officials, including UNOs, expect a white envelope from NGOs when they participate in their programs. In the words of the ED of Case NGO 4:

One of the important factors of being nontransparent is that there are some unseen costs that we can’t ever bring into the spotlight. These costs are not included anywhere in the project. That’s why this unseen cost has made us bound to be nontransparent. This happens due to the system. I can’t talk about the unseen cost. Even donors don’t want to understand this cost. I am bound to incur this unseen cost in the areas of local administration and local politics. I can’t tell this to my donors. I face much difficulty in this case. There is no way to avoid this cost. In many cases, this diverts an NGO from the path of transparency.

Journalist 5 went in the same direction and told that “NGOs have to give subscriptions to the local administration for various day observations. But the amount is not significant. This subscription or contribution, in different forms, is made under UNO’s instructions. Because of a flaw in the system, NGOs provide this subscription. NGOs are bound to give this subscription because they have to collect the clearance certificate from UNO at the end of the project.” The

vice president of a local CSO explained the background of the helplessness of a local NGO to the local administration.

NGOs have to comply with the laws and legislation of the NGOAB. The NGOAB has assigned the responsibility of overseeing NGOs' activities to the local administration. In the course of doing this, NGOs become helpless because they have to collect a report [approval] from them [the local administration office], they have to conduct an inception meeting in their presence, and finally they have to collect a clearance certificate from them. Because of these factors, NGOs are rendered helpless. That's why NGOs cannot remain transparent in their activities. You must provide an envelope if you want to collect a clearance certificate at the end of the project. So how does an NGO manage this envelope's money? An NGO must be engaged in nontransparent activities to adjust this money [bribes]. [Civil Society Representative 5]

Like the above-noted views, many respondents expressed their aggrieved views as to the financial irregularities associated with local administrative offices. This study's findings are consistent with the TIB's 2018 study, which found that NGOs are bound to bribe local administrations to get certification of their performance once a year (TIB, 2018). In a recent study on local NGOs in Hill-Tract districts, Chakma (2019) found the same findings as to the financial irregularities at local administrative offices. According to Chakma, NGOs are urged to pay a small bribe to the local administration when they get their clearance certificate from the local administrative unit.

Taking one step further, the ED of Case NGO 4 asserted that "lack of transparency starts at this point [of registration in DSS]. The lack of transparency will begin when you go to DSS to register your organization." Aside from that, an embarrassing claim made by many NGO officials and journalists is that UNOs exercise authority over NGOs. For instance, Civil Society Representative 6 claimed that "some UNOs have a bureaucratic attitude. They create hassles for NGOs when they go to them for a clearance certificate."

PC 1 of Non-Case NGO 2 expressed his dissatisfaction with the attitude of local administrative officials, saying that "although the local administration represents the image of the central government, the attitude of the local administration is not satisfactory." One more aspect of NGOs' dissatisfaction is that NGOs have to bear the expenses of meetings held at DC offices. The ED of Case NGO 4 made out that:

An NGO has to present its activities at the monthly meeting held in the DC office. This NGO has to bear all costs incurred in today's meeting. Donors don't give any funds for this purpose. This remains our unseen cost. An NGO must spend nearly 5,000 taka on a meeting.

Besides these irregularities, respondents also raised the question of the efficacy of NGOs' monthly coordination meetings held at UNO offices. And Local Administrative Official 2 agreed with this claim that "monthly meetings don't guarantee accountability." In addition, many respondents raised their concerns as to the capacity and willingness of local administrations to ensure accountability practices in NGOs. Apex Body Official 1 explained these backdrops.

A DC or UNO is in charge of all work in his or her administrative areas. If there are 100 committees in that area, he or she is the president of all 100 committees. He or she has no mechanism to oversee NGOs' activities. When an NGO goes to a UNO, he or she tends to ask, "What work have you done?" I don't know you, etc.

This claim is also acknowledged by Local Administrative Official 2, who said, "It is true that I have to oversee all the official works of an upazilla. In addition, I have to see the NGOs' activities. The volume of NGOs' activities has increased. It is difficult for me to see the vast activities of non-government organizations. I cannot do this work alone. That's why I assign various officers as tag officers to see their [NGOs'] activities." The lack of monitoring on the part of the local administration is a regrettable story in the NGO sector in Bangladesh. Most of the respondents, including beneficiaries and community members, claimed that they did not see any promptness on the part of UNO or other local administrative officials to oversee NGOs' activities at field level. A local journalist in Satkhira district narrated the role of UNO in NGO accountability practices as follows.

UNOs, in my opinion, play no role in ensuring transparency and accountability in local non-government organizations. They don't have such a big role or monitor much activity. Things are done like that once a local NGO gets a project; they arrange a program and invite UNO as the chief or special guest. They give a flower greeting to him or her. They give him or her an envelope and send some food packets to his or her office. They present some ideas to UNO and inform her that we are carrying out these tasks. In addition to these activities, I didn't see any activities on the part of UNOs. In my eighteen to twenty years of experience, I did not see any monitoring activity [from UNOs]. [Journalist 8]

Along the same lines, one of the beneficiaries of Case NGO 4 [Beneficiary 5] stated that "UNO does not arrive on the field. If there is a training program or a specific day of observation, they will come if invited. We don't see the UN overseeing the activities of non-government organizations. I did not see UNO at field level". Mir and Bala (2014) discovered in their study that DCs do not monitor beneficiary outcomes based on content analyses of various monitoring reports produced by DC's offices. In a nutshell, the role of local administration is questionable from two perspectives. On one hand, they create a lack of transparency in NGOs because of their financial irregularities. On the other side, they can't play the expected role in overseeing the NGOs' activities because of their lack of willingness and capacity. As a result, according to Apex Body Official 1, "there is a hotchpotch condition in accountability [in NGOs]."

10.3.4 Lack of Willingness of Regulatory Bodies

Another disappointing finding of this study is that most of the research participants expressed suspicions with regard to regulators' willingness and their subsequent actions in ensuring accountability practices in NGOs in Bangladesh. While the role of local administration was addressed in the previous discussion, this part highlights the story of listlessness on the part of central regulators like NGOAB. Many respondents in this study argued that NGOs will be bound to act within an accountable framework if the regulators so desire. In the view of the ED of Case

NGO 1, “the government [regulators] also plays a kind of indifferent role regarding accountability issues in the NGO sector. There is no proper monitoring system to oversee the usage of funds released through NGOAB.” This highly experienced NGO personality further argued that:

In spite of the investigation by the NSI on the part of the government, permission is still being given to many unskilled people to set up and run NGOs... NGOs just give reports to the government. The government has no accountability mechanisms except for receiving reports from NGOs.

In response to question of the role of regulators in ensuring accountability practices in local NGOs in Bangladesh, Field Officer 2 of Case NGO 1 stated that “truly speaking, there is no monitoring of the government’s activities. There is no record of their activities. They also don’t play any role in our activities.” Again, PC 1 of Non-Case NGO 1 claimed that “it is possible to manage the government’s audit or monitoring team. They are not so serious in this case.” In addition, to carry out the instructions of regulatory bodies, local administrative offices don’t have adequate resources, including personnel. An USSO frankly expressed his helplessness in this regard.

Truly speaking, we have an acute deficit in human resources. If I talk about my own existing office, it is supposed that there are 11 employees in my office [the USSO office], but we have only two staff members, including me. Not only in my office, but in all USSO offices across Bangladesh, there have been human resource deficits. Therefore, it is not possible to oversee a huge number of social welfare organizations, including NGOs, besides our regular duties. [Local Administrative Official 4]

Accordingly, regulators’ willingness and capacity remain barriers towards accountability practices in NGOs. For example, all foreign-funded NGOs must submit annual reports to NGOAB. However, according to Mir and Bala (2014), the NGOAB shows little interest in the actual project results as reported in annual reports. In its study from 2018, TIB explored the scenario of the lack of capacity of the NGOAB, the central regulatory body for foreign-funded NGOs.

One of the key informants in that study told that NGOAB has a shortage of human resources for ensuring proper monitoring of NGO activities. This key informant further claimed that “NGOs run different types of activities and they are huge in number, but NGOAB has a few officials to monitor NGO activities, which is not practical” (TIB, 2018). The claim is highly notable in that despite the increase in the number of registered NGOs, the number of staff at NGOAB has declined from 67 in 1990 to 60 in 2007 (TIB, 2007). The lack of government oversight also persists in other developing countries. For example, Barr et al. (2004), in their study of Uganda, found that government oversight is present but fairly limited.

In a focus group discussion (FGD) conducted by TIB with NGOAB officials, participants [NGOAB officials] said that the lack of accountability in many NGOs in Bangladesh is due to a lack of adequate monitoring on the part of donors and the government (TIB, 2007). Again, regulatory

bodies in Bangladesh are also denounced for their lack of cooperation with NGOs. PC 1 of Non-Case Local NGO 5 claimed that “the government’s bureaucratic problem is a challenge for NGOs. It delays our activities.” In the same line, Apex Body Official 1 raised the same issue in the sense that “there is a tendency among the officials of regulatory agencies to hold NGOs’ official files. It delays the fund release and other necessary activities. They are discovered to have the mentality to exercise authority over NGOs.” Likewise, the program coordinator of a big Khulna-based NGO stated that:

In many cases, in spite of strong local needs, NGOs cannot do development work because of government restrictions. The government does development in certain fields where NGOs are not allowed to do work. Regrettably, the transparency of the government’s work is highly questionable. The problem remains unsolved to a large extent. [PC 1, Non-Case NGO 2]

While narrating the activeness of regulatory bodies in Bangladesh and accountability practices in NGOs, Apex Body Official 1 raised the issue that accountability is a two-dimensional subject. Having a long experience in the NGO sector, this apex body official stated that “is accountability all about NGOs to the government? Is the government not responsible [to NGOs]? The government should also be held accountable. Accountability must always have two dimensions.” In essence, regulators’ lack of willingness and capacity is still a barrier to establishing an accountability culture in the NGO sector in Bangladesh.

10.3.5 Questionable Adoption and Implementation of Laws and Legislation

Finally yet importantly, many NGO officials raised their concern regarding government’s adopted laws and legislations and argued that these laws and legislations are not conducive to the sector as whole to some extent. More importantly, they raised their concerns as to the proper implementation of the existing legislative framework. According to the World Bank (2006), the regulatory framework of the government in Bangladesh is primarily focused on ensuring that NGO operations are legal and do not contradict official priorities.

In a similar vein, Mir and Bala (2014) pointed out that the NGOAB's regulatory oversight is to guarantee the reliability of financing sources. A participant in Mir and Bala's study who was interviewed made the observation that the NGOAB frequently only authorizes initiatives that serve the political interests of the ruling party. In a similar fashion, Hossen (2021) argued that NGOAB frequently only accepts programs and events that benefit the ruling party's political interests. While researching the role of legislation in NGO-government relations in Asia, Mayhew (2005) discovered that regulations on accountability and financial monitoring in the studied countries invariably concerned the functional accountability of NGOs to government. According to this analysis, there is no national law requiring NGOs to answer directly to their beneficiaries. Thus, the existing legislative framework does not cover the holistic spectrum of NGO accountability.

A project coordinator [PC 1] of Case NGO 2 argued that “there is a gap between the government’s monitoring style and the approaches used by non-government organizations,” based on his extensive experience working in many national and international NGOs. As evident in literature, one of the distinguishing characteristics of NGOs all over the world is their continually evolving nature of work. However, many respondents, including local administrative officials, insisted that the existing laws are somewhat obsolete and, in some cases, irrelevant given the nature of NGO work. Again, some respondents, like Apex Body Official 1, questioned the adoption process of a recently available law in the NGO sector.

You [the government] have made the laws, but you did not consult with me [the NGO] while drafting the law. You, too, did not go over the legal provisions in depth with me. But you are just saying that if you don’t comply with the laws, you will be punished. But it is not.

Local Administrative Official 1 acknowledged that existing laws have limitations on regulating NGOs in some cases. According to this research participant, “the existing law was taken in 1961. It should be updated to make it time-worthy. We should think more about this.” PC 1 of Non-Case Local NGO 1 asserted that “many NGOs don’t comply with the government’s rules and regulations. Even the government itself cannot handle these rules and regulations. They are callous about microcredit NGOs.” Many studies have highlighted the issue of the limitations of the legislative framework for NGOs in Bangladesh. For example, TIB, in its 2007 study, affirmed that many laws, from an NGO perspective, are very old. These laws are not commensurate with the new concepts that prevail in today’s NGOs. As a result, according to TIB (2007), non-government organizations are exploiting existing legal flaws. This TIB study further concluded that there is no efficient system in place by the government to ensure that NGOs are abiding by the laws and legislation. Although the government adopted the *Foreign Donations (Voluntary Activities) Regulation Act 2016* to hold NGOs more accountable, this law is mainly for foreign-funded NGOs. However, as noted in Section 2.5 in Chapter 2, this law has received enormous criticism since its adoption. According to TIB’s 2018 report, the 2016 act has some limitations that make it difficult for NGOs to practice accountability. For example, according to TIB (2018), Sub-article 6.4 states that the Prime Minister’s Office will be contacted to determine the next course of action if any ministry objects to a project. Additionally, it’s possible that this clause may cause delays in project approval and fund release.

10.4 NGOs’ Internal Factors

Despite the debate over the roles of two major groups of primary stakeholders (donors and regulators), NGOs themselves impede accountability practices in a variety of ways. Most of the respondents from all groups of stakeholders, including NGO officials, raised their tendentious views in that NGOs themselves are one of the notable impediments to good accountability practices. In terms of accountability practices, I present some of the most frequently cited complaints against NGOs.

10.4.1 Lack of top management commitment

The first and most notable factor is the lack of commitment at the top. And this lack of commitment could be better addressed in three areas. To begin with, many respondents raised their disquiet with regard to the mindset of the founders and top management of NGOs.

For example, Civil Society Representative 9 expressed his views as to the type of people that are mostly found to set up a local NGO. According to this participant, “local NGOs are established by some special people. The scenario looks like I am an employee of an NGO. I have some people in my network. So I am setting up an NGO. If I get a fund of 5 lakh taka, I will do the work for 4 lakh taka. The remaining 1 lakh taka is mine. These people set up local NGOs.” He further added that “most of the local NGO entrepreneurs are self-centered, and they look out mainly for their own interests.” Along the same lines, EC Member 1 of Case NGO 3 claimed that “very few NGO entrepreneurs have come [into this sector] to do well for the people. Many have come to bring foreign money into their pockets.” Admittedly, a local journalist alleged that:

Some NGO entrepreneurs treat their organizations as businesses. Kindergarten is a business, just as an NGO is a business. Again, some NGO entrepreneurs think that the people of our area are poor. If we can set up an NGO, it will create employment for these unemployed people. Taking this into consideration, they start NGOs and make money throughout the course of operations. [Journalist 5]

The above claims of the journalist were supported by a former employee of a local NGO. This former employee [Ex-Field Officer of Non-Case NGO 6] treated the NGO founders as the self-centered ones, saying, “They [the top management of NGOs] want to do business. If they were serious, then no corruption occurred at field level. They see their self-interest. This is the reason for their houses and vehicles.” With grief, NGO Expert 2 explained the trend in the mentality of local NGO entrepreneurs. He said that “previously, local NGO entrepreneurs had gained people's trust. Now, it is not available. We tell people, “jar nai kno goti, se jai ramgoti” [local unemployed graduates frequently start local NGOs because they have no other options]. This is one type of local NGO entrepreneur”. NGO Expert 1 explained the self-centered mentality more elaborately.

Now, NGO entrepreneurs raise a number of questions while establishing an NGO, such as, “What will I get by doing microcredit or a thorough agricultural program?” Commerce is now related to everything. Aspects of humanity were closely observed during our time (i.e., in the past). At that time, volunteerism was more prevalent than professionalism.

According to the president of EC of Case NGO 4, who is also president of CSO, “their [the NGO entrepreneurs'] self-interest is also a factor in the challenges.” Zamir (2007) pointed out that they are aware, as are many others, that starting an NGO or being a part of one has in many ways evolved into a career option for many students and former government employees. It has evolved into a business for some. With some exceptions, local NGOs mainly work in order to ensure their sustainability, a local journalist added [Journalist 7]. As a result, establishing a good accountability culture in an NGO remains a challenge to a significant extent due to the spoiled

mindset of NGO founders. The second factor that indicates lack of commitment is that many NGO entrepreneurs lack the mentality to discharge accountability to stakeholders. Journalist 7 claimed that “NGOs don’t have the mentality to discharge accountability to the government (regulators).” Again, PC 1 of Non-Case NGO 2 argued that “NGOs’ willingness to practice accountability is also questionable. They remain busy satisfying their donors.” In many cases, the top management of an NGO does not take corrective action in cases of questionable activities. For example, Field Officer 1 of Case NGO 1 claimed that he was sacked from an NGO because he brought questionable actions to their higher authority's attention.

NGO Expert 2 affirmed that the lack of adequate knowledge regarding accountability issues is part of the lack of commitment to accountability practices in an NGO.

I have audited many NGOs. The main reason for the lack of transparency in local NGOs is a lack of knowledge on the part of their management. These NGOs don’t have an idea regarding constitutional legal identity. These NGOs want to keep NGOs within their family framework. As a result, they lost the good people [those who supported them].

Like many other sectors, the importance of top management commitment is essential for establishing and maintaining a good governance system in an organization. For instance, in a study conducted on NGOs in Kenya, Njeri and Were (2017) found that top management commitment has a positive and significant impact on project performance (an important aspect of accountability) in non-government organizations. Additionally, a lack of managerial oversight may make it difficult to apply accountability systems effectively (Bendell, 2006; O’Dwyer & Unerman, 2010). However, this study revealed that the leading personalities in Bangladeshi local NGOs lack the desire for a strong accountability culture.

10.4.2 Problems Associated with Field Officers

Field officers are the frontline representatives of an NGO. The accountability practices, especially beneficiary accountability, are mostly dependent on these field officers, who work with the beneficiaries and community members very interactively. They are the people who finally implement the projects. Notwithstanding, many research participants, including NGO officials, raised many irregular activities on the part of field officers that act as barriers to ensuring better accountability practices in an NGO. Initially, field officers are accused of deception during the beneficiary selection process. The ED of Case NGO 4 acknowledged this issue and claimed that “it happens in some cases that they [the field officers] do some unethical work at the field level. In many cases, I got the report about this and then suspended the accused officers. I heard that they collect money from beneficiaries during selection. I fired them instantly.” Similarly, without beating around the bush, a former field officer of Non-Case NGO 6 expressed that “field officers are also involved in corruption. If there is a list of five names in a project, then the field officers collect a specific amount of money against the allocated budget through a third party.” In

addition to beneficiary selection, field officers are also engaged in financial malpractice. As a case in point, a GB member of a substantial local NGO narrated that:

Many field officers lost their jobs due to my actions. One of the field officers of my NGO worked in nearby areas of my home. I found that there was a mismatch in accounts between what he wrote and what he reported. I talked about this issue in the meeting. Accordingly, he was fired from the job. [GB Member 1, Non-Case NGO 5]

Furthermore, many field officers are criticized for their whimsical or autocratic attitudes. The program director of a Khulna-based local NGO [PC 1, Non-Case Local NGO 2] has expressed his concern that “the role of NGO field officers is also questionable in the event of a humanitarian response. Many local employees act as if they are the funders. They exhibit a whimsical or autocratic attitude.” The beneficiaries in a FGD attested that:

“There is no accountability for field officers or other NGO executives. They do the work whimsically. One of the reasons for this lack of accountability is the excessive number of beneficiaries and the wide scope of their operations.” [FGD 2, Beneficiaries, Case NGO 1].

An additional concerning issue is that there is a lack of expected commitment among the field officers. A teacher in a local community stated, “I think that there is a lack of commitment among NGOs’ field officers. They have less drive to do something good for the people. He or she just strives to complete his or her duties and responsibilities. Despite this case, there are still some good field officers” [Civil Society Representative 9]. As the study found, one of the reasons for this lack of commitment is probably the lack of an adequate salary and other basic benefits for field officers. What’s more, field officers tend to exert local influence on high-level NGO officials. As opined by the ED of Case NGO 1, “field officers attempt to use local influence while carrying out their duties and responsibilities to gain unexpected benefits.” However, UP Chairman 2 reported that field officers are bound to be involved in lack of transparency activities in some cases.

The field officers of NGOs are not involved in transparency activities because of the system. In some cases, they must negotiate their moral positions with UP chairmen and members in order to carry out their duties.

Finally, a notable issue is the lack of capacity among field officers to deal with accountability issues. The study found that most of the field officers agreed that they got training for carrying out their duties and responsibilities. However, the problem is that these trainings are not adequate to properly conduct their actions. Furthermore, many field officers are unprepared to deal with a variety of accountability issues.

10.4.3 Lack of Capacity and Willingness of EC and GB Members

Although the role of EC and GB, two internal governing bodies in NGOs in Bangladesh, was described in Section 9.3.1 in Chapter 9, the study revealed that there are notable shortcomings in the capacity and willingness among EC and GB members to ensure accountability in NGOs. And,

because it is up to the EC and GB to create and maintain an accountability culture in an NGO, this incapacity and unwillingness act as significant barriers to accountability practices. In describing the real picture of the EC (executive committee) in local NGOs in Bangladesh, the ED of Case NGO 4 stated that:

In my opinion, EC is not very active in NGO. They [the EC members] do not have such broad understandings and are not interested in participating in NGO activities. They don't get any financial benefit. That's why I think that they don't have such an interest. It seems to me that all the ECs of NGOs are ornamental. There is a meeting held every year. What advantages will this meeting provide? Are they [EC Members] capable of accepting responsibility?

EC Member 1 of Case NGO 2 explained the reasons behind this lack of willingness.

EC membership is an honorary position. EC members are not entitled to financial benefits. Why will I look into these issues [accountability and transparency issues] by using my time and money? I have no benefit at all.

The root cause of the lack of capacity of EC and GB members is that EDs or NGO founders tend to keep their preferred people in EC and GB, irrespective of their educational and professional backgrounds. Another reason for the lack of capacity is that these EC and GB members are not trained, and no conferences or workshops are planned for them. These EC members don't understand the versatile activities of an NGO. The former is also the reason for EC and GB members' reluctance to take bold positions from the perspective of accountability issues. For instance, the ED of Non-Case Local NGO 4 stated that:

Not all the EC members understand the versatile activities of an NGO. They (NGO entrepreneurs) keep people in the EC who will not speak out against this NGO. I think that every NGO does it.

In addition, many EC and GB members don't take an active part in the meetings. They do so basically for two reasons. The first factor is that they don't have an adequate understanding of NGO activities. Another one is that they were selected by NGOs. Accordingly, they don't raise their voice or protest any irregular decisions of the management of the NGO. In the words of the EC president of Case NGO 4:

Not all members talk in the meeting. There are some members who don't say a single word in meetings throughout the year. They attend the meeting and leave the meeting after taking snacks. There are many members in the Executive Committee that can trace their [NGO's] nontransparent activities, but they will not trace those faults. Their meetings are limited to taking tea and snacking.

Along the same lines, EC Member 1 of Case NGO 2 maintained that:

NGOs present the budget to us simply because they must [a symbolic function of the EC]. In reality, no one touches it or protests it. NGOs are skilled enough to deceive [by playing a false role].

According to Ricciuti and Cal (2018), an NGO's governance is essential for determining its course, making strategic choices, assessing its performance, and ensuring accountability and transparency. Regrettably, this is one of the weakest segments of NGOs in Bangladesh. Most of the members are not even aware of the constitution of the NGOs or their various internal policies, let alone their expected roles. As a whole, the roles of EC and GB in local NGOs in Bangladesh are mainly ceremonial. They (i.e., EC and GB members) do not or cannot play the expected role with respect to the accountability practices.

10.4.4 Questionable Human Resources Practices

Accountability practices are largely related to a pool of qualified and committed employees. These qualified and motivated employees will adhere to internal policies spontaneously on the one hand, and on the other, they will implement the projects at the grassroots level by maintaining a warm relationship with beneficiaries and community members. In a recent study on NGOs in Ghana, Agyare et al. (2022) found that high-commitment HR practices are associated with employees' task performance, organizational commitment, and harmonious passion for work. Regrettably, however, many NGO officials and internal governing body members raised their concerns as to the HRM practices in local NGOs in Bangladesh. The findings of this study revealed no or minimal concern on the part of NGO management for their staff. The first point is that there is no job security in local NGOs. Even one of the Case NGOs' executive directors recognizes the situation. According to this ED [Case NGO 3], "at present, funding is being squeezed? The NGO staff does not know if they will have employment next month. In that case, how does this staff member give concentration to his or her job?"

The second disappointing factor is the corruption in the recruitment process. NGOs tend to recruit staff whimsically, mostly at lower salaries. According to Zamir (2007), the pay of NGO personnel in Bangladesh is not always determined by the proposal of the project that has been authorized or by what has been advertised in relation to the project. Even Donor's Representative 1 acknowledged this issue. This research participant divulged that "although the salary for staff on the project is specific, in real cases, it is seen that partner NGOs tend to recruit people with lower salaries. Not all cases necessitate extensive intervention on our part." This research participant was further asked why they could not or did not take action against the NGO that recruited staff with lower salaries. He replied:

We actually focus on work. We want to see whether the NGO is actually doing the work properly. When an NGO cannot work well, then we raise these issues. In fact, we generally prioritize getting work done over hiring [at a specific salary].

Mer and Viridi (2021) found an unethical practice of the employer taking a portion of the salary back from NGOs' employees in their recent work. Even in extreme cases, respondents reported that local NGO founders, who are essentially EDs, keep a fictitious staff list for salary purposes or

to show the same employee in multiple projects. The TIB (2018) study looked into this as well. A Chief Executive of a local NGO that participated in TIB's study contended that:

“We do it to save money for the organization so that we can spend on the staff when they would not have scope to be attached to a project. We also charge a fee from each project for the same reason.” (TIB, 2018).

As opined by Chowdhury (2022), usurpation is further demonstrated by the fact that the same staff members assigned to many projects claim funds while not really working on those initiatives. Another ground of complaint is that there is a rigid leave policy in NGOs. The case is more noticeable in cases of maternity leave. The problem was also discovered in TIB's (2018) research. For example, a senior staff member of a local NGO argued in that study that “we cannot afford double payment. We hire someone for maternity leave but are unable to pay both of them. Donors are positive about this, but they do not keep the scope in the project budget” (TIB, 2018). Notably, in addition to the TIB (2018) study, the findings of this study are consistent with the study of Mer and Viridi (2021) in that HR practices in NGOs are characterized by employment insecurity, workload, and employee turnover.

10.4.5 Financial Malpractices

When I asked a donor's representative about the major areas in which their funded NGOs are found to be less transparent, he [Donor's Representative 1] said that “in many cases, it is found that an NGO is supposed to do a project for 100 taka. But they are not doing the work for 100 taka. In addition, they are found to reduce the number of activities.” Like this donor's representative, most of the research participants are suspicious about the financial transparency of local NGOs. As reported by the respondents, one of the most repeated areas of financial malpractice in local NGOs is the use of fake vouchers for purchases and other financial issues. Another donor's representative also admitted this aspect of the irregularities.

There are many issues related to the purchase. You are honest, but I am not. What will you do then? I was given the task of purchasing a thing for 5 taka, but I purchased it for 3 taka. However, I made the voucher for 5 taka. These may happen in some cases. [Donor's Representative 2]

In line with the findings of this study, TIB (2018) also identified the same problem. Fake procurement vouchers, according to some TIB study respondents who are independent auditors, are a common practice in many non-government organizations. A research participant in this study [Academic Researcher 1] stated that “financial mismanagement—deliberate or accidental—is a common problem in NGOs.” More tellingly, accountants at a local NGO are not independent. They are bound to do what their ED instructs. A similar study of TIB (2007) also revealed this issue. An accountant of an NGO in TIB's (2007) study narrated that:

“What ED says is final. That is also something I agree with. I am a paid employee of this NGO. It is not possible to say anything against the ED. because there is no job security. I approve the vouchers given by the ED. And I go to great lengths to make this bogus voucher valid.”

In their study, Musah et al. (2018) identified a number of financial irregularities in NGOs in Ghana, which are mostly consistent with the views of many research participants in this study. According to Musah et al., the notable financial malpractices in NGOs include billing for services that were not rendered and inflating invoice prices; inflating administrative and management fees; generating invoices internally for services rendered by own staff; billing for own contributions; inflating rental costs; submitting unacceptable receipts to cover expenses; submitting the curriculum vitae of highly qualified professionals; and using less experienced staff to carry out tasks. In a similar manner, as cited in Barr et al. (2004), benefits, excess pay, and allowances make it simple for NGO workers to divert from charities and put the money in their own pockets (Ebrahim, 2003; Edwards & Hulme, 1995). According to Chowdhury (2022), in spite of the fact that most of the NGOs conduct audits every year and report their respective donors, the audits are not impartial. Audit firms are frequently involved in malpractice because they don't want to lose their “NGO” clients. Accordingly, according to Wenar (2006), financial probity is the aspect of NGO accountability that has received the most public attention.

10.4.6 Fabricated Reports

Last but not least, NGOs are repudiated because of their fabricated and overwhelming reports. Many respondents showed their disapproval of the NGOs’ published reports and documents as well as their claim of success. One former field officer of a local NGO [Ex-Field Officer, Non-Case NGO 6] claimed that “what NGOs report or publish is 50 percent true.” The same issue is evident in literature. TIB’s (2018) study provides an example of a home-ground example. TIB stated that controversy surrounds the contributions that NGOs make through their operations. This report further stated that in order to covertly portray rapid development to their intended beneficiaries, many NGOs have a propensity to include beneficiaries of earlier projects in new projects. The report also stated that many NGOs also have a propensity to include project recipients in their own or even their competitors' operations. Again, suspicion arises pertaining to the reports submitted by different stakeholder groups, like regulators and donors. The donor’s representative of Case NGO 4 reported that “it does not happen that the NGO’s submitted documents are 100 percent correct in all cases. These reports were frequently fabricated” [Donor’s Representative 1].

As claimed by Chowdhury (2022), NGOs in Bangladesh frequently give inflated reports to the media and regulatory bodies. However, this was not only observed in the case of Bangladesh; it was also found in Africa by Girei (2022). For example, a respondent to Girei’s study told that NGOs end up providing a lot of quite attractive technical papers, both financial and non-financial, which are actually fabrications of reality despite their attractive appearance. The majority of the reports are produced by NGOs with the goal of improving their reputation so they may get support and access to funding. They do this purposefully to establish legitimacy. Therefore, according to van Zyl and Claeys (2019), the reported accountability of NGOs is not

always reliable. In addition to the manufactured reports, NGOs are also found to adopt different policies, which are not known to their staffs in many cases. Like this study, the same TIB study (2018) also unearthed this issue in that many staff members of the NGOs, especially the local NGOs, are informed but don't receive any formal orientation about the policies. The reason behind the formulation of many of the policies is that it facilitates getting funding from donors. Admittedly, Barr et al. (2004) argued that NGOs have an incentive to overstate the value recipients place on their services to boost the chance of future funding. Accordingly, based on the NGOs' adopted policies and published reports, it is difficult to trace the actual extent of accountability practices.

10.4.7 Corruption among group leaders

Notably, most of the local NGOs, especially the new NGOs in a particular community, tend to serve a community through a number of group leaders (intermediaries) who represent a specific group of beneficiaries. These group leaders facilitate an NGO's work by forming groups, gathering beneficiaries in yard meetings or other places, and communicating the views of the beneficiaries to the NGO's officials. Indeed, they are a communication hub between beneficiaries and an NGO. However, regrettably, these local group leaders tend to make illegal gains from an NGO's operations. Many respondents, especially beneficiaries and community members, expressed their aggrieved views regarding the questionable activities of these group leaders, who have a significant impact on the name and fame of an NGO. One of the field officers in Case NGO 4 reported that:

Group leaders are found to keep benefits within their network in many cases. They want to keep their relatives on the beneficiary list. They even sometimes collect money from beneficiaries. [Field Officer 1, Case NGO 4]

The beneficiaries of Case NGO 4 in an FGD claimed that:

NGOs don't select beneficiaries properly. NGOs select a group leader. They do the work through this group leader. This group leader practices nepotism. [FGD 5, Beneficiaries, Case NGO 4]

Like the above-quoted comments, most of the beneficiaries and community members in almost all FGDs raised their concerns as to the irregular activities on the part of group leaders. The findings of this study are consistent with those of the TIB (2018) study. TIB found that in many cases, project field staff created relationships with intermediaries in communities to create an enabling and easily accessible environment for minimizing potential threats from communities. The intermediaries sometimes influence beneficiary selection. At one stage, the staff realizes that they have not selected the right beneficiaries, but they find no way to escape and continue their activities with the wrong beneficiaries. As a result, despite its fair commitment, a local NGO must face criticism from various segments of society due to the bad behavior of its group leaders.

10.5 Interruption by Local Government Representatives

Almost all of the research participants, especially beneficiaries and community members, acknowledged that local government representatives (LGRs) interrupt NGOs' normal course of action. It seems that LGRs are the main hurdles towards accountability practices at the grassroots level. Surprisingly, many of the LGRs themselves admit that they (UP chairmen and members) create problems for NGOs in many ways. The first allegation against LGRs is that they disrupt the beneficiary selection process. In an FGD with the community people of the working areas of Case NGO 4, participants collectively claimed that:

They [the LGRs] exercise their influence. They have power. NGOs have to do the work according to LGRs' instructions. LGRs do not allow you to do work until and unless you do the work according to their instructions. [FGD, Community Members, Case NGO 4]

In a common direction, beneficiaries in FGD 2 of Case NGO 1 maintained that "LGRs interrupt beneficiary selection in all cases. They (LGRs) always put their constituents first. Thus, many real beneficiaries remain off the list of beneficiaries." An extensive interview with a beneficiary of Case NGO 2 [Beneficiary 4] revealed the same scenario in that there is mismanagement in beneficiary selection if NGOs do the work with LGRs. UP Chairman 2 conceded these claims made by various stakeholders. According to this LGR, "there is a scope for nepotism on the part of the UP chairman in making or updating the list of beneficiaries." Taking a clear but sharp stance, the participants of an FGD for Case NGO 2 explained that:

The real scenario is that NGOs can't enter a village without LGRs. NGOs act as per the instructions of LGRs. As a result, real beneficiaries are deprived of benefits. The UNO office is aware of it. But they don't do anything. [FGD, Beneficiaries, Case NGO 2]

In response to the question of why NGOs go to LGRS, one retired headmaster of a high school stated that "NGOs have to take signatures from the UP Chairman regarding a project" [Civil Society Representative 2]. This teacher further added that "the UP chairman has no ethics. He or she always influences the beneficiary selection process. NGOs then compromise with the UP chairman. Otherwise, they [NGOs] will be unable to carry out their mandate [in his or her elected area]." Community Member 6 clarified that "if their interests [purposes] are not served, UP members and the chairman will refuse to sign." In the view of Field Officer 1 of Case NGO 4, "there is a format for our work. We have to collect signatures from LGRs in this format. If we don't collect their signature, then there is no evidence that we have worked for the union." In reality, NGOAB has assigned the responsibility to UNOs to monitor NGOs' work at the local level. In most cases, UNOs ask NGOs to get a clearance certificate from the UP chairman and members who attest that NGOs have done work in their elected areas. Accordingly, NGOs have to work with these LGRs. However, as the study found, NGOs become the victims when they have to work with LGRs. A local journalist from Barguna district divulged that:

UNO uses LGRs as their hands. NGOs have to collect clearance certificates from the UNO. UNO then collects data about an NGO from the local UP chairman. UNO bases its decision regarding a clearance certificate on the opinion of the UP chairman. [Journalist 3]

PC 1 of Non-Case Local NGO 5 expressed his helplessness in the following ways:

LGRs always tend to exert influence. They keep the vote bank in mind while selecting beneficiaries. We have to compromise with them since we have to do work in their areas.

