Accountability Practices of Donor-Funded Non-Governmental Organizations (NGOs): A Case of Asha Nepal

By

Susma Bhatta

MPPG 8th Batch

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Susma Bhatta
MPPG 8th Batch

Supervisors: Professor Dr. Rizwan Khair

Dr. Buddhiman Shrestha

Co-Supervisor: Lecturer Mizanur Rahman

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Dedicated to

A beautiful family of mine and to all who have inspired for it.

Declaration

I declare that the dissertation entitled **"Accountability practices of Non-Governmental Organizations (NGOs): A Case of Asha Nepal"** submitted to the PPG Program of North South University, Bangladesh for the Degree of Master in Public Policy and Governance (MPPG) is an original work of mine. No part of it, in any form, has been copied from other sources without acknowledgement or submitted to any other university or institute for any degree or diploma. Views and expressions of the thesis bear the responsibility of mine with the exclusion of PPG for any errors and omissions to it.

Signature with Date: Susma Bhatta/15th September, 2019

Full Name: Susma Bhatta

ID No. 1829011085

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Susma Bhatta

Abstract

Traditionally, the accountability concept was limited in the field of accounting and bookkeeping, but, with the pace of time, it is recognized as a part of good governance. In 1995, when the conditions of then NGOs performance were deteriorating, scholars identified the need for the application of governance concept in NGOs performance. Since then, 'NGO Accountability' has been a buzz word in different parts of the world. Multiple studies conducted in different context have claimed NGOs performance contradictory to the theories of equality to all stakeholders. Debates on NGOs biasness among patrons, staffs, and clients has always been an exciting part of the research. Hence as an attempt to explore the debates, this study analyzes to whom donor-funded NGOs in Nepal is accountable and whether there is a different accountability mechanism for the patrons, organization itself, and the beneficiaries.

Through the combination of qualitative and quantitative methods of research, this study depicts NGOs practice on disclosure of information, grievance redressal, and involvement in planning and decision-making mechanism for its diverse stakeholders. From the analysis of semi-structured interview questionnaire conducted among nine key officials, and a survey carried out in between 50 beneficiaries (n=50), this study has denied the earlier findings that claimed weak internal accountability mechanisms in NGOs; instead, NGOs were improving internal accountability. Similarly, results have acknowledged the more vulnerable role of organizations policy to affect the accountability of NGOs. The most exciting part of the study has been an analysis of the demand side of accountability that explains, NGOs are accountable to their clients not because of effort of NGOs their but due to the efforts and interests of the beneficiaries.

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List of Abbreviations

CEDAR : Christian response to poverty through Education, Development, Advocacy and Relief Program.

DAO: District Administration Office

DONGO: Donor Owned NGO

GAP Model: Global Accountability Project Model

GRINGO: Government Owned NGO

KII: Key Informants Interview

NGO: Non-Government Organization

NNGO: Northern NGO

QUANGO: Quasi Autonomous NGO

RTI: Right to Information

SNGO: Southern NGO

SSNCC: Social Services National Coordination Council

SWC: Social Welfare Council

Chapter 1
Introduction

Non-government organization (NGO) is getting remarkable popularity all over the world. It is considered as the third pillar of development, especially in developing countries (Develtere & Bruyn, 2009). At its initial stage (1980s) NGOs were viewed as a private force which work for the delivery social services due to the ineffectiveness of government to reach to the local needs but with the pace of time it started contributing in the field of awareness building, advocacy, citizen participation and realization of rights of people (Jordan & Tuijl, 2006). There has been strong acknowledgement about the role of NGOs in service delivery, economic and local development activities, it has also contributed for the upliftment of marginalized people but the recent discourse on NGOs says that it is a grouping of elites and few enlightened people which work for their own interests and benefits rather than the community benefit (Suleiman, 2013). NGOs tend to work in the areas where the result can be achieved quickly and easily. Moreover, questions have been raised about the accountability of NGOs.

As an NGO it must be equally answerable to the donors, project partners, internal staffs and local communities without any biasness but the recent debates on NGOs pointed out that these organizations tend to be more inclined to the donors in comparison to the community. While these debates have grabbed the attention of the researchers worldwide, the present study tries to find out the accountability practice of NGOs in Nepal. The aim of this study is assessing to what extent NGOs in Nepal are able to fulfill the accountability mechanism to the different stakeholders; Patrons, Themselves, and Clients. The study was conducted through a case study of donor-funded NGO named 'Asha Nepal: An organization that works for the prevention of human trafficking through rescue, rehabilitate, and reintegration of the victims.

1.1 Background
NGOs have a centuries-old history in Nepal. The earliest forms of NGOs were mainly ethnically based groups, such as Guthis of the Newars, Rodis of the Thakali, and the

Bhejas of the Magars amongst others; they use to work for the general welfare and social support of community members (Bhattachan, 2000). But after the emergence of democracy in Nepal at 1950s, the democratic structure of Nepal created firstly the Societies Registration Act at 1959 to legalize the Non-Government institution in Nepal (Dhakal, 2007). However, with the growing concern of international community towards developmental role of NGO, Nepalese government that time updated NGO legislation and created Social Services National Coordination Council (SSNCC) in 1997. The number of NGOs by 1990 reached to 220 (Dhakal, 2007; Montgomery, 2002). However, during same period the political context of Nepal Changed to multiparty system and it passed a new legislation to replace the Name of SSNCC by Social Welfare Council (SWC). This became a breakthrough for NGOs in the history of Nepal that provided favorable environment for NGOs registration. Since then, the number of NGOs started increasing every year. According to SWC report, by now there are 50,348 registered NGOs operating in different part of Nepal and 82% of them are funded by the donor agencies (Social Welfare Council, 2019, p. 2555).

In Nepal, most of the NGOs are operating in the field of community and rural development, data provided by social welfare council in 2014 says there are 63% of Ngo working in this field out of total (Social Welfare Council, 2014). Likewise, some other fields where NGOs have been playing crucial role are education, health service, women service, child welfare, agricultural development, and microfinance (Social Welfare Council, 2014). Scholars including (Acharya, 2013; Kovach 2006; Suleiman, 2013 and Bhattachan, 2000) have further agreed that NGO has contributed to developing countries by the effective playing role in the following field: policy advocacy, global advocacy, policy implementation, awareness development, and pursuing a sustainable development goal.

The initial operation of NGOs in Nepal is well admitted between all stakeholders that they are genuinely working for the social welfare of the localities. However, the study performed by the Montgomery claimed about the negative impression of people towards NGO, He has pointed in his study that NGOs suffer from wide distrust in the

society in terms of its sincerity. His research has further claimed that NGOs perform their services with the aim of earning through it. (Montgomery, NGOs and the Internet in Nepal, 2002). NGOs are also considered as 'family business' of elite groups with all of the officers being members of same family, and they are found being described to donor agencies a complete fictional service. This has resulted in a complete breakdown of the reputation of NGOs among the Nepali public. NGOs are also accused, as long as they are paid by the donor agencies, they try to run their services but do not really care whether things improve or not (Montgomery, 2002; Acharya, 2013).

As expressed by Acharya some of the ongoing fallacies about NGOs in Nepal are; Uneasy relations with the government because the government and non-government sector often compete with the same donors for fund and programs and preferences of donors to channelize the funds through NGOs. Likewise, as expressed by (Rijal, n.d.), NGOs in Nepal possess weakness of documentation. Issues have been raised that NGOs prepare three different copies of single project reports and documents, one for presenting it to the registration office (SWC), one for presenting it to the donors and the last piece for keeping it with themselves for official purpose. Projects reports are written for the self-purpose of fulfilling the donor's criteria.

Different news media and think tanks blame NGO as an unaccountable institution in Nepal. The reducing accountability of NGO owes to limited participation from beneficiaries, opaque decision making, misappropriation of donor funds, and lack of documentation (Acharya, 2013). Due to the increasing issue and concern of NGO management, this study is conducted to assess the ongoing debate about practice of Accountability in donor-funded NGO through the study of case Asha Nepal, which is one among the renowned NGO of Nepal.

Asha Nepal

The Nepali meaning of Asha is 'Hope'. As mentioned in its name this organization, Asha Nepal- NGO working in Nepal having its headquarter in Lalitpur district, works for providing hope to the victims of sex trafficking and sexual harassment by rescuing them

from brothels, providing them safe shelter and health care facilities, it helps victims to start a new independent life and empowers them to involve in lifeskill training and education. "The goal of Asha Nepal is to free and empower sexually abused and exploited women and children."(Asha Nepal, 2018). It has established safe home in Lalitpur Districts where currently 25 women and their children are being served with health care, education and lifeSkill training. Asha Nepal also works for the reintegration of women into the society and provide them needed support.

It is funded by the donor agencies like Shared Hope International, 'Vision Beyond Borders', and 'CEDAR Funds[1]'. However, Shared Hope International is its major funding partner that has been funding since 10 years for the activities of the organization. Asha Nepal also works for the community development; they have their programs such as free heath camp for the communities, awareness raising programs about sexual assault in the community. It has been also providing ambulance services to the communities in order to improve the health services in the communities. It has branch office in three different districts of Nepal including Nepalgunj, and Hetauda. It also works in India with the partnerships of similar kind of organizations.

1.2 Problem Statement

According to the Global Accountability Project (GAP) Model, NGOs are expected to have a responsibility to engage all their stakeholders in their decision making and to be transparent about their actions (Kovach, 2006, p.202). Likewise, (Najam, 1996) said that as an NGO it must be equally transparent, participatory, and responsive to the donors who provide the NGO with the goods and service for example, governments, foundations other NGOs which make substantial financial outlays and, to the clients who are the expected receiver of goods and services, and finally, to the internal staffs and project partners who contribute a lot for the area of activity. Contrast to the GAP

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[1]CEDAR Fund was founded in 1991 in Hong Kong. It works as an independent Christian relief and development organization. CEDAR stands for Christian response to poverty through Education, Development, Advocacy and Relief Program.

model and Najam's Accountability framework, debates have been raised that donor-funded NGOs are set with the primary motive of earning through such organization and only secondary motive is to provide social services (Montgomery, NGOs and the Internet in Nepal, 2002). Moreover, NGOs are replicated as a family business of few enlightened people and elite groups, found being described to donor agencies a complete fictional service. NGOs are also accused, as longer as they are paid by the donor agencies, they try to run their services but do not really care whether things improve or not.

