

Examining accountability for non-governmental organizations (ngos)



Accountability of an organization is always associating with its success. During the last few years, the issue of accountability becomes important even for non-profitable non-governmental organizations (NGO). The problem is related not only to the ability of the entities to be efficient, sustainable, credible, and effective but also makes people feel reassured about them. The donors, partners, and entire society must be sure that the NGOs can be trusted and are able to perform all its main functions. NGOs work effectively in the area of social assistance, environment, and other non-profitable businesses, and their performance is more effective than that of the governmental institutions and profitable organizations. The people are ready to donate funds for social issues. Such tendencies make the issue of accountability important in order to make the organizations develop strong strategy, goals, and ways to achieve them in order to make people trust them. Therefore, accountability becomes a particular estimation of the efficiency and credibility of the NGOs. It is a sufficient component of NGO performance that includes the principles of leadership, the components of sustainability, effectiveness, and ethical norms.

Accountability is an assertion that an organization should be assessed on the performance and achievements related to its purpose of work. It is associated with the responsibilities and duties of the organizations but regarded mostly from the perspective of failures and errors. The organizations are consisted of the employees who have their personal responsibilities. Accountability includes the aspect of the employees' responsibilities, and in case of their failures, the workers should give the explanations of the reasons. The corporate accountability is a complex

responsibility of everyone for the results of their work (Unerman & O'Dwyer, 2006). Furthermore, the corporate accountability implicates also the liability of the organizations for any deflection from its primary goal, which should be documented and legally confirmed.

In addition to it, these issues should be available for the public through the mission or vision statements. Therefore, accountability is associated with a business demand to follow ethical, sustainable, and responsible practice. Accountability is a fundamental background for development of a profitable organization and effective corporate management. It demands responsible, skilled, and strong leaders performing the duties of the managers (Unerman & O'Dwyer, 2006). It encourages and promotes management excellence and accountability for the attaining high results and profits. The principle demands professional and financial estimation of its activities. Accountability implies that NGO is able to accept any critical response, advice, and recommendations in order to modify own performance. Accountability is a complicated and multidimensional mechanism, including the legal aspects, policies, values, rules, mandates, regulations, and legislative provisions (Unerman & O'Dwyer, 2006). Nevertheless, the importance of accountability is closely related with the key challenges of the NGOs. Therefore, ensuring the organizational accountability is a top priority of every NGO's culture.

Thus, accountability is important for the organizations since it makes them sustainable and efficient. It is one of the most sufficient organizational concepts that include a variety of aspects. It is not something that can be changed and modified during the performance, as it is rather an order to be agreed and generally accepted by the workers. In other words, it is a set of

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corporate discipline and culture. Accountability is important organizational component, as it indicates the balance of the power and choice distribution within a corporation. Many investigations confirm that an ability to make a choice increases the level of responsibility in the organizational structure (Keating & Thrandardottir, 2016). When a worker becomes more responsible, they can be not only effective and feel some pleasure from the performed responsibilities but become more accountable. Ensuring accountability is important for NGO, as it increases understanding of the workers about their role, purposes, and responsibilities.

The importance of accountability is related with the relationships improvement with founders and donors that support the organizations with strongly developed accounting system. The accountability safeguards financial security (Keating & Thrandardottir, 2016). Proper accounting structure and strong audit of an organization secure all the organizational transactions and help control the flow of the money. The ensuring accountability is essential for NGOs, as it guarantees greater social involvement (Keating & Thrandardottir, 2016). The communities tend to be involved in NGOs in case of their strong accountability. Furthermore, it is a tool for development cooperation and partnership with the other NGOs. The ensuring accountability is a guarantee for the staff of a company since it improves the performance.

Ensuring accountability includes several essential steps. The first important aspect is the strategic vision. The employees of an organization should be aware about their peculiarities, especially what organizational issues make them different from the others. The developed strategic vision is the first

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essential concern of the accountability (Grants and Resources for Sustainability, 2018). The second essential step is the management of the strategic changes. It includes the plan and strategy for a company's management as well as guidance in order to attain its main vision. It also comprises the operational alignment, which implicates the issue of the resources allocation and distribution concerning the aspect of business changes and the performance. The ensuring accountability includes also the teamwork execution (Grants and Resources for Sustainability, 2018). The staff should manage the way to work together as a strong team in order to attain the biggest results and productivity. The accountability works on continuous improvement and development of an organization. Nevertheless, accountability for the majority of NGOs is challenging.