Drawing on the comments of the above project officer, this compromise with LGRs means a compromise about the accountability practices. As told by the headmaster of a primary school, “it is seen that NGOs cannot run their unique or innovative activities due to political influence. In many cases, their works stumble” [Civil Society Representative 3]. Like these narrated comments and concerns, this study witnessed hundreds of comments and aggravated views from multiple stakeholders regarding the misuse of the power of LGRs in the course of the work of local NGOs in Bangladesh. Again, in many cases, LGRs are accused of taking money from beneficiaries through their agents in against of NGOs’ grants and services. Community Member 4 in the working area of Case NGO 2 proclaimed that:

We often hear that if there is a budget of 10 thousand taka for each beneficiary, a UP member will take 3 thousand taka from each beneficiary since UP member has given his or her name. Beneficiaries and UP members have reached an agreement. You will give something to me if I include your name in the beneficiary list. It is also often heard that a beneficiary gets 10 thousand taka but signs for 20 thousand taka.

Beneficiaries are bound to give this illegal money to the agents of LGRs unless and until their names are not included in the NGO’s beneficiary list. As a result, the executive director of Case NGO 4 stated, “I did not find most of the UP chairman to be positive.” An ex-Field Officer of Non-Case NGO 6 explained how LGRs gain financially from NGOs' work.

For example, if there are five houses in a project, the LGR insists that you give me three houses. LGRs supply the list in that case. LGRs collect money from beneficiaries against the said house. If the NGO does not agree to compromise, then they will not give you permission to do the work.

In a similar tone, participants in an FGD of Case NGO 2 asserted that:

LGRs even commit corruption at the time of distributing funds to beneficiaries. We give our signature for 20000 taka, but, for example, we get taka 18000. LGRs or their agents take the remaining 2,000 taka.

More interestingly, Ex-UP Member 1 acknowledged this illegal money-making process of LGRs. This former LGR stated that “UP members create disturbances in NGOs’ activities in many cases. They demand illegal benefits. They ask for a certain percentage of the number of beneficiaries. LGRs also collect money from beneficiaries through their agents. They frequently do it on their own. Beneficiaries think that if I give two thousand taka to a UP member, then I will get five thousand taka. 3000 taka is my gain. But not all UP members do it.” In addition to the issue of

beneficiary selection, another notable point is that sometimes there is a psychological conflict between NGOs and LGRs. According to the ED of Case NGO 3, in some cases, government officials and political leaders engage in philosophical and ideological contradiction with NGOs. In kind, a local imam (Religious Leader 1) opined that “I sometimes hear that there is a psychological war between LGRs and NGOs.”

That is, LGRs are a barrier to discharging an NGO’s accountability to its beneficiaries. Notably, advocacy NGOs face more psychological conflict with local government and local administration since they raise various rights-based awareness issues that are in direct conflict with the political interests of LGRs. From this perspective, Field Officer 1 of Case NGO 3 (an advocacy NGO) claimed that “sometimes LGRs engage in psychological and philosophical conflict with us. They (LGRs) oppose the existence of caste differences in our society.” Similarly, PC 1 of Non-Case Local NGO 1, another advocacy-based local NGO, stated that “as a rights-based NGO, we often engage in conflict with LGRs.” Another source of contention between NGOs and LGRs, according to Field Officer 2 of Case NGO 3, is that “LGRs frequently receive credit for NGOs’ work.” In a nutshell, NGO Expert 1 portrayed the conflicting picture between NGOs and LGRs as follows:

LGRs always consider NGOs a threat. There are two reasons. Every LGR has an opposite party. He or she became chairman by competing with others. So there is a competition between the chairman and his or her opposite candidate. If NGOs consult with those who oppose them, the chairman will deny them any space. The second reason is that we trace LGRs’ activities that are out of line with ethics. For example, they prepare a DPL (Distress Person List) of people who are supposed to get assistance from the government. But, for example, they include those people in the list who gave votes to them. But these people are not actually entitled to be included in the list. But if I now ask the UP chairman about it, he will not be happy.

Another possible reason is that many LGRs don’t hold a positive attitude about NGOs and their activities. As stated by the president of a district-based NGO forum, “Until recently, LGRs had a negative perception of NGOs. They think that NGOs misused the fund. There has been a change in their [the LGRs’] mindset. Again, he or she is uneducated. Many UP chairmen lack a thorough understanding of NGO and NGO activities, as well as donor functions” [Civil Society Representative 6]. EC Member 1 of Case NGO 3 provided another explanation of the cause of LGRs’ conflict with NGOs, stating that “the relationship between NGOs and LGRs remains good as long as their [LGRs’] interests are served. If their purposes are not served, then conflict arises between NGOs and LGRs.” However, according to the ED of Case NGO 3, “attitudes of local government representatives towards NGOs and NGO activities are mixed, i.e., both positive and negative.”

Apart from these negative issues on the part of LGRs, another concerning issue is that LGRs don’t have the mentality to demand accountability from NGOs. Many respondents stated that LGRs are preoccupied with their own interests rather than the activities of NGOs. Community

Member 5 in the working area of Case NGO 1 expressed that, "Yes, the UP chairman asks NGOs if there is a gap between their walk and talk. But everything is sold for money. If NGOs give some money to the chairman, then everything is okay." Field Officer 1 of Case NGO 1 claimed that "LGRs don't put positive pressure on us (NGOs). Instead, they are preoccupied with their interests." By the same token, Journalist 6 from Satkhira district professed that "it is very rare that LGRs monitor the NGOs' activities." In response to these claims (i.e., no eagerness on the part of LGRs for NGOs' accountability practices), a LGR (UP Chairman 3) endorsed that "most LGRs are busy with their work. In addition, the government did not assign such authority."

The bottom line, according to a LGR (Ex-UP Member 2), is that "NGOs could do more for the people if we [LGRs] didn't interfere with their work. LGRs work as a barrier to NGOs' work. LGRs and local political leaders create disturbances. For example, an NGO provided benefits for five beneficiaries. One is allocated for the UP chairman, one is for the Union president of the ruling party, one is for the general secretary, one is for a UP member, and the remaining one is for an NGO." As a result, LGRs continue to impose significant constraints on accountability practices in Bangladeshi NGOs.

10.6 Local Political Problems

Local NGOs often face embarrassing situations because of local political leaders. The local political environment hinders an NGO's normal course of action and thus remains a barrier to accountability practices in NGOs. The first complaint against local political leaders is that they demand unlawful financial benefits from NGOs. The ED of Case NGO 2 claimed that "local NGOs face problems with local politics. They have to meet the unlawful demands of local political leaders."

Civil Society Representative 5 acknowledged this claim, saying that "local politics have a negative influence on local NGOs. For example, local political students claim a subscription in the name of a program. Local political leaders influence NGOs' activities. If there is a big fund at an NGO, local political leaders and journalists are found to crave that fund." Many participants in this study agreed, like this ED and local journalists, that local political leaders demand illegal benefits from NGOs. Whatever the nature of undue influence, such unexpected activities have a significant impact on accountability practices. Fulfilling these unexpected demands incurs unseen costs, putting NGOs in the crosshairs of a lack of transparency. In the words of an EC member of Case NGO 3:

NGOs don't have budgets for local political leaders. For example, if political leaders request 10,000 taka from an NGO, where will this money come from? [EC Member 1, Case NGO 3]

In a similar vein, GB Member 1 of Non-Case NGO 5 argued that “local political leaders insist on some unexpected benefits. Otherwise, they will not allow NGOs to work in their areas.” Worryingly, NGOs are victims of conspiracy when they do not serve the interests of political leaders. The ED of Case NGO 2 claimed that “sometimes NGOs and NGO officials become victims of the dirty politics of local leaders. It is difficult to carry out NGO activities without the support of local political leaders. Even in some cases, they may sometimes associate an NGO with “anti-government activity.” The ED of Case NGO 4 also made almost the same claim in that “I received undue influence from local political leaders. Sometimes I can keep their requests, and sometimes I cannot.” The claims of these top officials of local NGOs are evident from the views of a community member.

When NGOs come into this region, they get involved with local dalas (middlemen). In many cases, NGOs can't do work because of the interference of these local dalas. They disturb NGOs. Even some NGOs were victims of their conspiracy. When NGOs don't compromise with local political leaders, they make themselves victims, especially in the area of women's issues. [Community Member 6]

In addition to financial benefits, local political leaders poke their noses into the NGO's internal activities, including recruitment and complaint handling. For example, a local journalist [Journalist 6] explained that “political leaders influence NGOs' activities. They urge NGOs to recruit their people. When there is a program, then they [LGRs] ask for assistance on the part of NGOs. Again, political leaders are found to be aggrieved when they are not invited to participate in a program of an NGO.” In a related move, a local political leader who is also a former UP member acknowledged that:

NGOs remain under pressure because of local political leaders. This is the president of this ruling party. That is the secretary of that political organization. This is true and a reality. You [the NGO] must continue to keep these people satisfied. They don't bother about NGO criteria. This makes it very clear that NGOs are surrendering to their pressures. [Ex-UP Member 2]

Because of the foregoing issues, local NGOs can't work independently. This is more evident in the case of advocacy NGOs that mainly focus on rights-based issues. For example, the law-awareness staff of an advocacy NGO claimed that “we face many social problems while carrying out our duties. Someone has threatened me that he will break my legs [if I do this kind of NGO activity]” [Field Officer 1, Non-Case NGO 1]. These interruptions on the part of local politicians and influential people adversely affect an NGO's credibility. In some cases, despite strong willingness, local NGOs cannot carry out good works because of these local disturbances. “They [NGOs] have eagerness [for doing well for society], but they are unable to do it because of local political and influential people,” says the president of the EC for Case NGO 4, who is also the president of a district-based CSO.

The TIB's (2018) findings are consistent with the above scenario of undue influence by local political leaders and influential people. An HR officer of a local NGO in TIB's study informed that we can't always avoid political pressure from the community during the hiring process. For

instance, there are five open positions. From the list they provided, we might hire one individual. Similarly, Chakma (2019) found that armed non-state actors frequently threaten and seek extortion from local NGO employees in Hill Tract districts in Bangladesh. Whatsoever, the undue influence of dirty local politics is undoubtedly an additional barrier to good accountability practices in local NGOs in Bangladesh.

10.7 Fund Constraint

Funding constraints are a significant impediment to accountability practices in local NGOs in Bangladesh, particularly in terms of the study's long-term impact. Many NGO officials and other respondents agreed that NGOs cannot successfully implement a project due to a lack of funds. As noted earlier, most of the projects have limited durations and very negligible budgets. With this budget, it is quite impossible for a local NGO to make a sustainable impact in a particular area of development. In addition, accountability practices also require additional costs. Maintaining monitoring and compliance officers, recruiting auditors, conducting an impact study, and so on, for example, require additional budget if not included in the project contract. Considering the amount of funding and the duration of a project, NGO Expert 1 claimed that donors are also responsible for the lack of accountability practices in local NGOs in Bangladesh. In this participant's view:

Donors are liable for the lack of accountability and transparency in NGOs. They give a lump sum and declare that we (the donors) will do the health-related work. Again, donors ask us about the field in which we are interested in working. But due to the shortage of funds, NGOs are not taking on the project based on the actual needs of the community. For example, if I talk about salinity, I have to develop salinity-resistant species. For this reason, I have to go for research and trial activities. I also need a field test. But I don't have that type of capacity. In that case, for example, NGOs tend to work on awareness programs for salinity-resistant species. Donors also agree on this. In fact, NGOs tend to remain within the traditional patterns of work. Because of a lack of funds, they (NGOs) do not want to get involved in complex activities.

Along similar lines, the ED of Non-Case Local NGO 2 avouched that "donors want us to be accountable to our beneficiaries. But there is a gap between their expectations and resource allocation. We can't recruit qualified staff because of the lower allocated budget." Another NGO expert [NGO Expert 2] explained the reality of the fund crisis in local NGOs and its subsequent impact on accountability practices. In accordance with this NGO expert:

Eighty percent of local NGOs don't have capable staff. Lack of an adequate salary is a factor. In these NGOs, locally educated people do the job. However, the extent of transparency that is expected in local NGOs is not found now because of the financial crisis and a lack of technical expertise. Very few staff members of these local NGOs are capable of writing a project proposal.

With grief, PC 1 of Non-Case Local NGO 1, a rights-based local NGO, claimed that "despite having a strong positive mindset, many NGOs can't implement a project because of a lack of resources." Donor's representative 2 also acknowledged the reality of this fund limitation.

For example, I give a budget of 15000 taka, but it is not possible to arrange a training program with this budget. You need a good resource person. Again, different departments of the government are involved with a project. There are some costs involved here. But we try to maintain transparency with our partner NGOs to whatever extent we can.

Furthermore, many NGO respondents acknowledged that they had seen a decrease in foreign funding in recent years as a result of the country's improved economic situation and a shift in the donor's funding mode. Similarly, TIB reported in its 2018 study that the practice of receiving outside funding for traditional development goals has begun to decline. Academic Researcher 1 noted the reality of how local NGOs face fund constraints and how it affects accountability practices based on his extensive research experiences in the NGO sector, particularly in NGO accountability.

Small organizations often struggle to afford good accounting practices and officials. It can take up a lot of the funds of small NGOs. Some organizations have part-time accountants and other services. But accountability practices can be quite onerous, involving much paperwork and many office visits and follow-ups. For instance, think of how hard it is for many organizations to register with the NGOAB and then to get permission to receive funds, all of which are requirements to do with accountability. So that is an issue.

This scholar further stated that:

Some argue that NGOs should not have overhead and should instead operate as private charities with no office holders, etc. But those bureaucratic functions are necessary for financial accountability at the very least.

In an almost similar direction, Academic Researcher 2 identified two critical factors that act as challenges to accountability practices in local NGOs in Bangladesh. One is the changing nature of donors' requirements. Another is the cost relating to preparing reports and other documents. And this issue of funding limitations in relation to accountability practices is also found in the literature. For example, according to Wenar (2006), cost is a barrier to NGO accountability since it is quite expensive to be held accountable. As opined by Barr et al. (2004), the majority of NGOs are tiny and underfunded, with an emphasis on advocacy and increasing awareness. NGO Expert 1 in this study maintained that, "local NGOs are unable to focus on extensive development-oriented work because of funding shortages. Therefore, they are mostly found to focus on small-scale advocacy and awareness work." In a recent study conducted on local NGOs in hill tract districts in Bangladesh, Chakma (2019) unearthed that many crucial local issues in the CHT cannot be addressed by local NGOs due to a lack of funding or organizational resources. When interviews were performed, practically all foreign aid had already been phased out, and it was discovered that many local NGOs had ceased operations.

In a round-table meeting between ECs of NGOs and NGOAB officials, an ED of an NGO told officials that good governance or good management is related to finance (ADAB, 2019). The same ED in the meeting claimed that money is needed to implement various policies in an NGO. Another ED in the same meeting affirmed that good governance, transparency, and

accountability are all related to money. Donors ask us to follow many policies, but they don't give us an adequate budget to implement these policies. In spite of having policies, small local NGOs cannot implement these policies due to a lack of budget. Accordingly, fund constraints remain an issue for local NGOs in Bangladesh, affecting both their existence and accountability practices.

10.8 Undue Influence from Civil Society

Another barrier to accountability is the undue influence of civil society, particularly amoral journalists. While civil society is supposed to play a crucial role in promoting comprehensive and rights-based social protection policies (Geary et al., 2022), this study found that, instead, it sometimes stands as a roadblock in NGO accountability practices. The ED of Case NGO 1 asserted that “some people, in the name of civil society, are engaged in corruption.” In parallel, Civil Society Representative 3 adduced that “some people in civil society are always looking for different information about a fund for nefarious purposes. NGOs give cold cola to these clod-headed people.” Although it is debatable in the literature as to whether journalists are a part of civil society (e.g., Chappuis, 2021), this study considers journalists as actors in civil society, largely considering that journalists' work also pertains to the public interest.

In whatever way, many respondents, including some journalists, reported that local journalists interrupt local NGOs' work. As adumbrated by the ED of Case NGO 2, “NGOs give money to journalists out of their project budgets. Sometimes this spent money is shown under “another activity.” Civil Society Representative 3 acknowledged the unlawful issue on the part of local journalists, noting that “it happens often that journalists claim illegal monitoring benefits from NGOs. If NGOs don't satisfy their illegal demands, then they are found to have made a negative report on the NGO.” A local journalist also recognized this claim by NGO officials and others.

There is a tendency among some journalists to circulate propaganda or make false news against NGOs when they don't meet their unlawful demands. Generally, when NGOs are involved in corruption, some journalists make an unlawful demand. Where is the problem if they [the NGO] corrupt 50 lakh (5 million) taka and give me 5000 taka?
[Journalist 5]

Journalist 6 agreed that they do so whenever they notice any irregularities at a local NGO. This journal further asserted that “when we see a lot of negativity in an NGO's activities, we ask them why they are doing this work in this way. Sometimes some journalists may engage in psychological conflict because of their personal interests.” In any case, the ill intentions of some local journalists embarrass local NGOs, forcing them to engage in nontransparent activities. The fulfillment of these unexpected financial claims by journalists forms a portion of the unseen cost that NGOs tend to show in their record books in the name of different counterfeit vouchers.

10.9 Multiple Authorities for Accountability

One of the significant challenges that local NGOs face is that they have to report their activities to multiple authorities. The case is more prevalent in terms of the number of regulatory authorities and donors. For example, if a local NGO has five different donors, this NGO has to report its activities to five different donors in five different formats. As a result, NGO officials claimed that excessive reporting wasted their valuable time and efforts. In addition, a local NGO in Bangladesh has to get registered with multiple regulatory agencies. It certainly creates a burden in that it is extremely difficult for a small organization like local NGOs in Bangladesh to comply with numerous laws and regulations. For example, Case NGO 1 is registered with five different wings of the government, in addition to the Tax and VAT authorities, despite being a local NGO with operations primarily in one district. The official of an apex body outlined the complexity associated with multiple authorities.

Many small organizations [NGOs] get started with the goal of doing good for society. They are patriotic and concerned about the welfare of the country. But when he or she tends to formally establish an NGO, he or she falls into complicated conditions or the trap of rules and regulations. How many parties does he or she hold accountable? He or she has to discharge accountability to social welfare, cooperatives, youth development, women and children, and so on. Then there is an issue of UNO or DC. Donors coexist with these organizations. This is the present condition of our country. [Apex Body Official 1]

In response to the question of who you (a local NGO) are accountable to, the ED of Case NGO 4 explained that:

First of all, I am accountable to my registered authorities, such as DSS. Then we have to be accountable to NGOAB if I work with foreign funds. Then I am accountable to MRA if I run microcredit programs. Then I am accountable to donors. In many cases, donors have partners. In most cases, donors have an agreement with the government. For example, when I worked on a project for FAO, there were three tag departments of the government: agriculture, livestock, and fisheries. I have to discharge accountability to all three departments. Then I am accountable to the local administration where I am working, such as UNO or the DC office. Then I have to acknowledge the Union Council [LGRs].

Academic literature has also addressed the issue of multiple accountabilities. As cited in Ebrahim (2010), the extant nature of multiple accountabilities that NGOs face is often characterized as “multiple accountabilities disorder” (Koppell, 2005). Multiple accountability demands have a significant impact on an NGO's innovative work. For example, studies found that the social and environmental benefits that NGOs provide are being harmed rather than increased by ineffective accountability procedures (Unerman & O'Dwyer, 2006). The case of multiple regulatory authorities discourages expected accountability practices in non-government organizations. A participant in an opinion-exchange meeting between NGOAB officials and EC members and NGO officials stated that, at present, an NGO has to get registration from six to seven institutes. This is a big obstacle towards establishing good governance [in NGOs] (ADAB, 2019). Another participant in the same meeting, the ED of an NGO and also the divisional president of ADAB,

cautioned that we have to be careful to make sure that NGOs are not caught in the trap of an authoritative net in the name of establishing good governance in NGOs. Whatever the case may be, it is undeniable that multiple regulatory authorities continue to make it difficult for NGOs, particularly small local NGOs, to practice desired accountability practices.

10.10 Lack of Power and Awareness of Beneficiaries

Beneficiaries are the ultimate stakeholders who can better judge the extent of accountability practices in an NGO. More importantly, by nature, NGOs exist primarily to serve this group of stakeholders. Therefore, the role of beneficiaries is critically important from the perspective of accountability practices. However, this study found that beneficiaries are mostly unaware of their rights, and more notably, they don't have adequate power in this regard. This lack of awareness, coupled with a lack of power, remains a challenge to establishing an accountability environment in NGOs in Bangladesh. The study revealed that many local NGOs take advantage of this unawareness and lack of power on the part of poor beneficiaries. In an extensive face-to-face interview, one of the beneficiaries of Case NGO 1 [Beneficiary 3] stated that "I have no clear ideas about my rights in association with the NGO." Another beneficiary of Case NGO 2 [Beneficiary 4] said the same thing, saying, "We don't read the paper properly when we sign it. We just give the signature and collect the benefit."

Civil Society Representative 7 narrated the real scenario of NGOs' accountability practices to their beneficiaries.

NGOs say that they are accountable to their beneficiaries. In reality, NGOs have no accountability to their beneficiaries. Beneficiaries are satisfied with what they get from NGOs.

Civil Society Representative 9 articulated the scenario of beneficiary awareness.

Beneficiaries don't want to know the amount of budget allocated for them. NGOs don't disclose this information. I don't see such cases. Most of the beneficiaries are unaware and illiterate. Beneficiaries remain satisfied with whatever they get from NGOs. If I [the beneficiary] raise my voice or ask about the allocated budget, there is a probability that they [the NGO] will not call me next time. I am getting now 300 taka. I have no interest in knowing whether my allocated budget is 500 or 700 taka. I couldn't even get this 300 taka if they [the NGO] didn't give it to me.

Most of the beneficiaries treat the NGOs' given benefits and services as mercy. They don't know that it is their right. In the event of wrongdoing on the part of an NGO, beneficiaries don't raise their voices, mostly out of fear of losing benefits from existing and future projects. According to Journalist 7, "if beneficiaries don't get expected benefits, they don't raise a voice. They sing softly, i.e., they are in extreme fear. They can't talk well, or they are not allowed to talk." Moreover, there is a lack of interest among the beneficiaries regarding the actions and project details. The ED of Non-Case NGO 5 stated that "beneficiaries have no opportunity to express their opinions. They are so happy with what they get from NGOs. Nobody helps them. Even UP members and

chairmen defraud them.” Furthermore, it was found that beneficiaries are not active in participation meetings. According to Field Officer 1 of Case NGO 1:

There is no active participation on the part of beneficiaries. Women keep their minds busy with household activities rather than active participation in meetings. The majority of them were found to be distracted.

An UP chairman explained the status of beneficiaries as follows:

NGOs will never be accountable to beneficiaries. Many beneficiaries are not aware of their rights. They believe that the assistance provided by NGOs is a gift or mercy. Thus, beneficiaries appreciate the work of NGOs. [UP Chairman 4]

Again, power imbalance is an issue in the NGO world. Most of the beneficiaries don't raise their voices, largely because they are powerless. According to Bawole and Langnel (2016), the first barrier to beneficiary accountability practices is the fact that stakeholders have unequal power. They, like NGO officials, are afraid of LGRs and other influential members of society. What's more, beneficiaries may have power dynamics of their own in addition to those that exist between the NGO and the beneficiaries.

According to the findings of this study, the majority of the beneficiaries are women who lack the courage to speak in front of men. Another critical factor, as cited in van Zyl and Claeys (2019), that prevents poor beneficiaries from speaking out is the psychological impact of poverty and hardship, which have a detrimental impact on people's self-image and cause them to become apathetic, among other things (Carr, 2013). And the poor self-esteem of the beneficiaries thus undermines their full participation. Like Bangladesh, beneficiaries in other developing countries tend to show the same characteristics. In a study on Ghana, Agyemang et al. (2009) identified that:

Many beneficiaries were thought to view themselves as being in a very weak negotiation position because they were afraid of losing the advantages of NGO aid projects. Because of recipients' vulnerability as a result of their poverty, this dread is particularly strong. Beneficiaries in these situations are comparatively helpless since they have little bargaining or negotiating power with the NGOs or hold them in high esteem. Beneficiaries do not frequently criticize NGOs or the execution of aid projects, according to many field officers.

Even this study found this sense of powerlessness among beneficiaries while conducting an FGD. One of the beneficiaries said that “if we give the answers to your questions, like the ones you are asking, can we survive in this locality? She is terrified because she is being questioned about non-government organizations and local governments” [FGD 2, Beneficiaries, Case NGO 4]. As noted above, Agyemang et al. (2009) found the same scenario in their study in Ghana. Accordingly, it is not an exclusive problem in Bangladesh; rather, it portrays a picture of a powerless scenario of beneficiaries across developing and poor countries.

Field Officer 1 of Case NGO 1 narrated that:

There is a power imbalance among stakeholders. Many beneficiaries are reluctant to talk in a participatory meeting. Many beneficiaries know a lot but don't talk. Women usually don't talk over men. We keep the floor open for all. For example, beneficiaries generally don't show the courage to talk over UP members.

Furthermore, NGOs don't take action to inform beneficiaries regarding the rights associated with a project. In essence, most of the beneficiaries are poor, with no or minimal economic power. In addition, most of them are illiterate and callous. They are busier getting benefits from different NGOs than becoming aware of or speaking out about their rights. As a result, the lack of awareness on the part of beneficiaries and power disparity are crucial impediments to ensuring accountability in non-government organizations in Bangladesh. Massud and Aktar (2020) revealed that a lack of ownership-type control from the beneficiaries is a barrier to beneficiary accountability practices in NGOs in Bangladesh. Like the case of Bangladesh, as noted by Agyemang et al. (2009), various factors like power, illiteracy, and poverty hinder the participation of beneficiaries in the NGO accountability process. In a similar study on South Sudan, Beattie (2012) found that one of the biggest obstacles to NGO accountability is the community's reluctance to give the NGO constructive criticism.

10.11 Lack of an Effective Apex Body

An effective self-regulatory body is critical to bringing a harmony of good practices to any sector, especially non-profit areas. This self-regulation is important for having a common direction through a set code of conduct, rules, and procedures for all the members that help them remain within a good governance framework. Although it is common for an NGO to join a self-regulatory body at the international level, NGOs in Bangladesh, especially local NGOs, are reluctant to join or take an active role in the programs of self-regulatory bodies. One possible explanation is the ineffectiveness of such regulatory bodies in Bangladesh.

Many NGO officials informed that the existing apex bodies were not as active as expected. Again, there is a division among NGOs as to the recognition of the central apex body of NGOs in Bangladesh. According to a high official of an apex body, the lack of a strong apex body in the NGO sector in Bangladesh has had a negative impact on the sector as a whole.

There is not a single forum to present the whole NGO sector. There is a game of "divide and rule." The government calls both ADAB and FNB into their meetings. But, definitely, if all NGOs work together, they can play a good role. Because of the present divisional situation, NGOs cannot raise their voice. [Apex Body Official 1]

At present, there are two largest apex bodies in Bangladesh, both of which claim to be the representative bodies of NGOs in the country. One is the Association of Development Agencies in Bangladesh (ADAB), and another is the Federation of NGOs in Bangladesh (FNB). Notably, Case NGO 1 is a member of FNB, while the remaining three Case NGOs are members of ADAB.

Although ADAB has a compelling earlier history in the NGO sector in Bangladesh, its activeness and effectiveness are questionable at present. As cited in Mir and Bala (2014), in 2003, a number of sizable NGOs broke away from ADAB to create the Federation of NGOs in Bangladesh (FNB), a competing organization, as a result of a humiliating political gaffe made at the national level by an ADAB executive (Lewis, 2008). However, the FNB is not yet able to perform a function comparable to that of the ADAB. Again, the role of these apex bodies in promoting accountability practices is mostly limited to meetings and seminars.

This study revealed that these two largest apex bodies have no accountability framework for their members. In addition, it appears to have no power to take any action for poor accountability practices on the part of its members. In a study, Mir and Bala (2014) detected that no ADAB member has ever faced punishment for transgressing the ADAB's code of conduct. Despite being a district coordinator of ADAB, the ED of Case NGO 4 acknowledged the poor level of capacity and activeness of ADAB for the betterment of its member NGOs. For example, at present, ADAB has only 15 employees to deal with the issues of its 969 member NGOs (ADAB, 2021). Again, as claimed by Hossen (2021), ADAB is criticized on the ground that this organization is not free from political interventions. Thus, there is very little hope that the existing apex bodies can do much to promote an accountability culture in the NGO sector in Bangladesh.

10.12 Conclusion

This chapter presents a number of challenges that act as barriers to establishing a good accountability culture in NGOs in Bangladesh. It was found that almost all groups of stakeholders bear responsibility for the lack of accountability practices in NGOs, albeit to varying degrees. Notably, the key primary stakeholders (i.e., donors, regulators, and NGOs themselves) pose most of the challenges in this regard. Beneficiaries are unaware of their rights, and they don't or can't raise their voice against the irregularities on the part of an NGO. In fact, power differentials remain the major obstacle to establishing accountability in the NGO sector. NGOs are found to satisfy the requirements of the powerful stakeholders, and, more interestingly, these powerful stakeholders create more problems in practicing accountability.

Chapter Eleven: Stakeholder Perceptions

11.1 Introduction

According to Hristov et al. (2022), one of the crucial factors that affects how well businesses work and has a direct bearing on managerial decision-making is the stakeholders' view. Like in the business sector, the perceptions of stakeholders are critically important in the non-profit sector, especially when the subject matter is all about accountability. The reason is that these are the stakeholders who are either affected by or affect an NGO's accountability practices. This last chapter of the "findings and discussion" part of the dissertation deals with the fourth research question of the study. More specifically, this part of the dissertation presents the perceptions of different stakeholders as to the existing accountability practices in NGOs in Bangladesh.

As the old saying goes, "perception is reality." For Gupta (2021), "perception is a way of looking at, dealing with, and living life." As opined by Abouassi and Trent (2016), perceptions of accountability practices will determine to whom an NGO should be most accountable and influence NGO conduct. More clearly, an analysis of the stakeholders' perceptions of accountability practices is considered helpful to identify areas for development, comprehend stakeholder attitudes and motives, and make sure that an NGO is taking all stakeholders' concerns into consideration. In addition, it helps to identify priority areas in accountability that need immediate attention from respective policymakers and concerned authorities. To this end, in this chapter, the key perceptions of stakeholders regarding existing accountability practices in NGOs are presented and critically discussed.

11.2 Why is there a question of accountability in the NGO sector?

Because of their altruistic nature, NGOs are automatically expected to serve the people of society at large, irrespective of questions of oversight or accountability. In addition, as evident in the literature, NGOs have been active in demanding accountability from different parts of society, including the government and business organizations. However, in recent decades, NGOs have received heavy criticism about the perceived lack of NGO accountability (Sawadogo-Lewis et al., 2022). Accordingly, issues like effectiveness, efficiency, and transparency are centered on this sector. Like many parts of the world, the accountability crisis in NGOs in Bangladesh has also been documented in literature (e.g., Chakma, 2019; Khan, 2003; TIB, 2007; Uddin & Belal, 2019). As an attempt to dig into the root causes of such increasing concern regarding accountability practices, stakeholders of different groups were asked to express their well-considered views in this regard.

At the outset, NGO expert 1 argued that accountability in the NGO sector is not a new issue. It existed, it exists, and it will exist in non-government organizations. In the words of this high-profile personality in the NGO sector in Bangladesh:

The question of accountability or transparency was also raised in the past. It is not something that did not exist in the past. As long as we have received foreign donations, donors have taught us about these issues.

Whatsoever, this study identified a number of reasons for the increasing questions about accountability practices in NGOs in Bangladesh. To begin with, probably the most frequently cited reason that stakeholders have repeatedly claimed is the change in mentality among the NGO founders. As previously stated, the majority of local NGO entrepreneurs appear to view their organizations as money-making ventures. For example, the ED of Case NGO 1 argued that:

Earlier NGOs were dedicated. There was good practice in transparency and accountability. There was no question of a lack of transparency at that time. Donors were also generous. At a later period of time, corruption has entered this sector, especially with the issue of fund mismanagement. Many NGOs have started to create fake vouchers.

Having a vast experience in the NGO sector at the local level, this ED further stated with grief that “now the issues of honesty and sincerity have degraded. As a result, the image of the NGO sector has been questioned in recent time.” In addition to the change in mindset of NGO entrepreneurs, there has been increasing suspicion concerning NGOs’ motives and activities. The ED of Case NGO 1 explained this growing suspicion about NGOs and their activities more succinctly.

The government thinks that NGOs misuse donor funds. Donors now put less trust in NGOs compared to earlier times. They are always skeptical about whether funds are being used for their intended purposes. Even general people make different comments about NGOs’ activities. Most people perceive NGOs as fake organizations.

The president of a local press club illustrated one of the reasons for such increasing skepticism. This journalist claimed that:

Their [NGOs’] donors gave them a project. But there is no agreement among them regarding the budget and the actual expenditures at field level. They [NGOs] don’t have to show their budget. They are not accountable at the local level. [Journalist 1]

NGO Expert 1 perceived that the culture of suspicion in society was also a factor in the increasing lack of trust in the NGO sector. As opined by this NGO professional, “the question of a lack of trust has come up in the NGO sector, I guess, due to the suspicious mindset. Historically, we have had a suspicious mindset. We do not view the actions of others favorably. It should not be done.” Another important reason for the growing pressure on NGOs for accountability practices is the increasing fund flow to this sector. Since the last few decades, NGOs in Bangladesh have received an eye-catching amount of foreign funding. And this has led to the emergence of thousands of local NGOs in Bangladesh. The increasing foreign fund flows have attracted people to establish NGOs on one side. People from various parts of society, on the other hand, question the legitimacy of the use of these funds. NGO Expert 2 explained that “Since development NGOs are making a significant contribution in Bangladesh, they are getting funding from various

countries. Since there is a notable fund flow in this sector, people's curiosity about it has increased." According to the ED of Case NGO 2, "since the incidence of cyclonic storm Aila in 2009, many have raised their concerns regarding the financial budget, e.g., what is the budget of an NGO? How is this money spent? Even the current government is suspicious about the transparency of the NGO sector. The government does not see the NGO activities with "good eyes." For example, a participant in TIB's study (2018) who is a local administrative official of the government raised the question mark that "we are in doubt of how much the NGOs spend from what they receive from donors" (TIB, 2018).

The third factor that leads to the question of accountability is that many NGOs are accused of not using the funds for their intended purpose. As opined by the ED of Case NGO 4,

There are two important reasons behind the increasing concern about accountability and transparency in the NGO sector. First, many NGOs misused the foreign fund. They did not use the fund for its intended purpose or for personal gain. The second reason is that foreign funds are used in terrorist activities.