Though accountability framework of NGOs according to GAP model focus on the transparency that implies free flow of information to the public as well as to the donors; participation of internal and external stakeholders at all level of decision making; evaluation of the organizations work by internal and external stakeholders and finally addressing complaints and redress, such practices in Nepalese NGOs are found to have low. Also, there is limited number of studies on the practice of accountability in Nepalese NGOs. Only few scholars including (Kovach, 2006, p.202; Acharya, 2013; Bhattachan, 2000) have pointed the decreasing trust of public in these organizations. However, previous studies have hardly touched the accountability practices of donor-funded NGOs.

Thus, this study tries to fill out research gap by addressing the accountability practice of donor-funded NGOs using a case research on Asha Nepal. This study is needed to find whether the NGO accountability differs within government donor, organization's staffs and beneficiaries. Moreover, this study doesn't only enhance discussion about the sector but also provides useful conceptual framework and guidance for reflecting better ideas about why, and for whom, they do what they do.

1.3 Significance of the study

The NGO sector in Nepal have been playing development role either by working as a development partner of many international development agencies or by playing service delivery partner in collaboration with the government. The growing concern of scholar claims that NGOs are poorly operating in various developing countries, including Nepal.

NGOs are suffering from low trust. Rijal (n.d.) in an overview of the NGO in Nepal claimed that NGOs sometimes raise new issue and make project proposal in such a way that it satisfies the donor though such projects may not be truly based on the real analysis of problems due to which NGOs are looked a 'begging bowl for earning money for themselves. Therefore, international agencies including UN have focused on addressing such issues by ensuring the practice of transparency and accountability by all civil society organizations (Charnovitz, 2006). Such agencies have defined accountability as a 'Standards of Governance'. Consequently, it is essential to study accountability from comprehensive perspective.

The traditional accountability concept was mostly concentrated with the financial accountability however; the notion has been widened by the growing concern of scholars towards improved and extended form of accountability such as; accountability to donors, accountability to staffs and project partners, and accountability to the communities (Najam, 1996; Bendell & Cox, 2006). Interaction of different stakeholders, mechanisms of accountability and government regulation & policies are changing in line with the national and international context; therefore, it is time worthy as well as advantageous to conduct a research to frame the current flow of accountability of NGOs. NGOs history, its role and importance in improving living standard of people, GO-NGO collaboration has been discussed many times in literatures however; insignificant studies have focused on the accountability practices of medium and small donor-funded NGOs. Thus, present research basically emphasize on the practice of Accountability by such NGOs towards donors and communities to examine the extent that NGOs have been able to fulfill the accountability in the eyes of donors and communities.

1.4 Research objectives

The primary research objective of this study is to find out how a donor-funded NGO (Asha Nepal) has been fulfilling its accountability mechanism.

1.5 Research questions

In order to identify the practice of Asha Nepal regarding disclosure of information, complaints redressal and involvement of stakeholders in planning, decision making and annual general meeting to its different stakeholders this study has set a major research question.

The research question that guides the whole concept of this study is: How is Asha Nepal maintaining accountability to its patrons, themselves and clients?

1.6 Conceptual Ideas

This study basically concentrates on NGOs accountability to its different stakeholders under the 'Adil Najam's Comprehensive Accountability Framework[2]' (Najam, 1996, p. 341).Najam's Comprehensive Accountability Framework is based on the '*Stakeholders Theory*' developed by Edward Freeman in 1984. According to stakeholder's theory, the central task of the organizational head or manager is to manage and integrate the relationships and interests of shareholders, employees, customers, suppliers, communities and other groups in a way that ensures the long-term success of the firm (Freeman, 1984). This theory is also viewed as organizational management theory as it talks about active management of the organization in promotion of the shared interest of different stakeholders.

This theory has been equally applicable in the study of accountability for example; Najam (1996) recognized the donors, beneficiaries and internal staffs along with the project partners of NGO as related stakeholders of the Non-governmental organizations. He further concluded that NGO should be equally responsible and accountable to the Patrons (donors and government), internal staffs and the beneficiaries. Hence, considering 'Comprehensive Accountability Framework' developed by Najam (1996) as a

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[2]AdilNajam is a Pakistani academic and intellectual who serve as the inaugural dean of the Parade School of Global Studies at Boston University. His area of study includes, international relations, conflict resolution and environment and development policy.

basic requirement of Accountability, it has been used as the major theoretical framework (Najam, 1996, p. 341)

1.8 Methodology

This study is conducted with a mixed method. Analysis of mixed method has been carried out based on the convergent parallel mixed method. NGO accountability has been tested through the tools of the primary survey such as key informants' interview and predetermined questionnaires whereas, secondary sources; such as review of annual report, review of articles, journals, and different acts will be used to analyze the accountability mechanism of Asha Nepal.

1.9 Chapter outline

My thesis is organized in six chapters. The first chapter is all about the foundation of the research that presents the introduction and background of topic along with the research questions, objective, and need of the study. Chapter two explores the relevant literature and theoretical aspects of the study, along with the analytical framework of the study. Chapter three focuses on the methodological explanation on the research approach, research strategy, unit of analysis, data collection, and analyzing strategy and research. Chapter four discusses the organizational background along with its activities. Chapter five is the major parts where I have discuss the findings with regard to research questions and objectives of the study. Lastly, chapter six is the conclusions that include an overall summary of the thesis, limitations of the study and my reflection about future scope in NGO Accountability.

Chapter 2
Literature Review and Theoretical Framework

2.1 Introduction

The primary purpose of conducting review of literature is to get acquainted with the required theoretical and conceptual knowledge of the present study. For this, the chapter as a whole has been divided into four distinctive sections. The first section of the chapter presents review of related conceptual perspective, followed by the review of related literatures regarding NGO Accountability in second part. The third section explains the theoretical framework of the study, and the fourth part covers the analytical framework of the study grounded on the Najam's Comprehensive framework.

2.2 Conceptual Issues

NGOs came into limelight after the Second World War when the United Nations initiated its action to differentiate between private organizations and the inter-governmental organizations by including the usage of NGOs in the article 71 of its charter at a UN Congress in San Francisco in 1968 (Jones, 2006). According to Lewis (2009, p. 3), "NGOs were discovered by the international donor agencies for bringing fresh solutions to development problems" meaning that the growth of NGO was led by the failure of state in providing public goods and services. Therefore, lewis (2009, p. 1) cliams NGOs as a development 'partner', 'implementer' and 'catalyst'.

With the growth of NGOs, different alternate terms have been used for simple understanding of it, few of them are NGOs as a grassroot organizations, non profit and voluntary organizations. According to the World Bank, "NGOs are the private organizations that pursue activities to relieve suffering promote the interest of the poor, protect the environemnt, provide basic social services or undertake commuity developemnt" (World Bank, 1995, p. 13).

In the journal of economic perspective, Werker and Ahmed (2007) have explained NGOs as private organizations motivated by the humanitarian factors which works to relieve suffering, promote the interests of the poor, protect the environment, provide basic

social services, or undertake community development, rather than the commercial objectives (Werker & Ahmed, 2007)

NGOs are defined as a formal (professionalized) independent societal organizations whose primary aim is to promote common goals at the national and international levels (Martens, 2002). Another technical definition on NGO has been given by Hudson and Bielefeld (1997),he defines NGOs as the organization that 1.) provide useful (in some specified legal sense) goods or services, thereby serving a specified public purpose, (2) are not allowed to distribute profits to persons in their individual capacities, (3) are voluntary in the sense that they are created, maintained, and terminated based on voluntary decision and initiative by members or a board and (4) exhibit value rationality, often based on strong ideological components" Hudson and Bielefeld,1997 as quoted in Yaziji & Doh, n.d.).

2.3 Categorization of NGO's

NGOs are classified into different categories depending upon the nature, activities, area of operation, and origin of it. Activities wise NGOs are divided into "humanitarian, ecological, educational, human rights, women rights and charitable organization"(Mostashari, 2005, p. 3).

Depending upon the area of operation, NGOs are categorized into Community-based, Citywide based, National and International organizations (Srinivas, Types of NGOs, n.d.). According to Amburn (2009, para. 2-7), on basis of level of independence from government NGOs are Quasi-autonomous (QUANGO), government-run and initiated (GRINGO), Government-owned (GONGO) and donor owned (DONGO).

Furthermore, NGOs may be large or small, formal or informal, bureaucratic, or flexible. Based on the funding it can be categorized into external funded NGOs or locally mobilized NGOs. On the basis of professionalism NGOs can be categorized as volunteer-based NGOs or professional NGOs. NGO can also be categorized in terms of values; for

example, some organization can be faith-based or some can be secular NGOs(lewis & Kanji, 2009, pp. 3-4).

2.4 NGOs in South Asia

The growth of NGO has been fostered since the early 1990s (Lloyd, 2005). NGOs since long have been playing a significant role in the nation's social, economic and political development (Suleiman, 2013). Looking at the worldwide facts and data about NGO, there are a total of 10 million non-governmental organizations operating in the world (Nonproft Action, 2015). Among them, India has the highest number of NGOs i.e. three million NGOs (The India Express, 2015) followed by the USA having approximately 1.5 million NGOs. The early forms of NGOs were more concentrated in the Disaster Relief and humanitarian services. For example, after the end of the cold War and the attack of 9/11 various individual and institutions involved in disaster relief operations (Osa, n.d.). Lewis (2009) has also supported the humanitarian beginning of NGOs; according to him, the famous NGO 'CARE' initiated its activities by sending US food package to Europe after the Second World War.

However, with the time phase and changing environment, its area of operation has been expanded. Addressing the changing role of NGOs Henon, Randel & Stirk (2014) have said that NGOs are the implementing partners and sources of finance. They have been looked like an important actor for mobilizing the resources to achieve sustainable development goals (Henon, Randel & Stirk 2014).

In many developed Countries like the United States of America, and Europe NGOs are playing the role of watchdog, they control the state by keeping it accountable, whereas, in developing countries, the role of NGOs are expected to reach to poor, improve equity and help to generate economic growth (Suleiman, 2013).

NGOs in the developing regions of South Asia are playing a complementary role in social welfare and development program. At present, NGOs across South Asia have been applying new approaches for disseminating knowledge to different organizations as well

as resolving problems by connecting them to local groups, and ultimately building links with international organizations. Various not-for-profit organizations are impressively working towards providing marginalized communities, disabled people and other weaker sections of society with healthcare facilities, financial aid, vocational training and education (Asha Bhavan Centre, 2017).