For example, the accountability for such organization as PROSHIKA is quite hard. The problem of the organizational accountability is connected with the threat to the legitimacy and authority of the government due to the great possibilities, service, and roles it provides (Karns, Shaffer, & Ghere).

PROSHIKA is an example of classical challenging situation related to the accountability and governmental relations. The NGO has sufficient strained relations with the national government of Bangladesh. The organization develops its role and strategy away from the political rationale. Additionally, this example proves sufficient challenge for accountability in this organization, as the government of the state tries constantly to manipulate and control its direction, reassess its strategies, and interfere in their understanding of a need for accountability (Karns et al.). However, the

majority of key issues for the NGO accountability depend of professional leadership and management.

Leadership is the most important aspect in ensuring NGOs' accountability. The both leadership and management are critical for the NGOs (Makuwira, 2013). When the roles and processes within an organization tend to be accountable and managed by a professional leader, everything is good. Thus, the leadership, management, and accountability are mutually related. If the employees are accountable, a leader is able to identify the main problems and gaps, define new strategies, as well as build a professional and responsible team (Lewis, 2005). The accountability of NGOs is challenging since the the managers face different problems concerning the both organizational and personal dimensions. Such concerns are quite different and distinct form the profit sector. The biggest problem is related to complete isolation. Apart from that, the leaders of NGOs are isolated from the entire system, and they are not supported. The organizations experience a sufficient necessity of professional and skillful leaders. It is a complicated challenge for the NGOs to develop a generation of leaders and managers within their premises. The leaders cannot have relevant assistance and support in the process of their leadership development. Some researchers believe that leadership and management are mutually exclusive as well as different in its nature (Makuwira, 2013). The reason of such conclusions is related with the level of responsibilities. The leadership and management cannot be performed by the same person. In this way, there is an interesting conclusion concerning the both issues: " managers are people who do things right, and leaders are people who do the right things" (Makuwira, 2013). In

other words, the leadership is a social and even cultural phenomenon, and the NGOs have the same rules here as the governmental institutions. In this way, leadership can be understood only within the cultural frames where it takes place. In context of NGOs, the leadership can be extended due to necessity to organize the teamwork, and then, the professional management follows (Makuwira, 2013). In development of an organizational accountability, these two components, namely leadership and management, become crucial, but they are connected with the concept of learning.

Accountability of NGOs depends on development of the organizations, which can be defined by the learning and shaping aspects. NGO is a complex system, a part of social system. In context of leadership, an organization should extend the learning perspectives for highly developed teamwork and its effectiveness. The researchers conclude that learning and professional knowledge management are crucial for the NGO prosperity and success (Makuwira, 2013). In this way, many calls the non-governmental entities as “learning organizations” (Makuwira, 2013). Learning within the organization should be highly developed and supported, as it is directly connected with its accountability ensuring. The organizational members define the scale of learning and all involved parties (Ebrahim, 2005). For instance, the organization ActionAid (Uganda) provided a specific strategy for learning and strengthen accountability (Jordan & Van Tuijl, 2012). However, the organization had much information to share, but the reporting system did not encourage the learning (Jordan & Van Tuijl, 2012). The management of the organization found that accountability and learning had close relations due to mutual agreement as well as understanding. Such components were

essential for ActionAid organization, as the information was not easily available being printed in English. In this way, it confirmed that learning and knowledge are quite fundamental pillars of accountability (Jordan & Van Tuijl, 2012). Learning is an essential part of accountability, but it is not a perfect source for its ensuring, as there are many other aspects of it.