This ED further explained the rationale for raising the question of fund mismanagement in the NGO sector. According to this ED, the accumulated wealth of NGO entrepreneurs remains a subject of curiosity among people.

There is a suspicion among the people about the NGOs' progress and properties. They usually raise the question, "How did this NGO or that NGO make this progress, such as luxurious offices or buildings?" From where do these NGOs get their funding? Obviously, [people assume that] these NGOs steal the funds.

With a varying response, some respondents claimed that accountability demands are a natural issue since this sector is becoming professional. As claimed by the ED of Case NGO 2, "there is a trend toward accountability in the NGO sector. Before 2009, no one talked about the transparency and accountability of the NGO sector. However, things have changed. Information laws were made. Some NGOs and I also developed an information policy." In a similar direction, the ED of Non-Case NGO 2 claimed that "since the NGO sector is becoming more professional, different policies are logically being made to regulate it. The NGO sector is now in its third generation."

Another important ground for people's growing pressure for accountability demands is the NGOs' hide-and-seek attitude. In reality, as noted in the forthcoming discussion, NGOs are very conservative about disclosing information. They ask for information rights, but they themselves tend to not disclose information very easily. This mentality of NGO founders has led to people's suspicions, especially as to the usage of foreign funds. For example, the president of a local press club claimed that:

They don't have the mentality to discharge their information. If we want to know about project information, especially financial factors, they will not tell us about this. They will entertain us with tea and snacks at most. [Journalist 1]

Another factor that instigated the issue of accountability is the increasing voice of civil society organizations (CSOs). In Bangladesh, CSOs, including NGOs, have remained active in various policy issues in the country, which in turn raises the issue of accountability for these CSOs, including NGOs. For example, NGO expert 2 stated that "If you look at CSOs in Bangladesh, you will see that there are a notable number of CSOs that operate there in different forms. These CSOs have visible networks, and they lobby with the government and protest different issues with the government." In addition, despite being an NGO itself, TIB studied the state of accountability practices in 2007 and 2018, respectively.

The last but foremost factor is the culture of the society where NGOs operate. As claimed by an NGO Expert 2, "the culture of corruption in our society is also a factor. You cannot disagree about it." According to Transparency International Bangladesh, an anti-corruption organization, Bangladesh is placed 147th out of 180 nations in the Corruption Perceptions Index (CPI) 2021 (Transparency International, 2022). People are more likely to have misgivings about NGOs and their activities because of societal culture, just as they are in other sectors. And the culture of this lack of trust is also prevalent in other parts of the world, which accordingly hits NGOs in those areas. For example, according to Ebrahim (2003), the sense of trustworthiness is positively correlated with overall trust, which means that people are more inclined to trust NPOs if they generally have faith in their civic leaders and the business community.

11.3 Whose Sustainability Counts?

One of the most cited and compelling words in development literature is "sustainable development." Each and every sector is inclined to achieve sustainability in their respective areas. The case is more prevalent because of the United Nations' 2030 sustainable development agenda. Like other sectors, NGOs also claim that they work toward achieving sustainability. But the question remains as to whose sustainability counts in the NGO sector in Bangladesh. To be specific, the question is centered on: Is NGOs' main concern their own organizational sustainability or the sustainable development of the community? Surprisingly, the study found that most of the respondents, including some NGO officials, claimed that it is not the sustainability of beneficiaries or communities that NGOs actually intended to achieve. Rather, NGOs are accused of remaining serious about their own organizational accountability. As evidence, an accountant in Case NGO 4 avowed that "NGOs see their interests first. Their sustainability is more important to them." In a similar vein, Journalist 4 claimed that "NGOs see their own interests, not the interests of beneficiaries. Furthermore, UP Chairman 1 acknowledged that "NGOs work for their own interests. They don't work for the interests of any poor people." Based on the congruent opinions of three respondents from three groups of stakeholders, it is

evident that stakeholders are suspicious about the true intentions of NGOs. They look for sustainability. As is evident in this study, there are several grounds on which this claim by the respondents becomes logical.

At first blush, the accumulated wealth of NGO founders is a serious and debatable issue among the stakeholders. Many respondents, including NGO officials, agreed that the lot of the founders of NGOs has changed a lot more than the lot of poor beneficiaries and communities. Civil Society Representative 3 opined that “there are some NGOs in this area. What did these NGOs have earlier? They now have a lot of things. However, the poor continue to be poor. They are caught in the debt trap. Someone is flying away from their home.”

Taking a similar stance, the vice-president of a local CSO argued that:

Most of the NGOs remain busy with their own sustainability and interests. Those who set up NGOs in our district are now the owners of properties. They [the NGOs] have gone from zero to hero. If you see your surroundings, you can realize it. There are many NGO entrepreneurs who have flats in Dhaka, but they run the NGO office in our district from a rented building. They present themselves locally as having nothing, but you see that they have a flat house in Dhaka worth millions of taka. [Civil Society Representative 5]

The case is more noticeable in that the project coordinator of Case NGO 4 claimed that:

Many NGOs are looking for money. How do NGOs build nine- or fourteen-story buildings? How is it possible for an NGO to construct a 22-story building in Dhaka? If you talk about 10 NGOs, then 50 percent of them work for their own development. However, the mentality of all NGO entrepreneurs is not the same. There are some NGO entrepreneurs who try to do something good for the people by using their own pocket money.

Like the above-mentioned comments, most of the respondents raised similar types of concerns. In line with the findings of this study, Chowdhury (2017) explored the same scenario while exploring NGOs’ accountability to the victims of the Rana Plaza collapse. In Chowdhury’s study, one of the participants expressed the following aggrieved views.

What NGOs do is unknown to us. Anyone who works for an NGO is becoming rich. NGOs acquire funding to assist several victims, but they only give it to two, three, or five victims. They keep the remaining money in their pockets.

In fact, this study revealed that the availability of foreign funding attracted many people to come into this sector, thus looking to accumulate wealth in the name of human welfare. This study’s findings are in line with the claim stated by Hayman (2013), who holds that the process of “professionalization” might lead to the growth of NGO operations and the substitution of financial incentives for non-financial reasons in local organizations. Chakma (2019) also explored the same scenario from the perspective of Bangladesh, in that many community-based organizations (CBOs) become project-based NGOs in hill tract districts in Bangladesh due to the availability of money or donors. Second, NGOs’ move to microcredit programs is extensively criticized from almost all corners of society. Most of the respondents strongly claimed that local NGOs’ micro-credit programs are clear evidence that

NGOs are eager for their own sustainability, not that of poor people. Community Member 3 aggrievedly expressed that:

What long-term [sustainable] development projects are you talking about? If someone moves into a village, he or she will see only installment and installment. This is their main intention. They give loans to people with pens and paper and collect the loans with interest. And they claim that we are working for human development!

GB Member 1 of Case NGO 3 claimed that:

The majority of NGOs do not carry out their mandates. They are now doing business. For example, every NGO has a microcredit program. They are doing every kind of business possible with this microcredit program. They are collecting money from people in every way possible.

In a similar vein, EC Member 2 of Case NGO 4 argued that micro-credit is a type of business aimed at benefiting NGOs themselves. This respondent further argued that:

The main goal of an NGO entrepreneur is not human welfare but microcredit activity. Since there is pressure from the government, that's why they adopt some welfare activities in addition to micro-credit programs. This is not the case with specific NGOs. The maximum number of NGOs does this. What is the activity of the country's largest NGO? Their line of work is the microcredit industry. Large NGOs are engaged in the microcredit business.

Although Apex Body Official 2, like many NGO officials, has shown the justification of micro-credit programs in that "NGOs try to become self-reliant through these programs because there has been a shrinkage in the foreign fund flow." However, most of the respondents, especially beneficiaries and community members, raised a lot of questions as to the oppressive attitude of NGOs in the name of microcredit programs. The third issue associated with the NGOs' self-sustainability arises on the ground that there is no visible substantive impact of the NGOs' work. For instance, respondents (beneficiaries) in an FGD of Non-Case NGO 2 collectively claimed that "we don't see any development in our community because of NGO activities." With a similar tone, the president of EC of Case NGO 4, who is also the former president of a local CSO, professed that:

Whose sustainability? There is no notable development for people due to NGOs' activities, but their [NGOs'] development has really occurred. Their corrugated iron sheet houses have become buildings.

Civil Society Representative 9 explained his views of perceived development due to NGOs' activities more profoundly.

If sustainability were to happen, it would be better for people. But it is seen that beneficiaries remain beneficiaries [i.e., poor] after 20 years. They have been taking benefits from NGOs for 20 years, but they still remain beneficiaries. Beneficiaries would not remain at this point if sustainability truly occurred. Considering this, I would like to say that their (NGOs') activities did not bring sustainability. There is no monitoring on the part of NGOs to see the impact of their projects. I don't see such initiatives among NGOs.

The fourth sign of NGOs' self-sustainability is better reflected because of their discrete activities. More specifically, their works are not directed toward fruitful areas. As a result, people are suspicious of what actual NGOs want to do for them. One of the beneficiaries in a FGD of Case NGO 2 insisted that "NGOs do the work meaninglessly in some cases. I once told NGOs that you have to spend money. That's why you spend money and leave." The ED of Non-Case NGO 5 also conceded this issue, saying that "NGOs' main target is to spend the funds. They try their best not to refund the money allocated for the project."

It was found that most of the respondents claimed that each local NGO's focus area is different from that of another NGO. As a result, not a single problem is totally solved. Different NGOs focus on different NGOs. As a result, all of the problems persist. For example, in Gabura Union (a union council of Satkhira District), one of the beneficiaries said that if all the NGOs (i.e., NGOs working in Gabura Union council) gave us a water tank for each family, the problem of drinking water was supposed to be solved by this time. But NGOs don't do that. Therefore, GB Member 1 of Non-Case NGO 5 claimed that:

Some NGOs come to spend money. Some NGOs come to exhibit banners. Some NGOs come to support some people. They stand beside people.

Similar to this issue, NGOs are also subject to accusations for their lack of focus on the actual needs of the community. The majority of respondents, including beneficiaries and community members, agreed that NGOs do not address society's main issue. Rather, they are found busy with less important tasks. In a focus group discussion (FGD) of Case NGO 4, community members were told that "NGOs don't focus on our actual problems. They work on the project that they bring with them. Despite our desperate need, they will not work on our problems. They don't ask us about our problem before designing a project." With a similar argument, Journalist 4 claimed that "they [NGOs] don't work for sustainable development. They come to this area with a project and take some initiatives that are not effective at all."

More surprisingly, many respondents contended that NGOs don't work for the permanent solution of a problem in a particular society. Rather, NGOs want problems to exist so that they can continue their work. It is apparent that NGOs will help someone pass the river, but they don't teach them swimming to pass that river. Similarly, one beneficiary in an FGD argued that:

NGOs don't work for a long-term solution to our problem. They come to us with some relief, fertilizers, and seed plants. They make us "Guishap" [Monitor Lizards]. They say that it is not wise to teach swimming to a "Guishap" [i.e., it is not wise to solve our problem permanently]. [FGD, Beneficiaries, Non-Case NGO 2]

In a similar vein, Civil Society Representative 9 opined that:

NGOs don't want a permanent solution. There are some NGOs that think that if the existing problems were solved, then there would be no scope for doing work. Then what will I do? Rather, it is better to have some problems in the community so we [NGOs] can continue our

work. However, there are some NGOs that really want to solve the problems. Nonetheless, the majority of NGOs want the problems to continue.

This finding of the study is compatible with the claim of Chowdhury (2022). In her recent writing, she argued that many NGOs prefer to keep the issue “alive” in order to maintain funding and the operation's activity. For instance, according to this writer, numerous NGOs opposed Bangladesh government's decision to take on the Bhasanchar relocation project for the Rohingya, either directly or indirectly, on the grounds that it would limit their ability to work in the Rohingya camps in Cox's Bazaar.

The study revealed that most of the NGOs work on short-term projects, and the effectiveness of those projects is highly questionable. Since NGOs have become more professional, according to Banks (2021), project-based approaches have dominated in this sector. However, their capacity for transformation has been directly harmed by this managerial strategy. Many study participants claimed that these short-term projects are mostly ineffective at bringing sustainability to a specific area. For example, as cited in Chakma (2019), studies on Sri Lankan NGOs revealed that local NGOs pursue financial success and international objectives rather than addressing the crying needs in the Sri Lankan context, like fostering peace (Hulme, 1994; Walton, 2014).

An escalating question is centered on the NGOs' corporate attitude. UP Chairman 3 claimed that “an NGO is one kind of business. That is, they are mostly doing business under the disguise of social welfare activities.” Like this UP chairman, many respondents, including journalists and social workers, characterized NGOs mostly as business organizations. One project coordinator of a big local NGO provided an explanation in this regard.

There is a difference between NGOs in terms of mindset, activities, and commitment. Some NGOs are doing commercial activities, while others don't. Despite the fact that an NGO is a non-profit organization, many NGOs engage in interest-based activities. Some NGOs are running universities, and some are running medical colleges. This is absolutely commercial thinking. Gradually, NGOs have been moving to commercial activities. [PC 2, Non-Case NGO 5]

According to Chowdhury (2022), NGOs are run by cronies in that many local and national NGOs are operated like family enterprises, with “bosses” in charge making decisions at random. The claim is more acute against those NGOs that run microcredit programs. Almost all the respondents, except some micro-credit-based NGO respondents, stated frankly that micro-credit is a business. For instance, Community Member 5 affirmed that “an NGO [a micro-credit-based NGO] is a business. They run NGOs from the perspective of business. This is their usurious [credit-based] business.” In a piece of writing in the Daily Star, an executive director of a NGOAB-registered NGO wrote that:

“I strongly appreciate the words of the TIB Trustee Board Chairman. He pointed out the level of corruption among the NGOs in Bangladesh. It is true and can be easily found

among the top-ranked NGOs in Bangladesh. Some of them are making the poor community poorer in the name of the development of their (beneficiaries') livelihoods by administering a high interest rate on loans or so-called microcredit. The neoliterate and illiterate people, especially the rural women, are being targeted, and any inability to pay back the loans results in their assets being seized.” (Shaikat, 2008)

Hossen (2021) argued that, in some cases, both donors' and the NGOAB's (as well as other regulators') accountability requirements are liable for promoting this culture of business in the NGO sector. He said that the accountability of NGOs has not been upheld by the NGOAB or donor organizations. On the one hand, the donors only consider how their funds are used, not the outcomes of the program they support. It urges NGOs to only use donor donations for formal purposes. Opening an NGO in Bangladesh has been one type of business idea. On the other side, NGOAB mandates that all NGOs submit yearly reports, but it pays no attention to the projects' actual outcomes as reported in annual reports (Hossen, 2021). Finally, given the backgrounds of many NGO founders, NGOs are chastised for being concerned with their own sustainability. According to the project coordinator of Case NGO 4:

Historically, people with a desire to help others founded NGOs. But now many people set up NGOs based on business thinking. There is no match between the previous and today's mindsets among NGO entrepreneurs.

While telling about the backgrounds of local NGO entrepreneurs, EC Member 2 of Case NGO 4 affirmed that “when a person has no work, he or she is setting up an NGO.” A local journalist narrated the background of local NGO founders and their ultimate intention to establish an NGO.

People set up NGOs primarily with the expectation of establishing themselves personally and economically. Furthermore, they can engage in some social welfare activities in the eyes of the people in society. [Journalist 2]

It was found that most of the NGOs' entrepreneurs don't come into the NGO sector with the purpose of serving society. Rather, they tend to establish an NGO as an alternative source of employment. As such, their sustainability is their primary concern, not the sustainability of the poor or their community. NGO Expert 1 portrayed the scenario more elaborately.

But the problem is that many of us (NGO entrepreneurs) start organizations because we are unable to do so in other areas. Do you know what ogotta is? It means doing something when you can't do other things. Hahahah. Keep this word in mind. I can't do anything, so I start an NGO. I met a lot of people who did business. But when they became failures in business, they started NGOs. What do they do in non-governmental organizations? They are doing microcredit. From where did you get the starting capital? [The answer is that] I got it from my father-in-law. What is the significance of ogotta? because I didn't want to do it.

And the story of the landscape of this NGO's mindset for sustainability is better understood through the words of another NGO expert. This local NGO specialist argued that:

It is true that today's NGOs place emphasis on their own sustainability. There have been crises in communities in the past. NGOs thought about it. The economic status of Bangladesh has improved compared to earlier times. Every village seems self-reliant. There has been a change in ownership among NGOs. Almost 85 percent of the NGOs that began operating in the 1970s no longer exist. Many employees have become the owners of NGOs now. Employees will want organizational sustainability, as you can see. It is a natural issue. Now, everyone wants his or her organization to be sustainable. Anyhow, I (the NGO) have to sustain myself because I can't go anywhere else [for employment or income generation]. The majority of NGO employees will not work for the beneficiaries. [NGO Expert 2]

As reported by Burger and Owens (2010), establishing an NGO is a lucrative and easy option for unemployed people. These academics asserted that it may not be wise to think that people in this NGO sector are drawn to it by altruistic impulses given the high unemployment rate and frequent lack of other lucrative entrepreneurial endeavors with minimal start-up expenses. Similarly, drawing on their study in Uganda, Barr et al. (2004) argued that it attracts a lot of educated Ugandans who want to support themselves while also helping out the less fortunate sections of society. In sum, the study findings suggest that, with some exceptions, local NGOs are primarily established to benefit their entrepreneurs, not those of the poor or community. Accordingly, it is the NGOs' sustainability that is counted for the most part. In seeking this self-sustainability, NGOs are found to do some good for society, mostly in alignment with the principle of organizational legitimacy. Thus, a local NGO is concerned with both its own organizational sustainability and the sustainability of the poor people for whom it claims to work. And this finding is in line with the comments of the ADAB president.

In an opinion exchange program between NGOAB and ADAB held at NGOAB in 2019, the president of ADAB stated that "we [NGOs] have many challenges. Despite having these challenges, we have to think about our organizational sustainability. However, in the process of maintaining our sustainability, we should not forget those people for whom we do the work, i.e., poor people" (ADAB, 2019). And, as noted earlier, this is not only a problem of the local NGOs in Bangladesh. It also exists in the international landscape. In a recent article in the Guardian, McVeigh (2022) noted that international aid groups must begin to consider issues outside of their own borders or they risk becoming irrelevant.

11.4 Whose accountability takes priority?

An NGO is accountable to multiple stakeholders. As noted in Chapter 9, as per Najam's framework, an NGO is accountable to various stakeholders in three directions: upwardly to donors and regulators, downwardly to the beneficiaries and communities, and inwardly to themselves. A common question, however, is to whom an NGO is accountable at the most fundamental level. Another point that needs to be clarified is whether NGOs are equally accountable to all groups of stakeholders. As repeatedly noted in the literature (e.g., Agyemang et al., 2009; Dixon et al., 2006; Ebrahim, 2005; O'Dwyer & Unerman, 2008), NGO accountability is skewed toward upward stakeholders (i.e., donors and regulators), while beneficiary

accountability remains a neglected issue. Therefore, based on the views of stakeholders, it is obvious to explore NGOs' accountability priorities so as to articulate the nature of accountability practices. According to the findings of the study, all case NGOs' accountability priorities align with the managerial variant of stakeholder theory. That is, regardless of their level of effectiveness, NGOs are found to be serious about meeting their most powerful stakeholders' expectations. In this regard, EC Member 2 of Case NGO 4 argued straightforwardly that “NGOs have been found to discharge accountability to those in positions of power. They give importance to those who can exert more influence on its activities.”

On one side, NGOs are ready to do everything to satisfy the requirements of the donors. On the other hand, they are found to comply with the rules and regulations of the regulators so as to maintain their regulatory legitimacy. The case of the beneficiaries is far away. Although NGOs do some social work, such as awareness programs or humanitarian actions, they do so to establish their legitimacy in the eyes of the general public. Regardless, the study discovered that an NGO prioritizes the accountability of its stakeholders. Regrettably, accountability to beneficiaries is a rare occurrence in Bangladeshi NGOs. For example, the participants in an FGD sharply claimed that “They give importance to those to whom they have to give importance. They do everything to complete their project. In this course of action, it does not matter whether beneficiaries die or live” [FGD, Community Members, Case NGO 4].

Taking a straightforward stance, the ED of Non-Case Local NGO 5 informed that “NGOs place more emphasis on the government and donors. We don't need to place more emphasis on the issues of beneficiaries.” In a similar fashion, an accountant explained the reason for giving more priority to accountability to donors.

Yes, importance is given to beneficiaries. But more importance is given to donors and governments than to beneficiaries. All things are done if you keep donors satisfied. It is seen that beneficiaries are coming on foot, but donors are coming in vehicles. Donors can cancel the fund if they are not satisfied with the NGO, but beneficiaries cannot do it. [Accountant, Case NGO 4]

Furthermore, the ED of Non-Case Local NGO 2 stated that “the new law in the sector (the Foreign Donations (Voluntary Activities) Regulation Act 2016) has made them [NGOs] more serious about regulators.” EC Member 1 of Case NGO 3 clarified a local NGO's sequence of accountability priorities. This respondent opined that “NGOs first give emphasis to donors. Then they give importance to government. Then the EC and GB committees are under their control. Despite the fact that they should prioritize their beneficiaries, those people are unaware of their rights.” EC Member 1 of Case NGO 2 spotlighted the tendency of a local NGO as to their degree of concern with various groups of stakeholders.

In reality, NGOs don't treat all stakeholders equally. I believe they want to ensure that they meet the needs of their donors. They always want to make their donors satisfied. They communicate regularly and exchange information with donors. They try to remain 100

percent transparent in the eyes of donors. Since there is no issue keeping beneficiaries satisfied, they manage them by giving them 2 taka in place of 10 taka.

In a similar direction, GB Member 1 of Non-Case NGO 5 contended that “NGOs are serious about beneficiaries on paper. They are not found serious about beneficiaries.” Similarly, the ED of Case NGO 2 agreed that, “in reality, beneficiaries receive less attention regarding the issue of accountability compared to donors and the government.” However, ideally, it should be the opposite, i.e., beneficiaries should be given first priority. Although non-government organizations claim to exist in society to serve the poor or promote the public good, this study discovered that this is an optional issue for them.

With very few exceptions, almost all the respondents, including NGO officials, claimed that local NGOs are more serious about delivering accountability to their powerful stakeholders, mainly donors and regulators. In response to the question of why NGOs give priority to donors and regulators instead of their beneficiaries, for whom they claim to exist, respondents provided almost similar arguments. First, an NGO is more concerned about its donors because of the fear of fund withdrawal or the fear of losing future projects. According to EC Member 2 of Case NGO 4, “the big factor is that no NGO will raise its voice against the donor. If an NGO speaks out, the donor will not fund the project again.” Second, an NGO tries heart and soul to make regulators satisfied because of the fear of regulatory intervention in their operations. PC 2 of Non-Case Local NGO 5 argued that “accountability depends on power, i.e., NGOs are accountable to those who have the power to take action against them. For example, UNO has the power to sign our project, and NGOAB has the power to cancel our project. That is why we place more emphasis on them.” In a similar vein, Journalist 2 uttered that “NGOs give more attention to the government’s bureaucrats in order to save their existence.”

Finally, an NGO is found to be indifferent about its accountability to its beneficiaries. The reason is that these beneficiaries are the weakest group of stakeholders. According to Ebrahim (2003), as cited in Uddin and Belal (2019), power plays a crucial role in the relationship between NGOs and their stakeholders. Most of the beneficiaries in Bangladesh have weak socio-economic power. In addition, they are unaware of their rights. The ED of Case NGO 1 acknowledged this issue by saying that “NGOs, in many cases, satisfy the government instead of their beneficiaries. Since beneficiaries have no or little power, they are not given importance by NGOs. This is a very bad practice in the NGO sector.”

Based on the extensive analysis of the views of stakeholders in this regard (i.e., accountability priority), in alignment with Ebrahim (2003), the study found that it is all about power that makes the differences, i.e., about whom an NGO tends to be serious about discharging accountability. To put it simply, from this perspective, the study came to the conclusion that accountability is prioritized just because of power differences. As opined by the ED of Non-Case NGO 5, “there is a power difference in NGO activities. Although we respect beneficiaries as

development partners, we can't give equal importance to all stakeholders." Correspondingly, the ED of Case NGO 3 also commented that "power differentials are commonly observed in the NGO sector. NGOs give priority to donors and governments to beneficiaries." As opined by Uddin and Belal (2019), from an NGO perspective, a donor's control over important resources (e.g., funding) is a source of power. According to Apex Body Official 2:

The power difference occurs in the sense that, first of all, I have to satisfy my donors. This is my first priority, i.e., I have to do the work as per his or her wishes. [Because] if I don't get any money, I'm going to lose everything. Then I have to satisfy the government. However, ideologically, satisfying the interests of beneficiaries should be the first priority. But we [NGOs] have detached from this [ideology].

Notably, this is not an unusual finding in terms of accountability practices in NGOs. As evident in literature, it is prevalent in many parts of the world. In a study on indigenous NGOs in Eastern Africa, Girei (2022) found that NGOs remain so serious about their donors; it is their first priority, and it is the interest of donors that an NGO strives to satisfy by hook or by crook. For example, one of the respondents to Girei's study informed:

Because [NGOs'] aim in life is to satisfy donors, they use pleasing donors as a survival strategy by enhancing their work ethics, getting more organized, putting more of an emphasis on results, or whatever else you want to call it. The donor will be pleased as well, though this does not always result in what actually happens.

In their study, Burger and Owens (2010) explained the reasons why NGOs are callous about beneficiary accountability. These academics found that beneficiaries cannot punish unreliable or unruly NGOs by stopping to do business with them, nor can they stand against exploitative or dishonest NGOs. Beneficiaries and community members in developing and underdeveloped countries are extremely poor and illiterate, according to Burger and Owens' findings. In addition, this study found that beneficiaries are mostly callous. i.e., they are indifferent about their rights. Using stakeholder theory, Connolly and Hyndman (2017) unearthed that, like the findings of this study, beneficiaries tend to be more interested in the services they receive than in explanations of actions. Moreover, unlike other groups of stakeholders, they don't have adequate power to demand accountability from NGOs. According to Chen et al. (2020), an NGO's proclivity to discharge accountability to its beneficiaries is dependent on beneficiary power. Finally, the findings of this study are befitting of the study of Mir and Bala (2014) in that the current NGO accountability frameworks in Bangladesh are biased towards the desires of two powerful groups: the funders and the state (through NGOAB). Therefore, Girei (2022) concluded that it seems to still be true that "who pays the piper sets the song" despite the growing recognition of the value of diverse accountabilities (Cordery et al., 2019; Kingston et al., 2020; Uddin & Belal, 2019).

11.5 How much trust do people put in NGOs? Why?

While goggling for case study research on NGOs, the title of a thesis caught my eye. The title of that thesis is “Trust me, I’m an NGO” (Seitanidou, 2020). Despite being a master’s thesis, the study’s title is timely given the current state of public trust in NGOs in both developed and developing nations, as well as the findings of this study. However, for Keating and Thrandardottir (2017), trust is crucial when examining the connection between NGOs, donors, and the general public more broadly. The level of trust in NGOs has serious ramifications for the entire NGO sector as well as society at large. And the level of public trust is also one of the determinants of demands for NGO accountability from different segments of a society. Given the scenario of fading trust in NGOs all over the world, this study attempted to trace out how much trust people put in NGOs and what the possible reasons are behind their belief.

The implication is that the less the stakeholders trust NGOs, the less they put their confidence in an NGO’s work, which in turn results in less cooperation on the part of various groups of stakeholders, including beneficiaries and the community people in which an NGO operates. Whatsoever, the study revealed a disheartening finding in that very few people put trust in NGOs. Most of the respondents, including NGO officials, think that trust in NGOs has faded. More specifically, they are highly suspicious that an NGO is actually doing work for the betterment of society. EC Member 1 of Case NGO 2 portrayed the scenario of stakeholders’ trust in NGOs in Bangladesh.

I have seen that government officials don’t treat NGOs as good ones. LGRs also do the same thing, i.e., they don’t show a positive attitude toward NGOs. Even field-level beneficiaries don’t treat NGOs well; trust in NGOs has faded.

In a similar vein, Community Member 4 claimed that “I am not confident in the work of non-government organizations. I have 20% faith in what they say.” Even a district-level government official [Local Administration Official 5] uttered, “We never get a 100 percent accountability attitude from NGOs. However, if we receive 80% fulfillment from their actions, we consider that much has been accomplished.” Similarly, UP Chairman 1 claimed that “it is just in name [that NGOs work for sustainable development]. They [the NGOs] consume the entire fund. They hold meetings and sit-downs. But originally, people don’t get anything.” Many NGO officials also acknowledged this issue of degrading trust in NGOs. For example, PC 2 of Case NGO 3 described that:

Beneficiaries think that I (the NGO) am a thief. Donors think that I am a thief. The government also thinks that I am a thief. Everyone thinks that I am a thief. The main reason for this lack of trust among people about NGOs is that many NGO directors are now investors. They have harmed the image of non-government organizations in society.

As reflected in the above comments of the project coordinator, many NGO entrepreneurs are now treating their organizations as businesses. They invest money and try to gain from the

course of NGO operations. GB Member 1 of Case NGO 3 also admitted that “some NGO directors harmed the NGO sector's image. They robbed and misused the fund. Many NGOs had nothing at the time of their inception. But now they have many things. Many NGO officers got involved in corruption. That’s why the NGO sector lost the trust of the people.” Again, one of the root causes of fading trust in the NGO sector is the gap between what an NGO says and what it actually does. More clearly, most of the NGOs don’t maintain their commitments, which they generally make at the inception of a project. One of the beneficiaries of Case NGO 2 shared his experiences in this regard.

I once received funding from an NGO (the case NGO in this study) to cultivate bashok (Justicia adhatoda) on my property. They took my signature on taka 4000, but they actually gave me taka 3000. They said that they will give the remaining 1000 taka in the middle of cultivation. They also promised that they would buy the leaves of the Bashok plant from us after cultivation. But they didn’t keep their promises. I was bound to cut off the plants. My land was damaged. [Beneficiary 4]

In a similar way, another beneficiary of a local NGO [Beneficiary 12] claimed that “There is a gap between their talk and their walk. I am not satisfied with them as they don’t maintain their words.” More sharply, Civil Society Representative 9 in the working areas of Case NGO 1 and 2 commented that:

When NGOs come to our area and meet with us. Most of them tell us that they will do a lot for our welfare. However, as in many cases, we notice a gap in this case. We believe that 20 to 25 percent of what they say is true. They do those things where there is a profit.

Alongside these participants, most of the respondents, including LGRs and community members, claimed that there is a mismatch between NGO promises and actual work. They do not follow through on all of their promises made at the start of the project. Another reason for the lack of trust in NGO work in Bangladesh is that NGOs have moved away from their original thematic stance. There has been a transformation in the nature and scope of NGOs' activities. In the name of gaining organizational sustainability in some cases, many NGOs are involved in income-generating activities, mostly in alignment with the commercial culture. This has also instigated people to become doubtful about the actual intentions of NGOs. For example, a high official of an apex body argued that:

One of the big reasons behind the lack of trust in the NGO sector is that, with the passage of time, NGOs have moved away from their original thematic stance. For example, in the past, NGOs were involved in awareness-raising, education, and rights-based work. Now most of the NGOs are involved in microcredit. They tend to get involved in microcredit because they are concerned about their own sustainability. [Apex Body Official 1]

In fact, people’s doubts have been compounded by the introduction of microcredit programs in the NGO sector. As discussed in Section 11.7, many respondents, including civil society representatives, believed that microcredit should not be an NGO activity. Rather, it is a business. NGO Expert 1 also conceded this issue, saying that “commercial culture started in the NGO

sector because of the introduction of microcredit programs. When microcredit became widely available, a commercial culture emerged in the NGO sector.”

One of the major reasons that has largely gone unnoticed is the lack of an agreed-upon definition of an NGO in Bangladesh. There is a misunderstanding among stakeholders as to what an NGO actually is and how it differs from other non-profit organizations. This lack of definition has severe implications for NGOs in that whatever wrongdoing is done in the non-profit or other sectors, the blame falls on NGOs as a whole. Apex Body Official 2 described the situation in more detail.

A definitional problem exists. Due to this definitional problem, some opportunity seekers are now implementing their own agendas in the name of NGOs. Accordingly, there is a decrease in public confidence in NGOs. Again, mass media also influences this lack of confidence in the NGO sector. For example, people in rural areas are treating life insurance policies as NGO activities. This propaganda has a substantive negative impact on the whole NGO sector.

Another top official of an apex body further illustrated this definitional problem and its impact on accountability practices.

There is propaganda against NGOs. It is very difficult to trace the actual number of NGOs. The organization, which is now running a multipurpose activity, is declaring itself an NGO. Again, the organization that has taken registration from the Cooperative Directorate declares itself to be an NGO. There is no specific definition of an NGO. For example, NGOAB says that those who get registration from us [NGOAB] are treated as NGOs. Others are not NGOs [according to NGOAB]. Everyone has their own definition of an NGO. Each organization has three or four registrations. They collect registration papers from an authority when it is deemed necessary. Therefore, it is difficult to discharge accountability. Under such a complex context, to whom does an NGO discharge accountability? [Apex Body Official 1]

EC Member 4 of Case NGO 4 explained the implications of this lack of ratification. According to this respondent, “there is a negative perception about NGOs. There are many organizations, like insurance companies, that people treat as NGOs. When there is an incidence of deception in these organizations, it ultimately has an impact on NGOs. People are uneducated. They don’t know which one is an NGO and which is not.” Once more, the existence and promptness of seasonal NGOs also damage the image of the sector. One of the divisional coordinators of an apex body [Apex Body Official 3] argued that “the seasonal nature of NGOs is the cause of the decline in trust in them. These sporadic NGOs defraud individuals.” Admittedly, a beneficiary of Case NGO 2 informed:

Many NGOs collect deposits from beneficiaries. They say that you (the beneficiary) can withdraw the deposit money in a lump sum at the end of 10 or 15 years. These NGOs offer various training facilities to the beneficiaries, like hen and duck training. Again, some NGOs collect deposits from beneficiaries. But they fly away. [Beneficiary 4]

Respondents claimed that some opportunity seekers set up these seasonal NGOs in order to make a lump sum profit. However, the impact of their negative work falls on the whole NGO

sector. As a result, people tend to criticize all NGOs, whether they are good or bad. Apex Body Official 3 explained that:

It is seen that when the secretary or a minister knows that a government fund is coming, they get that through their relatives by taking registration from the social welfare department. These people run the NGO and misuse the funds. When the fund is exhausted, their operation is over. But the blame for these malpractices by these seasonal NGOs falls on the whole NGO sector. It seems that everyone is ready to blame NGOs.

An additional reason for the disappearance of trust in NGOs is the quality of products that they provide to beneficiaries. For example, beneficiaries in FGD 2 of Case NGO 4 claimed that “They [NGOs] said they would give me ten ducks. These ducks will lay eggs within 15 days. But they gave us ten ducklings [baby ducks], whose age is about two months. Some people protested it. NGO people told us to either take these ducklings or leave.” A beneficiary in an FGD of Case NGO 2 made the claim that “NGOs don’t give us quality seeds. There is a gap between their given seed and quality seed. We don’t want the existing seed.”