Analyzing the NGOs history in India, it has gained significant growth after its independence in 1947. It started its activities from the voluntary work such as literacy program, livestock breeds, and marketing of the traditional handicraft products. Later, Indian NGOs focused on improvement in the lives of the citizens through research-based and in-depth study on the realization of needs of the people. NGOs have also been working as the activist group in India (Mathew & Verghese, 2011).

In Pakistan, NGOs grew as a tool of governance due to the increasing threat of conflict and terrorism, ranging from national to international level. The weak government institutions having fewer resources but the enormous problems provided space for the NGOs to fill those gaps (Kahlon, 2015). According to Khalon (2015), NGOs in Pakistan are working in the sectors like Humanitarian Assistance, Professional Guidance, Financial support, Government watchdog, and supporting minorities. NGOs are powerful and influential in Pakistan due to their external sources of financial support, cooperation, and advocacy.

The early from of NGOs in Sri Lanka were the associations, council and Christian missionary organizations however, since 1971 their involvement in the local level communities increased with the extended activities in awaking people about the problematic social, political and economic issues (Kloos, 1999, p. 13 as cited in Akurugoda, Barrett, & Simpson, 2017) despite of the controversial issue of Srilankan NGOs, their positive role in addressing the problem of poverty, health crises, social exclusion has been acknowledged by the scholars (Duffield, 2007 as cited by Akurugoda, Barrett, & Simpson, 2017).

As explained by Ahmed (2004), NGOs in Bangladesh began to flourish after the war of liberation in 1971. NGOs began its activities with the mission of rehabilitating the country through relief and rehabilitation program. These organizations have also played role to support disaster management, social and economic empowerment of the rural poor and human rights (Haider, 2011).

The case of NGO in Nepal is somewhat similar with the south Asian countries due to the similarity of the culture and context to some extent. However, the mushroom growths of NGOs were recorded since 1990 (Acharya, 2013). Though NGOs all over the south Asia have been looked as an important factor of the social and economic development of the communities at the same time they are also criticized for their weak practice of accountability (Acharya, 2013).

In the journal article of Khalon (2015), he has said that NGOs are mostly criticized on their legitimacy, transparency, and accountability. In the Book Business of Bureaucracy, Acharya (2013) mentioned that Nepalese NGOs are more oriented towards donors than to the communities.

Critical Stances about NGOs in South Asia including Nepal is drawn from the multiple source of study including (Latha&Kotte, 2011; Montgomery, 2002; Acharya, 2013; Rijal, n.d; Dhakal, 2000). NGOs are criticized as the organizations that benefit few enlightened and elite people; they lack fund and have too much dependency on external funding. NGOs are poor in managing resources resulting in poor capacity building. Even if they have fund they are not able to utilize it in appropriate manner. NGOs are working for the profit making in the name of charity works in other words, they are considered as 'Non-profit for making a profit'. They work in the area where the results are easy to achieve and visible. Also, NGOs are criticized for their ineffective role with the government, which is creating duplication of activities and wastages of money. Moreover, (Dhakal, 2002)adds recent debate that has emerged in Nepal that NGOs are centralized in urban areas; they lack of public participation and are targeted towards short time bound projects. The criticisms and weaknesses of NGOs in Nepal is

significantly demanding the NGO governance, highlighting the improvement of accountability mechanism. As accountability of such organizations influences the organizational efficiency, sustainability, public trust on the organizations, in its absence organizations could lead to "organized anarchy or adhocracy" (Backer, 1998: 97 as cited by Dhakal, 2007).

2.5 Accountability

The dictionary meaning of Accountability is "the state of being liable, the obligation to report, explain or to justify something" (Soanes & Hawker, 2008, p. 6). It is also used with the synonyms such as answerability, enforcement, responsibility and blameworthiness (Soanes & Hawker, 2008, p. 6).

Accountability concept was frequently used in the field of accounting and bookkeeping. However, with the pace of time, it has been symbolized as a component of good governance that focuses on fair and equitable governance (Bovens, 2005). A Plethora of definition has been given by the scholars about accountability but, if we compare and contrast their meaning, we find the common notion that accountability is a relationship in which one party, the accounter, recognizes an obligation to explain and justify their conduct to another, the accountee (Rahman, 2014). According to Bovens (2005), whenever we talk about the types of accountability two important questions are raised accountability to 'whom' and for 'what' meaning that practice of accountability depends on the nature of the organization. In the case of public organizations, as mentioned by Bovens (2005, p.6-8), accountability is generally categorized into 5 types: organizational accountability, political accountability, legal accountability and professional accountability. Whereas, for Non-Governmental organization, (author) has identified four sets of accountability: They are accountability to donors, accountability to project partners, accountability to internal staffs and accountability to the communities. Thus, with the rise of demand for democracy in the world including Nepal after 1990's the frontier of accountability has been expanded in the works of literature with the buzz word 'NGO Accountability' (Jordan & Tuijl, 2006).

2.6 NGO Accountability

According to (Tuijl and Jordan, 2006), the early phase of NGOs started since 1980 with the positive response that they can empower the localities by improving the delivery of the goods and services better than the government. The same belief continued till 1995. It was the period when NGOs and civil societies were equated with the tools of democratic development. The debate about NGO accountability started since 1995 when scholars identified the need of application of good governance concept in NGOs performance (Tuijl and Jordan, 2006).

NGO accountability is often defined as the means by which individuals and organizations report to a recognized authority, or authorities, and are held responsible for their actions (Dixon et al., 2006; Edwards & Hulme, 1995; K.C., 2011). Analyzing the idea of Ebrahim (2003) says that accountability is the relational issue-state of being answerable and made responsible by others or in identity issue answerable to missions and their own sense of responsibility.

Srinivas (2015) has discussed NGO Accountability in three specific points: NGO's action to provide financial justification to stakeholders; to make a clear policy on who is accountable to 'who' and 'for what', and to listen to the advice and criticisms and modify its practices accordingly. In short, he identified the principles of accountability as (1.) clearly defined and specific responsibility and authority, (2.) guidance and support to the every stakeholder at all stage (3.) monitoring and assessment of responsibility and authority (4.) determine the appropriate action to be taken (Srinivas, 2015).

In the book 'Defining Organizational Accountability' by Jem Bendell, he argued NGO accountability as a similar concept of the 'accountability' that is practiced in the business organization (Edwards, 2003; Zadek, 2003 as cited by Bendell, 2006). He also made a strong argument that NGOs should be accountable to those who have less power. Likewise, the Global Accountability Project Model developed by the One World Trust (OWT) in2000 AD to promote accountability of three major global organizations identified as Intergovernmental, transnational and INGOs acknowledged Accountability

as the ability of organization to foster the environment of internal and external stakeholders' participation in decision making, transparency, evaluation, and complaints and redressal (Kovach, 2006)

The literature further identifies four core components of accountability (Ebrahim and Weisband, 2007 as cited in Kovach 2006): 1) Transparency, which involves collecting information and making it available and accessible for public scrutiny; 2) Answerability or Justification, which requires providing clear reasoning for actions and decisions, including those not adopted, so that they may reasonably be questioned; 3) Compliance, through the monitoring and evaluation of procedures and outcomes, combined with transparency in reporting those findings; and, 4) Enforcement or Sanctions for shortfalls in compliance, justification, or transparency (Ebrahim, 2010).

2.7 NGO Accountability Issues Across the World

The research done on the issue of NGO Accountability with the 600 worldwide NGOs concluded that most of them had not paid serious attention to the issue of accountability due to the expensive accountability process (Scholte, 2003 as cited by Murtaza, 2012).

Another study with the sample size 100 in Philippine NGOs came to the conclusion that only 10% of them responded when asked information about the financial issues, besides the financial matter very few NGOs responded that they publish systematic, externally audited accounts of their non-financial performance (Zadek, 2003).

Kilby (2006) researched 15 NGOs in India working under the area of empowerment; his study concluded positive relationship between the organization effectiveness and the formal mechanism of the accountability however, he also found that out of 15 Samples only 3 organization had followed accountability mechanism in the India but there was no consensus among the respondents that more accountability leads betterment of NGOs.

Rahman (2014) in his master's thesis studied 21 sample sizes for to identify the accountability practices of the Bangladeshi NGOs and he concluded with his findings that both the level formality and depth of accountability was poorly developed in terms of downward accountability of NGOs. Adhikari, (2016) found in his study the extensive level of contradictions, struggles and tensions between NGOs and their stakeholders in Nepal. He found poor concern of NGOs in accountability.

In the case studies carried out by the Johnson (2001) in Thailand as well as the other studies carried out by four researchers Walker, Jones, Roberts and Frohling (2007) in Mexico concluded that, the accountability of NGOs towards communities was achieved not because of the effort of the NGOs but due to the demand of localities for effective NGOs participation mechanism (Johnson, (2001); Walker, Jones, Roberts and Frohling (2007) as cited by Walsh, 2014). The following table depicts the Research carried out in different parts of the world along with their findings about NGO Accountability.

Table 2.1: *Issues related with NGO Accountability in different parts of the world.*

Author	Sample Size and location	Issue
(Scholte, 2003)	N= 600 worldwide NGOs	NGOs gave no thought to the issue of their own accountability due to expensive accountability process.
Zadek (2003).	N=100 Philippine NGOs	10% didn't respond in financial matter and few were publishing systematic, externally audited accounts of their non-financial transaction
Kilby (2006)	N=15 NGOs of India undertaking empowerment area	Only 3 organizations had followed accountability mechanism. No consensus among the respondents that more accountability leads betterment of NGOs.
Rahman (2014)	N=21 Bangladesh NGOs	The level of formality and depth of accountability is poorly developed in

		Bangladeshi NGOs.
(Johnson, (2001); Walker, Jones, Roberts and Frohling (2007) as cited by Walsh, 2014)	Thailand and Mexico respectively	The accountability of NGOs towards communities was achieved not because of the effort of the NGOs but due to the demand of localities for effective NGOs participation mechanism
Adhikari(2016)	Nepal	NGOs have poor performance in accountability.

(Source: literature review)

2.8 Theoretical Framework

After reviewing the worldwide literatures and theory that is interrelated with the accountability practices of NGO, this study has used Najam's Accountability Framework (1996)as its theoretical guideline. The Najam's accountability framework is based on the stakeholder accountability approach developed by Edward Freeman in 1984. Based on the Stakeholders theory, Najam (1996) recognized the donors, governments and internal staffs, project partners and beneficiaries as related stakeholders of the Non-governmental organizations to whom they should be accountable.