Improvement of organizational credibility and effectiveness means development of its accountability, as these concepts are mutually related. In a different perspective, credibility also depends on the accountability of the organizations, but it also includes variety of aspects. The supporters, donors, as well as entire community cannot trust any NGO before they are reassured that the organization can be trusted. People should be aware that the employees of an organization tell truth as well as have ethical principles and other moral standards to be followed. Apart from that, such issues as well as other technical and official components of the NGOs conclude the concept of credibility. Aside from credibility, the accountability of the NGO needs transparency. During the last years, NGOs faced the problem of the lack of public trust (Amagoh, 2015). Despite a development of the organizational policies, practices, as well as other issues, the aspects of effectiveness and accountability become more acute. Improving effectiveness of the organizations depends on their ability to fulfill social responsibilities and their duties. The credibility of NGOs is related to the ability to cope with the defined goals (Edwards & Hulme, 2014). The challenges with the credibility and effectiveness of the NGOs associate with the impossibility to measure the level of their social assistance. In the majority of cases, the organizations cannot control the factors influencing the outcome of their work (Amagoh,

2015). The concepts of credibility and efficiency are the most complicated in the area of accountability, as they include variety of additional factors such as sustainability. The problem of NGOs is a long-term sustainability, as their success is directly connected with organizational credibility. The organizations can be sustainable while being a part of successful projects, which make people believe in their accountability and trust them. The investigations confirm that the long-term sustainability of the organizational growth demands strategic planning for a long time by the organization and its donors, as it leads to sustainable success. In this way, aside from the most essential aspects of accountability ensuring, the NGOs should solve a variety of the challenges.

Accountability of the organizations can be enhanced with the help of different technical methods and psychological manipulations. The NGOs differ from profitable units since they do not depend on the market relations but depend on social processes, being a social structure itself. Therefore, employees lead NGOs to their accountability, development, and success through their personal achievements. The first statement of its success is the ability to control freedom. The social organizations should leave much space for the personal performance. The authority, managers, or leaders must only direct the employees and give them recommendations, hence making them able to act freely. If the goal of the organization is to ensure accountability, it is necessary to create an atmosphere of fear. The people are able to find the solutions better in the frames of threat to lose everything better than in the comfort zone. The employees should be aware about the necessity of accountability and the possibility to lose everything in case someone's

failure. Organization should have highly developed internal culture, including the culture of communication, relations, respect, trust, as well as ethical standards. In a highly developed and accountable company, every worker is an essential part of a team and an important detail of powerful mechanism. Apart from that, an accountable organization must have the system of feedbacks in order to assess and evaluate the health, satisfaction, as well as success of the workers, as the working process is a mutual process. In case of multiple failures, the administration of the organization should develop a strategy to address the issue. The researches confirm that truly credible organization with high ethical standards have the highest quality of work as well as ensured accountability.

To begin with, the ethical standards have direct relations with accountability of any NGO. The issues of social scandals and disorders within the organizational structure diminish ethical principles of the entities and reduce trust (Committee on Standards in Public Life, 2015). Alike profitable organizations where sustainable growth, profit, and other financial issues support the accountability and increase trust of the partners, ethical standards are key elements of NGOs (Committee on Standards in Public Life, 2015). Apart from that, the entities should enhance the ethical norms and standards for the society in order to reassure the donors and partners in their social efficiency. Non-profit organizations constantly need the funds rise and extension of external financial assistance with the help of sponsorship, grants, donations, and others. The organizations can attain donations only from those entities who maintain the same ethical principles. It is the main rule and aspect of NGOs' accountability. It is related with some psychological

aspects of human relations. Organizations that have high ethical standards are more likely to attain funding and sponsor's assistance, and it is a background for ensuring the accountability. For example, The International Committee of the Red Cross is the most famous organization with highly developed as well as presented ethical standards (International Committee of the Red Cross, 2018). The entity is a well-known NGO with its altruistic mission. It has a variety of international partners and great fund of donations for its main missions. Such tendencies are connected with the standards of NGO to perform all the actions due to the ethical principles. Apart from that, the organization coordinates the relations with the partners only within the ethical code. In general, every detail of the organization is characterized by the ethical norms, and it is one of the best examples of the highest ethical standards and strong accountability.

All in all, accountability is an important component of any organization with the non-profitable status. It confirms the ability of the entities to cope with their main goals, ethical principles, and strategies. Accountability of NGO is connected with the responsibilities of the leaders and managers to commit effective activity. Apart from that, the concept is based on leadership and management. Accountability is also connected with credibility, transparency, social trust, and efficiency. Aside from these issues, accountability can be attained with the help of psychological strategy of the managers, including the aspects of freedom, fear, as well as success. The ethical norms have the biggest impact on the accountability of NGOs, as people can trust organizations only with high ethical principles.

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