As discussed in Section 11.2 and 11.3, a leading cause of people’s suspicion about NGOs is the luxurious lifestyle of NGO founders and their top management. The majority of respondents stated that an NGO is a business run by the person who founded it. For example, taking the case of the Rohingya crisis in Bangladesh into consideration, Doreen Chowdhury, a doctoral researcher at the University of Groningen, wrote in the journal *Modern Diplomacy* that:

The financial structure of an NGO is frequently criticized for excessive spending on organizational issues. As a result, NGO employees assigned to the Rohingya camp are filling up the posh hotels and cafés in Cox's Bazaar. NGO representatives are drinking coffee at Gloria Jean’s in Teknaf while their customers are in line at the camp for food! (Chowdhury, 2022)

The reason for such suspicion is heightened because most of the NGOs’ management is comprised of family members. A local journalist pointed out that:

We see that local NGOs are established within family structures. Their administrative or organizational structure is confined to their family members. Various NGO positions are still held by family members and relatives. Things look like a monarchy. Whenever I [the ED] retire, my son will be the executive director. [Journalist 2]

Last but not least, the increasingly publicized scandals in media and society add further fuel to the issue of distrust in NGOs in Bangladesh. In fact, this study revealed that the people's trust in NGOs in Bangladesh has reached its bottom. More interestingly, many NGO officials don’t treat other NGOs fairly. Notably, this lack of trust is both the cause and outcome of poor accountability practices in NGOs in Bangladesh. It is the cause because stakeholders, including the general public, don’t put trust in them. Accordingly, NGOs cannot get wholehearted participation from stakeholders, especially from beneficiaries and local people, with regard to the implementation of a project. It is an outcome of poor accountability practices in that NGOs in

Bangladesh have failed to establish alignment between their words and actions. Their poor accountability practices, such as hide-and-seek policies, particularly toward beneficiaries and communities, have created a mountain of distrust in the NGO sector as a whole. In the face of deteriorating public trust, NGOs are found to engage in some voluntary human welfare activities. They do so to establish themselves as legitimate organizations in the eyes of society, particularly to attract the attention of current and prospective donors.

11.6 Mission Drift

While focusing on mission drift in non-profit organizations, Bullock (2022) started her dissertation with a central thesis question: why do some charitable organizations manage to stay committed to their missions while others get sidetracked by other pursuits? This central question represents the extent of mission drift in non-profit organizations, especially in NGOs that primarily depend on donors for funding and on regulators for their legal existence. Bullock stated in this dissertation that staying mission-focused has several advantages (e.g., establishing legitimacy and garnering positive media attention). By definition, in terms of non-profit organizations, the phrase “mission drift” describes a shift in emphasis from producing social value to producing commercial benefit (Ebrahim et al., 2014). Like Bullock, several scholars (e.g., Klein et al., 2021; Nkabinde & Mamabolo, 2022; Sachikonye et al., 2021) emphasized the issue of mission-focused actions for charities, non-profit organizations, and social enterprises in order to bring about the change they desire to see in the world.

Despite the enormous importance of mission-centered actions for non-profit organizations, especially NGOs, this study revealed that most of the local NGOs tend to join in a race for funding irrespective of their original mission. To put it simply, severe mission drift exists in local NGOs in Bangladesh. It is not the mission but the donor’s agenda that drives a local NGO. In reality, most NGOs follow the donor's agenda, whether or not it corresponds to local needs. For example, an accountant for Case NGO 4 claimed that “the work is not done according to the mission of the NGO. The work is done according to the requirements of the donors and the preferences of ED. NGO work diverts from the original mission to a large extent.” The ED of Non-Case NGO 4 admitted that “the vision and mission of NGOs are confined to pens and papers only. In reality, these visions and missions are rarely followed.” Again, an interesting fact is that many NGOs tend to adopt a broad mission so as to cover a lot of issues within this purpose statement. The ED of Non-Case NGO 5 stated that “most of the NGOs’ missions are too broad and general.” In addition, many NGO officials failed to recall the missions of their NGOs. For example, a project coordinator for Case NGO 4 acknowledged that:

I can't tell you the full mission statement of our NGO. My ED sir stated that it is our mission to work to raise people's standard of living. I didn't see our NGO's mission statement until nearly 13 years after I joined this NGO. It is a personal matter for our ED. I did not read the constitution of my NGO. I did not realize its necessity.

Respondents, including NGO officials, illustrated at least three reasons for this mission drift in most of the NGOs in Bangladesh. The most cited one is the change in the donor's funding mode. Since most of the local NGOs depend extensively on donors for funding, it becomes quite difficult for these local NGOs to stick with their original mission. Rather, they are bound to adjust themselves to the donors' preferred fields of work. The ED of Case NGO 1 proclaimed that "NGOs, in many cases, cannot do work as per their original mission. Sometimes they do that work, but it does not benefit the local people. They do so solely because of the preferences of the donor. Local NGOs must meet their [donors'] interests in order to survive in this sector." Consistent with the findings of this study, TIB (2018) found that in many instances, the issues that the NGOs work on are not brought about by the poor and marginalized people who are typically chosen to benefit from the project, but rather by their donors and, in some cases, community leaders if they are consulted in the name of community consultation. In the TIB's study (2018), the ED of a local NGO informed:

Projects financed by donors are like fixed menus. Donors often make all the necessary repairs and give instructions that must be followed. The recipients cannot be asked for their ideas, and even we are limited to the initial goals that our donors set.

Civil Society Representative 9 explained the impact of this mission drift on the part of NGOs.

NGOs come to our area and tell us that we will do work in these fields. No matter whether it is a primary or secondary problem in our locality. They bring the project and leave the community after finishing it. For example, water clogging is the main problem in our locality. We have been suffering from this problem every year. We want the solution to this problem. But nobody comes forward to solve this problem. NGOs simply show up and hand out tailoring machines. That is, NGOs are just implementing donors' projects.

In its 2007 study, TIB argued that some NGOs inflate their activities unduly and attempt to solve "artificial" problems in an effort to appease donors, which is a tactic that frequently backfires. This study found that both donors and NGOs are liable for this mission drift scenario in the NGO sector in Bangladesh. NGOs are liable in the sense that they fight for funds irrespective of their original mission. Academic Researcher 2 argued that "if they [the NGOs] do not implement donors' agendas, most of the NGOs will not survive." Donors, on the other hand, bind NGOs to do work in the donor's prescribed fields. NGOs do so because they are highly dependent on donor funds. From a small local NGO perspective, an alternative decision in this regard will result in no or minimal funding for this NGO. Accordingly, a local NGO's existence will be threatened. An NGO expert illustrated the complexity of this issue.

It is true that NGOs merely implement donors' agendas. They don't consider the local context. Both the NGOs and donors are responsible for this. We don't work with donors that don't focus on our local context. In many cases, an NGO loses ownership because it implements a donor's agenda. The governance of many NGOs has been destroyed because of this practice. Lots of debates have occurred between us and donors regarding the donors' agenda versus our local priorities. [NGO Expert 2]

One of the officials of a large microcredit lending organization [Donor's Representative 2] that works on various projects for multilateral donor agencies such as DFID (FCDO) and the EU agreed that "the donor agencies set the program agenda. We allocate the fund to our partner organizations (NGOs) to implement the donor's agenda." The second reason for mission drift, although related to the first for the most part, is that there has been a change in the mindset of NGO founders. Apex Body Official 2 argued that "there is a change in the mindset of NGO entrepreneurs. This does not imply that a donor's agenda and an NGO's mission are compatible. I need money. I will write a project proposal in any way to get a project. For these reasons, actual problems are not addressed." EC Member 1 of Case NGO 3 similarly claimed that "in many cases, NGOs change their policies according to the demands of their donors. Many NGOs change their constitutions in order to obtain funds. They don't stick with their original mission." The third and most notable reason is that the NGOs are moving to microcredit programs. Because microcredit NGOs, by definition, seek to profit from their activities, there is a high probability that a microcredit-based NGO will divert from its original mission. A local NGO expert explained that:

In 90% of NGOs today, there is no match between mission and actual work. For example, an NGO may define its mission as working in the fields of water and education. However, now that the NGO is working to implement the microcredit program, do you now understand the difference? [NGO Expert 2]

The study discovered that mission drift is more prevalent in micro-credit-based NGOs, which are frequently accused of failing to reach the actual poor of society and prioritizing the NGOs' own interests over the interests of the community and poor beneficiaries. In their latest work, Fuseini et al. (2022) demonstrated that one of the key constraints on what NGOs accomplish is that these groups are found to favor some members of the community while excluding others. Like Bangladesh, Ranjani et al. (2022) found a notable mission drift in microcredit NGOs (mostly known as microfinance institutes) in India in that their ability to serve the most needy and/or underprivileged consumers appears to be hampered by their pursuit of financial objectives. To conclude, with some exceptions, mission drift is a notable but regrettable feature of the local NGOs in Bangladesh. As a result, while donor-centered functional accountability is ensured to some extent, NGOs' social accountability remains unaddressed to a large extent.

Many scholars (e.g., Candler & Dumont, 2010; Kilby, 2006), as cited in van Zyl & Claeys (2019), have argued that NGOs are primarily accountable for their values, which are manifested in their vision and mission. Therefore, an NGO's mission drift is a serious shortcoming in terms of its accountability to society at large. According to Chowdhury (2022), donor funding frequently comes with guidelines and standards that the receiving NGOs must adhere to, whether formally or informally. This writer further argued that these standards and beliefs can conflict with accepted cultural and state values. This study revealed that most of the existing programs of

NGOs are not well matched with the primary needs of a particular society and, if they are matched in some cases, are not adequate in terms of duration, scope, and local context.

11.7 Micro Trust on Micro-Credit

As previously noted in various parts of this chapter, in the eyes of many stakeholders, NGOs are less trustable organizations. One of the most frequently cited factors for this decline in trust in NGOs is the NGOs' microcredit programs. Most of the stakeholders from every corner of society, especially beneficiaries and LGRs, allege that NGOs oppress poor people in the name of microcredit programs. And for many (e.g., Chowdhury & Willmott, 2019; Huda, 2020), the incorporation of microcredit into mainstream development activities in NGOs sparked a new round of debate about accountability. The issue has become more arguable with the writings of scholars like Siddiquee and Faroqi (2009). These scholars claimed that micro-credit NGOs are featured with being exploitative, charging exorbitant interest rates, possessing wealth and power without accountability, getting involved in political campaigns and profit-making activities, and neglecting the involvement and representation of low-income borrowers.

Notably, most poor people, as well as educated members of society, associate NGOs with microcredit NGOs, imply that an NGO is almost always a microcredit organization. During fieldwork, I also noticed that there are very few NGOs that don't run microcredit programs. However, the study revealed that it is not social mobilization but microcredit that remains the focal point of NGOs. As evident in the words of Apex Body Official 2, "Now NGOs' work looks like 'take the money and give the money. A person is now calling to his son and saying that "kistir lok" (a person of installment) will come today. The work of social mobilization is completely absent now." Like many respondents, one of the officials of NGOAB denied accepting micro-credit as a logical priority of an NGO. This NGOAB official stated that:

We don't allow NGOs to run microcredit programs because NGOs are non-profit organizations. There is an issue of interest in the case of microcredit programs. However, if an NGO runs a microcredit program, they can't collect interest. They have to collect the principal amount only. We see this issue within the level of our capacity.

The concern of the above regulatory official is evident in the hundreds of comments of the respondents. For example, a local journalist maintained that:

"In reality, most of the local NGOs don't have registration with NGOAB. They just get approval from DDS, DWA, or DYD and then start the microcredit business. They are putting more focus on microcredit. Deposit your money and take a loan from us. This is their activity. Their main intention is to gain economic benefit. [Journalist 2]

In a similar vein, the president of a local CSO [Civil Society Representative 4] attested that "I see it [micro-credit] as a business. This is the business of NGOs. I don't believe that NGOs run this program for the welfare of the people. It is really harmful... There must be rigid conditions on

NGOs' microcredit programs so that they cannot exploit people.” Admittedly, Civil Society Representative 7 alleged that “micro-credit NGOs target the poorest section of society and make them bound within the net of poverty. These NGOs just do business. There is no alignment between their walk and talk. NGOs provide microcredit to the poor under favorable terms. However, they (NGOs) are extremely strict when it comes to loan repayment.” While being suspicious about the impact of micro-credit programs, UP Chairman 2 claimed that “I don't engage in microcredit programs. I only get involved in non-profit development work when there is a chance to help people”.

Notably, even the prime minister of the government, Sheikh Hasina, questioned the role of microcredit NGOs in eradicating poverty among rural women. As written in *The Daily Star*, the PM said that rural women's hard-earned money is utilized to pay back microcredit organizations' high interest obligations (PM slams Muhith, 2017). She argued that “They live from hand to mouth but cannot come out of poverty, and those who do microcredit business don't want poor people to get out of poverty as it would stop their business”. A local journalist who was also the vice president of a local CSO explained the economic impact of NGOs' microcredit programs.

It is seen that when a person takes microcredit, he is caught in the debt net. He is going from poor to worse. For example, a person is taking a loan from an NGO. That person is also taking a loan from another NGO to give installments to the earlier NGO. In this way, it is found that that person has taken loans from five to six NGOs. Now this person has no ability to repay the loan. He is now selling his land and houses to repay the loan. Now that person is a landless person. [Civil Society Representative 5]

Along similar lines, an Ex-Field Officer of Non-Case NGO 6 sharply argued that:

People are being exploited due to the microcredit program. At 100 percent, this is their business. What development [does occur through micro-credit]? Once a person enters a micro-credit program, he or she cannot escape the debt trap anymore. Beneficiaries don't understand it. Is it development or underdevelopment? I calculated that NGOs take interest from beneficiaries at a geometrical rate rather than an arithmetic rate.

In an opinion-exchange meeting between NGOAB and ADAB members, mainly NGOs' EC members, one of the EDs raised the question of accountability in microcredit-based NGOs. She stated that “there appears to be no accountability system in those NGOs that run microcredit programs with licenses from the cooperatives department. They give money in the morning and collect installments in the evening” (ADAB, 2019).

Considering this negative impact of micro-credit programs, the president of a local press club [Journalist 1] claimed that “NGOs suck the blood of the people through microcredit. People don't retain anything in the course of giving installments.” In addition to the adverse economic impact, many respondents claimed that these micro-credit programs have untoward social impacts. Civil Society Representative 9 explained that:

An NGO Field officer of an NGO harassed a woman in public in Nalta (a village in Kaliganj Upazilla of Satkhira District) on the grounds of her inability to make the kisti (installment of the loan). She could not bear such an insult. She committed suicide. The victim's family filed a suit against the NGO. But I don't know what the status of that case is. This type of harassment occurs in this sector. Many problems occur in the family due to this kisti (microcredit) system. We also see social indiscipline because of this system.

A local journalist explained his argument as to the questionable motives of micro-credit-based NGOs.

If they want development, then they are supposed to collect a lower interest rate from people. But NGOs are not doing this. They are collecting interest at an excessive rate. Many people have committed suicide because of their microcredit programs. If they [micro-credit programs] are really good for the people, then no divorce or gender violence will occur in a family. You cannot hear that a person committed suicide due to a bank loan. [Journalist 3]

The study revealed that, under micro-credit programs, the relationship between an NGO and its beneficiaries is confined to installments, i.e., money giving and taking. Furthermore, NGOs have been found to be unconcerned about the impact of their microcredit programs. They don't have as much monitoring or feedback from their beneficiaries. Although NGO officials claimed that they run microcredit programs because they strive for organizational sustainability, especially due to the shrinkage of foreign funds, most of the respondents are against microcredit programs. In fact, the study found that the differing opinions regarding micro-credit programs are often attributed to other NGOs that don't run micro-credit programs. Because of these micro-credit programs, people's trust in NGOs reached its lowest level. In terms of accountability practices, microcredit NGOs face serious questions about their accountability to society. In fact, most of the research participants questioned the social accountability of microcredit NGOs. Accordingly, there is a huge difference in accountability practices between an NGO that runs a microcredit program and one that doesn't. People's trust and confidence in the role of microcredit NGOs is highly negative. In addition, according to Mir and Bala (2014), the only reporting requirements for microcredit-based NGOs to MRA are monthly reports on loan distribution and debt recovery.

Interestingly, micro-credit NGOs are also found to do some welfare activities on several grounds. In many cases, NGOs tend to integrate various development activities with microcredit programs. However, from a theoretical standpoint, it could be argued that these non-government organizations want to establish their legitimacy in society by demonstrating that they exist to serve society, not themselves. These finding and subsequent theoretical arguments are consistent with the findings of the study by TIB (2007). In a FGD conducted by TIB in 2007, respondents said that the focus of NGOs continues to be on providing loans and collecting payments, despite the fact that integrated projects are expected to include both social development activities and the microcredit program. They implement social development initiatives by name only (TIB 2007).

In addition to the controversy surrounding the role of micro-credit NGOs, beneficiaries are also liable, to some extent, for the lack of accountability practices in micro-credit-based NGOs. At this point, although not recorded, I intend to share an interesting experience of mine that occurred on June 21, 2022, when I was going to meet with my PhD supervisor at IBA at the University of Dhaka in a car run by Uber. I was reading a script on microfinance and women's empowerment. Drawing on a personal curiosity, at some point I was starting to talk with the driver about issues like whether he had heard the term “kisti” [installation] or whether their local district has micro-credit NGOs. He replied instantly with a single word, “uncountable.” I further asked him whether he had taken any loans from an NGO. He said that he took six different loans from different NGOs. More interestingly, he took these six loans in the names of his wife and mother. Two loans were taken in the names of his wife, and the remaining four were taken in the names of his mother. I asked him the reason for taking these six loans. He replied with grief that banks don't give loans to us. He further said that it is not possible for people like him to accumulate the huge amount of money that an NGO gives them. They can use this large amount of money for any purpose they desire.

He took out different loans because an NGO does not give multiple loans in the name of a single borrower. He also said that an NGO had collected a blank, signed check from them in opposition to the loan because it exceeded the amount of one lakh taka. Quite surprisingly, although I was not ready to hear these nonplus statements, he told me that he is now planning to get more loans from NGOs worth nearly six lakh taka. He needs these loans in order to buy a car [since he is a driver by profession]. He said that he and his father would repay these proposed loans. I was curious, so I asked him who you would take NGOs' loans from. He replied very naturally that he would take these loans in the name of his mother. He commented that NGOs don't investigate the background of a borrower to such an extent before giving a loan. He again said that an NGO tried to give him a loan of 2 lakh taka. With my curiosity piqued, I inquired as to why NGOs provide loans to women. He smiled and replied that they [the women] couldn't fly away. They will reside in the home. There is a chance that we men could fly away. By this time, I had arrived at IBA, and as a result, I did not have the opportunity to further investigate the real-life experiences of microcredit and the scenario of microcredit NGOs. At the very least, my conversation with the Uber driver reflects the reality of NGOs' micro-credit programs and their accountability.

11.8 Need for NGOs

Although most of the respondents expressed their concern as to NGOs' accountability to beneficiaries and communities, none of the respondents denied the necessity for NGOs in Bangladesh. Many respondents acknowledged NGOs' contributions in different areas. The contributions of non-government organizations to humanitarian and awareness programs are particularly noteworthy. As a result, the respondents perceive that NGOs are useful organizations

for society. Apex Body Official 1 claimed that “NGOs have made a big contribution to the development of Bangladesh. But we are prone to see or highlight their negative sides.” UP Member 2 also admitted that “NGOs are necessary organizations for the people.” Unanimously, a community member expressed that “earlier, we did not have a good perception of NGOs. Now we see that NGOs are doing well for the people in our community.” In addition to the views pertaining to the necessity of NGOs, the respondents also provided several arguments in support of their claim.

The first factor that most of the respondents cited is the NGOs’ contribution to raising awareness. NGOs have created awareness among people. The general public is now aware of their rights as a result of the efforts of non-government organizations. For example, a beneficiary of Case NGO 3 (an advocacy NGO) [Beneficiary 10] claimed that “I have learned a lot of things about my rights from this NGO. Because of NGO activities, many people have been brought under the government's "social service coverage.” In a similar way, the ED of Case NGO 1 asserted that “one of the significant achievements of local NGOs is that people have become more aware of their rights.” An EC member of Case NGO 3 explained the role of NGOs in more detail in this regard, along with addressing the caution of their accountability practices.

We can’t forget about the contribution of NGOs, especially in the fields of health and education. One of our local NGOs works for landless people. Many people got land because of their initiatives. NGOs can better understand and address the problems of the people than the government can. As a result, one cannot ignore the NGOs’ contribution. It is better to have two taka than nothing. However, steps need to be taken to shut down those NGOs that are not transparent. Some NGOs’ activities are questionable. All NGO activities should be monitored to ensure transparency. [EC Member 1, Case NGO 3]

The second reason for their necessity is that NGOs provide [material] economic benefits. It seems that people from different parts of society purport the proverb that “something is better than nothing.” For example, an imam [Religious Leader 1] said that “despite public distrust of non-government organizations, NGO activities benefit a segment of society. Some NGOs are giving machines; others are giving cows. Again, someone is arranging lighting systems.” UP Chairman 4 also acknowledged that “although NGOs do not address the major issues confronting our society, we allow them to operate in our community. If they leave our area, the general public will be deprived of the benefits they provide.”

Another more notable reason is that NGOs facilitate socio-economic development. More precisely, NGOs participate in national and global development initiatives (such as Vision 2041, SDGs, and MDGs) and contribute to the achievement of these goals. For example, the president of the district-level local NGO forum argued that:

Bangladesh is being developed. NGOs have a big role in economic and sustainable development. Focusing on millennium development goals (MDGs) and sustainable development goals (SDGs), NGOs have been working in the fields of health, education, food security, and so on through their donors. Now, NGOs are the development partners. At least

25 percent of the development of the country is done through NGOs. [Civil Society Representative 6]

Beneficiaries in FGD 4 of Case NGO 4 also admitted the NGOs' contribution to socio-economic development. They admitted that "NGOs do the work for our welfare. If NGOs did not come, our lands would remain uncultivated. NGO contributions to agricultural management were significant. We have learned a lot from NGOs." Similarly, the president of the EC of Non-Case NGO 5 acclaimed that "it is not the case that NGOs are doing all bad things. They are doing many good things for society. Their contributions to socioeconomic development, poverty alleviation, tree planting, anti-woman trafficking, and anti-drug activism are particularly noteworthy." An NGOAB official who participated in this study also admitted the NGO's contribution in the areas of social welfare.

Based on my experience in NGOAB so far, I can tell that NGOs have a sense of dedication. I have found that NGOs are working in the disability sector. It is not easy to do work for these disabled people. I can't do it. But they do it. They have made a noble attempt in this case. However, we can't deny that there are problems with some NGOs.

The role of NGOs in socio-economic development is well documented in the literature. In their recent work, Baser and Hasnath (2022) asserted that in both rich and developing countries, but particularly in emerging ones like Bangladesh, where millions of people are impoverished and blacked out, NGOs have emerged as a critical partner in human development by fostering communities and promoting citizen involvement. In a similar way, Fuseini et al. (2022) stated that non-state actors, such as NGOs, emerged to support the government's poverty reduction measures in the Global South, despite research showing conflicting results. Another notable reason for NGOs' necessity is that people perceive that NGOs have played a critical role in empowering people, especially through capacity building. For example, Journalist 5 praised the work of NGOs in his area, noting that "many NGOs have agricultural projects. They give seed to farmers. Many people cultivate fish and vegetables with the help of NGOs. Many people have become solvent because of these NGOs' initiatives."

The ED of Non-Case NGO 1 claimed that "NGOs do the work [in those areas] that the government can't do. NGOs do the work at the grass-roots level." The claim of this ED is evident with the findings of the study by Fuseini et al. (2022), which found that NGOs can provide services in remote locations where the government is unable to. In fact, despite having a cloudy trust in NGOs' work and growing concern about their accountability practices, none of the respondents claimed that there was no need for NGOs for them. Furthermore, many respondents emphasized the importance of local NGOs in various aspects of socioeconomic development. In line with the perceptions of the respondents of this study, TIB (2018) noted that NGOs in Bangladesh have a stellar reputation for their empowering and participatory approaches to development. Academic Researcher 2 commended the role of NGOs but at the same time expressed concern about their accountability. According to this academic researcher, "NGOs did

a lot of good work in Bangladesh. NGOs' interventions in some areas are helping the country achieve sustainable development. However, social accountability is weak generally.”

This section is concluded with the comments of two notable academics and researchers. The issue (i.e., the necessity for NGOs in Bangladesh) was portrayed in a recent post on the blog of the London School of Economics and Political Science (LSE) at the University of London, in which a narrative of a conversation between two prominent academics was shared. With their long-standing interest in NGOs in Bangladesh, Lewis and Hossain (2021) wrote that “Bangladesh has some of the most innovative, effective, and imitated non-governmental organizations (NGOs) in the world. People in Bangladesh are divided on whether they think NGOs are a good thing or not, even if they recognize that they have played key roles in the country’s development.”

11.9 Transparency in NGOs

Transparency is, as cited in Sawadogo-Lewis et al. (2022), crucial to improving trust in NGOs (Harsh et al., 2010). It is therefore regarded as a critical element of good governance (Lockwood et al., 2012), which is believed to empower the weak and hold the powerful accountable (Gupta & Mason, 2014). In the view of Petersson (2022), actors in civil society, such as NGOs that advocate non-profit public interests, are frequently regarded as essential elements and drivers of transparency. According to Dumont (2013), accountability is supported by transparency, which refers to how much information an institution shares externally. However, this study found that there is a significant lapse in the transparency of NGO work in Bangladesh. Most of the respondents claimed that NGOs are highly conservative in disclosing information, especially financial facts. This hide-and-seek attitude of NGOs is clearly a barrier to establishing an accountability culture in NGOs in Bangladesh. In its 2007 report, TIB asserted that although NGOs talk about information rights, they are very conservative about disclosing their information (TIB, 2007). By definition, transparency is generally viewed as increased openness and less secrecy achieved by an increase in the availability and flow of information (Florini, 1998). In the context of this study, transparency is defined as disclosing the right information to the right people at the right time in the right format.

To begin with, one of the NGOs’ apex body officials [Apex Body Official 2] admitted that “I am not satisfied with the NGOs’ existing information policy. Many senior NGO officials don’t know about their NGO’s internal information. The question of beneficiaries is far away.” Likewise, a beneficiary claimed that:

NGOs hide information. This is their main problem. They don’t inform us regarding the objective and other details of the project. I can say with emphasis that they don’t disclose financial information to us. [Beneficiary 12]

More interestingly, Civil Society Representative 7, who is an advisor to Case NGO 3, argued that “as an advisor to an NGO, I don’t know anything regarding this organization’s sources or usage of

funds.” A local imam (Religious Leader 1) attested that most of the NGOs don’t disclose information through notice boards or other means. And if NGOs do so in some cases, information related to financial aspects and a beneficiary detail is most often absent. In his words:

There is no notice board or signboard in our village containing budgetary and beneficiary-related information. NGOs give one or two signboards at the town or Thana [police station] places. However, this signboard does not contain specific information such as name and number of beneficiaries, amount of benefit, etc. There is some theoretical information on these sign boards.

Community Member 4 stated that “NGOs are claiming that they are giving benefits, but how much are they giving? And how much are they supposed to give? NGOs don’t give this type of information to beneficiaries or local people.” Along the same lines, Civil Society Representative 5 claimed that “NGOs don’t disclose their financial information to us as media people. They don’t feel interested in giving this information. If we want to know, they have been discovered to avoid such queries in various ways.”

Almost all beneficiaries and community members in different FGDs alleged that NGOs don’t disclose information to them. For example, in an FGD for Case NGO 4, a community member stated:

No. The financial budget of non-government organizations is not disclosed to us. They tell us that if we attend training, we will get money. But they don’t tell us what the budget is for travel expenses, lunch, and so on. They gave us training and an allowance. We signed their papers without seeing the budget.

And many NGO officials also acknowledged these claims from different stakeholders. For example, the ED of Case NGO 1 admitted that “many NGOs do not disclose sufficient information.” Put somewhat differently, the ED of Case NGO 3 stated that “NGOs do not disclose financial information. But they generally inform the local administration of the government about the amount of funding they use for the project.” A program coordinator for Case NGO 4 portrayed the information disclosure scenario on the part of NGOs.

We don’t have a notice board at field level. There is no notice board for any project. There are some signboards [of other NGOs] in our area. However, no specific information, such as the amount of the fund or the number of beneficiaries, is provided on these sign boards. There is no financial information on that sign. No budget is mentioned in these signs.

Again, in cases where NGOs display notice boards, respondents expressed their concern as to the places, languages, and contents of the boards. For example, the ED of Non-Case Local NGO 2 attested that “in some cases, informational signboards are displayed in public places. However, most of the beneficiaries do not understand the language of the signboard. Most of the signboard focuses on the logo of the NGO, not on the work.”

In essence, although NGOs are considered important political actors for transparency (Petersson, 2022), there is an acute lack of transparency in local NGOs. The nature and extent of information disclosure on the part of NGOs in Bangladesh are highly questionable. In a similar type of study, TIB (2018) noticed that only four out of the sampled 48 NGOs stated that they shared information with their beneficiaries about their budget and expenditures. The same study unearthed that few NGOs, regardless of level, have any way to communicate their budget and expenditures to their beneficiaries and community members. Thus, an information asymmetry exists in the NGO sector in Bangladesh. This existing information asymmetry between an NGO and its stakeholders makes it difficult to hold an NGO accountable. Notably, this information asymmetry exists between an NGO and its different groups of stakeholders, like donors, regulators, and beneficiaries. For example, donors mostly rely on documents submitted by NGOs. However, most of the donors don't have local offices in the areas in which a local NGO operates. As a result, the physical distance between a donor and an NGO and the donor's ignorance of local circumstances largely lead to a lack of transparency in a local NGO. As opined by Dumont (2013), accountability and transparency are two pervasive concerns in the nonprofit sector. However, despite being an important component of accountability, transparency in local non-government organizations in Bangladesh is limited to pen and paper. In reality, it remains a dream.

11.10 Conclusion

The study unveiled stakeholders' perceptions as to the existing accountability practices in NGOs in Bangladesh. It was found that the increasing demand for ensuring accountability in the NGO sector in Bangladesh is quite logical in that most of the respondents expressed their concern as to the different malpractices on the part of NGOs, and the accumulated wealth of NGO entrepreneurs is one of the most disputable issues. Stakeholders perceive that NGOs remain busy with their own sustainability and not the sustainability of the beneficiaries or community. And this type of mindset among NGO entrepreneurs led to the development of huge mistrust among stakeholders as to the role of NGOs in their localities. It was also alleged that NGOs strive to implement their donors' agendas, and thus most of the NGOs are diverted from their original missions. And this allegation of a lack of trust and self-sustainability was placed more on microcredit NGOs. Most of the respondents claimed that micro-credit is a business disguised under the name of income-generating activities. People's trust in microcredit is almost nonexistent. In addition, NGOs are severely criticized for their "hide and seek" attitude, i.e., they are extremely reluctant to disclose information to stakeholders, especially beneficiaries and local people. As such, transparency in NGO work is a foggy chapter. Despite these serious allegations, almost all respondents agreed that NGOs are needed in their communities, but they also emphasized the importance of ensuring accountability and transparency in these organizations.

Chapter Twelve: Triple-P Accountability Framework

12.1 Introduction

Accountability frameworks are mostly uncommon in the literature on non-profit and NGO accountability, according to Yasmin and Ghafran (2019), because earlier studies explicitly concentrated on conceptualizing external accountability systems. Likewise, this study discovered that there is no accountability framework for NGOs in Bangladesh held by regulators, nor is there one in literature aimed at Bangladesh's local setting, nor is there one held by the apex bodies that represent their members. To this end, this study recommends a “Triple-P” accountability framework for the NGO sector in Bangladesh so that users, in particular NGOs, can utilize it as a roadmap for implementing policies and actions from their point of view. Adopting this approach also aims to encourage a culture of accountability within Bangladeshi NGOs. This Triple-P accountability framework is based on ten guiding principles, various policies for different stakeholder groups, and a six-step accountability process. The framework is termed “Triple-P” largely because it entails three important segments: principles, policies, and process. To be more specific, principles guide policy adoptions for accountability purposes, which then contribute to taking actions at each step of the accountability process, as shown in Figure 12.1. As a means of developing this framework, I considered the views of stakeholders at the grassroots level, existing literature, theories, existing accountability frameworks, and existing self-regulatory guidelines. In addition to international standards like the HAP accountability framework, the INGO accountability charter, and GRI standards, I considered the different measures or policies suggested by different local organizations, such as ADAB (2019), TIB (2007, 2018), and NIS (National Integrity Strategy). Notably, this triple-p accountability should not be considered rigid but rather a guiding tool to help an organization or an individual trace out the basic elements and actions pertaining to accountability practices. In addition to NGOs, this framework could also be applied to other non-profit organizations. The three “Ps”—principles, policies, and process—of the framework are outlined in three subsequent sections.

Notably, the framework's principles are propositions or rules that serve as the foundation for accountability policies. On the other hand, policies work as a set of guidelines for translating ideals into real-world accountability measures. Last but not least, “process” refers to a sequence of actions that follow one another. For example, balance of power is an accountability principle that guides the policy of empowerment of less powerful stakeholders sections, which results in actions (under each step of the process) for relevant areas in an NGO's operations such as involving beneficiaries in the EC and GB committees, their participation in the evaluation and monitoring team, and providing training to empower them. In light of the findings of this study, these three elements (i.e., principles, policies, and process) are depicted in Table 12.1 in order to better illustrate the Triple-P accountability framework. It should be noted that this table does not contain all of the study's findings or all of the policy recommendations to promote accountability

in the NGO sector in Bangladesh. The policies in Table 12.1 are presented in light of the Triple-P accountability framework's guiding principles.

12.2 Principles

To begin with, I put forward here ten principles of accountability, which I believe will act as the basis for accountability policies for the NGO sector as a whole.