Najam has categorized stakeholder's accountability of NGOs in three different terms: i) Accountability to the patrons, ii) Accountability to themselves and iii) Accountability to the clients (Najam, 1996, p. 341)
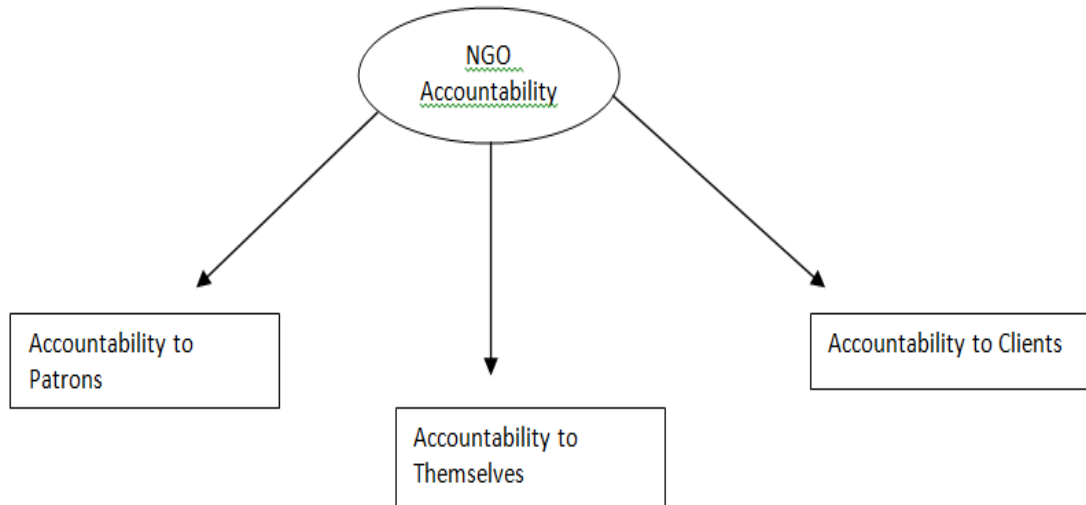
Fig. 1: NGO Accountability to different Stakeholders

Source: Najam (1996, p. 341)

2.8.1 Accountability to the patrons

The dictionary meaning of patrons is "the person who gives financial or other support to a person, organization, or cause" (Soanes & Hawker, 2008, p. 745). According to Najam (1996), Patrons are the vital stakeholders that comprise government and donors. As government has authority for letting the NGO officially operate in the communities, it is essential for NGO to respond its rules and regulation. Najam (1996) has further said that Government plays a dual role (i.) providing financial support as donor (b.) monitoring and role of watchdog so that NGOs activity matches with the principal of the social welfare.

Donors could be both the internal and external. The *internal donors* could be the member of the organization who contributes required resources for the operation of NGO activities. In a similar way, *external donors* are the government, other foundations, or other NGOs which provide the necessary funding and required resources for the specific purpose or areas of activity (Najam, 1996, p. 342).

Thus, patrons (Government and Donors) both of them expect the funds provided to the NGO to be appropriately utilized with the fulfillment of its social welfare goals. Mostly,

the demand of the patrons is financial accountability and demand of the government is policy control mechanism. Therefore, Najam has said that Patrons play monetary and non-monitory role in NGOs benefit; thus, he has come up with the idea that NGO need to be accountable to the Patrons.

2.8.2Accountability to themselves

Researchers claim that among the most ignored part of the accountability is the accountability to themselves. "Being Accountable to themselves indicates internal accountability i.e. accountability to their mission, vision, aspiration and staff" (Najam, 1996, p.348). In this study, internal accountability has been used as accountability to organization's staffs and mission.

2.8.3 Accountability to the clients

NGO clients are the individuals or groups to which NGO provides goods and services. NGOs clients are the beneficiaries of the program. Beneficiaries can be either direct or indirect. The former includes the beneficiaries to whom NGOs directly work and the later includes those who are in catchment of the NGOs activities, community and the state. According to Najam (1996) and Rahman (2014), it is obligation of the NGOs to be accountable to the necessities and aspirations of the community whom NGOs are working with.

Najam has defined clients with the example, assume, An NGO acting as a service contractor to a large donor or governmental agency for providing low cost housing and slum development. In ordinary business jargon the government or donor agency can be considered as the client of the NGO. However, in the context of present discussion the donor or government agency is the 'patron' and the community to whom low-cost housing is being provided is the 'client' (Najam, 1996, p.345 as cited in Rahman, 2014, p.31).

Therefore, Najam considers that the success of the NGO operation depends on all these three broad categorization of the stakeholders therefore it should be equally

accountable to the Patrons (donors and government), to the internal staffs and the mission, and to the beneficiaries. Hence, considering 'Comprehensive Accountability Framework' developed by Najam (1996) as a basic requirement of Accountability, it has been used as the major theoretical framework.

2.9 Accountability Mechanism

There are multiple measures developed for the implementation and verification of NGO Accountability such as "certification systems, rating system, infrastructure and management capacity tools, self-regulation, codes of conduct, and monitoring and evaluation" (Lee, 2004, p. 7).(Lee, 2004)According to Ebrahim (2003, p. 813)"there are five key accountability mechanisms they are: reports and disclosure statements, performance assessments and evaluations, participation, self-regulation and social audit." However,he termed these categories as the broader and incomprehensive.He further argued that in many countries disclosure of statements and reports along with the evaluation; performance and impact assessment are taken as a tool for accountability measurement (Ebrahim, 2003)

Supporting Ebrahim, (2003)'s view about accountability measurement tools, Neligan (2003) analyzed that reporting system as well as access to information are the most essential tools for the accountability measurement.

As said by the multiple authors, another mechanism for measuring accountability is social auditing that denotes to a process through which an organization evaluates reports, and improves its social performance and ethical behavior, mainly through stakeholders' dialogue, (Gonella, Pililing & Zadek, 1998; Volunteer Vancouver, 1999 cited in Ebrahim, 2003). According to Marshall (2002), the practice of organization to be transparent and to disclose about their activities is considered as mechanism for ensuring accountability. He has further argued that these practices enhance public trust in the NGO.

A crucial finding of a report carried out in 2003 about 'the accountability of international NGOs which studied the easy access to online information by the public, concluded the poor mechanism of international NGOs in providing online information about their activities as compared to the other organizations (Kovach, et al., 2003).The other accountability mechanisms practiced by NGOs are weather the NGOs have strong oversight boards, if there is complaints procedures in the organization, whether the activities of organization comply with the organization goals and mission and if the NGO has any policy of protection of the person who comments about the unethical practices running in the organization. This is also called with the name such as whistleblower protection policy, and ombudsman function arises (Jordan, 2017)

According to Jordan (2017), at the present condition stakeholders seek three types of accountability from NGOs they are; question related with the effectiveness, organization's reliability, and legitimacy. She has also said that patrons (government and donors) ask for the question of effectiveness from NGOs. Reliability questions are raised by the Donors, sector associations and partners, and finally, legitimacy related questions are asked by the political opponents, advocacy partner and academics.

Table2. 2*: Accountability Question who is expecting what*

What kind of questions	Effectiveness	Reliability	Legitimacy
	Donors	Donors	Political opponents
	Governments	Sector Associations and partners	Advocacy Partners
Who is asking		Partners	Academics

Source: Jordan (2017)

The other scholars (Lloyd & Casas, 2006) have claimed that way to measure NGOs accountability is the organization practice of self-regulation. Either NGOs are combining efforts to establish codes of conducts, best practices or standards can reflect the

accountability practice of NGOS(Lloyd & Casas, 2006).These two scholars have also identified that self-regulation is a way to establish beneficiary accountability.

2.10 Analytical Framework of the Study

The Analytical framework for the current research study is developed on the basis of all the above-mentioned review of the related literatures and theoretical background provided by the Najam (1996). A Number of factors come into consideration while discussing NGO accountability. The factors affecting NGO Accountability are identified as the Independent variables which are (i.) Government Rules and Regulations, (ii) Nature of the Donors, (iii) Organizational policy, and (iv) Demand of the communities.

Whereas the dependent variable is the NGO Accountability and the indicators of the dependent variables are: (i.) Disclosure of information offline and online (ii) No. of complaints received and no of complaints solved (iii) Stakeholders involvement in planning and decision making (iv) Stakeholders participation in Annual General Meeting (AGM) Below figure presents the detailed elements of the conceptual framework of the study.
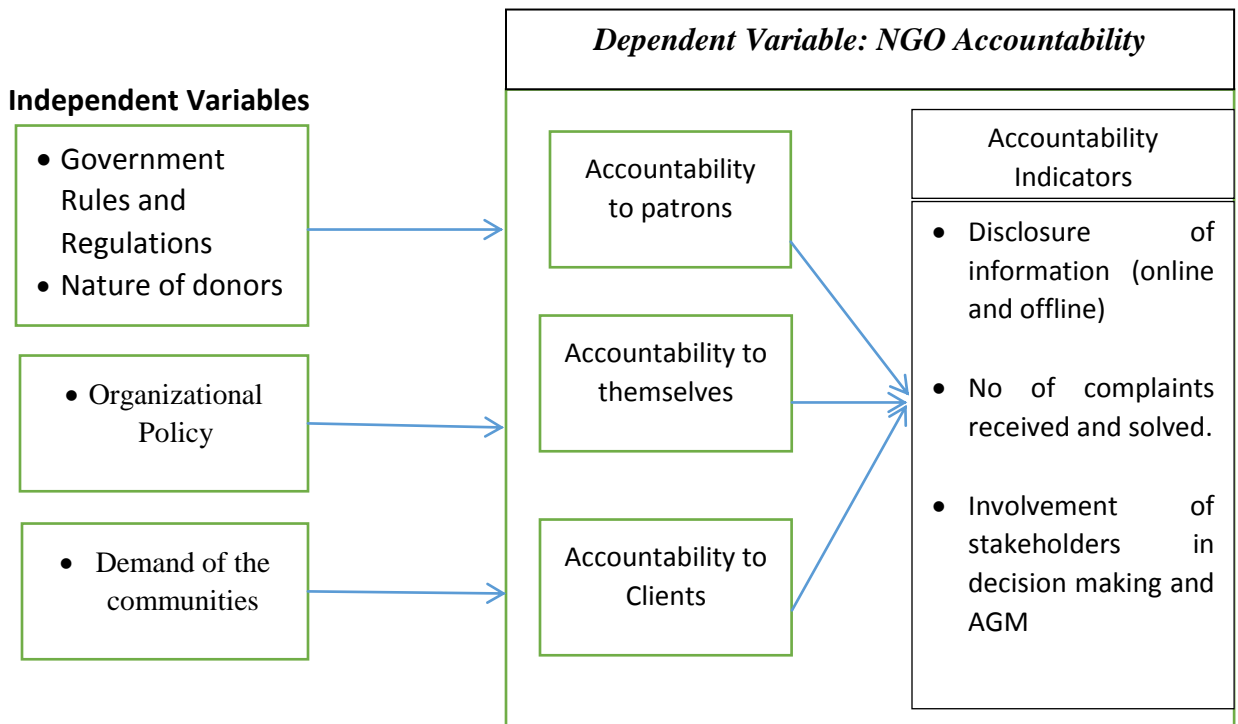
Figure two represents a conceptual framework of the study (based on the theoretical background of Najam's accountability model) presented in a format of flow chart. According to the figure, left hand side is the factor affecting NGO Accountability. The arrow pointed from independent to dependent variable shows which independent variable is likely to affect the accountability to which stakeholders. For example, Government rules and regulations as well as nature of donors affect the accountability to patrons. Organizational policy affects the internal accountability. And, demand of the communities affects accountability to the clients/beneficiaries. Likewise, in the right hand side of the figure, NGO accountability indicators have been mentioned.