12.2.1 The Principle of Self-Felt Responsibility

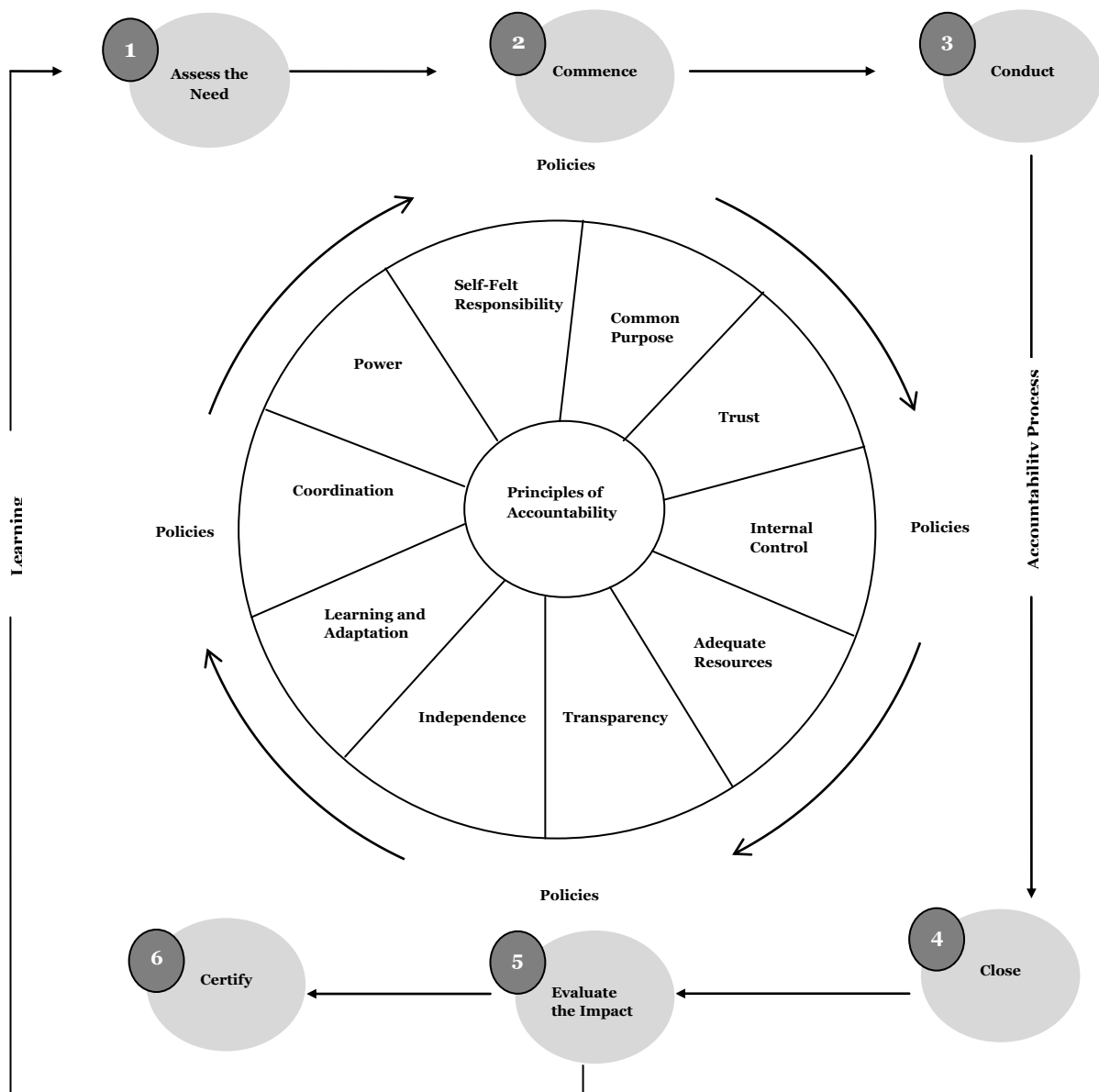
A simple but thought-provoking question concerns who is responsible for ensuring accountability in Bangladeshi non-government organizations. The answer is that every stakeholder, including NGOs themselves, is responsible for NGO accountability. It is a collective responsibility. Everyone, under the existing power structure in the sector, especially powerful stakeholders (e.g., donors and regulators), must have the willingness to promote accountability in NGOs. Therefore, the first critical point that guides an individual's drive for accountability is his or her inner sense of responsibility. Accountability cannot be ensured at its fullest level through coercion or the enforcement of laws and legislation. Every stakeholder should have a responsibility to himself or herself, to the society to which he or she belongs, and to the Lord of the Universe. They should have the eagerness to serve society beyond their personal or organizational interests. In this respect, it is critically important to include ethical learning modules in the education system, especially at the school level. Only then will accountability be fostered in all sectors of a nation, including non-government organizations. Indeed, moral obligation is the foundation of accountability. Therefore, good accountability policies derive from moral values. According to Ebrahim (2009), a renowned expert in the subject of non-profit accountability and an academic at Harvard Business School, discussions about accountability policies are frequently normative in nature. He continued by saying that this is understandable given their prescriptive objectives of encouraging actions that are morally or legally acceptable and discouraging those that are not.

12.2.2 The Principle of Balance of Power

Power lies at the center of accountability (Ebrahim, 2003). In fact, undeniably, accountability practices in NGOs are driven by power. This study revealed a huge power differential between different groups of stakeholders in the NGO sector in Bangladesh. It was evident in this study that NGOs tend to discharge accountability to powerful stakeholder groups like donors and regulators, but they remain indifferent about their accountability to less powerful stakeholder groups like beneficiaries and community members. However, this power imbalance remains a serious barrier to promoting accountability in NGOs.

As a result, the balance of power among stakeholder groups is an important accountability principle. Until and unless, although difficult, there is an environment of power uniformity in an NGO's operations, there is little hope that a sound accountability culture exists. Since power and accountability are intertwined, if there is a difference among any group of individuals, steps must be taken to empower that group. It is necessary to take steps to guarantee that each concerned stakeholder has an equal voice and the ability to hold an entity or person accountable. Therefore, all key stakeholders should adopt policies for accountability purposes based on the principle of balance of power.

Figure 12.1: Triple-P Accountability Framework

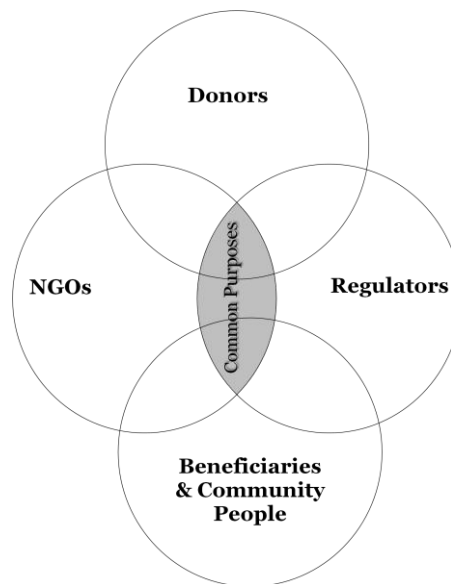


Source: Researcher's Own Development

12.2.3 The Principle of Common Purpose

According to the findings of this study, every key stakeholder operates on individualistic ideologies. Donors don't consider NGOs' innovation and local context. NGOs don't consider the local context. The government doesn't bother about NGOs' choices. Beneficiaries are keenly interested in having more benefits. As a result, a culture of lack of common purpose exists in the NGO sector in Bangladesh, resulting in a lack of collective action on the part of stakeholder groups. It is extremely important that there be a common purpose among key groups of stakeholders. They have to strive towards achieving a goal where every group of stakeholders has mutual interest in an NGO's project. It will in turn lead to a commitment on the part of everyone. Accordingly, stakeholders are supposed to remain serious about their own responsibilities towards a project.

Figure 12.2: Common Purpose of Key Stakeholder Groups



Source: Researcher's Own Illustration

A collective view of stakeholders, rather than individualistic ideologies, is thus required. As opined by Newman and Newman (2020), the term "collectivism" is a way of looking at the world where social conduct is primarily determined by values that are held in common by a group, such as a family, tribe, workplace, or political or religious organization. Group cohesion and interdependence are regarded favorably. Again, the principle of common purpose leads to a sense of ownership among stakeholders that drives them to take collective action. As seen in Figure 12.2, based on the principle of common purpose, when key stakeholder groups (e.g., NGOs, donors, government, beneficiaries, and community members) collectively believe something is valuable and when they collectively strive to achieve that goal, only then can one expect a good accountability culture in the NGO sector in Bangladesh.

For instance, Rowley (1997) stated that organizations must address the concurrent demands of multiple stakeholders rather than responding to each stakeholder separately. Therefore, in this “Triple-P” accountability framework, I want to show that only a collective effort can make accountability, especially beneficiary accountability, a true reality. As beneficiaries are the most vulnerable sectors of society, they have limited or no economic power. Somewhat like “take it or leave it,” they cannot create pressure at a level that makes the NGOs bound to deliver effective accountability to their beneficiaries.

Again, an NGO's self-regulatory or self-enthusiastic factors like its mission statement or moral imperatives are not quite enough to make it wholly responsible for its actions and decisions that affect beneficiaries. It is only possible when each of the stakeholders in the NGO sector comes forward with a noble attempt to make sure that accountability is effectively delivered. Donors create pressure by imposing conditions, and regulators like the NGOAB make NGOs bound to consult, participate, and have regular dialogues with clients and communities. Again, there is a role for apex bodies like ADAB to formulate codes of ethics and guidelines for taking beneficiaries’ needs and concerns into consideration. Finally, it is the NGOs’ commitment to their mission statement and employees that drives them to adopt and implement beneficiary accountability policies and practices. Accordingly, the notion of common purpose remains a significant principle of accountability from an NGO perspective.

12.2.4 The Principle of Coordination

In alignment with the principle of common purpose to a large extent, the principle of coordination is a consequential component of NGO accountability. In fact, coordination between various groups of stakeholders is the key to promoting an upstanding accountability culture in the NGO sector. This study found a severe lack of coordination between different groups of stakeholders in the NGO sector, especially between NGOs, donors, LGRs, regulators, and more importantly, beneficiaries. This lack of coordination is a serious barrier to establishing an NGO’s social accountability. Due to this lack of coordination, NGOs tend to focus on isolated issues of development, and again, overlapping occurs in many cases. Therefore, coordination is the most important factor for promoting accountability practices in NGOs in Bangladesh. As noted in Chapter 9, it was found that existing accountability systems and mechanisms are actually controlling NGOs instead of focusing on different faces of accountability. However, it’s not controlling but rather coordinating, which is highly expected from an accountability perspective. For example, according to TIB's 2018 study on NGO governance:

Even in the proper circumstances, according to some local administration officials, some NGOs do not consult them for planning or selecting the appropriate beneficiaries. NGOs should instead meet with the appropriate officials early in the planning process to guarantee correct beneficiary selection and get their support. For instance, education offices, agriculture extension offices, and so on, could be consulted for initiatives involving education, agriculture, and so forth.

Coordination in the NGO sector takes many forms, such as between donors and government, government and NGOs (mainly through apex bodies), NGOs and beneficiaries and community members, between NGOs themselves, and so on. For example, while focusing on the importance of coordination between donors and NGOs, Kumi and Copestake (2022) argued that personal connections, friendships, and relationships between representatives of donors and NGOs operate as a catalyst for “getting things done.” The ultimate impact of a lack of cooperation is that the real problems of society remain unaddressed and the real beneficiaries are not covered in the development project, both of which are detrimental to promoting accountability in NGOs. As such, the principle of coordination lies at the center of accountability practices in the NGO sector.

Table 12.1: An Illustration of the Triple-P Accountability Framework in Light of the Findings of This Study

Principles	Key Findings of this Study	Policies [Policy Recommendations]	Process [Step Involved]	Expected Outcome
Self-Felt Responsibility	[1] There is an absence of an inner sense of responsibility among all groups of stakeholders, especially among key stakeholder groups such as NGOs themselves, regulators, and donors, to the society.	[1] Setting moral principles in the NGO's code of conduct [2] An emphasis on normative issues in the donor-NGO contract [3] Including ethical leaning modules in the education system	Throughout the Process	An ethical society where everyone holds an inner sense of responsibility.
Balance of Power	[1] There is a huge power differential between different groups of stakeholders.	[1] Empowering the less powerful groups of stakeholders. [2] Creating an environment where less powerful people like beneficiaries and community members can raise their voice without fear or coercion and stand against any irregularities on the part of an NGO.	Throughout the process, but particularly in the third, fourth, and fifth stages.	A society in which everyone has an equal voice and thus holds people or organizations like NGOs accountable.
Common Purpose	[1] There is a lack of common interest among different groups of stakeholders. Every group is concerned with its own benefits.	[1] Looking for a proper match between an NGO's mission, the government's development priorities, the donor's agenda, and the actual needs of the community. [2] Developing a sense of urgency among all groups of stakeholders for promoting accountability in NGOs.	Throughout the process, particularly during step 1 (need assessment).	A culture of collective actions in all aspects of society that are motivated by mutual interests.
Coordination	[1] There is no or minimal coordination between different groups of actors in the NGO sector in Bangladesh. [2] It is the controlling, but not the coordinating, that prevails in the NGO sector.	[1] Adopting an all-inclusive policy focusing on the participation of various groups of stakeholders at each and every phase of an NGO's project	Throughout the process.	A sound NGO sector in which focus is given to well-planned issues in a coordinated environment.
Trust	[1] There is a severe lack of trust between stakeholders regarding an NGO's actual motive. And this lack of trust has been producing a culture of lack of cooperation and coordination between parties.	[1] Creating a trustful environment by keeping all parties informed about all relevant details of a particular project.	Throughout the process.	A culture of mutual trust among participants in the NGO sector, which supports collaboration, dedication, and coordination.

Internal Control	<p>[1] A poor internal accountability culture exists in local NGOs.</p> <p>[2] The top management runs the organization by their whimsical and autocratic attitude.</p> <p>[3] There is a lack of good financial management systems, and financial mismanagement is a common scenario.</p> <p>[4] Internal governing bodies like EC and GB are mainly ornamental and mostly ineffective.</p>	<p>[1] Integrating accountability into an NGO's organizational culture</p> <p>[2] Forming independent but capable internal governing bodies like EC and GB</p> <p>[3] Establishing a stem of internal audit by an independent and chartered body</p> <p>[4] Separating management from founders</p> <p>[5] Ensuring a family-free management team</p>	Throughout the process.	An NGO with a good internal accountability culture.
Adequate Resources	<p>[1] There is a gap between expectations and resource allocation in a given project.</p> <p>[2] There is often no separate budget for accountability purposes.</p> <p>[3] Most of the projects cannot be adequately completed due to a lack of sufficient funds and thus have no substantive impact.</p>	<p>[1] Maintaining a realistic balance between resources and a project's requirements.</p> <p>[2] Keeping a good governance segment in a project contract and allocating a sufficient budget for that purpose.</p>	Throughout the process, particularly at step 2 (the commencement phase of the project).	The successful implementation of a project with a significant impact on society.
Transparency	<p>[1] NGOs are extremely conservative in disclosing information.</p> <p>[2] Financial information disclosure to beneficiaries and community members is a dream.</p> <p>[3] There are no or a very minimal number of signboards for the projects set up in public places. Again, these sign boards contain very little critical information.</p> <p>[4] No formal information disclosure mechanisms exist.</p>	<p>[1] Adopting separate mandatory information disclosure policies, particularly financial disclosure policies, for all NGOs</p> <p>[2] Making "national integrity strategy" a mandatory one as to the information disclosure policy in an NGO</p> <p>[3] Conducting public hearings in communities in presence of all relevant stakeholders</p>	Throughout the process, particularly at stages 2 through 4.	A just, peaceful, and inclusive society includes a transparent NGO sector with a high level of trust among people.
Independence	<p>[1] NGOs do not have complete freedom to carry out their activities, particularly because they cannot implement innovative work methods.</p> <p>[2] NGOs are unable to focus on the actual needs of society, mainly because donors impose their preferred agenda on them.</p> <p>[3] The independence of a local NGO is jeopardized by unexpected interruptions from local actors with ulterior motives.</p>	<p>[1] Ensuring an independent environment for NGOs to the extent that their agenda don't contradict with nation's interests</p> <p>[2] Establishing a 'localization' culture in the NGO sector</p> <p>[3] Adopting laws and legislation that promote but do not constrain NGOs' rational initiatives</p> <p>[4] Involving local administration in implementing an NGO's project so as to keep an NGO free from the undue influence of local people</p>	Throughout the process, particularly at stages 1, 2 and 3.	An innovative NGO sector with a positive change in the society.

Learning and Adaptation	<p>[1] There is less scope for learning for local NGOs in Bangladesh, as they are mostly implementing donors' agendas.</p> <p>[2] Most of the projects are short-term oriented, and the outcome of them is vague.</p> <p>[3] There is no chance of adaption to the emerging situations since donors remain rigid in their requirements.</p>	<p>[1] Fostering a learning environment in the NGO sector by allowing mistakes while implementing a project.</p> <p>[2] A flexible project policy is required, in which an NGO has the scope to adjust a project's dimensions to changing circumstances.</p> <p>[3] Adopting programs but not projects that are based on sustainable development policies</p>	Throughout the process.	A leaning culture in the NGO sector that promotes innovation, efficiency, and effectiveness.
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Source: Researcher's Own Illustration

12.2.5 The Principle of Trust

Stakeholders' trust in an NGO and its activities is an underlying factor that determines the nature of accountability relationships between an NGO and its stakeholders. This study found a severe lack of trust between stakeholder groups in the NGO sector in Bangladesh. As a result, almost all respondents, except some NGO officials, are suspicious about NGOs and their contributions. People are unable to cooperate and coordinate because they lack trust. Therefore, a trustful environment is quite necessary so as to build up the confidence of various stakeholders in an NGO's work. According to Gambetta (1988), cooperation between actors is more likely to occur at higher levels of trust. As found in this study, it is coercion, not self-felt responsibility, that motivates local NGOs in Bangladesh to practice accountability. Arguably, this coercion has largely taken place because of the lack of trust among respective stakeholders, like donors and regulators, in NGOs. Therefore, it is important to acknowledge the issue of mutual trust while implementing accountability policies and subsequent actions.

12.2.6 The Principle of Internal Control

In a research paper on accountability practices in schools, Elmore (2010), a research professor at Harvard University, stated that external measures draw attention to the school and focus thinking, but internal accountability is what leads to real improvement. In their recent work on humanitarian NGOs in Kenya, Muli and Musau (2022) found that the internal control system of NGOs is a significant determinant of their financial management. Likewise, Ferati (2022) asserts that internal controls and financial management are closely related, and better management of humanitarian funds leads to a better organizational reputation, higher program spending, and ultimately a better impact on the populations that NGOs serve. This raises the legitimacy and credibility of the services provided by NGOs. In addition to having a significant impact on financial affairs, a good internal control system is a key component of good accountability practices in an NGO. It is often argued that accountability is more internal than external. It is thus important to integrate accountability into an NGO's organizational culture.

An NGO's internal accountability culture and different policies and mechanisms in this regard serve as the bedrocks of overall accountability practices. Without having a sound internal accountability culture, all policies and actions to make an NGO accountable are meaningless. In Bangladesh, the EC and GB are in charge of ensuring an NGO's internal accountability. And the chief executive, most commonly called ED, is responsible for the actions and activities of all staff members of the organization. This study found disappointing status for the role of both EC and GB members and EDs in ensuring accountability. Notably, this study affirms that this lack of internal accountability culture is largely responsible for the poor accountability practices in NGOs in Bangladesh. Therefore, generally and also because of context-specific scenarios, accountability policies should be based on the ideals of an internal control system.

12.2.7 The Principle of Adequate Resources

Resources are related to accountability practices. Each and every action pertaining to accountability practices in NGOs involves a cost. Accountability cannot be practiced well unless and until the concerned individuals or institutions have adequate resources to perform the work. It is unrealistic and sometimes detrimental to expect accountability practices from an NGO while not providing adequate or any resources for accountability purposes. Various accountability aspects, such as monitoring, evaluation, public hearings, beneficiary feedback and communication, capacity building, information disclosure mechanisms, and so on, require adequate budgets. This study revealed that most of the NGO officials claimed that donors want an NGO to be accountable to beneficiaries and community members, but for that reason they don't provide adequate resources. And this inadequate resource is a bar for accountability practices. Therefore, it is critically important to acknowledge the relationship between adequate resources and accountability practices.

12.2.8 The Principle of Transparency

According to Ortega-Rodríguez et al. (2020), transparency is the foundation of accountability in non-profit organizations, and so are NGOs. These academics further argued that it is a tool for fostering just, tranquil, and inclusive societies; it is not an end in itself. In a similar vein, transparency as a key aspect of the credibility of NPOs has been well documented in literature. The importance of transparency as a key component of good governance has been repeatedly broached in literature. For example, as cited in Ortega-Rodríguez et al. (2020), out of the 10 components that the INGO accountability charter focuses on, one of the more important ones is transparency, which includes that:

“The implementation of an open information policy that ensures timely, relevant, and accurate information is disclosed in an accessible format (...), complying with the relevant governance, financial accounting, and reporting requirements (...), basing disclosure of information on a sound basis.” (INGO Accountability Charter, 2015).

It is therefore essential that an NGO provide its stakeholders with relevant and reliable information (Burger & Owens, 2010), largely because information is the key component to making an NGO's activities transparent. Unfortunately, this study unearthed that NGOs are very hidebound regarding disclosing information to stakeholders, especially beneficiaries and community members. The case is more prevalent in disclosures of financial information. However, it is important to acknowledge that without the right information, it is difficult to hold an NGO accountable. In this sense, information is power in that it leads people to take actions. Again, mere disclosure of information is not enough; it is immensely important that an NGO discloses the right information to the right stakeholders at the right time in the right places and in the right format and in the right languages. An NGO exists to promote the public interest. Therefore, it should first serve the information needs of the people. And accordingly, all powerful stakeholder groups that hold critical information regarding a particular project of an NGO should make that information publicly available. Accountability policies and actions should therefore be commensurate with the principle of “right” information.

12.2.9 The Principle of Independence

NGOs are widely praised around the world for their innovative work. They are the change agents in different areas of society. They address a wide range of response and recovery needs (Coppola, 2020). Therefore, an NGO's independence to carry out a project or program is critically important. While regulation is necessary and accountability demands are quite logical up to a certain extent, NGOs are to be allowed to work independently. A consistent atmosphere of freedom is required to keep NGOs independent and foster an environment of innovation among NGOs. Whatever policies are adopted to promote accountability, one should not ignore the very real characteristic of an NGO, which is its independence. Again, the principle of independence is equally important for all stakeholder groups. Auditors, for example, should have sufficient independence to investigate the required matters. Donors should have the freedom to donate in a specific field of interest, as long as it is consistent with a country's local and national interests. Members of the EC and GB must be independent in order to hold the NGO management accountable for their actions. And more importantly, beneficiaries and community members should have the independence to raise a voice against an NGO's irregularities.

12.2.10 The Principle of Learning and Adaptation

Since NGOs are innovative organizations in many cases, it is important to acknowledge that there should be scope for learning throughout the course of an NGO's operations. According to the Humanitarian Accountability Partnership (HAP), the first international self-regulatory body, a key component of accountability and quality management is using lessons from past achievements and mistakes to change and adapt future efforts (HAP, 2013). In fact, learning encourages organizations to take lessons from their work and improve their strategy in light of such lessons (Laybourn, 2011).

Therefore, an accountability policy should place emphasis on measuring performance and impact and on the capacity to learn from experience. Donors in this case should be patient in that they should not punish an NGO because of the mistakes associated with their innovative works. Similarly, other stakeholder groups should also understand that NGOs learn a lot by doing new things, and there is a chance that they can make mistakes. Again, the projects should be flexible enough so that NGOs can adapt their projects to the changing environment. In essence, learning and adaptation are two very core features of today's successful organizations, and so are NGOs. Therefore, learning and adaptation should be the guiding principles for accountability policies and practices.

12.3 Policies

This section covers a wide range of policies with a view to encouraging a good accountability culture in NGOs in Bangladesh. It does so by drawing on the ten accountability principles presented in the previous section. The findings of this study mainly serve as the groundwork for these accountability policies, especially the views of the stakeholders, since they hold critical insights into the actual scenario of NGO activities. In support of the discussion, I also refer to the scholarly writings and the findings of other relevant studies. This study found that almost every group of stakeholders is more or less liable for the lack of expected accountability practices in NGOs. Therefore, in this section, policies are recommended for each segment of stakeholders in the hope that these policies will help the respective stakeholders take appropriate actions from their standpoint in order to establish an accountable culture in the NGO sector as a whole.

12.3.1 Policy Recommendations for Donors

Donors are the most critical and powerful stakeholders in the NGO sector in Bangladesh. The study found that this group of stakeholders is largely liable for the lack of accountability practices in NGOs in Bangladesh. Most of the respondents argued that it is the donor who can play a vital role in ensuring their funded NGO's accountability to stakeholders, especially beneficiaries and communities. This urge is also evident in literature. For example, Uddin and Belal (2019) argued in their studies that donors can facilitate an NGO's beneficiary accountability practices through a combination of different strategies. Like these academic researchers, most of the people at the grassroots level urged for actions on the part of donors in this regard. They perceive that donors can promote a good accountability culture in NGOs if they actually desire it. For instance, while discussing the expected role of donors in promoting accountability practices, academic researcher 2 noted that "donors are the key players here. They [should] encourage funded NGOs to become accountable to beneficiaries, although some accountability requirements do not help much." Donors should recognize that accountability is a two-sided coin. It is the responsibility of an NGO to take care of the resources that it gets from its donor. At the same time, donors are also responsible for getting accounts from NGOs to make sure that they are taking care of their resources. Likewise, respondents from different groups of stakeholders provided several

recommendations to donors. Of the many recommendations, some are critical and deserve immediate attention from donors.

12.3.1.1 Donors should be eager to ensure accountability in the NGOs they support.

The ED of Case NGO 1 told with grief that “no one actually wants an accountability culture in NGOs in Bangladesh.” Similarly, this study found that there is a lack of willingness for accountability practices on the part of every group of stakeholders. The case was more felt in the case of donors, in that donors are the critical players in the NGO sphere. Therefore, many respondents claimed that donors should hold an attitude of eagerness for a good accountability culture in their funded NGOs. To put it simply, willingness is the first step towards taking steps for accountability purposes. Donors have to decide whether they actually want accountability from their funded NGOs or not. In this regard, the comments of the ED of Non-Case Local NGO 5 are seminal. This ED argued that “it is the donor who [should] come forward or take steps first to ensure accountability. They have to show their actual willingness first because NGOs can’t go beyond their prescribed guidelines.” An ex-officer of a local NGO portrayed the importance of donors’ willingness to ensure accountability in NGOs.

Donors have a role in ensuring accountability and transparency. Donors bear a large portion of the blame for NGOs' lack of accountability and transparency. They don't deal with the issues directly. They monitor the issues through their representatives. There may be corruption among their representatives. I [the donor's representative] see that there is a lack of transparency, but I am being managed. If they cancel one or two projects, then NGO entrepreneurs will act transparently. [Ex-Field Officer, Non-Case NGO 6]

In a similar way, PC 1 of Non-Case Local NGO 2 illustrated that “donors should be more serious about accountability. They should review the project proposal properly. They should justify the validity of the given information and data in PP [project proposal].” Thus, the donor's eagerness to ensure accountability in its funded NGO is the first and most important factor in creating and nurturing a good accountability culture in the NGO sector.

12.3.1.2 Donors should put emphasis on the local needs of the community.

Most of the respondents, including NGO officials, criticized the role of donors in the NGO sector, saying that donors tend to impose their preferred agenda on local NGOs irrespective of the local needs of the community. For example, the ED of Case NGO 3 claimed that “donors should consider the local context while approving projects. Donors impose their rigid and self-made agendas on NGOs, ignoring local context”. Respondents therefore urged that donors come out of this mentality. It is the local context and, more clearly, the local needs that should be emphasized first. Otherwise, the whole process of a donor’s work is fruitless, both for donors and, most importantly, for beneficiaries and local communities. In this regard, a local NGO expert argued that:

There should be a change in donors' mindsets... You cannot apply foreign-based policies in our country. Development will never happen in this way. We should see our problem through our own eyes. You must take the local context into consideration. We should work through a balancing situation by considering local harmony, local bondage, and local perceptions. [NGO Expert 2]

Similarly, Apex Body Official 2 explained that “donors should not insist on their agenda alone. If they truly want the country to develop, the donors should first identify the country's actual problems and then work with NGOs to solve those problems.” Therefore, it is not enough that a donor has a positive mindset for accountability. Furthermore, donors must ensure that their project agenda is better suited to the local needs of the community in which it will be funded. In this case, if the donors have to stick with a preset agenda, they should look for those areas where this agenda is better suited. Simply allocating funds to various NGOs with predetermined agendas is meaningless and, in some cases, harmful to society as a whole. A donor should remember that functional accountability is not the only type of accountability that exists but that functional and social accountability exist as well. As a result, a donor's primary concern should be the local context and needs.

12.3.1.3 Donors should allow NGOs to work independently.

Another concerning factor found in this study is that local NGOs are not allowed to do their work independently. That is, a local NGO cannot adopt and implement context-specific innovative methods of work. Therefore, respondents urged that donors should encourage an NGO's innovative work. For example, GB Member 1 of Non-Case NGO 5 insisted that “although NGOs are to be brought under the accountability framework, they should be allowed to work independently.”

12.3.1.4 Donors should strengthen monitoring.

Most of the research participants emphasized a donor's monitoring of an NGO's activities at different stages of the project. The study found that monitoring was the most stressed and critical mechanism for ensuring accountability in NGOs in Bangladesh. There is no alternative to effective and fair monitoring on the part of various groups of stakeholders, especially on the part of the donors. Many local people, including beneficiaries, stated that donors should frequently and surprisingly come to the fields and talk directly to beneficiaries and community members on a random basis, not to those that a local NGO prescribes. A community member urged that:

Donors should monitor NGOs' activities through their own people. They should take the beneficiary list and then verify each and every beneficiary. Then, the NGOs' faults will be found out. [Community Member 4]

Similarly, the ED of Case NGO 1 told:

Donors should monitor properly at field level whether the given fund is being spent on the designated purpose.

The EC president of Case NGO 1 astutely expressed that “proper monitoring, auditing, and continuous observation of NGO activities should be made. NGOs should be kept under pressure [to ensure transparency and accountability].” In reality, many respondents perceive that if donors remain active in monitoring, it is possible to bring down an NGO’s malpractices to a significant level. They also urged that it is the primary responsibility of the donors because they fund the project. Donors have to ensure that, on the one hand, their money is being used for its designated purpose and, on the other, that this fund and other activities are being used transparently and, more importantly, with the effective collaboration of local community members. Donor’s Representative 1 acknowledged this issue and asserted that “donors also have some responsibilities [for ensuring accountability]. They have to do more monitoring.”

12.3.1.5 Donors should allocate budgets for accountability purposes.

In an opinion exchange meeting between NGOAB and ADAB, a participant told the group that accountability practices involve financial costs (ADAB, 2019). That is, an additional budget is necessary for ensuring accountability practices in an organization. ED of Non-Case 5 argued that “donors should designate separate personnel to handle accountability issues in a project. They should specify the job description.” According to this viewpoint of the high-profile NGO personality, “there should be a separate officer or officers in charge of overseeing project work both officially and on the ground. But for this reason, donors should allocate adequate resources.” It is not wise that a donor asks for accountability but does not allocate adequate funds for this purpose. If this is done (continuing accountability pressure without providing a budget), an NGO will almost certainly be involved in lack of transparency activities. More clearly, an NGO may have the tendency to adjust the money spent for accountability purposes with other heads of the project. Therefore, there should be a sufficient budget for the purpose of accountability practices. It is the donor that has to decide whether they want accountability; if they decide so, they must allocate a specific budget for this. This is critically important for local NGOs that largely exist in constant financial turmoil. In its 2018 study, TIB recommended that there should be a “governance component” in all projects, and donors should allocate funds to implement it. In addition, donors should also take action to improve the internal governance and capabilities of NGOs.

12.3.1.6 Donors should allocate a realistic budget.

Mostly in line with the previous discussion, most of the respondents, especially NGO officials, propounded that donors should allocate an adequate budget for a given project. And this allocated budget should be realistic considering the local context in which their funded NGOs operate. Almost all the NGO officials claimed that there is a notable gap between donors' expectations and their allocated budget.

The study found that this inadequate fund is one of the significant factors that instigates local NGOs to get involved in financial irregularities. Each and every segment of an NGO's work involves a cost. The ED of Case NGO 2 asserted that "there should be a realistic budget from a donor." In a similar vein, PC 2 of Case NGO 3 avowed that "donors should justify the balance between budget and reality. They have to justify the reality at field level." Again, there are some costs that are context-specific at the local level. Donors should realize it. Therefore, it is highly necessary to allocate overhead costs for each and every project. However, steps should be taken to ensure that the use of that fund is transparent. In addition, there should be a separate budget for EC and GB members that will make them motivated and active in overseeing various aspects of an NGO's operations.

Again, donors should be cautious about the specific amount of funding allocated for each beneficiary. They have to make sure the allocated budget for each beneficiary is sufficient to serve the purpose. The ED of Case NGO 4 claimed that donors emphasize beneficiary coverage with a limited fund. As a result, donors should stop thinking about beneficiary coverage in terms of breadth and instead focus on the depth of coverage, i.e., the program's quality. It is wiser to make 100 beneficiaries self-reliant than to cover, for example, 500 beneficiaries and keep them poor. This study revealed that most of the beneficiaries and community members blamed NGOs for the poor quality of products and the shorter length of training programs, all of which were related to funding. Therefore, this poor-quality service or product creates dissatisfaction among the beneficiaries, which in turn leads to disbelief about the actual commitment of a local NGO. In fact, an unrealistic budget opens the door to a lack of transparency for an NGO.

12.3.1.7 Donors should be serious about selecting NGOs.

One of the disappointing findings of this study is that not all the local NGO founders are fair enough in their dealings. Many local NGOs were established with ill motives. Therefore, respondents insisted that donors should be serious about selecting NGOs. They should verify the background of the NGO entrepreneurs and their top management as well as the history of their previous work. In this respect, the ED of Case NGO 1 advised that "donors should select those NGOs that actually work for the betterment of beneficiaries. They should investigate an NGO more seriously before releasing funds." In parallel, a local journalist argued that:

Donors should be serious when selecting NGOs. They should only select those NGOs that work with a humane attitude. Donors should verify whether NGOs are doing microcredit business with their funds. Many times, NGOs convince donors that they are collecting savings from beneficiaries. However, there is an intention to do interest-based business behind the scenes. Foreign donor agencies must pay attention in this regard. [Journalist 3]

Respondents further emphasized that donors should select local NGOs to implement a project, especially those that operate in their own areas, because they understand the local context better and also because they are supposed to have a commitment to their own community.

One noteworthy point is that the majority of respondents advocated for donors to fund a local NGO directly rather than through a large national NGO or an INGO. As evident in this study, many respondents accused INGOs (as funding organizations) of their irregular activities while granting a project to a local NGO. The ED of Case NGO 4 reasoned that “donors should directly fund the local NGOs. They have to abolish the middleman [international NGOs, big national NGOs, or governments that act as a bridge between donors and local NGOs]. It [direct funding to local NGOs] will increase the capacity of local NGOs and their sustainability.”