2.10.1 Explanation of Independent Variables

A. Government Rules and regulations

Government Rules and regulations are important to guide each of our activities. It determines "what is possible and what isn't" (Skills, 2019, para. 1). Most of us remain unaware that from the fact that without government regulation, we get lost (Skils 2019).Governments' rules have been considered important to keep the NGOs accountable by maintaining its transparency in financial dealings and making it participatory (Acharya 2013). According to Clark (1991), the government can impact the NGOs environment by fostering its quality of governance through the encouragement of accountability. Likewise, the government has power to set the legal framework of the NGOs in the areas such as: registration, reporting requirements, and so on. The government can support NGOs work by collaborating with them through partnerships too. It influences NGOs activities through government funding and officials contracts. Hence, government rules and regulations are positively related with the NGOs work (Clark, 1991). Therefore, in this study, we have assumed that strict the government rules and regulations; NGOs are compelled to better perform their accountability role.

B. Nature of Donors

For the NGOs, donor acts as major source of funding. Thus, scholars have argued that NGOs set up an accountability system inspired by the culture and governance types of their donors. Jorgensen *et al*. (1993 in Edwards & Hulme, 1997). According to Rahman (2014) donor ideas and norms have an implication on NGO Accountability. In the article 'what donors can do to improve the quality of humanitarian aid' by Corinna Kreidler (1999), it is mentioned that donors have crucial impact on the accountability. Due to the resourcefulness, donors can control the quality of funds provided to the NGOs. Donors have right to make pressure to the NGOs through different tools. Such tools were financial reporting, and filed visit. The tools that donors practice to make organization report to it, affects practice of NGO accountability.

Scholars have defined types of Donors to be Multilateral or Bilateral, and Northern donors and Southern donors. They have also argued that bilateral donors are more bureaucratic than the multilateral donors (Rahman, 2014). As explained by the (Townsend & Townsend, 2004) Northern and Southern NGOs vary in terms of culture of audit, transparency and legitimacy. In this sense, this research studies whether nature of donors affect NGO accountability. We assume that flexible the nature of donors in demanding reports and monitoring the projects lower will be the NGO accountability.

C. Organization's own policy

Organization's own policy refers to the written rules and regulations developed by the Board of Members during the formation of NGOs. It is also known as Bidhan. Organization's ability to comply with the mission and vision and act (Bidhan) for the operation of its day to day task can clarify the practice of accountability. Thus, accountability will be analyzed through the strategy of organization to stick to its written organizational rules and regulations, original mission, vision and goal. The practice that differs from those formed rules organizations can impact NGO Accountability.

D. Demand of the communities/Beneficiaries

The operational definition of the demand of the communities is: public willingness to hold the organization accountable. Demand side of beneficiaries is checked through their interest to see statements of accounts, annual report, their interest to participate in the NGOs activities and decision making. The demand side of communities can play important role in accountability practice of NGOs. Therefore, this study has assumptions that public demand to ask for the statements of accounts, to participate in decision making and to file a complaints again NGO can make NGO accountable to the beneficiaries.

2.10.2 Explanation of the Dependent Variables

A. Disclosure of information (online and offline)

Disclosure of information to different stakeholders through online and offline medium helps to reveal the openness or transparency of NGOs. Disclosure of information such as statements of account, progress report, and project report to the government, donors, staffs and beneficiaries help to understand the accountability of NGOs. Fox (2007, p. 663 as cited by Rahman 2014, p. 14) states, "Transparency and accountability are closely linked: transparency is supposed to generate accountability." Thus, in this study it is supposed that the more accessible of NGOs information to its stakeholders, the higher the accountability.

B. Involvement of stakeholders in planning, decision making and AGM

The contribution and involvement of stakeholders in decision making process and other operational phases is required to implement development project. Involvement of stakeholders could move in various directions: *upward, horizontal and downward (Rahman, 2014)*. The current research will focus on all the areas of stakeholders involvement in planning, decision making, and Annual General Meeting.

C. No. of complaints received and no of complaints solved

It is defined as an ability of organization to respond to the public queries, suggestions and complaints. The process of complaints handling along with the no. of complaints received and resolved by the NGOs can depict the NGO accountability. The assumption set for this variable says more the no of complaints handled and resolved NGOs are supposed to be accountable to its stakeholders. Through this variable we can find out NGOs practice of handling complaints of different stakeholders.

The table presented below describes the overall glance of the dependent and independent variables.

2.11 Operationalization of the Independent Variables

Table2. 3*: Summary of operationalization of independent variables*

S.N.	Variables	Operational Definition	Indicators of the variable	Collection Method
1	Government Rules and regulations	Stronger the government rules and regulations stronger will be the NGO Accountability (Weather NGO fulfill the rules of SWC and DAO)	-Periodical Monitoring and evaluation of NGO Activities.	Review of SWC Act, In depth Interview with SWC officials Interview with NGO officials.
2	Nature of donors	Multilateral donors and Bilateral donors; Northern donors and Southern Donors (Weather donors nature impact accountability mechanism)	-Sudden field visit -Reporting system	Interview with the donors and NGO officials Annual report review.
3	Organizational policy	Compliance with the rules, acts, mission, and vision of the organization.	-Consistency with their mission and goal. -Compliance with decision making policy	Review of Asha Nepal Bidhan Interview with the staffs
4	Demand side of the Communities	Public willingness to hold the organization accountable	Public demand and interest to see the annual reports, and make complaints against NGOs activities.	Questionnaire Survey.

2.12 Operationalization of the dependent variables

Table2. 4*: Summary of operationalization of dependent variables*

S.N	Indicators of DV	Sources of Data	Collection Method
1	Disclosure of information online or offline	Documents review and NGO staffs,	Document review and interview with NGO officials
2	No. of complaints received and no of complaints resolved	Respondents (NGO staffs, donors and beneficiaries)	Questionnaire survey/ Interview
3	Involvement of stakeholders in planning and decision making and AGM.	Respondents, official documents.	Interview with the NGO officials and beneficiaries And review of official documents

Chapter 3
Research Methodology

3.1 Introduction

Research Methodologies means the plans and procedures for the research that incorporates the method of data collection, analysis and interpretation (Cresswell, 2014). Hence, the primary purpose of this chapter is to provide with relevant information on various methodological approaches tools and techniques used in this study. This study also depicts how mixed method has been conducted to fulfill the research objective and research question. For this, the chapter as a whole has been developed in different sections initiating from methodological approach (Research approach), research strategy, unit of analysis, data collection tools, data collection strategy and data evaluation methods respectively.

3.2 Methodological Approach

The methodological approaches for the research can be either qualitative, quantitative or the mixed (Cresswell, 2014). Scholars have defined quantitative research to those studies in which data concerned can be analyzed in terms of numbers. According to (Malhotra 2007; Cresswell, 2014), quantitative research seeks to quantify the data and use statistical analysis, while qualitative research is unstructured and exploratory in nature. Qualitative research provides insights and understanding of the problem setting. Qualitative research is based on small samples that provide insights and understanding of the problem setting (Malhotra, &; Dash 2011; Cresswell, 2014).Thus, to make the present research a technically more sound work, this study has been conducted with the blend of qualitative and quantitative approaches (mixed).

3.2.1 Qualitative Method

A Qualitative approach has been used in this study to collect the data from NGO officials, government agencies including Social welfare Council, District Administration office and NGO 'Asha Nepal'. According to Miles and Huberman (1994, p.1), "Qualitative methods are the basis for the well-grounded, rich

descriptions and explanations of processes in identifiable local context." Hence, for the study of Accountability practice of donor-funded NGOs in Nepal, in depth interview of officials from above mentioned organization was taken to have the extensive information on accountability mechanism of 'Asha Nepal'. The table presented below depicts the organization that researcher visited and the number of officials interviewed for the collection of information:

Table 3. 1:*Organization and designation of Key Informants Interview*

Organization	Designation	Number	Date of Interview
Asha Nepal, Toukhel, Lalitpur	• Executive Director • Treasurer • Staffs (2)	4	17 May 2019 17 May 2019 24 May 2019
Social Welfare Council, Lalitpur	• Acting Director of Monitoring and Evaluation • Acting Director of finance • Assistant Director of general administration	3	28 May 2019 29 May 2019 29 May 2019
District Administration Office, Lalitpur	• Nayab Subba, Local administration Department	1	23 May 2019
Shared Hope international, US	Nancy Wintson, Vice president	1	17 July 2019
Total		**9**	

The foremost reason for taking the key informants interview was to analyze the experience of related stakeholders regarding Accountability practice of NGO (Asha Nepal) which would ultimately help for answering the research question of the present study.

As the present study deals with the accountability case of a particular NGO it was needed to analyze how 'Asha Nepal' has been maintain transparency, participation and responsiveness to their vital stakeholders including government, donors, themselves and beneficiaries. Hence, the executive director was interviewed as she could provide more information regarding organization's policies, renewal, activities and documentation.