12.3.1.8 Donors should be contemplative about accountability mechanisms.

As noted in Chapter 9 and 10, donors’ accountability mechanisms sometimes lead to poor accountability practices in NGOs in Bangladesh. Sometimes these mechanisms are unrealistic, and sometimes they are excessive compared to the nature of work. Both of these conditions are harmful for an NGO. In addition, NGO officials argued that donors’ accountability mechanisms should be flexible enough to adjust to the changing local context. For example, the ED of Non-Case Local NGO 1 contended that “donors should revise the project based on the NGO’s report.” In spite of claims made by some respondents, particularly NGO officials, that donors perform third-party evaluation after the conclusion of projects, this study found that the majority of project beneficiaries and community members are unaware of this activity, i.e., the evaluation project. Rather, most of the respondents, especially beneficiaries and community members, argued that they didn’t know when a project was formally completed or whether the evaluation was actually done. Thus, the effectiveness of the mechanism for project evaluation is highly questionable. Respondents claimed that first, there must be a formal and comprehensive evaluation at the end of each project, and second, that evaluation should be participatory in that it comprises the people of every segment of stakeholders. Donors and NGOs should do it in the presence of local people, like the inception meeting that an NGO holds. As opined by the ED of Non-Case Local NGO 2, “the opinions of local people must be considered in order to evaluate the impact of an NGO’s work.” However, while evaluating an NGO’s work, donors should focus on learning, not solely on rewarding or punishing an NGO. Finally, some NGO officials claimed that they were not well understood by the many accountability mechanisms of the donors. Accordingly, donors should develop easy-to-understand accountability mechanisms. Field Officer 1 of Case NGO 1 thoughtfully expressed that “monitoring tools should be easy to understand. Many field officers (who are mainly undergraduates) don’t understand donors’ requirements. It is difficult to convert qualitative data into quantitative form.” Finally, based on the evidence presented in this study, it was found that donors tend to place an emphasis on functional accountability. They have to rethink it. They must realize that both functional and social accountability are needed from an NGO perspective. And in some cases, accountability to society is more needed.

12.3.1.9 Donors should focus on long-term development.

One common charge leveled against donors is that they are hesitant to invest in long-term development. At least the duration and nature of the project indicate so. Most of the respondents claimed that it was not possible to achieve sustainable development based on the current nature of the donor's project. Many NGO officials agreed as well. For example, the ED of Non-Case Local NGO 2 argued that "the existing culture of the duration of a project is good for infrastructural development, but it is not good for social development. It is the program, not the project, that should be undertaken to ensure social development." Taking a similar stance, PC 1 of Non-Case Local NGO 1 in the same area claimed that "the main problem with donors is that they focus on short-term projects. We don't see any projected projects directed towards sustainable development." In terms of social accountability, this is a serious shortcoming on the part of donors. NGOs are victims of this system, and the people of society are ultimately deprived of long-term positive impact. To this end, donors should adopt programs aimed at bringing sustainable development to a particular field. Almost all the respondents argued for the long-term duration of a project depending on the local needs of the community.

12.3.1.10 Donors should coordinate with stakeholders.

The study revealed that there is a lack of coordination between different groups of stakeholders in the NGO sector in Bangladesh, especially the coordination between donors and other groups of stakeholders, which is almost nonexistent. It is quite difficult to make a meaningful impact unless and until there is wholehearted coordination between different groups of stakeholders. Donors should step forward in this regard. They should coordinate with at least three groups of stakeholders, namely, NGOs, the government, and local community members. More importantly, before adopting a project, a donor must listen to the problems of the particular community, or at least justify whether the community needs the project that the donor is going to implement in this community. In addition, based on the existing nature of NGO work and the donor-NGO relationship, it is critically important to have good coordination between a donor and different wings of the administration of the government at different levels. For example, PC 2 of Case NGO 2 maintained that "there must be good coordination among donors, the UNO office, the local government, and NGOs." In similar fashion, a local journalist argued that:

There should be good coordination between donors and the government. Donors should inform the government that I am going to fund this NGO. The government should properly monitor the activities of the said NGO. [Journalist 3].

In a recent article, for example, Boubacar Bocoum, who has worked with local NGOs in Mali for many years, emphasized the importance of coordination between donors and the governments of the countries. He argued that despite bringing ideas and answers, international donors are unable to entirely resolve all the issues they were intended to address (Education Development Center, 2020). The real answers must therefore come from the country's government.

He further asserted that it is the government of the country that needs to say, “Here is the vision. Here are the objectives for each sector: Those who want to help can come and work in these domains.” Therefore, coordination between a government and a donor is vital for the NGO sector, especially in terms of today’s SDGs. Indeed, from the very beginning to the very end, donors should work in continuous coordination with different groups of stakeholders. According to De Renzio and Mulley (2006), donors can directly promote good governance more effectively with the help of coordination.

12.3.1.11 Abolishing the bidding system is highly necessary.

All the NGO officials and NGO sector-related respondents collectively agreed about the ineffectiveness of the existing bidding system, also known as the contracting system. Many respondents claimed this bidding system is a serious barrier to promoting accountability in NGOs in Bangladesh. In the name of professionalization, NGOs, especially local NGOs, are now threatened with extinction because of this highly questionable contracting system. This system limits an NGO’s scope for innovative works and thus hinders its social accountability practices. Therefore, instead of creating competition for a project, donors should evaluate the local NGOs at field level and then allocate projects. It will ensure better utilization of the fund. Accordingly, the PC 1 of Case NGO 2 argued that “donors should approve funding based on the quality of the project concept instead of the bidding system. They should consider the real situation while granting funds.”

12.3.2 Policy Recommendations for Regulators

Respondents from all parts of society argued that the regulators, i.e., government officials at various levels of administration, should and could play a critical role in promoting accountability practices in NGOs in Bangladesh. Many respondents claimed that the government can ensure NGOs’ accountability practices if it so desires. The study found that regulators and their assigned administrative officials sometimes remain barriers to accountability practices in NGOs in Bangladesh. Therefore, in addition to donors, regulators should also come forward with a good mindset to ensure an NGO’s accountability to its stakeholders, especially to beneficiaries and community members. Most of the research participants in this study sought government intervention in areas of malpractice on the part of the NGOs. In this section, I present and discuss the major recommendations that respondents put forward to the regulators as to their expected role in promoting accountability in NGOs in Bangladesh.

12.3.2.1 Regulatory bodies must first ensure their own internal accountability.

The first recommendation made by respondents was that regulators establish an internal accountability culture first. Respondents claimed that the accountability of NGOs is related to the accountability culture of regulators.

Therefore, as regulators, they ensure their accountability first. They must maintain integrity in all interactions with non-government organizations. For example, Apex Body Official 1 argued that:

First of all, accountability practices should be strong enough in those government regulatory bodies that are related to NGOs. The reason is that my [NGO's] accountability is related to theirs.

The ED of Case NGO 2 affirmed that “transparency in the NGO sector will become a reality if the government first makes its people [administrative officials] transparent.” As a result, all leveled officers of regulatory bodies must have an accountable attitude in order to establish an accountability culture in Bangladeshi NGOs.

12.3.2.2 Positive Mindset of the Regulatory Officials

As previously stated, the majority of respondents believe that NGOs can be held accountable if the government so desires. Therefore, the willingness of the administrative officials of the government is a critical factor for promoting an accountability culture in the NGO sector. For example, a divisional coordinator of an apex body [Apex Body Official 3] averred that “accountability and transparency in the NGO sector can never be ensured until and unless the government wants it, i.e., they should have an honest willingness.” Similarly, PC 1 of Case NGO 3 stated that “if the government conducts audits properly, the areas of no transparency will not last.”

12.3.2.3 Government officials should strengthen monitoring activities.

Almost all the respondents to this study urged for the government’s active monitoring of NGOs’ work at the field level. For example, Journalist 6 maintained that “monitoring [of the government] is required. Nothing remains out of the scope of monitoring. Monitoring and monitoring. The government must closely monitor whether the fund is being used for its intended purpose.” A beneficiary of Case NGO 2 [Beneficiary 4] also emphasized monitoring as an effective mechanism for ensuring accountability. This participant argued that “government officials should come for monitoring regularly. It will help the beneficiaries gain the courage to raise their voice.” Similarly, Civil Society Representative 7 asserted that “accountability to beneficiaries will be greatly enhanced if the government places all NGOs under a strict monitoring system.” Therefore, according to all stakeholders that participated in this study, the government’s monitoring remains a key determinant in establishing an accountability culture in the NGO sector in Bangladesh.

12.3.2.4 NGOAB should be more functional.

As the central regulatory body for the foreign-funded NGOs in Bangladesh, respondents expressed their repeated concerns as to the role and responsibilities of the NGOAB. Most of the respondents claimed that NGOAB, as the guardian of the NGO sector in Bangladesh, should play a potent and active role. For example, Civil Society Representative 4 contended that “NGOAB is for overseeing NGOs. If NGOAB is transparent, then their subordinate NGOs will be transparent. If I am transparent, then my subordinates will be transparent.” Many respondents expressed concern about NGOAB officials' capacity and willingness to ensure accountability in Bangladeshi NGOs. For example, the ED of Case NGO 1 urged that “the fund release system as well as the registration with NGOAB should be made more transparent.” While talking about the organizational incapacity of NGOAB, the ED of Non-Case NGO 2 suggested that “the government should strengthen NGOAB and increase its workforce.” Like the PC 1 of Case NGO 2, many respondents recommended that NGOAB should have a local coordination office in every district. In a similar type of study, Mir and Bala (2014) called for taking actions to make NGOAB more functional. In their study, in addition to putting an emphasis on tightening the regulatory environment for foreign-funded NGOs, these scholars urged that NGOAB be removed from the direct control of the government. Scholars such as Wenar (2006) have previously stated that the institutional capacity of state institutes and their governance are critical for ensuring the accountability of aid projects. As a result, in order to ensure accountability in Bangladesh's NGOs, the government should consider NGOAB's institutional capacity and internal governance.

12.3.2.5 The government should implement the existing laws and legislation properly.

According to Mayhew (2005), legislation has the potential to provide a critical quality check on the NGO sector by limiting approval to only those organizations that have been assessed to have the necessary competency and accountability. Likewise, participants in this study also asked for proper implementation of the existing laws and legislation pertaining to the NGO sector in Bangladesh. Civil Society Representative 7 claimed that “the government should implement its NGO policies properly.” Similarly, PC 1 of Non-Case Local NGO 2 adjured that “accountability will be ensured if the government's existing policies, rules, and regulations are properly implemented.” Therefore, in addition to the adoption of timely and relevant laws, the government should take prompt action so that local NGOs in Bangladesh must abide by the existing laws and legislation. And there should be a proper monitoring system in this regard. Academic researcher 1 emphasized that “the government should create more space for NGOs while also ensuring sensible regulation to avoid fraud and corruption.” They should not impose their politics or partisan affiliation on these groups.” In a similar way, academic researcher 2 advocated that “the government should step up and monitor any negative effects of NGO intervention on people.”

12.3.2.6 More caution is required while providing registration to an NGO.

The majority of respondents claimed that the government's respective offices should be cautious while granting registration to an organization. Participants emphasized the importance of verifying the background of the founder(s) of the organization applying for registration. Journalist 5 stated that "We need NGOs, but we don't like mushrooms." Civil Society Representative 9 divulged that "my first recommendation is that, first of all, we have to ensure that the person who is establishing an NGO is a person of good mindset. If I am not a good man, how can I do well for the people?"

According to the ED of Case NGO 1, "the government should investigate the socio-economic background and capacity of the founders and directors of NGOs." The EC president of Case NGO 4, also the ex-chairman of a local CSO, affirmed that "the NGOAB should be strict about granting registrations. They have to verify an NGO's earlier records." Registration is the first step in establishing an NGO's legal existence, so regulatory bodies should take it seriously, especially when it comes to granting registration to organizations that intend to work with foreign funds and/or seek registration for microcredit programs. In addition, respondents strongly urged that the government should cancel or withhold the registration of corrupted NGOs. EC Member 1 of Case NGO 3 commented that "our upazilla [sub-district] is a high-density NGO area. There are 20 to 25 NGOs in this upazilla. There is no need for so many non-government organizations in this area. Why do all NGOs remain? Only NGOs that work in a transparent manner are permitted."

12.3.2.7 Local administration should play an active and positive role.

As noted earlier, local administration is assigned to oversee the NGOs' activities at field level. However, the study discovered a serious lack of capacity and commitment among local administrative officials when it came to overseeing the activities of NGOs. Respondents highly emphasized that the role of local administration, especially the UNO office, is badly needed for ensuring accountability and transparency in NGO work. In addition, stakeholders urged that these local administrative offices should also be transparent, as various allegations against them are often made. For example, the ED of Case NGO 1 posited that "the local administrative authority of the government should be more transparent. The Directorate of Social Services should be more active in overseeing the activities of local NGOs." This ED further asserted that "there should be a separate budget on the part of the government for these local administrative officials to oversee NGOs' activities." As an addition, the ED of Case NGO 4 claimed that "the government should increase the capacity of local administration so that they can monitor NGO activities."

Case NGO 4's EC president emphasized the importance of local administration in ensuring accountability in Bangladeshi NGOs. This retired teacher exerted that:

Then emphasis should be given to local administration. It should not be the case that an NGO wants a clearance certificate and UNO gives it. Local administration should monitor NGOs' activities correctly. Again, local administration should be accountable for their activities. Local administration has to see whether the fund is being spent on its designated purpose.

In a similar vein to the above comments, UP Chairman 2 claimed that "if the local government and local administration could strongly monitor the NGO activities, the NGOs would do their work as per their commitment." Having a long career in a local NGO, PC 2 of Case NGO 2 claimed with emphasis that "accountability must be ensured at the upazilla [sub-district] level. Questions must be answered regarding whether a need assessment was done. If yes, whether it was correctly done or there was a duplication of work. If there is no coordination and control at the upazilla level, accountability will never be ensured."

12.3.2.8 Government-led projects require special attention.

Most of the respondents have expressed their dissatisfaction and concerns pertaining to the irregularities associated with government-led development projects. This study has found a notable absence of accountability practices in this regard. The government's respective regulatory authorities should take initiatives to ensure accountability and transparency among the NGOs that run these government-led projects. For example, this study found that most of the beneficiaries don't know the field officers of the NGOs that are involved in government-led projects in their particular areas. Most of the time, NGOs play an indifferent role in these projects. For example, a beneficiary in a FGD of the VGD program claimed that:

No. We don't hear the name of this NGO. We don't know this person from the NGO. No officer has told us anything. No one has given us any training. A UP member has taken our name to give us rice [the VGD project]. [FGD 1, Beneficiaries, Case NGO 4]

In addition, precautions should be taken while selecting NGOs for these projects. For example, Local Administration Official 5 urged that "in the VGD program, the government should select those local NGOs that operate in their required areas, i.e., the area in which government intends to do work." In addition, this officer affirmed that "there are problems in both beneficiary selection and the NGO section of the VGD program. If the opinions of DC and local administrations are taken into account when selecting NGOs, then there will be no problem."

12.3.2.9 The government should keep an eye on the work of LGRs.

The role of LGRs in the NGO sector in Bangladesh is a dismal chapter. This study found that these LGRs are severe barriers to establishing accountability in NGOs in Bangladesh. NGOs cannot carry out their activities independently, mostly because these LGRs interrupt their activities more frequently.

Therefore, almost all respondents, including many LGRs themselves, urged for the government's immediate intervention in this regard. For example, a GB member of an NGO argued that:

Steps are to be taken to strengthen local government. It will facilitate NGOs' accountability practices. It is also important to bring local government within an accountability framework. [GB Member 1, Non-Case NGO 5]

Most surprisingly, many respondents, especially beneficiaries and community members, argued that it will be fine if the involvement of LGRs is removed from NGOs' work. As an example, an UP member claimed that:

If there is a system to remove UP members and the chairman from an NGO's activities, then it will be helpful for ensuring accountability and transparency. The system of getting clearance certificates from the UP chairman must be removed. There is no need for a clearance certificate. If the UP chairman does not respond positively, UNO does not sign. It should not be done. Steps are to be taken to remove the local political influence. [Ex-UP Member 2]

It is therefore highly necessary for the government to take the necessary initiatives to free NGOs from the undue influence of LGRs. In addition, steps must be taken to ensure LGRs' positive and active involvement through meaningful coordination between NGOs, local administration, and LGRs.

12.3.2.10 Actions are required to improve the functioning of internal governing bodies.

This study found that in most of the cases, EC and GB in local NGOs are mainly ornamental. As noted in Section 9.3.1 in Chapter 9, they don't and/or can't play the expected role due to a number of reasons. Respondents urged that the government should take appropriate attention in this regard, especially through a rigorous verification of the backgrounds of the EC and GB members and their relationships with an NGO's founder(s) and its top management, as well as with other NGOs. In most of the cases, it was found that an NGO's management tends to choose relatives, friends, and mutually convinced people who work in or run other NGOs. Therefore, respondents argued that the government should be cautious while approving this EC and GB for an NGO. Again, the government's continuous monitoring of the effectiveness of the functions of the EC and GB is important. For example, the EC president of Case NGO 4 contended that "emphasis should be given at the time of forming this EC. Again, there should be monitoring of EC's activities, i.e., whether it performs its activities perfectly. This task is to be done by NGOAB and donors. NGOAB should have a strong role."

12.3.2.11 Steps are to be taken to avoid overlapping.

Many respondents, especially LGRs, claimed that NGOs tend to work with the same group of people or in the same areas on the same subject. This overlapping is done due to the lack of coordination between NGOs. The lack of coordination between NGOs and the government is also a factor. However, overlapping denies services and facilities to thousands of people in remote areas.

More clearly, this tendency of NGOs to constantly benefit one group of people deprives the poor and underprivileged people of other remote areas and districts. For example, EC Member 2 of Case NGO 4 argued that “not all beneficiaries should be the beneficiaries of all NGOs.” This EC member further asserted that “an NGO should not have more than five projects at the same time. If an NGO has many projects, it cannot act effectively.” An NGOAB official also acknowledged the overlapping problem in the NGO sector in Bangladesh. This respondent admitted that “repetition (overlapping) should be avoided. The fund is [now] delivered to the same group of people again and again.” This official further recommended that a central database under NGOAB is necessary to check this overlapping propensity. In the words of this respondent:

A central database is critically important in order to avoid overlapping. For this reason, we need a database. This database is necessary so that we can know the facts by just clicking. For example, the voter ID card number can be stored in a database so that I can understand it by clicking on the voter ID card number. It is also important for ensuring transparency and establishing information rights.

Therefore, in terms of beneficiary accountability, the government should take adequate action to stop this tendency of NGOs so as to benefit the real beneficiaries who reside in different remote areas where NGOs tend not to reach.

12.3.2.12 Coordination between NGOs, CSOs, and the government is badly needed.

The study revealed a lack of coordination between the NGOs and the government. Not only that, both of these groups have a negative attitude toward one another. This is a seriously concerning matter from the perspective of the NGO sector. It not only hinders NGOs' natural flow of work but also deprives the poor and communities. In a study on NGO-Government Relations in Asia, Professor Susannah H. Mayhew discovered that legislation can help ensure legitimacy and increase NGOs' accountability, but this depends on the state's competence and accountability as well as the nature of its relationships with NGOs (Mayhew, 2005). This academic researcher further asserted that the type of connection and balance between NGOs and state actors will be crucial if non-government organizations are to be seen as “development partners” rather than alternatives to the government. However, White (1999) warned that, in the name of coordination or negotiation between NGOs and governments, the interests of beneficiaries should not be ignored or compromised. White further noted that NGOs are not the state's rivals; rather, they are possible new collaborators on a project that will benefit both parties.

In this regard, local administration should also play an active role, as this wing of the government is in touch with the grassroots people. Again, coordination between different wings of the government and between different levels of administration of the same department is highly necessary to facilitate the smooth functions of NGOs. Respondents claimed that an NGO's work is hampered or delayed due to a lack of proper coordination between various government offices.

Furthermore, the government should establish a separate but timely and relevant accountability framework that allows for the inclusion of members of civil society. For example, a local journalist opined that:

The government should develop a system where citizens will be included in the accountability framework alongside UNO and DC. They have to make sure that the voice of DC or UNO is not the final one. They may be the president, but all opinions should be considered. This will reduce the extent of authoritative behavior by bureaucrats. To ensure accountability and transparency in non-government organizations, I believe civil society should be included [in the system]. At present, civil society does not have the scope to ensure NGOs' accountability and transparency. [Journalist 2]

In sum, in terms of a socio-economic-political perspective, the government is a key player in the NGO sector in Bangladesh. The government should take action to bring all NGOs, especially local ones that generally remain outside of government oversight, under an accountability framework that will not only benefit the poor beneficiaries but also the nation as a whole. Therefore, under the leadership of the government, a participatory approach comprising the representatives of all groups of stakeholders is a much-needed initiative for the NGO sector in Bangladesh. Realizing this, in a discussion meeting between ADAB and NGOAB, the Director General of NGOAB at that meeting said that “NGOs and government are not competitors of each other” (ADAB, 2019). This high official of NGOAB urged for strong coordination between the government, NGOs, and local government institutes.

12.3.3 Policy Recommendations for NGOs

The study discovered that NGOs are largely to blame for the lack of accountability practices in Bangladeshi NGOs. As discussed in Section 10.4 in Chapter 10, stakeholders, including NGOs and government officials, accused NGOs of a variety of irregularities. However, it was discovered that if an NGO truly desires accountability practices, it can overcome many of the challenges. In this section, based on stakeholders' views, some notable but practically needed initiatives are put forward.

12.3.3.1 Top management commitment is the first and foremost factor in accountability practices.

The first and most important factor needed to promote a good accountability culture in an NGO is the presence of a positive mindset among its top management. In this study, it was discovered that top management decisions in local NGOs in Bangladesh are complete and final. Accordingly, senior officials', especially the ED's, negative or positive attitude toward accountability practices is a key determinant of accountability practices in a local NGO. For example, the ED of Case NGO 4 acclaimed:

Top management is the main thing. If he or she is not transparent, then nothing will be transparent. Everything lies with top management. Accountability completely depends on top management. My commitment to accountability spreads throughout the organization.

In an almost similar tone, an ex-file officer of a local NGO agreed that:

The top management of an NGO [the ED or director] must not have greed for money. If top management is involved in corruption, then his or her subordinates will be corrupted. If ED is fine, everything is fine. [Ex-Field Officer 1, Non-Case NGO 6]

Although all employees should have a positive attitude toward accountability, the top management of local NGOs must recognize that their attitude toward accountability has an impact on the organization's overall accountability practices. As a result, fostering accountability requires a positive mindset toward doing well by the people in society. NGO founders should not have an opportunity-seeking or profit-gearing mentality.

12.3.3.2 Human capacity should be improved.

The study found that, despite the fact that an NGO has a positive desire for an accountable environment, it cannot implement many policies or apply different mechanisms due to the lack of capacity of its staff. Staffs are not well trained. Many staff members don't understand donors' prescribed accountability mechanisms. For example, Apex Body Official 1 urged that "the capacity of NGOs should be sufficiently strengthened. Initiatives should be taken to increase human development in NGOs. More emphasis should be given to training." An NGO therefore should take appropriate initiatives to increase the capacity level of its staff, which not only increases program effectiveness but also helps the NGO discharge its accountabilities to different stakeholders. Field officers' capacity, in particular, is critical because they are intimately involved in project implementation on the ground. Regular workshops and in-house and external training are possible ways of increasing the capacity of the staff of an NGO.

12.3.3.3 Follow the Constitution.

As a rule, every NGO is formed with a constitution that outlines its statement of purpose and principles of operations. It contains all the key agreements made by members on how the NGO will work. In fact, it is the "founding document" that legally binds the executive and members of the organization. However, the study found that many NGO staff members and even EC and GB members don't know about the NGO's constitution. To illustrate, I refer here to the case of the EC president in Case NGO 1. This president has been a member of the EC of this case NGO since 2012, serving as president three times. But regrettably, this EC president declared that:

I don't know about the constitution of this NGO. My previous colleagues also don't know about this. Everything is going according to a system, i.e., a committee is formed, meetings are held, different issues are presented, and then the issues are implemented according to the agreed opinions. We make decisions on many issues without having a clear understanding of them.

And this is not an exceptional example from the perspective of local NGOs. With such an understanding, Apex Body Official 2 commented that “NGOs should follow their policies or constitution. If they follow their constitution, then there will be 90 percent transparency in their activities.” An NGO should take actions to make their constitution publicly available, preferably on the official website. Along with the constitution, it is critically important to adopt good governance, accountability, and transparency policies and make sure that all staff are well informed of these policies. In addition, an NGO should train its staff and EC and GB members about its constitution and different policies. This practice will help an NGO work in the right direction. It especially helps NGOs remain mission-focused.

12.3.3.4 NGOs should ensure extensive community involvement in their activities.

NGOs exist to serve the interests of the communities in which they operate. Accountability practices depend largely on the involvement of community members in an NGO’s work. It is undeniable that community members are the best judges of an NGO’s accountability practices. Again, they understand their local context better. Accordingly, their experiences, opinions, and support are critical for the continuation of an NGO’s operation as well as for making an NGO accountable to the people of the community. Civil Society Representative 2 acclaimed that “if NGOs have to do work, they need to do it by including the public. In addition, NGOs must collaborate with local civil society representatives.” Many NGO officials also acknowledged the importance of local people’s involvement in NGO work. The ED of Case NGO 4 argued that “the most important factor to ensure accountability is to involve community members in NGOs’ activities. Mechanisms must be developed to ensure an NGO’s accountability to community members. At present, there is no accountability framework in this regard.”

12.3.3.5 An NGO should consider community needs first.

As opined by Wenar (2006), the challenge most development planners, as well as NGOs, deal with is that in order to secure participation and, thus, success, initiatives must be responsive to local knowledge and traditions. However, despite the fact that community needs should be the top priority issue for an NGO, this study found that most of the local NGOs are indifferent about this. Rather, they are more likely to work with the donor’s agenda. For example, Civil Society Representative 5 claimed that “NGOs have to do the work based on need-based policy. They don’t do need-based work in many cases.” Accordingly, when an NGO ignores the basic problems of a community, it is diverted from the accountability framework from the very beginning of a project. Although donors bear the majority of the blame in this scenario, NGOs cannot avoid responsibility because they exist to address the real concerns of communities. That being the case, it is immensely important that NGOs take local concerns into consideration while designing a project. In this regard, Civil Society Representative 9 insisted that:

While designing a project, there should be a community dialogue with those people who actually understand the local problems. NGOs should listen to the local people about local problems. They should design the projects based on local problems. They have to seek the opinions of local people. If a project is designed in this manner, it will benefit the local community. And that project should be long-term rather than short-term. Only then will there be sustainability.

Likewise, Field Officer 3 of Case NGO 4 asserted that “first of all, an NGO should come into an area and try to understand the local problems of the community. Then they [the NGOs] have to proceed based on the problems.” Almost all the respondents addressed this issue, saying that NGOs should focus on the actual problems facing society.

12.3.3.6 An NGO must maintain transparency in its work.

Ebrahim and Weisband (2007) determined that accountability consists of four essential elements. The first of these is transparency, which entails gathering data and making it open and reachable for public review. In another piece of writing, Ebrahim (2010) asserted that NGO activities and decisions, even those that are not adopted, must have a clear justification so that it is possible to legitimately dispute them. Furthermore, as cited in Ortega-Rodríguez et al. (2020), the importance of transparency is accentuated in the United Nations’ SDGs, in which goal 16 (target 16.6) clearly is set on the premise of developing effective, accountable, and transparent institutions at all levels. Despite an overarching emphasis on transparency in accountability practices, almost all respondents in this study expressed their disappointment with the degree of information disclosure on the part of NGOs in Bangladesh. The study revealed that NGOs are very reluctant to disclose information to stakeholders. Most of the community members and beneficiaries are completely unaware of the basic information about a given project. It is an extremely rare case that an NGO discloses its financial information and beneficiary details to the public. However, information disclosure is a critical component of accountability practices in that adequate and accurate information is a key factor through which one can hold an NGO accountable. Therefore, it is sorely needed that NGOs disclose timely and adequate information to respective stakeholders, especially beneficiaries and community members. While highlighting the importance of information for accountability purposes, UP Member 1 maintained that “NGOs must disclose accurate information clearly. This is the main thing. If you don’t have information, how can you be sure that they are doing the right thing?” Even the ED of Case NGO 3 admitted that “to be transparent at field level, NGOs should disclose their budgets publicly.” A GB member of a local NGO argued that:

Steps are to be taken to disclose information as openly as possible. NGOs should display the list in public. They should conduct meetings in front of the public. They should publicly declare that they are doing this work. These things should be done at the beginning of the project. [GB Member 1, Non-Case NGO 5]

UP Chairman 2 also addressed this issue, saying that “NGOs must hang information boards in every ward of each union, showing all financial, beneficiary, and project details.” Whatever the

case, there is no alternative to information disclosure. NGOs must realize this, and they have to have a positive attitude in this regard. In fact, Dumont (2013) asserts that voluntary disclosure improves the perception of trustworthiness of NPOs by their stakeholders, thereby increasing their support for these entities even when there are no legal obligations for openness.

12.3.3.7 Coordination between NGOs is required.

This study unearthed that there is a severe lack of coordination between NGOs in a locality. It results in an overlap of actions and a discrete focus on development in a community. Like coordination between government and NGOs, coordination between NGOs is a crucial factor for bringing sustainable development to a community, which is a notable component of an NGO's social accountability. To this end, all NGOs should come together under a single umbrella, have mutual respect for each other, and then collectively address the actual problems of a community. Under these circumstances, Civil Society Representative 8 argued that "all NGOs should do their work through good coordination among themselves and with all relevant stakeholders." In fact, this coordination is supposed to create a healthy environment for all NGOs, which will result in coordinated actions against a problem. Both the poor and NGOs, and more importantly, society as a whole, will benefit.

12.3.3.8 An NGO should create and maintain a good internal control system.

In addition to an NGO's poor state of accountability to beneficiaries and community members, this study also discovered a questionable internal accountability culture in local NGOs in Bangladesh. The majority of the top management of local NGOs is autocratic. In local NGOs, the ED's words are final. In most cases, EC and GB members also work as per the decisions of this ED. However, an NGO's internal accountability culture is a primitive sign of total accountability practices. Therefore, reformative actions should be started at home. More specifically, steps must be taken first to develop an accountability system for an NGO's internal operations in which each employee, including the CEO/ED, is individually accountable to the immediate supervisor and collectively to the organization. And the development of this internal accountability culture will only be possible if the top management of the NGO really wants it. Every NGO should have a monitoring team of their own to oversee the progress of a project. In addition, internal audits should be conducted on a regular basis. For example, the ED of Case NGO 3 maintained that "There should be a system of accountability from the program implementation officer to the executive director. Transparency in every action must be ensured." An official of the same NGO [PC 1, Case NGO 3] argued that "NGOs should increase their internal monitoring activities. The NGOs should be more active in implementing the feedback that is collected at the grass-roots level by the field officers. NGOs should take feedback resolution seriously and work to resolve complaints. The management team must be transparent if accountability is to be ensured."

In addition, members of internal governing bodies like the EC and GB should be thoughtfully selected so that these members can make a significant contribution to an NGO's overall value system. These members should be given freedom and power to hold the management accountable. EC and GB members also have responsibilities to hold an NGO accountable. In this respect, the GB Member of Case NGO 3 provided a number of critical suggestions. This internal governing body member opined that "(i) EC and GB members should learn about the main issues of an NGO. They should be aware of the vision and mission. They have to know their duties. (ii) EC and GB members should be given training internally and externally. (iii) Meetings should be conducted regularly. (iv) They should raise their voice if they find any irregularity. Even they have to inform the beneficiaries about the matter if the ED doesn't bother about it."

12.3.3.9 An NGO should maintain regular communication with its beneficiaries.

Beneficiary communication is one of the key aspects of maintaining a well-informed relationship between an NGO and its beneficiaries. This in turn keeps an NGO on the right track in that beneficiaries can inform the organization of their problems, complaints, and various emerging issues, based on which the organization can take corrective action. One of the key aspects of accountability is that an NGO is primarily accountable to its beneficiaries, and communication is key in this regard. A good working relationship is a positive symptom of an NGO's accountability to its beneficiaries, and vice versa. However, this study found that local NGOs are very little concerned with the problems and complaints of their beneficiaries. Most of the NGOs have a "take it or leave it" attitude. Therefore, stakeholders, especially beneficiaries, emphasize that an NGO maintains a continuous and well-informed relationship with its beneficiaries and community members. In a focus group discussion of Case NGO 4, for example, community members urged:

They should have good communication with us. Their NGO officer left this area a long time ago, and today he has come. If they give us the contact numbers of their offices and officers, then we can communicate with them when necessary.

Similarly, beneficiaries in FGD 2 of Case NGO 1 argued that "NGOs should have good coordination with beneficiaries. They should maintain continuous communication. They should discuss issues openly with all beneficiaries." To promote its accountability to beneficiaries, an NGO should keep those beneficiaries well informed of every detail of a project on a regular basis.

12.3.3.10 An NGO should take steps to build the capacity and commitment of its field officers.

An NGO's field officers are its brand ambassadors, who play a key role at the field level and on whom accountability practices largely depend. Ebrahim (2003), a pioneer in the field of non-profit accountability, contends that strengthening an NGO's workforce and capabilities is a requirement for beneficiary accountability. However, in addition to having a positive mindset to serve society, these frontline social workers must have adequate capacity to perform their duties

and responsibilities. In this regard, NGOs must provide adequate training. In addition, an NGO should monitor the performance and attitude of its field officers because these people can promote or hinder beneficiary accountability. Field Officer 1 of Case NGO 1 attested that “more training should be given to field officers. Field officers are in close touch with the beneficiaries. The role of the field officer is critical to building a good relationship with beneficiaries.”

In addition to the training, adequate resources and market-adjusted compensation packages should be given to these hardworking people.

12.3.3.11 An NGO should take steps to empower its beneficiaries.

Power is a key factor driving accountability practices in NGOs all over the world. In fact, power is at the center of accountability (Ebrahim, 2003). Beneficiary empowerment is therefore a key factor in an NGO’s accountability practices. It is frequently argued that holding oneself accountable empowers others. Until and unless beneficiaries are empowered, they cannot hold NGOs accountable. Therefore, an NGO’s likelihood to promote accountability is better judged on the basis of how much and what steps it takes to empower its beneficiaries. More trainings, workshops, yard meetings, and information disclosures are critical techniques to increase the bargaining capacity of beneficiaries. For example, beneficiaries in FGD 2 of Case NGO 1 argued that “it is important to give training to every beneficiary before giving money under any development project.” In this regard, UP Chairman 3 urged that “NGOs should take steps to economically empower the beneficiaries. They should take on income-generating activities.” Furthermore, beneficiaries should be involved in each stage of a project. More importantly, their involvement in EC and GB meetings and the beneficiary selection process are critically important. All local NGOs must acknowledge the importance of beneficiary empowerment and work accordingly.

Notably, irrespective of what should be, the above three groups of stakeholders (e.g., donors, regulators, and NGOs) are the key three powerful groups of stakeholders in the NGO sector in Bangladesh, and it is undoubtedly true that they largely define the nature and extent of the accountability framework for NGOs. Therefore, if the recommendations that are put forward for these three groups of stakeholders in sub-sections 12.3.1, 12.3.2, and 12.3.3 are taken into consideration and implemented successfully, it is more likely that there will be a good accountability culture in the NGO sector in Bangladesh. However, because the remaining groups of stakeholders are also responsible for poor accountability practices in Bangladeshi NGOs, they bear the same responsibility to take action. Thus, in the coming sub-sections, I offer the stakeholders’ recommendations for the other notable groups of stakeholders.

12.3.4 Policy Recommendations for Beneficiaries

Beneficiaries' power, awareness, and sense of responsibility are all directly related to accountability practices. Regrettably, all of these critical components of accountability are almost absent in the NGO sector in Bangladesh. The study found that most of the beneficiaries are illiterate, economically poor, unaware of their rights, and indifferent to NGOs' activities. They lack the power to hold an NGO accountable, and they are unwilling to demand accountability from an NGO. And most of the local NGOs are taking advantage of these opportunities.

Whatever the case, it is critical that beneficiaries are aware of their rights and have the bare minimum of influence to hold an NGO accountable to them and society at large. Almost all respondents claimed that beneficiaries need to be aware of their rights and have to raise their voice against an NGO's irregularities. For example, the ED of Case NGO 3 suggested that "beneficiaries should be more aware of their rights. They should not sign blank sheets of paper." In a similar vein, a project coordinator of a local NGO in Satkhira district contended that:

Steps are to be taken to make beneficiaries aware of their rights. Beneficiaries have to raise their voice. They do not sit together in a group setting. They should be conscious of their rights. An environment should be created that allows beneficiaries to talk openly with no fear in mind. [PC 2, Non-Case NGO 5]

However, questions remain unanswered in regard to who is responsible for making the beneficiaries aware of their rights. Who will make them capable? This study affirms that it is largely the responsibility of three primary groups of stakeholders (i.e., donors, regulators, and most importantly, NGOs). The reason is that, as noted repeatedly, they are the most powerful stakeholders in the NGO sector. Although an NGO is primarily responsible for making the beneficiaries aware of their rights, regulators, especially local administrations, have a substantive role here given that they have the power to exert significant influence on an NGO at the field level. Regulators should arrange workshops, public hearings, and campaigns regarding the activities of the NGOs in each locality. In addition, they can bind NGOs to disclose adequate and timely information to beneficiaries and community members. No work should be conducted without the involvement of local administration, LGRs, and community members.

Donors are also accountable to the poor beneficiaries for whom they raise funds. To facilitate their accountability to the people and society as well, donors should put NGOs in a check-and-balance framework. As noted, Uddin and Belal (2019) argued that donors can facilitate an NGO's accountability to beneficiaries if they so desire. For these academic researchers, donors can use a variety of tactics to encourage NGOs to integrate downward accountability policies, including direct and indirect influence on NGOs and other key stakeholders who may have an impact on NGOs' practices (such as regulators). In addition, donors should conduct open dialogue with community members in public gathering places, including people from all parts of society. These

actions will largely make the beneficiaries feel confident about taking part in an NGO's activities and raise their voice against any irregular activities on the part of the said NGO.

In addition, both the regulators and donors should make NGOs bound to keep a significant number of well-educated and experienced beneficiaries and competent but impartial local community members on the EC and GB committees. In addition to the EC and GB committees, donors should ask for the formation of a participatory committee for every single project with the people of the society in which the project will be implemented. As opined by Ebrahim (2003), beneficiaries and community members are unable to hold donors or NGOs accountable by setting conditions on funding or threatening to withhold it.

As a result, a crucial tool that might help communities have more clout is the systematic inclusion of communities in the evaluation of NGOs and donors.

Notably, both the donors and regulators must acknowledge that a sense of ownership of the development process on the part of all stakeholders, especially beneficiaries and community members, is critically important to ensure accountability practices in NGOs. According to Awio et al. (2011), beneficiaries who actively participate in a program tend to become more attached to it and work more cooperatively to ensure its success. Despite the expected role that other stakeholder groups are expected to play in making an NGO accountable, beneficiaries must acknowledge that it is their primal responsibility to make an NGO accountable to them. There is no other way to accomplish this than for them to be aware of and actively participate in the activities of an NGO.

12.3.5 Policy Recommendations for Local Government Representatives (LGRs)

As maintained by Ansell et al. (2022), local government can play a crucial role in achieving the SDGs. However, it is also a critical factor in local development. In the views of Vasstrøm and Normann (2019), local government in rural communities can take strategic action through the utilization of local networks. In addition, LGRs are more knowledgeable about the history, institutions, culture, and power dynamics of the area. To put it simply, local government representatives (LGRs) are the key players in local areas. Their out-and-out power on local issues has a substantive impact on an NGO's operations. The study revealed that these LGRs are both a barrier and a facilitator in the accountability practices of NGOs in Bangladesh. It is undeniable, and LGRs must acknowledge this, that the role of LGRs is critical in bringing a positive impact to an NGO's activities. If they honestly desire it, they can largely facilitate an NGO's accountability to the people in their elected areas. The study also unearthed that it is almost impossible to work in a locality without LGRs' cooperation and concern. Accordingly, if LGRs play an active role in that they keep an NGO working in line with the local needs of the community and also monitor an NGO's activities voluntarily but regularly with a positive mindset, both the NGO sector and the people of their locality will benefit. Therefore, LGRs should maintain good coordination with

all NGOs that operate in their areas. They have to meet with NGO officials regularly. They should refrain from interfering in an NGO's internal activities. More importantly, they have to regularly monitor NGOs' work. Although LGRs argued that the government did not give them the authority to control an NGO, they can do a lot if they really want. With such understandings, PC 1 of Non-Case NGO 2 avowed that:

LGRs should also be involved in every stage of a project. Their role is critical to ensuring accountability. Since beneficiaries are not educated or aware of their rights, LGRs should play a vital role in this regard. LGRs are the guardians of beneficiaries. However, they should play a non-political role regarding NGO activities. There should be a sense of morality among LGRs. They should be free from the vote bank's thoughts.

In addition, LGRs should arrange public hearing programs at regular intervals in public presence regarding the existing and completed projects of different NGOs. These activities will help beneficiaries and community members feel confident enough to raise their voices regarding an NGO's work, which is really needed to keep an NGO within an accountability framework. Furthermore, with good intention, LGRs should regularly communicate with the UNO regarding the ongoing activities of the NGOs in their areas. A provision should be made to keep LGRs involved in the monthly coordination meetings of NGOs held at the UNO office. More importantly, all LGRs should be free from their personal and political interests while dealing with NGO activities.

12.3.6 Policy Recommendations for Civil Society Organizations

In Bangladesh, in addition to NGOs, civil society organizations have been active in raising various public interest issues. This study revealed that there are some local CSOs that remain somewhat active in their areas. Although this study did not find any substantive actions by these CSOs or the impact of their actions on NGO accountability, these local CSOs can still play a vital role in enhancing transparency and good governance in local NGOs. Their increasing voice and constructive criticism are deemed helpful to keep NGOs on track. It was discovered that, in the majority of cases, NGOs retain CSO representatives on their EC and GB committees. As a result, these members of civil society should have a constructive and positive influence in promoting public interest, and they should defend any probable irregular decision on the part of NGO. In addition, CSOs should raise their voices against the irregular activities on the part of NGOs.

This study found that there are several CSOs active in districts and, in some cases, at the sub-district level, but they claimed that they have very little to do with establishing accountability in NGOs in Bangladesh. However, they are influential members of society, and when these CSOs stand together against the ongoing poor accountability practices in NGOs in Bangladesh, they can accomplish much for the entire society that laws and legislation cannot in some cases. In addition, members of CSOs should also keep them free from any personal interest associated with their involvement in NGO work.

Local journalists, as members of civil society, should play an important role in promoting accountability in NGOs. This study found that local NGOs consider the case of journalists when practicing accountability. Therefore, journalists should play an active role in this regard. They should investigate and reveal the truth about irregularities on the part of NGOs to the public. It will put pressure on NGOs with a poor ethical reputation. In addition, NGOs should regularly attend different inception and other meetings of NGOs.

12.3.7 Policy Recommendations for Apex Bodies

Apex bodies, as sectoral guardians, cannot avoid the responsibility associated with poor accountability practices in member NGOs. This study uncovered that existing apex bodies play no or a very minimal role in promoting accountability in their member organizations and for the NGO sector as a whole. This is a severe shortcoming for the NGO sector while this country is being regarded as the land of NGOs. The result of the apex bodies' lack of involvement is that local NGOs are deprived of collective learning and guidelines on the one hand, while on the other, all NGOs operate arbitrarily. As a result, there is anarchy in the sector. Most local NGOs act on their own volition, regardless of their sense of accountability to their beneficiaries and communities. Respondents stated that a strong apex body is absolutely necessary for the improvement of the sector. At present, in addition to many small ones, there are two large apex bodies in the NGO sector: ADAB and FNB. However, respondents claim that this division among NGOs is detrimental to the sector. Therefore, it is extremely important that all NGOs take action to come under a single umbrella, and then NGOs under that umbrella should adopt a self-regulatory accountability framework for the NGOs in Bangladesh. To this end, one of the former chairpersons of ADAB urged for a strong sectoral body of NGOs to increase the NGOs' collective bargaining capacity (ADAB, 2019). However, if the existing scenario exists (i.e., both ADAB and FNB and other bodies exist), the existing apex bodies like ADAB and FNB should immediately develop a self-regulatory accountability framework for their members and make their members bound to adopt these policies in their organizational policies. NGOs have to act as per their apex body's accountability framework. According to Ebrahim (2003), self-regulatory codes define acceptable or responsible behavior for an entire sector.

The apex bodies should also coordinate with the government and donors on a regular basis. There should be a strong monitoring and evaluation system among these apex bodies. In essence, the role of apex bodies is badly needed to organize all NGOs and promote fair accountability practices in these organizations. As a result, the sector's image will improve at both the national and international levels. For example, Gugerty and Prakash (2010) claimed that NGOs may establish their own voluntary "accountability clubs" as an alternative to external watchdogs, which are intended to reassure NGOs' legitimacy in the eyes of potential donors. Thus, self-regulation is quite helpful for establishing legitimacy and increasing organizational effectiveness.

Finally, these apex bodies should not be driven by political interests. If they do, local NGOs will lose faith in these apex bodies.

12.4 Process

In addition to the above policy recommendations targeting specific groups of stakeholders, this “Triple-P” accountability framework consists of a six-step accountability process focusing on the key sequential steps of an NGO’s project. More specifically, this accountability process outlines how different policies are to be implemented in an organized manner based on the nature of an NGO's project. As seen in Figure 12.1, the first step is associated with a basic need assessment of the community in which an NGO is interested in working. With the direct involvement of all groups of local people, an NGO is supposed to conduct a thorough investigation of the local problems and the priority of those problems. It has to employ different mechanisms, such as FGDs, opinion surveys, open public meetings, and so on, in order to identify the actual needs of the community. Based on the findings, it should prepare a project proposal and look for donors. An NGO must acknowledge that a good need assessment is the very core of its accountability practices, especially its accountability to beneficiaries and community members.

Second, once an NGO submits a project proposal to a donor and the donor agrees to fund the project, the NGO should arrange an open meeting with the target beneficiaries and community members in most public gathering places in the presence of LGRs, CSOs, and public administrative officials. The NGO should seek advice from the local people as to how the project could be better implemented. At this stage, the NGO should disclose all relevant information to the public and hang the sign boards with critical information, especially the financial budget, in public gathering places. In addition, the NGO must disclose this information on social media and on its official website. The most critical point of accountability in this stage is the fair beneficiary selection process. For this purpose and also for the whole duration of the project, it is critically important to form an independent project monitoring team with representatives of different groups of people in the respective community, especially beneficiaries and members of CSOs.

Third, once community members from different groups, including target beneficiaries, are well informed about the project details and an implementation plan is developed by NGOs, an NGO should formally start its project execution. At this stage, the NGO should hang the list of beneficiaries in public gathering places in the local language(s). In addition, the NGO should submit a list of beneficiaries to LGRs and the local administration office and keep the list posted on its own official notice board and website for public disclosure. This list of beneficiaries should contain the name and address of the beneficiaries, along with the details of the benefits in specific figures that these beneficiaries will get from this project.

While conducting a project, monitoring is a must-do activity to ensure an NGO’s accountability. All relevant stakeholders, particularly the NGO itself, regulators, and donors, are responsible for

continuously monitoring an NGO's activities. They can make a frequent surprise visit. By creating a fearless environment, they should talk to locals and beneficiaries. In addition, donor representatives, regulators, and other audit teams should validate the list of beneficiaries supplied by the NGO. This study found that there is no alternative to monitoring to prevent an NGO from engaging in irregular activities. During the course of a project, donors and regulators, as well as local governments and non-government organizations, should conduct interim audits and hold public hearings. An NGO should hang several compliant boxes in easily observable places, preferably in union councils' offices.

NGOs should form an independent committee with representatives of all groups of stakeholders to handle these complaints. NGO officers should frequently visit the beneficiaries, listen to their problems, and solve those problems with immediate effect.

Fourth, once a project is completed, an NGO should inform all stakeholder groups and arrange a public hearing in the presence of local community members, all beneficiaries of the project, and powerful stakeholders like LGRs, members of CSOs, teachers, imams, and local administrative people. An NGO must demonstrate clearly what it has done in the project and what the possible impact of the study is. In addition to the public hearing, an NGO should conduct a social audit with the participation of all groups of people. Donors and regulators should also conduct an impartial evaluation of the project just after its completion. And these regulators and donors should arrange an open meeting with the local people to inform them of the findings of the evaluation reports.

Fifth, one should not think that all tasks are done when a project is completed. All must acknowledge that an NGO is to be held accountable on the basis of its social impact, i.e., what impact this NGO has brought through the completed project. Therefore, after a certain period of time of project completion, an impact study must be done by donors, NGOs, and regulators. And the findings of this impact study should be reported to the respective stakeholder groups. In addition, an open meeting with local people should be conducted to evaluate the impact of the project. Notably, evaluation and impact scrutiny are two distinct concepts in the perspective of this Triple-P accountability framework. Evaluation is the process of gathering public feedback on a specific project shortly after its formal completion. An impact study, on the other hand, is to be carried out after a certain period of project completion to determine what changes the project brought to society.

Finally, once an impact study is conducted, it is time to appraise an NGO. This study affirms that there must be a rating system for NGOs based on the impact studies of their projects. And then the results of these rating systems should be made publicly available. Regulators should do this work. This rating system is supposed to benefit all stakeholders, especially donors, regulators, and other respective authorities. In addition, it will facilitate good competition among NGOs doing good works. There should be a system to generate a report of the impact study of an NGO's

project, and this report should be publicly publicized, especially on the websites of local administrations and central regulatory bodies like NGOAB.

12.5 Conclusion

An accountability framework is critically important to identify the roles and responsibilities of different actors associated with a particular work. However, despite an increasing concern about accountability practices in NGOs in Bangladesh, there is a lack of an accountability framework in the NGO sector, especially in the local NGOs that comprise a giant share of the country's total number of NGOs. To this end, in this latter part of the dissertation, I presented an accountability framework, also simply referred to as a "Triple-P" accountability framework, with a view to providing accountability standards against which NGOs could be held accountable for their actions to various stakeholders. In developing this accountability framework, I considered mainly the findings of this study. However, I also took relevant theories, existing literature, and the findings of other relevant studies into consideration for this purpose. Notably, this Triple-P accountability framework consists of three critical components: principles, policies, and process.

At the very core, ten key principles of accountability set the bedrocks of this framework: self-felt responsibility, balance of power, common purpose, coordination, trust, internal control, adequate resources, transparency, independence, and learning and adaptation. In addition to an outline of these principles, the framework contains a number of policies aimed at assisting different stakeholder groups so that these policies serve as the guidelines for their respective actions necessary for promoting accountability in NGOs. Finally, in line with the general phases of an NGO's project, the Triple-P framework contains a six-step accountability process that outlines the sequential accountability actions from an NGO perspective. Altogether, this accountability framework is supposed to foster an accountability culture in the NGO sector in Bangladesh.

Chapter Thirteen: Conclusion

13.1 Introduction

This final chapter of the dissertation presents a summarized view of the different aspects of the study. To be specific, at the outset, the overall history of the study is succinctly crafted with a special focus on methodological issues and a theoretical framework. After that, the key findings of the study under each research question are presented. Following a brief note on the scope for further research and the limitations of the study, the key contributions of this study are outlined. Finally, the dissertation is concluded with the researcher's final thoughts on accountability practices in NGOs in Bangladesh.

13.2 Overview of the Study

Non-government organizations (NGOs) have a long history of contributing to human civilization throughout the world. In addition to humanitarian assistance, NGOs are applauded for their interventions in almost all aspects of development. The world has witnessed their increasing voice for a free, fair, and transparent society. Regrettably, since the last few decades, NGOs in many parts of the world, including Bangladesh, have received severe criticism from people of different groups in society. The highly publicized scandals involving NGOs, their growing presence in policy debates, and a massive fund flow to this sector have primarily led to calls for accountability and transparency in these third-sector organizations. And such accountability demands are more relevant in the case of Bangladesh, which is often labeled as a land of NGOs. NGOs are perceived to have a significant contribution to the socio-economic development of Bangladesh. Their contribution is particularly recognized in dealing with the nation's post-independence crisis. However, like NGOs in other developing countries, NGOs in Bangladesh have largely been criticized on several grounds that have made this sector questionable. People from various parts of society have expressed their concerns about the true motivations of these NGOs. Accordingly, accountability and transparency issues have come to light and have become points of debate and discussion in the development literature. Given the NGO sector's impressive contribution to the country's development as well as people's growing distrust in these organizations, it is badly needed to establish a good accountability culture in the NGO sector in Bangladesh. The concern for accountability is more felt in the case of local NGOs because these small NGOs, although they make up a major portion of the total number of NGOs in Bangladesh, generally remain outside of oversight on the part of both donors and regulators. With such an understanding, this study aimed to explore the actual status of existing accountability practices in local NGOs in Bangladesh. In this respect, the study adopted four relevant but interrelated research questions. These questions are framed in such a way that they answer different aspects of accountability practices. With the interpretive research paradigm at the center of the study, a special focus was given to exploring the stories, experiences, and opinions of research

participants in their natural settings so as to generate meanings across data. To this end, this study adopted a qualitative multiple-case study research design.

In this study, both Case NGOs and participants were selected based on a purposive sampling strategy. This purposive sampling strategy is the most commonly used sampling strategy in qualitative research, largely because of its potential to produce rich and relevant data. Again, both the number of case NGOs and research participants were determined based on a "data saturation" approach, i.e., the study was conducted to the extent to which no additional useful information was produced. Taking a middle-ground stance between theory and data, this study incorporated an abductive theoretical approach. To be specific, this study is neither solely focused on an inductive approach (building a theory) nor solely on a deductive approach (testing a theory). Rather, this study adopted stakeholder theory at the very beginning of the study so as to guide its research process and also adopted legitimacy theory after a preliminary data analysis to rigorously analyze the data and draw theory-informed conclusions. Accordingly, the theoretical framework of this study comprises both stakeholder theory and legitimacy theory.

Whatsoever, the study produced a significant number of empirical findings focusing on different dimensions of NGO accountability, and these findings were simultaneously analyzed in the light of existing literature. Finally, based on the findings of this study, existing literature, and existing accountability models, an accountability framework was presented and discussed in chapter twelve of this dissertation in an attempt to set guidelines for the NGOs, which in turn is expected to promote a good accountability culture in the NGO sector in Bangladesh. In addition, in Chapter 12, under the proposed accountability framework, several policy options were put forward for different groups of stakeholders in the NGO sector. All things considered, this study is expected to significantly advance the field of NGO accountability in Bangladesh.

13.3 Research Questions and Key Findings

The aim of this study was to explore the status of current accountability practices in NGOs in Bangladesh. In doing so, as noted in the previous section, the study was conducted on four local NGOs in Bangladesh. Drawing on both stakeholder theory and legitimacy theory, the data of the study gathered at the grassroots level was rigorously reviewed, and a large number of findings were derived from this iterative data collection and analysis process. These findings and the subsequent discussion are presented in Chapters 8, 9, 10, and 11 of this dissertation. In this section, the study's research questions and the major findings for each are highlighted.

13.3.1 Research Question 1: Why do NGOs practice accountability?

The first research question was framed to explore NGOs' actual motives for accountability practices. More specifically, the main aim of this research question was to trace out the factor(s) that drives an NGO to practice accountability in its organization. The findings under this research

question were then analyzed using the theoretical framework of this study. This study revealed that non-government organizations are more likely to discharge accountability to their powerful stakeholder groups. In other words, they discharge accountability to those stakeholders who take action against NGOs as a result of a failure to discharge accountability to them. Thus, it is the use of coercion that largely defines an NGO's accountability behavior in Bangladesh. It was found that NGOs practice accountability because of the pressure from different stakeholder groups, mainly donors and regulators. The magnitude of accountability practices between an NGO and its various stakeholder groups is thus centered on power. Notably, donors and regulators are the two most powerful stakeholder groups in Bangladesh, and it was found that NGOs are generally serious about meeting their obligations to these groups.

Drawing largely on the managerial variant of stakeholder theory, NGOs tend to satisfy the accountability requirements of two powerful stakeholder groups: donors and regulators, because these groups have a stringent bearing on NGOs' performance and existence. Local NGOs in Bangladesh mostly depend on donors for resources, and this resource is extremely limited as compared to the number of NGOs in Bangladesh. So, there is severe competition among NGOs in Bangladesh for foreign and government funding. In the true sense, NGOs in Bangladesh are generally willing to follow whatever agenda donors impose on them. Girei (2022) discovered in a related study that, due to limited funding options, small indigenous NGOs are less likely to turn down a funding opportunity, despite the associated constraints. Admittedly, Goddard (2021) contended that financially struggling NGOs are frantic to follow donor conditions in order to preserve their survival.

Due to a lack of funding, NGOs are forced to strictly adhere to their donors' terms and conditions as well as accountability requirements. Failure to meet such accountability requirements often results in the withholding of funds, the cancellation of ongoing projects, or the loss of the opportunity to pursue future projects with donors. Thus, donors have a huge scope to keep their funded NGOs under pressure to maintain accountability practices, and the donors do so, but they do so to such an extent that they need it, i.e., fulfillment of the donors' requirements mainly irrespective of an NGO's accountability to other stakeholders. In most cases, donors are reluctant to hold an NGO accountable to its beneficiaries and community members. Again, NGOs are found to be serious about regulatory compliance and the government's administrative requirements, owing to the fact that non-compliance with these laws and legislation, as well as administrative decisions, will result in an NGO's operations being legally halted. As a result, the legal existence of an NGO will be jeopardized. That is why NGOs are found to be compliant in their reporting to regulators. This study found that mostly these two groups of stakeholders—funders and regulators—are the key players who hold extreme power to take actions against an NGO, and accordingly, they make accountability demands more easily, and NGOs are fulfilling their demands despite their unwillingness or discomfort. The study also revealed that pressures

on NGOs also come from other stakeholder groups like civil society, local government representatives, and beneficiaries. However, these groups don't hold the same power as donors and regulators, and accordingly, they cannot exert such an extent of coercive influence on NGOs for accountability practices. Whatever the case, the increasing voice and actions of the people of civil society, the local power of LGRs, and increasing awareness among beneficiaries and community members keep NGOs under pressure to discharge accountability to beneficiaries and community members to some extent. A new addition is the increasing influence of social media on NGO work. This study uncovered that NGOs remain very cautious as to the impact of social media, especially Facebook, on their activities. As a result, they try to avoid irregularities due to the fact that these irregularities will easily be circulated on social media. In short, coercive actions from different groups of stakeholders make NGOs in Bangladesh bound to practice accountability, and this coercion mainly comes from donors and regulators.

In addition to the NGOs' tendency to discharge accountability to the powerful stakeholder groups, the study found that there are other two factors that also motivate NGOs to practice accountability. These two factors are legitimacy and an inner sense of responsibility. NGOs were discovered to be attempting to carry out their activities in accordance with the legitimacy theory. More clearly, NGOs are found to do their work in such a way as to establish themselves as legitimate organizations. They try to gain the public's trust and demonstrate that they exist to serve society as a whole through a variety of activities. But this study uncovered that NGOs carry out these legitimacy activities mainly to draw the attention of those stakeholders that serve their purpose, i.e., donors and regulators. Drawing on the regulatory legitimacy variant of legitimacy theory, NGOs mostly try to do their work within the boundaries set by the regulatory authorities and the relevant administration of the government. By doing so, they want to ensure their legal existence. More importantly, by taking legitimate actions, NGOs try to create goodwill in the hope that it will attract the attention of donors, which in turn increases their opportunity for future funding from those donors.

Finally, NGOs are found to discharge their accountability to stakeholders to a very limited extent due to their inner sense of responsibility. This motive largely goes with the normative variant of stakeholder theory and the normative legitimacy variant of legitimacy theory. Respondents, primarily NGOs' top officials, argued that NGOs practice accountability based on their moral obligation to society as a whole; they treat all stakeholders equally and remain serious about discharging accountability to all stakeholders, regardless of the extent of power held by various stakeholder groups. However, this study affirms that this normative motive of accountability practices in NGOs in Bangladesh is very limited and, in some cases, absent. The bottom line is that power remains a determinant of accountability practices in NGOs in Bangladesh. To be more specific, NGOs will discharge accountability to those stakeholders who have the authority to demand accountability from them and will take action against NGOs if those demands are not met.

13.3.2 Research Question 2: How do NGOs discharge their accountability to their stakeholders?

The second research question was adopted largely to explore the different mechanisms and activities through which an NGO discharges its accountability to its stakeholders. In addition to the identification of mechanisms and activities, the study also placed a focus on the extent of application of these mechanisms in NGOs in Bangladesh. Drawing on Najam's framework, this study revealed accountability mechanisms from three directions: upward, inward, and downward accountability mechanisms. There are a plenty of mechanisms that NGOs use to discharge their upward accountability to donors and regulators, their internal accountability to their people and mission, and more importantly, their downward accountability to their beneficiaries and the community at large. In terms of upward accountability mechanisms, reporting remains the most frequently and widely used mechanism, which is almost in line with the requirements of their donors and regulators. The other upward accountability mechanisms include project proposal preparation, monitoring, auditing, case studies, project evaluation, and field visits. Notably, it is not just the NGO that uses these mechanisms; rather, donors also use most of them so as to ensure an NGO's accountability to them. In addition to donor accountability, NGOs also submit reports to local administrative authorities and central regulatory bodies. These upward mechanisms are mostly formal and rigid, with an extensive focus on quantitative formats. The main intent of these upward accountability mechanisms is to ensure that NGOs are using the fund for its intended purpose. In most cases, it was found that these mechanisms create enormous pressures on NGOs and consume a significant amount of time and effort. Sometimes these mechanisms are excessive and irrelevant. More importantly, these mechanisms largely focus on functional accountability.

In terms of internal accountability practices, NGOs use internal policies, constitutions, internal governing bodies, internal auditing, and reporting systems. However, this study unearthed very poor usage of these internal accountability mechanisms. More notably, NGOs are mostly diverted from their original mission, and it is a very rare case that NGOs conduct their activities based on their constitution. Internal policies are meticulously done to satisfy the donor's needs. Internal governing bodies like the EC and GB are mainly ceremonial and mostly ineffective. In the case of downward accountability mechanisms, the situation is even more frustrating. While there are a number of informal mechanisms in this regard, these mechanisms are poorly utilized by the NGOs. NGOs were found to be very indifferent as to the usage of these downward accountability mechanisms, such as need assessment, participatory evaluation, information disclosure, community involvement, inception meetings, yard meetings, community dialogue, complaint handling, and beneficiary empowerment. In some cases, NGOs use these mechanisms to some extent, but they do so to establish themselves as legitimate organizations. In fact, donors and regulators have a large influence on the nature and types of mechanisms used by non-government organizations to ensure accountability.

It is their donors and regulators who are most likely to set the accountability mechanisms that NGOs are bound to practice. This coercive imposition on the part of powerful stakeholders like donors and regulators is the key determinant of the nature and extent of the design and implementation of accountability mechanisms in local NGOs in Bangladesh. It was found that nearly all the case NGOs tend to follow the same accountability mechanisms as set by their donors, and all case NGOs are found to respond to the same regulatory requirements. While NGOs are found to be serious about meeting the accountability requirements of donors and regulators, they are found to be less active in the case of beneficiaries. Most of the beneficiary accountability mechanisms are informal. This finding is largely consistent with the managerial perspective of stakeholder theory. That is to say, NGOs are found to satisfy the interests of powerful stakeholders who can substantively affect their performance and existence. Likewise, the respondents agreed that they remain serious about the usage of these accountability mechanisms in the hope that practicing accountability and transparency will create goodwill for the NGOs, which will in turn help them to establish their legitimacy in the eyes of the stakeholders, especially in the eyes of donors and regulators. This will help them ensure organizational sustainability and funding. Accordingly, all such NGOs are found to follow the regulative and pragmatic legitimacy variants of legitimacy theory. On the whole, NGOs' actual motives (satisfying donors' interests and responding to regulatory requirements) largely define the nature and extent of the application of accountability mechanisms in NGOs.

More succinctly, this study drew four distinctive conclusions about existing NGO accountability mechanisms. First, the motives behind accountability practices largely shape the nature and extent of the application of accountability mechanisms. More clearly, most of the mechanisms are in line with the requirements of donors and regulators. Second, existing mechanisms focus more on external reporting than internal responses to the needs of beneficiaries and the original mission of an NGO. Third, existing mechanisms mostly deal with functional accountability, not social accountability. Finally, there is not a lack of mechanisms for ensuring accountability in NGOs; rather, problems remain as to the extent of the application of these mechanisms. Among these four critical findings, the first two are mostly consistent with Emanuela Girei's most recent work. Girei (2022) concluded that NGOs' accountability policies and processes are generally created to comply with external regulations, and these policies and mechanisms are primarily carved by donors' choices.

13.3.3 Research Question 3: Why can't NGOs practice accountability in the desired manner?

The third research question was formulated to delve into the challenges that NGOs face in practicing accountability. This study revealed a slew of challenges to establishing a good accountability culture in local NGOs in Bangladesh based on extensive stakeholder engagement at the grass-roots level and, more importantly, in their own environment.

The study detected that no single stakeholder group is solely to blame for the absence of expected accountability practices in NGOs. Once more, no one stakeholder group can entirely avoid responsibility for the lack of required accountability practices in NGOs. Almost every stakeholder group, including NGOs, provides hurdles to NGOs' accountability practices in Bangladesh to varying degrees. The study revealed a significant number of challenges posed by different stakeholders towards accountability practices in local NGOs in Bangladesh. Among these challenges, two key groups of stakeholders—donors and regulators—are mainly the stumbling blocks in the implementation of accountability practices in local NGOs. Furthermore, NGOs themselves are a stumbling block for accountability practices. In fact, donors, regulators, and NGOs themselves are three major barriers to establishing an accountability culture in local NGOs in Bangladesh.

To begin with, donors are mostly liable for the lack of accountability practices in local NGOs in Bangladesh. As previously stated, most of the local NGOs are funded by INGOs, which in turn are funded by international donors. These INGOs have been caught taking illegal financial benefits from local NGOs in exchange for funding. In addition to the lack of funding morality, donors are criticized for imposing their agenda on local NGOs, which prevents these local NGOs from producing a substantive long-term impact in the community in which they operate. As a result, a local NGO is often questioned for its lack of social accountability practices. Donors are also chastised for failing to ensure accountability in the NGOs they support. Donors are often found to be serious about functional accountability. To do this, they impose their narrowly focused accountability mechanisms on local NGOs, which are, in most cases, difficult to implement for small local NGOs in Bangladesh.

In addition, the donor's existing bidding system is a severe impediment to accountability practices. In most cases, local NGOs cannot compete with large national NGOs and INGOs in this bidding system. Once INGOs and large national NGOs get the project through the bidding system, they tend to implement it by taking local NGOs as partners, mainly based on the contracting system. As a result, local NGOs have very little to do for the betterment of the community from a need-based perspective. The case is more severe when local NGOs are found to work with government-led projects. It is rare that a local NGO gets a government project without financial malpractices. As a result, a local NGO becomes involved in activities involving a lack of transparency. The study unearthed that local NGOs cannot produce a significant impact in a society due to donors' orientation toward short-term projects. These short-term projects are not adequate to contribute to sustainable development. In addition, these projects are focused on isolated issues. Despite this, local NGOs have been found to compete with one another for these projects due to a funding shortage in the sector. Finally, donors' excessive and rigid accountability mechanisms discourage local NGOs from innovative work.

In the case of regulators, instead of facilitating accountability practices, regulators force NGOs to participate in anti-transparency activities. Based on the views of multiple groups of stakeholders, the study explored five different areas where regulators confront good governance and accountability practices in local NGOs in Bangladesh. The first and most serious charge against regulators is that they participated in financial malpractices at various phases of a project, ranging from central regulatory bodies to local administration. The situation is more acute in the case of government-led development projects. Second, regulators and government staff are often blamed for their non-cooperative attitude toward NGO officials and the NGO sector. Because of the very core nature of NGO activities, NGOs are often involved in various policy issues and rights-based awareness programs that often contradict the philosophy of government officials. This leads to an attitude of discord on the part of government officials.

Third, most of the respondents, especially NGO officials and NGO-related respondents, extensively criticized the work of the local administration of the government in regard to their dealings with NGO activities. In addition to financial irregularities, local administrative officials are found to interrupt an NGO's internal activities (e.g., interruptions in an NGO's pre-designed program). Most of the time, local NGOs don't get official documents like clearance certificates on time and without hassle. Fourth, regulators are chastised for their unwillingness to ensure accountability within Bangladeshi NGOs. In addition to the lack of monitoring and evaluation by central regulators, local administration is rarely found to oversee local NGOs' activities at field level. Their promptness is confined to the monthly coordination meetings held at UNO's office, the effectiveness of which is also questionable. Finally, NGOs are confronted with existing but excessive laws and legislation. Moreover, most of the laws are very old-dated, the applicability of which in the NGO sector is also questionable. In addition, the existing legislative frameworks are mainly concerned with functional accountability and have very limited concerns as to an NGO's accountability to its beneficiaries and community members.

More surprisingly, the study revealed that NGOs themselves remain a challenge to accountability practices. Incipiently, the mindset of founders and top officials is largely a barricade for accountability practices. Most of the NGO founders are accused of having a self-centered mindset. They treat non-government organizations as if they were businesses. In addition, top management in local NGOs doesn't have the mentality to discharge accountability to stakeholders, especially to beneficiaries and community members. Second, field officers are often found to be involved in financial malpractices and other irregular activities. Furthermore, their capacity and commitment are also questionable. Third, NGO founders are found to be corrupted while recruiting employees. There is no or minimal job security in local NGOs in Bangladesh, and the top management holds an arbitrary attitude in this regard. Fourth, local NGOs are involved in financial malpractices on different grounds, ranging from unlawful gain during recruitment to counterfeit invoices. Another concerning matter is that NGOs produce fabricated reports with

overwhelming claims of success. Finally, NGO group leaders are involved in irregular activities that adversely affect the outcome of a project.

In addition to the challenges posed by the above three key groups of stakeholders, local NGOs face several additional challenges in practicing accountability. Among them, the most accused actors are local government representatives (LGRs) that act as severe barriers to accountability practices in local NGOs. The LGRs poke their noses into many activities in an NGO, especially beneficiary selection. In addition, they often engage in psychological conflicts with NGOs that go beyond their political interests. Alongside LGRs, local political leaders and some members of civil society tend to claim unexpected benefits from local NGOs. More notably, demands from multiple regulatory authorities are an additional burden for local NGOs because they force NGOs to focus on narrowly focused areas of accountability. NGOs mostly get registration with these regulatory authorities as a way to establish their regulatory legitimacy. It is really difficult for a local NGO to comply with the rules and regulations of these multiple authorities. As a significant issue, beneficiaries are not aware of their rights. They are a less powerful group of stakeholders in the NGO sector in Bangladesh. This lack of awareness and power differential remain significant barriers for accountability practices. Last but not least, the absence of an effective apex body remains a factor in the lack of a set code of conduct, rules, and procedures for NGOs in Bangladesh.