Likewise, in order to ask the questions related with the financial discipline and statements of accounts, disclosure of audit report and annual report, the correct person to deal with was the treasurer. Thus, researcher interviewed the treasurer of the 'Asha Nepal'. For the additional information about organizational ongoing practices, besides the executive director and treasures, a volunteer working in the NGO was interviewed to crosscheck if the information provided by the executive board would come different than from the volunteers.

Moreover, the donors and government agencies that are known as patrons of the organization were also interviewed with the open-ended questions. In social Welfare council Head of finance, and monitoring and evaluation department were raised question about the organizational policy to keep Asha Nepal Accountable as well as to cross check if Asha Nepal is responding to the government on regular basis.

From the District Administration office, one Non-gazette officer and one administration officer of local administration were interviewed with the open ended questions to cross check how they have been able to encourage NGO to be accountable and in return how Asha Nepal is responding to their rule and regulations.

Likewise, an email interview question was forwarded to the major donor of the Asha Nepal that is 'Shared Hope International'. This organization has head office in the United States of America. As face to face interview and phone conversation was difficult to manage, data collection was managed with the help of email questionnaire.

3.2.2 Quantitative Method

Quantitative data in research is usually rigid and more structured than the qualitative research. In the present study too, the quantitative method has been used to analyze the beneficiaries view regarding NGOs culture of transparency, participatory and responsiveness through the distribution of survey questionnaire. Beneficiaries here are the women, men, young girls and children residing in the

shelter home provided by the 'Asha Nepal'. Also, the training providers to the victims as well as the local residents living nearby the organization were a part of questionnaire survey.

Questionnaire survey was used from the reference of the Creswell (2014, p.41), in his book he has highlighted "Survey research provides a quantitative or numeric description of trends, attitudes or opinions of a population by studying a samples of that population." The questionnaire survey was collected in the following manner:

Table 3. 2*: Participants of the questionnaire survey*

Participants	Number
Sample Taken	50
Total Beneficiaries of Asha Nepal	250

(Source: Filed Survey, 2019)

According to the table, the total number of beneficiaries served by Asha Nepal within 20 years of its operation is 250. Out of 250 beneficiaries[3]I have taken a sample of 50 respondents. The sample is taken on basis of availability of beneficiaries at the present moment.

3.2.3 Mixed Method

In the words of Cresswell (2014, p. 44) there are three models of mixed methods research in social sciences that are 1.) Convergent parallel mixed method 2.) Explanatory sequential mixed method and 3.) Exploratory sequential mixed method. In this study, convergent parallel mixed method has been used. According to this method, researcher simultaneously collects the quantitative and qualitative data and then integrates the data for the interpretation of the overall result.

For three major reasons, this study has been studied using the mixed method (i.) Firstly, qualitative approach would facilitate me to have enough explanation about the topic from the multiple respondents such as patrons, staffs, and beneficiaries (ii) Because of the mixed method the dimension of research could be expanded as many

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[3] Total number of beneficiaries served by Asha Nepal from 1999 to 2019 July is 250

questions that were missed in the questionnaire survey could be covered by the qualitative interview (iii.) Thirdly, mixed method would enhance the quality of thesis by analyzing the statistical terms and conditions, such as relationship between different variables.

3.3 Unit of Analysis

Determining the unit of analysis is difficult but very important facets in research. It helps to identify what and which aspect is being studied in the research (Dolma, 2010). In this study, unit of analysis is the 'Asha Nepal' which is one among the renowned NGO operating in Nepal having its head office in Lalitpur, and three branch office in Nepalgung, Hetauda and India. The aim of 'Asha Nepal' is to rescue, rehabilitate and empower the Nepalese survivors of girls trafficking, rape victim, and victim of domestic violence.

At the starting phase of this thesis the unit of analysis chosen was 'Backward Society Education' (BASE) of Dang District. The weather in dang at the time of data collection was extremely hot as well as when I tried to contact the NGO through phone, this organization neither picked the call and nor responded about my email that I had sent for their permission for the data collection.

Secondly, I decided to work on the 'Maiti Nepal' that has its area of operation in the field of girls trafficking and domestic violence however, I found this organization very strict in terms of rules and regulations, and bureaucratic too that challenged the data access for the thesis. Hence, for the quality of my data I was motivated to choose the less bureaucratic NGO operating near the Kathmandu Valley. Due to the over mentioned causes; this research has studied Asha Nepal considering it as the Unit of Analysis. The major reasons for taking Asha Nepal as unit of analysis are: it is one among the renowned donor-funded NGO in Nepal, It's year of operation has already completed 20 years with the same mission. Though it lies far from Kathmandu, it has easy access for the data collection as its project is running in the same Lalitpur

district. Moreover, I found the NGOs phone and email responsive and timely. Hence, The Unit of Analysis of this study is the Asha Nepal.

3.4 Data collection methods

There are various ways to get the information while collecting data which is usually known as data collection sources. Sources of data could be either primary or secondary. The data which is first hand and collected by the researcher himself/herself through questionnaires survey, observations, interview or focus group discussion is known as primary data (Wolf, 2016). In contrast, all the information analyzed through the existing sources such as document review, online news and articles, library search and publications are the secondary sources of data. The different methods of data collection have been shown in the diagram below;
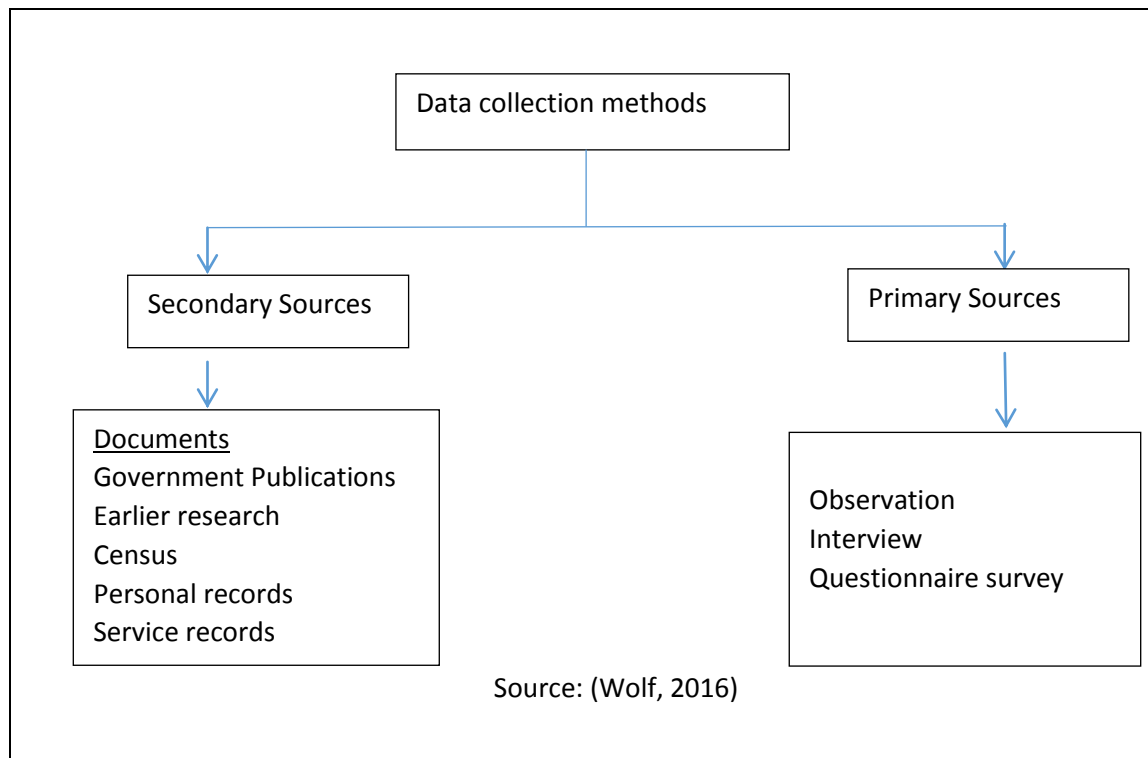
Source: (Wolf, 2016)

Fig 3.1: methods of data collection used in the study

In the similar way as explained by the Wolf (2016), this study has used both the primary and secondary sources of data.

3.4.1 Primary Sources

The primary data was gathered with the help of questionnaire survey, interviews held with the related professionals and through the observation.

3.4.1.1 Observation

Observation as a data collection methods helps to reveal the way of operation of the organization. Yin (2003) has opined that "observation helps to expose the behaviors and conditions." Moreover, observation helps to find the information in a natural setting. I got an opportunity to observe the different facilities provided to the beneficiaries, NGOs responsiveness, and NGOs practice of transparency through field visit at their project areas. The observation was done to analyze the participation mechanism, and responsiveness behavior of NGOs. I went for the field visit of the organization for 6 times. From the visit I could realize how people approach to the organization, and how do organization respond to the outsiders and the internal staffs and beneficiaries.

3.4.1.2 Semi-Structured Interview with the Key informants

Interview method in the data collection is productive for three major reasons. First, it helps to explore and clarify the perception of the respondents regarding sensitive issues. Second, interviewer can bind the respondents to base their answer surrounding the major question asked and not to go out of the topic, even if the respondents are out of topic, interviewer can cleverly draw back the respondents towards the major questions. Lastly, the chances of non-response can be eliminated in the interview methods of data collection (Langos, 2014). As pointed out by the scholars, interview can be classified into three major categories: structured, unstructured and semi structured.

In order to fulfill the purpose of the research, this study has been conducted using semi structured interview with the open ended questions. This method facilitated the study through face to face and direct communication between the interviewers and interviewees. The Key Informants interview (KII) was conducted from a total of 9

experts(3 officials from Social welfare Council, one Official of District administration office, Lalitpur, one donor of 'Asha Nepal', one Executive director, one treasurer and two staffs of the 'Asha Nepal').

A total of four sets semi structured questions were prepared to collect the information as well as to crosscheck the information provided by the different stakeholders. The questions was prepared in such a way that it could assure the information given by each of the stakeholders such as NGO, government agencies and the donors are in line with the set rules and regulations.

All the interview answers were noted in the notebook as the organization did not feel comfortable with the voice recording applications. However, in case of the donors, data collection was most challenging because it was not feasible for me to have a face to face conversation, neither the NGOs wanted me to have direct conversation with the donors as they were afraid of publicizing their donor's contact number. Hence, the semi structured questions were sent into the email address of the donors (Shared Hope international) and the response was collected through email itself. The vice president from the donor side Mrs. Nancy Winston responded to the queries. Each set of questionnaire was started with the general questions to the specific. The formats of Semi Structured Questions are listed at the latter section of this study.