13.3.4 Research Question 4: How do stakeholders perceive the existing accountability practices?

The final research question was aimed at eliciting the views of the stakeholders as to the current accountability practices of NGOs in Bangladesh. In addition to an NGO's conformance to donors' and regulators' requirements, a special focus of this research question was to ascertain an NGO's social accountability practices. The perceptions of stakeholders are critically important since they are directly or indirectly involved with the actions and outcomes of NGO work. The study uncovered a wide range of perceptions among various stakeholders about key aspects of accountability practices. At the outset, respondents, including NGO officials, admitted that there has been an increasing concern as to the accountability practices in NGOs. And most of the respondents placed a change in NGO entrepreneurs' mentality as the primary cause of the increasing demand for accountability practices in NGOs in Bangladesh. Furthermore, respondents believe that increased fund flow to the sector, society's culture of suspicion and corruption, the use of funds in non-designated areas, the accumulated wealth of NGO entrepreneurs, NGOs' hide-and-seek attitude, and NGOs' activeness in various national policy issues are important factors that contribute to the growing concern for ensuring accountability in NGOs in Bangladesh.

Second, in response to the question of "whose sustainability counts," most of the research participants informed that it is the NGOs' sustainability, not the sustainability of the poor people or communities, that NGOs in Bangladesh are primarily concerned with. More clearly, stakeholders perceive that NGOs in Bangladesh strive to attain their own sustainability rather than serve the interests of society or the people for whom they claim to exist. Many respondents, including NGO officials, claimed that there has been a change in the fate of many NGO entrepreneurs, but the poor beneficiaries remain poor. The accusation is acute in the case of microcredit NGOs. Most of the respondents believe that microcredit NGOs accumulate wealth in the name of income-generating activities for poor beneficiaries. Again, most of the respondents contended that there is no sustainable development occurring in their areas because of the NGOs' work. The study revealed that NGOs' lack of focus on the actual needs of the community, their corporate attitude, the short-term nature of the projects, and the questionable backgrounds of the NGO founders have led to the stakeholders' perceptions that NGOs are eager for their own sustainability.

Third, almost all stakeholders perceive that NGOs are more serious about discharging accountability to their donors and regulators than to other groups of stakeholders, like beneficiaries and community members. This study found that NGOs' accountability priorities go in line with the managerial variant of stakeholder theory, i.e., NGOs tend to discharge accountability to powerful stakeholders. In addition, in terms of legitimacy theory, NGOs are found to be more concerned with regulatory legitimacy so as to ensure the continuity of their operations. The majority of respondents, including EDs of NGOs, admitted that NGOs are apathetic when it comes to accountability to their beneficiaries. This study revealed that power determines an NGO's accountability priority. NGOs are found to be very serious about donors and regulators because donors have funding power (and other resources) and regulators have administrative power to withhold operations. In contrast, beneficiaries in Bangladesh hold no or minimal power to withhold the services rendered by the NGOs. In addition, most of the beneficiaries are not aware of their rights. Accordingly, NGOs tend to be callous about this weakest group of stakeholders, although this is the group of stakeholders for whom an NGO exists.

Fourth, it was found that there is a huge lack of trust in NGOs in Bangladesh. Almost all respondents from all groups of stakeholders are suspicious about the actual motives of NGOs. Beneficiaries and community members, in particular, have little faith that NGOs are working for the betterment of society. In addition, many respondents claimed that there is a gap between an NGO's walk and talk. In fact, the study revealed that NGOs' business mind-set, family orientation of management, introduction of micro-credit programs, lack of an agreed-upon definition of an NGO, existence of seasonal NGOs, and the abounding scandals published in the media are attributed to the mountain-like distrust in NGOs. As a result, the study discovered that public trust in non-government organizations in Bangladesh has reached an all-time low. And this lack

of trust in NGOs is a barrier to accountability practices in NGOs in Bangladesh since people don't put confidence in an NGO's work, whatever it is doing.

Fifth, another notable finding of this study is that most of the local NGOs are diverted from their original mission. To put it simply, mission drift is a notable feature of NGOs in Bangladesh. The study unearthed that NGOs are guided by the donor's agenda, not by their original mission. It was revealed that extreme competition for foreign funds, a change in donors' funding modes, and NGOs' profit-seeking tendency due to micro-credit programs are the three critical reasons behind this mission drift in NGOs in Bangladesh. Accordingly, most of the respondents expressed their increasing concern as to the social accountability of NGOs. Sixth, alarmingly, the study found that most of the research participants in this study admitted that NGOs are doing business under the name of microcredit programs. They believe that the main goal of an NGO that runs microcredit programs is not social welfare but business. Respondents once again expressed concern about the accountability of these microcredit NGOs to their beneficiaries in particular and society in general. Stakeholders, especially beneficiaries and local community members, put almost no trust in microcredit programs. Rather, almost all respondents, including members of civil society and LGRs, believe that most NGOs oppress poor people in society through microcredit financing. Therefore, some respondents argued that microcredit should not be an activity of an NGO.

Seventh, despite having a huge lack of trust in NGOs, all the research participants contended that there is a need for NGOs in Bangladesh. In addition, many respondents acknowledged the contribution of NGOs in socio-economic development, especially in creating awareness among people about their rights. However, because of micro-credit operations, many respondents claimed that NGOs have largely moved away from their original thematic stance. Except in the case of micro-credit, it was noticed that respondents are not against NGOs; rather, they are worried about the ways NGOs treat them, especially poor beneficiaries. Finally, despite being a crucial element of accountability, the study found that NGOs are highly questioned on the grounds that they lack transparency in their activities. Most of the NGOs are highly reluctant to disclose project-related information, especially financial facts. Most of the NGOs tend to show a hide-and-seek attitude in this regard. There is very limited scope to get adequate information from an NGO. Thus, an NGO's accountability in terms of stakeholders' right to information is largely stumbled.

13.4 Contribution

This study is a valuable addition to the field of NGO accountability research. It is particularly important from Bangladesh's perspective because NGOs have a visible presence in almost all corners of this small but densely populated country. Given the existing debates and discussions as to the accountability and transparency issues in NGOs at home and abroad, this is a timely

research endeavor considering the country's national development agenda and its participation in global development initiatives like the SDGs. The contribution of this work is specifically described in this section from four various but unique viewpoints.

13.4.1 Practical Contribution

Although this study is notable for its multifold contribution, above all, it is a critically needed study from the practical perspective of the NGO sector in Bangladesh. More clearly, this study is critically important for its sectoral focus. This country has one of the fastest economies in the world, and its achievement in different areas of the Millennium Development Goals (MDGs) is praiseworthy. It is perceived that NGOs have made a significant contribution to this achievement. Therefore, a sound accountability culture in this sector is badly needed. In addition, the increasing scandals abounding in this sector and people's growing mistrust in NGOs have added fuel to burgeoning discussions as to NGOs' accountability and transparency. With such an understanding, this study aimed to explore the state of existing accountability practices in NGOs in Bangladesh. In doing so, the study concentrated on local NGOs because they remain outside of oversight in many cases and also because these NGOs account for the vast majority of NGOs in Bangladesh. This study explored the different aspects of accountability practices in NGOs in Bangladesh with an extensive field study at the grassroots level. Attempts were made to conduct a large number of face-to-face interviews with almost all groups of stakeholders in their natural settings in order to gain critical insights into existing accountability practices. In addition, a significant number of FGDs were conducted to explore the real views of the beneficiaries and community members. This study provided critical insights into the current state of accountability practices through an extensive interactive process with multiple stakeholders, including NGO experts, academic researchers, and, most importantly, beneficiaries and community members at the grassroots. After that, the collected data were analyzed with existing theories and literature so as to draw meaningful conclusions that would help the various groups of stakeholders. This study, in particular, crafted a practical view of the current role of various stakeholder groups in establishing and promoting accountability practices in NGOs. Second, with extensive empirical evidence, this study presented a number of challenges that different stakeholder groups pose towards accountability practices. This study, in particular, provided justifications for who is to blame for the lack of accountability practices in NGOs in Bangladesh and how they are responsible.

Third, this study identified the existing accountability mechanisms that NGOs use and the extent of their application. In addition to that, this study also explained how these mechanisms facilitate or hinder accountability practices. Finally, it was also revealed what leads an NGO to practice accountability. The answers and the subsequent explanation of those answers provide significant impetus to different stakeholders in the NGO sector in Bangladesh. Most importantly, in the latter part of this dissertation, an accountability framework was proposed and explained as

guidelines for NGOs in Bangladesh. Under this framework, based on the empirical evidence of this study, several policy options were put forward for each group of stakeholders. This accountability framework is expected to help promote a good accountability culture in the NGO sector in Bangladesh. In fact, in addition to the suggested accountability framework, the views of many stakeholders that were presented in this study are crucial resources for developing accountability policies from one's own perspective.

13.4.2 Theoretical Contribution

The theoretical contribution of this work, as reflected in Chapters 8 and 9, makes an important addition to the literature on NGO accountability. Specifically, the theoretical contribution of this study is solidly grounded on three distinct features.

First, as previously stated, research on accountability in non-government organizations in Bangladesh is limited. Whatever studies have been done so far, there is an absence in the literature as to what factors drive an NGO to practice accountability and how these motives influence the adoption and application of different accountability mechanisms. In this regard, this study is the first step in exploring the motives behind accountability practices in NGOs in Bangladesh. The study revealed that NGOs in Bangladesh practice accountability because of three motivating factors: coercion, legitimacy, and self-felt responsibility. Although the literature indicates that NGOs have a tendency to satisfy powerful stakeholders such as donors and regulators (e.g., Banks et al., 2015; Chu et al., 2022; Contu & Girei, 2014; Edwards & Hulme, 1996; Mir & Bala, 2014; Schmitz et al., 2012; Uddin & Belal, 2019), this study investigated whether there are any other factors that drive an NGO to practice. Upon investigation, this study revealed that, in addition to coercion, NGOs also practice accountability to establish their legitimacy and, to some extent, fulfill their moral obligation to society. In fact, so far as my knowledge goes, this study first framed a research question to explore theoretical explanations of the motives of accountability practices in NGOs in Bangladesh.

Second, although stakeholder theory has largely been used in sustainability reporting and CSR studies, it has also received significant attention among researchers focusing on non-profit accountability (e.g., Nair et al., 2022; Nemteanu et al., 2022; Plaisance, 2022). As such, its usage in NGO accountability research is increasing (e.g., Ghasemi et al., 2022; Ihsan et al., 2021; Quintelier, 2022; Yuesti & Adnyana, 2020). However, in addition to stakeholder theory, this study also concentrated on legitimacy theory to analyze the findings of the study and draw theory-informed conclusions. And this is rarely found in NGO accountability literature. Although Meutia et al. (2022) used both of these theories to trace out the motives of materiality analysis, such a combination of these two theories is scarce in NGO accountability studies. This study has therefore made a significant addition to the theoretical analysis of the motives behind accountability practices in NGOs.

This study found that while stakeholder theory is useful to identify an NGO's tendency to satisfy its powerful stakeholder groups, legitimacy theory is quite helpful to explain why NGOs carry out various welfare activities outside of their donors' requirements. This study argued that it is the legitimacy motive that drives an NGO to get involved in social welfare activities. Throughout these welfare activities, NGOs tend to establish their regulatory legitimacy and pragmatic legitimacy. In addition, NGOs are also found to practice accountability from their moral standpoint to some extent, which covers the normative variants of both of these theories. Therefore, the use of a combination of both of these theories is a good way to explain an NGO's accountability behavior. And this study paved the way for theoretical arguments in this regard.

Third, this study not only provided the theoretical arguments as to the motives of accountability practices in NGOs; it also provided a theoretical explanation as to how these motives influence the adoption and the extent of application of different accountability mechanisms. This study argued that an NGO's motivations for accountability practices influence the mechanisms used and the extent to which they are used. To illustrate, this study revealed that gaining legitimacy is a critical motive for an NGO in Bangladesh that drives it to adopt different social accountability mechanisms such as community dialogue, awareness-building programs, human chains, inception meetings, and voluntary disclosure of general information. NGOs adopt and apply these mechanisms to establish themselves as legitimate organizations in the eyes of the people in their society, especially to attract the attention of powerful stakeholders such as donors and regulators. However, it was also discovered that the extent of the application of these mechanisms is very limited because an NGO is not bound to apply many of them because of the coercive requirements of donors and regulators. Whatever social accountability mechanisms they utilize, they do it to establish legitimacy.

13.4.3 Contribution to Literature

This study is unique as a foundation for its contribution to the literature for at least three reasons. At the outset, accountability research is very limited from a Bangladeshi perspective. The issue of local NGOs is far away. While some notable studies addressed different aspects of accountability practices in NGOs in Bangladesh (e.g., Ahmed et al., 2022; Mir & Bala, 2014; Uddin, 2014; Uddin & Belal, 2019), these studies focused on large national NGOs in Bangladesh. Therefore, local NGOs remain outside of rigorous academic research. Again, research focusing on holistic accountability practices in local NGOs in Bangladesh is absent in the literature. This study attempted to fill this gap and thus contributed to the NGO accountability literature in Bangladesh.

Second, this study focused on holistic accountability practices. Holistic in the sense that the scope of the study covered both functional accountability and social accountability on the one hand, and on the other hand, it covered all aspects of an NGO's accountability practices, namely upward accountability to donors and regulators, downward accountability to beneficiaries and

community members, and inward accountability to its internal people and mission. While most of the studies in the existing literature are found to focus on either upward or downward accountability practices, or in some cases both upward and downward practices, very few studies are found to focus on all three aspects of accountability practices (i.e., upward, inward, and downward accountability practices), and studies focusing on all three aspects in local NGOs in Bangladesh are absent. This study focused on all aspects of accountability practices and thus filled the existing research gap.

Finally, in addition to exploring real-world accountability practices at the grassroots level, this study also presented definitions of two key terms, which is a valuable addition to the existing literature. To be specific, this study presented a definition of “non-government organization” and discussed different aspects of this definition. As evident in the literature, there is no agreed-upon definition of the term “NGO.” This is more acutely observed in Bangladesh. Despite the fact that the country is full of NGOs, there is no clear definition of what an NGO is. Notably, the lack of an agreed-upon definition of the notion of an NGO remains a barrier to crafting actual NGO accountability practices in Bangladesh. Under these circumstances, this study presented a definition of an NGO in Section 3.2 in Chapter 3 of this dissertation. Similarly, another debatable issue that remains in the literature is the definition of the notion of “NGO accountability.” This study also presented a definition of “NGO accountability” in Section 4.3 in Chapter 4, along with a brief explanation of the features of this definition.

13.4.4 Methodological Contribution

This study is also noteworthy for its methodological contribution. Five distinctive points set this study apart from other studies in the field of NGO accountability. To begin with, this study adopted a combination of five different data collection methods: interview, focus group discussion, participant observation, document analysis, and an open-ended survey. Such a combination of different collection methods is rare in NGO accountability literature. For example, like many studies on NGO accountability, Yasmin and Ghafran (2019) used interview and document analysis; Mir and Bala (2014) utilized interviews, documents, and observation; Chakma (2019) used only interviews; and Uddin and Belal (2019) used a combination of interviews and focus group discussions. The use of this combination of different data collection methods is really critical to increasing the reliability and validity of the study's findings because these methods help a researcher convincingly triangulate data. Although it may not be necessary to use all of these mechanisms in order to triangulate data, the use of more data collection methods is quite helpful in establishing the credibility of the study.

Second, in addition to the combination of various data collection methods, this study is also remarkable for the wide variety of research participants. As noted in Section 7.8.6 in Chapter 7 of this dissertation, despite the participation of different levels of NGO officials, data was collected from all relevant groups of stakeholders to draw a comprehensive picture of accountability

practices in NGOs in Bangladesh. For example, in addition to common stakeholder groups like NGO officials and their internal body members, donors, regulators, local administrative officers, LGRs, beneficiaries, and community members, the views of NGO experts, academic researchers, and apex body officials were gathered and analyzed. Accordingly, the wide variety of research participants provided their views from their standpoints, which were useful for the cross-verification of data.

Third, this study adopted a multiple case study research design. While some previous studies on NGO accountability practices in Bangladesh (e.g., Uddin, 2014; Uddin & Belal, 2019) focused on a single case study, this study focused on a multiple case study research design because it is difficult to explore different aspects of accountability practices based on a single local NGO. Although this study was not aimed at generalizing its findings, it is important to explore the differences and similarities in accountability practices between different NGOs. This is critically important given that NGOs are diverse in their actions and scope. Regardless, this study could serve as a model for multiple case study research projects in the field of NGO accountability in Bangladesh. Fourth, another notable methodological contribution of this study is the use of multiple techniques for increasing the trustworthiness of the study. This study combined three triangulation techniques to strengthen the validity and dependability of its findings: theory triangulation (using theory to embrace, support, or dispute conclusions), data source triangulation (i.e., a wide set of participants), and, most crucially, method triangulation (multiple methods of data collection).

Finally, another distinctive feature of this study is the use of an abductive theoretical approach. While it is common in NGO accountability literature to use an “inductive” or “deductive” approach, it is scarcely found that an abductive theoretical standpoint is used as a component of methodology. The abductive research approach is critically important because it gives the researcher freedom to use the theory from the very beginning of the study so as to guide the total research work while keeping the door open to updating the theoretical framework when necessary. Therefore, this study opened the door for the use of an abductive research approach in similar types of studies.

13.5 Limitations of the Study

While referring to the limitations of a study as an inevitable part, two academics from the University of Michigan, Paula T. Ross and Nikki L. Bibler Zaidi, opined that “all studies have limitations” (Ross & Bibler Zaidi, 2019). These two scholars further asserted that researchers owe it to the academic community to present the full and honest limitations of any study they conduct, and an exhaustive presentation will augment the readers’ understanding of the study’s limitations and underpin future research. On a similar note, the importance of placing a section on limitations in the research project, from qualitative inquiry to clinical trials, is firmly noted in

the literature. According to Drotar (2008), demonstrating the study limitations is also an ethical component of scientific studies, largely because it ensures the transparency of the research and the researchers (Anesley, 2010; Bunniss & Kelly, 2010; Chasan-Taber, 2014), the transferability (Eva & Lingard, 2008), and the reproducibility of the methodology (Ross & Bibler Zaidi, 2019). Additionally, it backs up the accuracy and reliability of the findings (Ioannidis, 2007). To this end, I outline the limitations of the study in this section, which range from difficulty in data access to method of data collection.

To begin with, the first factor is delimitation, which is associated with the scope of the study. In this study, I deliberately chose local NGOs as the case organizations. Thus, the scope of the study is confined to local NGOs in Bangladesh. While the study's findings are intended to provide valuable insights into accountability practices in NGOs in Bangladesh, they are the direct results of an in-depth investigation based on local NGOs in Bangladesh. More specifically, national and international NGOs remain outside of this investigation. Again, the study was conducted based on four local NGOs. It seems negligible in number at first glance, given that there are thousands of local NGOs in Bangladesh. However, in alignment with the very core principle of qualitative case study and also the data saturation principle, the number of case NGOs was consciously determined so as to generate an in-depth, multi-faceted understanding of a complex issue in its real-life context.

Second, as previously discussed, the findings of this study cannot be generalized because this multiple-case study focused only on four local NGOs in Bangladesh. Because qualitative research is less generalizable by definition than quantitative research (Ngwashi, 2019), it will not be wise to use these findings as the sole basis to interpret the scenario of accountability practices in the whole NGO sector in Bangladesh. Again, it would not be prudent to use these findings as a reference for local NGOs in other developing countries. This study is context-dependent qualitative research in that it focused on grassroots local NGOs in Bangladesh, some of which are very small in size. According to Reynaers (2022), the adjective “qualitative” refers to the nature of the type of data that is being analyzed in the context of the cases under study. Although the study depicts the real-world scenario of local NGOs in Bangladesh, which are often left unsupervised, readers should exercise caution when applying the findings to different contexts. The findings of this study are therefore not conclusive; instead, they are suggestive. However, it is possible to carefully examine the theoretical underpinnings of NGO accountability, discussed in this study, in a variety of organizational contexts. According to Eisenhardt and Graebner (2007), it is possible to generalize from case study research, but in a different way. These two scholars argued that case study research allows for theoretical or analytical generalization as opposed to statistical generalization in that specific findings can be connected to or applied to a particular theory. To put it more plainly, conclusions from one case can be extrapolated to comparable but unstudied cases.

Third, despite focusing on multidimensional sources of data, which are rarely found in development literature, especially in the field of NGO accountability, a limitation arises in terms of the degree of depth of document analysis. In this study, I used a combination of multiple data collection methods as a part of my data triangulation policy so as to increase the reliability and validity of my findings, such as interviews, FGDs, observation, open-ended surveys, and document analysis. However, in regard to document analysis, the sources remain limited to publicly available data, such as websites of NGOs and their deliberately supplied documents.

Fourth, a limitation is apparently notable as to the use of member checking as a validity instrument in this study. The member-checking method involves asking interview participants whether they agree or disagree with the researcher's translations or drawn interpretations (Sandelowski, 1993). While member checking is widely and consistently recognized as a process (Candela, 2019; Motulsky, 2021), I deliberately avoided this validity instrument in the case of accountability research because it is sensitive in the local context here in Bangladesh. Participants talked about during the interview may have denied approving the translated or typed documents because of uneasiness or a lack of understanding of the translated language. Likewise, the usage of member checking as an instrument for ensuring rigor in qualitative research has largely been criticized by academics and researchers (e.g., Buchbinder, 2011; Goldblatt et al., 2011; Hallett, 2013). For example, in the opinion of Motulsky (2021), member checking has a long and contentious history in qualitative inquiry, with critical methods warning of epistemological snags and a variety of practical and philosophical difficulties. Finally, in a recent article by Lisa McKenna, Editor-in-Chief of *Collegian: The Australian Journal of Nursing Practice, Scholarship, and Research*, member verification might be difficult when using translations because the researcher needs to make sure the participant is fluent in both languages in order to confirm the translations. However, despite the reality of the context and the sensitivity of the subject of the study, the non-usage of member checking in data collection is deemed to be a limitation of this study.

Fifth, shortcoming arises in terms of the participants in the study. Although a wide range of participants was covered in the study in an attempt to collect valid and reliable information, a limitation arises in the case of donors' and regulators' participation. In the case of donors, it is very interesting to state that local NGOs, especially all the NGOs in this study, do not have direct relationships with original donors or donor agencies. Most of the local NGOs work as partners with big national or international NGOs. Apparently, it is very difficult to trace the donor of a local NGO. Accordingly, the views of the donor's representative in this study are those of the respective staffs of INGOs. The views of the original donors or donors' representatives are not included in this study. This is one of the system's limitations in this study. Again, in the case of regulators, it was extremely difficult to reach the officials of the central regulatory body, i.e., NGOAB. Although I sent e-mails to several NGOAB officials requesting to participate in

interviews, only one official replied and later gave the interview. Again, one of the officials of the local administration did not allow me to record the interview. As a result, the perspectives of regulators and government officials are not adequately represented in the study.

Another limitation is that not all interviews were conducted face-to-face. Some of the interviews were conducted over the cell phone and through digital media like imo and WhatsApp. The physical distance between the institute where I have been conducting doctoral research and the location of many research participants posed a problem for conducting additional interviews. Despite conducting rigorous fieldwork in the face of a COVID-19 pandemic, I conducted several interviews over the phone (both audio and video interviews), largely because of the huge geographical distance. Although phone interviewing has become a common way of collecting data due to the safety, privacy, and ease of conversation (Mousavi et al., 2022), I tried my best to conduct face-to-face interviews. Nonetheless, given the reality of the context, a few interviews were conducted over the phone. Again, in this study, an open-ended survey was used to collect information from two academic researchers in the field of NGO accountability. The rationale was that both professors reside in the United States. Because of their tight schedule, they participated in the study through an open-ended survey. A face-to-face or phone interview, rather than this open-ended survey, could add valuable input to the knowledge base.

13.6 Scope for Further Research

A good research work, as cited in Angen (2000), must have the potential to be thought-provoking (Peshkin, 1993), be fertile and present fresh perspectives, questions, and opportunities for discussion (Gadamer, 1994), and broaden new boundaries of meaning (Madison, 1988). With such an understanding, I highlight some potential areas for further research in the field of NGO accountability in this section, especially from the Bangladesh perspective. NGO accountability is a growing field of research and thus exposes a great variety of avenues for research. Although this field of research has taken up a significant amount of space in the non-profit accountability literature in recent years, the scope of such research is mostly noticeable in developed countries. Research on NGO accountability in developing countries is limited and mostly scarce in Bangladesh. Despite being regarded as a land of NGOs, academic research on NGO accountability, transparency, and governance is very limited in comparison with the importance of the field of research from a country perspective.

First, accountability research on local NGOs in Bangladesh is very limited. Research on these NGOs is important because they work in far-flung locations and prioritize the needs of severely marginalized people. These local NGOs continue to operate independently of the control of the government and donors. In addition, local NGOs constitute a major portion of the total number of NGOs in Bangladesh. These local NGOs have huge potential to serve the local people within their own settings. Although this study explored a detailed account of accountability practices in

local NGOs in Bangladesh, there is still a lot of scope to conduct further research on these small NGOs. This study is basically qualitative research with an extensive focus on four local NGOs in Bangladesh. However, the findings of this study should not be taken to generalize the status of accountability practices in local NGOs in Bangladesh. A more rigorous quantitative study is necessary so as to generalize the findings of this study. Therefore, researchers have the scope to conduct a quantitative study in this regard. They can also make an attempt to test the theoretical arguments that were made in this study.

Second, although this study attempted to draw a general picture of accountability practices with a blended focus on all types of programs of NGOs, research having a special focus on various programs is necessary. More research is especially needed to investigate the accountability practices of microcredit NGOs. The majority of respondents in this study expressed grave concern about the accountability practices of these microcredit NGOs. As a result, an extensive research focus in this field is desperately needed, with a particular emphasis on the social accountability of microcredit NGOs.

Third, this study found a bottom-up culture of accountability in the NGOs in Bangladesh. More clearly, one-sided accountability is practiced in local NGOs, i.e., only NGOs discharge accountability to their upward stakeholder groups like donors and regulators. But it should also be the case that these donors and regulators are held accountable for the actions of these local NGOs. Therefore, research focusing on donors' accountability to NGOs as well as to beneficiaries and community members is critically needed. Simultaneously, research into regulators' roles and responsibilities toward NGOs, as well as their accountability to society's citizens, is required.

Fourth, this study unearthed a poor internal accountability culture in NGOs in Bangladesh. Their internal governing bodies, particularly the EC and GB, are highly ineffective, indifferent, and ornamental. It is a good avenue for research in that accountability largely depends on the activeness of these governing bodies. Based on an extensive analysis of the existing relationship dynamics between NGOs' management and their internal bodies, researchers have the scope to develop a governance framework as a guideline for the NGO sector in Bangladesh.

Fifth, this study focused on holistic accountability practices, i.e., it comprised both financial accountability and social accountability. The study uncovered that while NGOs are found to be somewhat active in discharging functional accountability to their donors and regulators, they are highly indifferent regarding their social accountability. Most of the local NGOs have largely diverted from their original mission. The nature of NGOs' social accountability and its associated causes and consequences could be a good area of research.

Sixth, the existing bidding system in the NGO sector is a highly disputable issue. A rigorous study is required to justify the logic of this system and its ultimate impact on NGOs in Bangladesh, particularly on local NGOs that continue to rely on foreign funding. Similarly, research is needed

as to how "localization" could better be integrated into donors' policies and their subsequent implication in the NGO sector. Seventh, a comparative study is needed to explore the differences in accountability practices between local NGOs and national NGOs and INGOs. Even so, as evident in this study, accountability practices vary across programs and types of NGOs. Therefore, comparing different types of programs is necessary.

Eighth, a surprising fact that was noticed in this study is that donors almost have no accountability to beneficiaries. For the sake of a good accountability culture in the sector and also to ensure sustainable development, it is quite necessary to bring donors under an accountability framework. This study found that donors impose their agenda on NGOs, and NGOs are bound to execute these agendas irrespective of the needs of the communities in which they operate. It should not be allowed to continue in the sense that it is a waste of resources and deprives the people of real benefits. Therefore, research is necessary to explore the roles and responsibilities of the donors toward the beneficiaries and to develop mechanisms in this regard. Although Uddin and Belal (2019) argued that donors can facilitate an NGO's accountability to its beneficiaries through a number of mechanisms, it is not enough for donors to produce mechanisms and implement those mechanisms. Rather, there must be a system in which a donor is held accountable to the beneficiaries for their actions.

Ninth, this study found that local government representatives (LGRs) remain a severe barrier to accountability practices in local NGOs in Bangladesh. Therefore, working on developing a coordinated structure between donors, regulators, local authorities, NGOs, LGRs, and local people is quite necessary so as to create a harmonious relationship between different groups of stakeholders and also to bring LGRs under an accountability framework. Tenth, a cross-country study is also a good idea. Accountability practices in NGOs between two or more countries should be explored and compared, which is supposed to produce critical insights into accountability practices.

Finally, most of the NGO officials expressed their concern as to the relevance of existing laws and legislation in the NGO sector in Bangladesh. Therefore, extensive qualitative research is needed to examine the reliability of such laws and legislation and the possible ways out. In fact, NGO accountability is a vast area and a promising field of research in Bangladesh, and thus there are many areas still to explore. Therefore, in addition to these eleven areas that are highlighted in this section, researchers are advised to go through the existing literature and identify the areas that need immediate attention for the betterment of the NGO sector.

13.7 Concluding Thoughts

For centuries, non-government organizations have had a long record of humanitarian assistance and development interventions across the world, especially in developing countries like Bangladesh. These third-sector actors are perceived to have made a significant contribution to

today's enriched socio-economic status in Bangladesh. However, like in many parts of the world, NGOs and their activities in this country have been questioned by people from different parts of society. Among others, publicized scandals in the media, NGOs' involvement in micro-credit and other commercial activities, and the luxurious lifestyle of NGO founders have led to an increasing public distrust in NGOs in Bangladesh. Accordingly, questions are centered on the accountability and transparency of NGOs in this country. Whatsoever, because of this sector's importance for the nation as a whole, especially their significant part in ongoing SDG programs, it is critically important to have a sound accountability culture in the NGO sector in Bangladesh. To this end, this study was an initiative to explore the different aspects of accountability practices in NGOs in Bangladesh.

Using a multiple case study design, the study focused its investigative lens on four local NGOs. The study, unsurprisingly, discovered a poor accountability culture in Bangladeshi NGOs. While NGOs are found to be serious about disclosing accountability to their powerful stakeholders, primarily donors and regulators, they are almost indifferent about disclosing accountability to their beneficiaries and communities. Coercive actions on the part of their donors and regulators and NGOs' desire to establish legitimacy are the key two driving factors for their accountability practices. However, to some extent, the study found that NGOs practice accountability because of their moral obligation to society at large. And interestingly, these motives largely define the nature and extent of the application of different accountability mechanisms. The study also came to the conclusion that almost all groups of stakeholders are liable for the lack of accountability practices in NGOs in Bangladesh. For the most part, the three key stakeholder groups—donors, regulators, and NGOs themselves—remain key barriers to promoting an accountability culture in NGOs in Bangladesh. Almost all three of these groups of stakeholders lack enthusiasm for promoting accountability practices in NGOs.

Notably, the study found no significant differences in accountability practices between different types of NGOs or NGO programs. In almost every scenario, NGOs behave in a consistent manner when it comes to their accountability to various stakeholder groups. However, compared to other programs at an NGO, this study's findings about accountability practices in microcredit and government-led programs were more frustrating. Furthermore, because they usually advance and defend views that clash with current socio-cultural systems and the political interests of the government, advocacy NGOs confront greater accountability difficulties than operational NGOs.

In particular, this study discovered that people's trust in NGOs has reached an all-time low, with almost no trust in microcredit NGOs. It is also perceived that most of the NGOs are concerned with their own sustainability and not the sustainability of the poor and their communities. NGOs are just implementing donor agendas that mostly diverge from their original mission. As such, while NGOs are active in functional accountability, their social accountability is scarce and, in

some cases, absent. This study revealed that there is a lack of coordination between donors, regulators, NGOs, beneficiaries, and community members, which remains a barrier to sustainable development in the communities. What's more, various groups of stakeholders tend to blame each other for the existing disappointing picture of accountability in the NGO sector in Bangladesh. Almost all the key groups of stakeholders, mainly donors, NGOs, and regulators, talk about an NGO's accountability to beneficiaries, but this study revealed that none of these groups remain serious about this in practice. More interestingly, beneficiaries themselves don't think about accountability. They neither have the authority to demand accountability nor do they have the willingness to do so. Everyone is talking about beneficiary empowerment. But the question remains unanswered and debatable as to "who will empower beneficiaries?" Furthermore, apex bodies such as ADAB and FNB play almost no role in promoting accountability in their member NGOs, and the issue of the entire sector is far away.

It is undeniable that NGOs in Bangladesh have a long tradition of doing human welfare activities, and there are many NGOs that really want to do the work for the betterment of society. Therefore, a coordinated effort between all stakeholder groups is badly needed. The proposed accountability framework presented in this dissertation could serve as a guideline in this regard. Based on the findings of this study, it is argued that until and unless all stakeholder groups have a common purpose followed by a good mindset, a good accountability culture in the NGO sector in Bangladesh will remain a dream.

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Appendices

Appendix 1

Research Consent Form

[Doctoral Research]

Name of the Researcher: Md. Mamin Ullah
Institute of Business Administration (IBA)
University of Dhaka
Field of the Study: NGO Accountability

This is to certify that I _____ hereby agree to participate as an interviewee in this doctoral research.

I believe that my opinions and feedback will enrich the study.

The research subject and the role of my participation have been defined and explained to me in detail. I understand the explanation.

I understand that I have the complete freedom to give the answer or deny the answer to a specific question or to any question.

I also understand that my name and affiliation will not be disclosed in any part of the research (e.g., a seminar, dissertation, and so on) in any form without my permission. However, the researcher is free to use my opinions and feedback for the purpose of the study.

I also declare that my participation in this research is completely voluntary.

Signature of the Participant

Date: _____

Appendix 2

Letter of Declaration for Privacy and Usage of Data

Date:

Name.....

Position.....

Address:

.....
.....

Subject: Letter of Declaration for Privacy and Usage of Data

Dear Sir:

Thanks for taking part in this qualitative interview. Your opinions and feedback will certainly be helpful for my doctoral research. I hereby assure you that your name and affiliation will be kept strictly confidential. Your identity will not be revealed in any way as part of this PhD research. In addition, your given feedback and information will only be used for this doctoral research.

Thanks again for your assistance in providing insightful information.

Yours Sincerely,

Md. Mamin Ullah
Doctoral Researcher,
Institute of Business Administration (IBA), University of Dhaka
&
Assistant Professor, Department of Management Studies, University of Barishal
Cell Phone: 01778964703 E-mail: mamin_83@hotmail.com

Appendix 3

Focus Group Discussion [FGD]—Fact Sheet

Focus Group Discussion [FGD]

Category:

Name of NGO:

Place:

Date:

Time:

Duration of FGD:

Sl.	Name	Age	Profession	Address	Mobile No.	Signature
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

Notes/Observation