3.4.1.3 Survey

Survey method is one among the common method for the collection of primary data. According to Malhotra and Das (2011, p. 172) "Survey method is used to collect a variety of information from the respondents regarding their behavior, attitudes, intentions, awareness, motivations and demographic and lifestyle characteristics." A survey method has its both advantages and disadvantages. Some of the benefits of using survey method as opined by Malhotra and Das (2011), it is easy to administer the questionnaire, and data analysis is usually simple and easy to operate. Likewise,

the negative side of it can be respondents' desire of not responding to the question if it is sensitive and personal which might hamper the validity of the research.

In this study, I have used survey questionnaire for quantifying the data concerned with the NGO's practice of accountability for its beneficiaries. Moreover, use of survey in this study examines: to what extent does the NGO disclose its information to the beneficiaries, to what extent NGO is responsive to the problems and queries the beneficiaries and to what extent does the demand of the beneficiaries affect the practice of NGO Accountability. The survey had open ended questions, fixed alternate question and Likert scale questions. Its format is attached in the latter section of the study.

3. 4. 2 Secondary Sources

The secondary sources of data collection was used through the government Acts, Organizational policies, Annual report, Bulletin of government agencies, journals and websites. The descriptions of the documents collected are explained as follows;

a. Association Registration Act 1977

The association registration act was developed during the regime of the Late king Birendra Bir Bikram Shah Dev in 1977. "The main aim of this act is to make provision on establishment and registration of associations related with the social, religious, literary, cultural, scientific, educational, intellectual, physical, economical, vocational and philanthropic values" (Nepal Government, 1977). This act has the policies related with the registration of the association and NGOs, submission of the statements of accounts, auditing, punishment for the association established without the registration, fine system for not submitting the statements of account on time and so on. These above mentioned Act were reviewed to be familiar with the government policies so that it would help me to analyze if the NGOs are accountable to the government (patrons).

b. Social Welfare Council Act of 1992

NGOs have two options for its registration. If the NGOs want to utilize the fund of donors for the social or welfare it has to register its organization with the social welfare council otherwise, the self-funded and local NGOs can register in the 'District Administration Office (DAO)'. Social Welfare Council thus, acts as a patron of the donor-funded NGOs. "Social Welfare Council was formed to look after the NGO sector by a separate Act known as Social Welfare Act, 2049 (1992AD)."(Social Welfare Council, n.d.).

The SWC ACT 1992 was reviewed as it has clearly describes the policy regarding the relationship between donor-funded NGOs and Social Welfare Council. As mentioned previously, social welfare council acts as a patron for permitting the donor-funded NGOs run in the Nepal. It has explained the criteria for submission of documents such as annual report, project report and audit report of the NGOs. This provision would facilitate this research to have comparative study between the responsiveness, and transparency practice of NGOs. Likewise, this policy would facilitate the study in analyzing the relationship between government rules and NGO Accountability. In particular, the termination policy of NGOs, Submission of the reports, and examination of the reports were analyzed through this act.

c. Asha Nepal Bidhan 2007

Asha Nepal's Bidhan 2007 was reviewed in order to understand its policy regarding employee recruitment, annual meeting, and disclosure of statements of accounts, complaints and grievance handling. Study on these policies would enhance the queries if NGOs are practicing their organizational policies or they deviate from the policies in their practice.

I also reviewed contract agreement between Shared Hope International and Asha Nepal where they had included the number of beneficiaries to be helped per year from their project. According to the agreement paper, in 2017-2018, Asha Nepal had planned to rescue 26 new beneficiaries however, the annual progress report depicts

that they could rescue only 12 new victims to their organization. Likewise, the other documents that were studied are financial manual, manual related with the staff's welfare and annual progress report.

d. Annual Report of Shared Hope International

As an important stakeholder of the donor-funded NGOs, this study has overviewed an annual report of the Shared Hope international for the fiscal year 2017/2018. The annual report helped me to understand the working areas of this organization, According to the Annual Report 2018 they are working with the partnerships of NGOs of four countries including US, India, Nepal and Jamaica. Likewise, their policies on financial accountability were also reviewed[4]. According to the financial report Shared Hope International spends 80 percent donation for its program to rescue and reintegrate women and girls, 11 percent in the administration of the organization and remaining 9 percent amount for fundraising activities.

e. Right to information Act, 2007

The right to information act 2007 was formed in order "to make the functions of the sate open and transparent in accordance with the democratic system and to make responsible and accountable to the citizen; to make the access of citizens simple and easy to the information of public importance held in public bodies; to protect sensitive information that could make adverse impact on the interest of the nation and citizen, and for the necessity to have legal provisions to protect the right of the citizen to be well-informed and to bring it into practice" (Nepal Governmnet, 2007). This act has also included "Non-Governmental Organization/Institutions operated by obtaining money directly or indirectly from the Government of Nepal or Foreign

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[4]Shared Hope International is one of the members of Evangelical Council for Financial Accountability (ECFA) who set the criteria for its member organization to use each amount of donation as per the predetermined rules and regulations. As a member of ECFA shared hope international is compelled to prepare accurate financial statements timely, provide reasonable assurance that all activities of the organizations are carried out in appropriate manner.

Government or International Organizations/Institutions as a public body" (Nepal Governmnet, 2007).

The sections that had information regarding dissemination of information to the citizens (section 3), responsibility of a public body (section 4 subsection 2(a), Updating and Publication of information, Section 5 subsection 3 (a), protection of information , section 28 subsection (2), were studied.

3.5 Principles of Data Collection

Commonly, six sources of evidence are used in research studies Marshall & Rossman (1986, quoted by Yin, 2003, p. 86) they are, "documentation, archival records, interviews, direct observations, participant observations and physical artifacts." Yin (2003, p.85) has claimed the advantages of using different sources of evidence further she mentions different sources of studies to play complementary role. Thus, considering the principal of multiple sources of evidence, the present study has been conducted using, documentation, interviews, and direct observations.

Yin (2003) has also emphasized on her book the three principles of data collection they are; 1.) creating multiple sources of evidence, 2.) creating a case study database and 3.) maintaining a chain of evidence.

3.6 Reliability and Validity

Research represents a logical set of statement and the real picture about the ongoing empirical study (Yin, 2003, p. 33) therefore; quality research is viewed as a tool of problem solving. However, the challenge in research lies to what extent the researcher is realistically presenting the study. According to Yin (2003, p.35), there are four ways to validate the research quality titled- (i.) Construct Validity, (ii) Internal Validity, (iii) External Validity, and (iv) Reliability.

3.6.1 Construct Validity

According to Cresswell (2014), there lies a threat of construct validity if the researcher doesn't use proper definitions and measures of variables. Yin (2003) has

also specified two ways for maintaining construct validity: first, defining the concepts being studied and identifying operational measures for those concepts. Considering the principles of construct validity with the reference of Cresswell (2014) and Yin (2003), this study has use definition of NGO accountability and accountability mechanisms. Moreover, it has identified four independent variables which have been defined with their working definitions. Indicators to measure variables have been listed out. Likewise, every chapter has been driven to answer the research question raised in the study.

3.6.2 Internal validity

"Internal validity occurs in data analysis phase where researchers try to establish causal relationship, i.e. how and why one variable or event leads to another (Yin, 2003)." Further, Yin (2003) has mentioned that internally valid research deals with the correctness of inferences made in the study, it also tackles all the rival explanations and its possibilities. It always tries to identify the possible causes of the main issue of research (Yin 2003). Considering the above mentioned explanation of internal validity, this study has identified the independent factors affecting NGO Accountability. To link the dependent and independent variables, this study has focused on the theoretical framework: Najam's Comprehensive Accountability framework.

3.6.3 External Validity

The quality of externally valid research according to yin (2003, p. 37) is ability of a sample study to provide information to the worldwide literatures by generalizing the things. In this regard, I have chosen a single renowned NGO as a case. Hence, this research cannot be completely generalized for the whole of Nepal but it certainly represents the common characteristics of the medium sized donor-funded NGO working in the community. Even, the findings of the research may not be similar in the international context because operation of NGOs is widely affected by its size, geographical location and local regulatory framework. But it truly reflects the case of donor-funded NGOs in Nepal to some extent.

3.6.4 Reliability

"Reliability is the openness and transparency of research process and different actions so that later investigator can be able to conduct same study with similar findings and conclusions (Yin, 2009, King et al. 1994)." In order to ensure the reliability of the data, questionnaires are attached at the later part of this study and data collection methods have been clearly explained. All the answer of the interviews was written down as I was denied to record the audio and disclose the personal information of the interviewee.

3.6.5 Summary of the chapter

This chapter has focused on the patterns as well as methods of the data collection and interpretations with the detailed explanations. This chapter was prepared based on the views of the scholars of research methodology such as Yin (2003), and Cresswell (2014). In the upcoming chapter I have explained the organizational background and their major activities.

Chapter 4
Organizational Background and its Activities

Introduction

As explained in the research methodologies, this study has focused on Accountability practice of a NGO- Asha Nepal. Hence, this chapter is prepared to know about the background of Asha Nepal and its working areas. In addition, the government organizations that guides the activities of NGO- Social Welfare Council and District Administration office has also been studied. Likewise, background of the donor agencies that is Shared Hope International has been explained for the further clarification of their organizational profile.

4.1 Overview of Asha Nepal

Asha Nepal (NGO) Asha Nepal (established in 1999AD) is a non-government and non-profit organization to help sexually exploited women and their children to gain self-worth and promotes restoration by rescuing, counseling and training them. Asha Nepal helps the victim to reintegrate into the society and continue to provide help and supervision after reintegration.

Asha Nepal provides shelter for grieved women and their children in Lalitpur that serves as a safe home. It has already served more than 200 victims within 20 years of its operation. Currently safe home has sheltered 25 women along with their children. Asha Nepal supports the women and children with proper education. It helps victims to develop practical life giving them life training skills to survive in the society.

Asha Nepal is funded by the donor agencies like Shared Hope International, Vision Beyond Borders, and CEDAR. However, Shared Hope International is its major funding partner that has been funding since 10 years for the activities of the organization. The other funding partners of Asha Nepal are: UNCC Church Sydney, Australia (Southern Donors); Vision beyond Borders, Cedar Fund and Local Funds.

Asha Nepal also works for the community development; they have their programs such as free heath camp for the communities, awareness raising programs about

sexual assault in the community. It has been also providing ambulance services to the communities in order to improve the health services in the communities. It has branch office in three different districts of Nepal including Nepalgunj and Hetauda. It also works in India with the partnerships of similar kind of organizations. Asha Nepal has a total of 8 staffs and seven board members working in the Lalitpur district.

4.2 Shared Hope International (Donor)

Shared hope international is a non-governmental Christian organization having its head office in the United States. The founder of this organization is the member of the U.S. House of Representatives, Mrs. Linda Smith and current vice president is Mrs. Nancy Winston. The organization was founded on 1998 with an aim to prevent sex trafficking. Since formation, it has focused on providing justice to the victims of the sex trafficking by restoring them. Shared hope international also work on publishing different educating films and training materials to prevent sex trafficking. Shared Hope International has globally campaign for the prevention of sex trafficking. It has majorly funded countries like Jamaica, India, and Nepal to help women and children around communities to make them financially independence through education and job trainings. The partner of Shared Hope International in Nepal is Asha Nepal. It has been funding Asha Nepal every year approximately US Dollar 50,000 (Source: Agreement paper, 2017).

4.4 District Administration Office, Lalitpur (Patrons)

District administration office (DAO) is a government organization established to maintain governance at local level. It also has responsibility to give permission to any organization including NGO that will be established in the respective district. This is the entry point for the NGO where it has to submit all the required documents including organizations name, mission, vision, goal, location, details of program, and board members and so on for the establishment of NGOs. This organization is responsible for registration as well as renewal of the NGOs.

It also monitors NGOs activities and has right to prohibit them if they are found operating unethically. It reviews organization's statements of accounts, project report, and progress report, and annual report every year. Any NGOs unable to provide the documents timely are liable to pay fine to the DAO. For my study I visited district administration office of Lalitpur district and had interview with the Nayab-Subba and also gathered secondary data.

4.5 Social Welfare Council

Social Welfare Council (SWC) is a government agency to monitor and the activities of NGOs in Nepal. It performs the monitoring and evaluation of NGO under a separate act, Social Welfare Act 2049 B.S. It has its head office located at Pulchowk, Lalitpur district Nepal. Social welfare council has a total of 4 departments that handles the process of NGO monitoring and evaluations, they are; planning and program, monitoring and evaluation, general administration, finance administration. Every donor-funded NGO must get approval from the social Welfare council and every project has to be registered under it.

Chapter 5
Data Presentation and Analysis

5.1 Introduction

This chapter depicts the Accountability practices of Asha Nepal. As mentioned in the analytical framework, NGO Accountability has been measured through disclosure of information, no. of complaints received and solved, and stakeholders' involvement in planning, decision making, and Annual General Meeting. In the second half of this chapter, the relationship between independent and dependent variables has been explained. This section has focused on whether independent variables such as Government Rules and Regulations, Donors Nature, organizational Policy and demand of beneficiaries have played significant role in shaping NGO Accountability to different stakeholders.

5.2 Disclosure of information to stakeholders

According to the official of District Administration Office, once the NGOs are established in the community, they need to regularly disclose their Project report, Progress report, and Audit report to them. Whereas, in the case of Social welfare council, NGOs need to submit them the contract of the project every year by including the amount that NGOs are going to receive and an action plan of their work for the contract period.

From the interview with both the 'Social welfare council' and 'District Administration office', it was found that the information sharing in between NGOs and Government Agency is still traditional. At the crucial time, they use the medium of communication such as email and phone, but the important documents are shared in between hand to hand in the organization.

However, in the case of donors, all the information exchange system was based on the internet, email and phone conversations. Asha Nepal submits program report and expenditure pattern in the form developed by the donors quarterly. But the other information such as organization renewal certificate, tax clearance, project report, and audit report has to be provided every year.

Questions rose to Nancy Winston (Representatives of donors) **what challenges have you faced in access of information from Asha Nepal**, she replied;

> *"Their books have been open to us. We have no complaints regarding access of information from Asha Nepal as they are always in communication with us and send us all the documents timely." Nancy Winston-Vice President of Shared Hope International, Date: July 17, 2019*

But the internal staffs had not yet demanded the audit report. They are fond of reviewing progress report, and annual report. Such informations were easily accessible from the management committee.

As reported by the Asha Nepal, they have websites for the convenience of the public for any kind of information they wanted however, in practice, it was found that Asha Nepal have no links for reviewing progress report, annual report and statements of account in websites. Presently, their website has information about mission, vision, and activities of the organization along with the short information of the board members and their contact number.

In response to my queries: why Asha Nepal doesn't disclose audit report, progress report, and annual report in website? Treasurer of Asha Nepal too agreed *"Our weakness lies in updating the websites."* But they failed to provide a valid explanation for not updating the websites with the financial reports.

Likewise, to know the disclosure of information to the public, a survey carried out between 50 beneficiaries by likert scale ranging from 1 to 4 (strongly agree to strongly disagree) came with the conclusion that 36 percent of beneficiaries strongly disagreed regarding organizations practice of providing information about its mission, vision, and activities. The table offered below shows beneficiaries' views on the disclosure of information to them.

Table 5. 1*: Beneficiaries' views that NGO provides information about its mission, vision, and activities.*

	Frequency	Percent
Agree	16	32.0
Disagree	31	62.0
Don't know	3	6.0
Total	50	100.0

(Source: Field Survey, 2019)

According to the above mentioned table, 32 percent respondents agreed that NGO provides them information about its mission, vision, and activities whereas majority respondents said Asha Nepal doesn't provide them information regarding mission, vision, and activities.

5.3 No. of complaints received and no of complaints resolved.

A complaint is a communication received through any means such as oral/written/mail which expresses dissatisfaction about any aspect of the organizations (Customers Complaints Handling, 2008).

According to SWC and DAO, they have made complaints on the Asha Nepal's work to its beneficiaries such as an insufficient number of beds and toilets in the shelter home through field monitoring and the comments were later handled by Asha Nepal by increasing the number of beds and washroom for the beneficiaries. Before the complaints, beneficiaries were adjusted in a three-storied building with the limited number of washrooms and bed.

However, from the field visit in Asha Nepal's shelter home it was reflected in observation that Asha Nepal has modified the structure of the Shelter home after earthquake of 2015 and now it has 35 beds and 15 toilets for its beneficiaries with which government agencies has no complaints. Government agencies also claimed that they make complaints through written letter or through phone communication.

According to the donors, they make complaints through email in most cases and through oral communication during their field visit. Complaint made by the donor is that children were admitted in government school rather than the private.

> *"we usually had comments regarding an insufficient number of beds and washrooms, In particular, donors had commented on our decision to admit children [Shelter Home Children] to the public schools instead of the private schools….We fulfilled the demand regarding washrooms and bed and accommodation facilities, but the demand to send the beneficiaries into private schools has not been fulfilled yet due to the expensive cost structure of the Private Schools." - Executive Director, Asha Nepal*

Data regarding the number of comments received from beneficiaries and solved couldn't be obtained in a numerical value as Asha Nepal has no system of the complaint box to record the number of dissatisfaction. Staffs also pointed out that any external party can make their queries and comments through phone and website of the organization. However, for the beneficiaries they have not yet developed complain box system.

In the case of staffs dissatisfaction, Asha Nepal solves those issues through discussion and oral meeting of staffs. Conversely, Asha Nepal had no fixed schedule for the staff meeting. Such meetings were called upon the interest of the executive director.

Overviewing the reaction of beneficiaries, a survey carried out among 50 beneficiaries concluded that 52 percent answered NGO doesn't inspire them to comment on their activities. The frequency and percentage of respondents view on NGOs inspiration to them on making a comment to Asha Nepal's activities has been presented in the table below.

Table 5. 2*: percentage of respondents who believe that Asha Nepal inspires them to comment on NGO's Activities.*

Views	Frequency	Percent
Strongly Agree	4	8.0
Agree	4	8.0
Disagree	11	22.0
Strongly Disagree	26	52.0
Don't know	5	10.0
Total	50	100.0

(Source: Field survey, 2019)

As shown by the table, majority respondents had a negative view that Asha Nepal inspires them to make complaints against its activities. From the observation, it was also found that Asha Nepal had no provision of the complaints box. Dissatisfaction of the beneficiaries was told directly to the executive director.

Likewise, the diagram presented in the annexure 5.3 explores that majority respondent i.e., 38 percent of them claimed they usually don't make complaints against NGOs and its work.

5.4 Stakeholders Involvement in planning, decision making and Annual General Meeting of the organization

In order to analyze the stakeholders' participation in planning and decision making of the NGOs, I had asked government agencies and donors a question- to what extent you involve in planning and decision making of the NGOs?

> *"Once the organization gets approval from us, they have the freedom to plan and make the decision for their growth. We don't directly involve in the planning and decision making of the organization, but NGOs decision should follow standards of government rules and regulations"- Chattramani Ojha, District Administration Office*

He further clarified, their duty is to guide and to motivate NGOs when they try to omit their ethics through warning and fine system but they don't directly involve in the organization planning and decision making process.

> *"We involve in providing consultation, oversight, and technical assistance to some degree, but we feel they are the experts in their own ministries and environments." (Nancy Winston) Shared Hope international*

According to Asha Nepal staffs, NGOs structural and financial planning is usually carried out by the board of directors. But, for day to day operations, staffs are encouraged to show their creativity and innovation for handling the projects. Staffs

are usually consulted and involved in the matter related to ways of organizing an awareness campaign and selecting the campaign area.

Decision making in Asha Nepal is also mostly dominated by the executive director, in my queries about decision making body in the organization, staffs had reported that executive director was more active in making decisions. To know more about the accountability, executive Director of Asha Nepal was raised with the question "**What are the social inclusion and diversity criteria for staff/board members in your NGO"?** In answer, she replied "*we don't have inclusion policy for the board members and staffs.*"

Likewise, it was necessary for the study to know whether general public/beneficiaries, government agencies, and media are allowed to participate in their annual general meeting. But, it was found that Asha Nepal had no provision for the attendance of Media and public in Annual general meeting, they only allow involvement of internal staffs, board members and local representatives but not the general public.

The survey carried claimed that beneficiaries were majorly allowed to involve in the awareness campaign carried out by Asha Nepal.

Table 5. 3*: cross-tabulation of gender and involvement of beneficiaries in the awareness campaign of NGO.*

		I am allowed to participate in the awareness campaign carried out by organization					Total
		Strongly Agree	Agree	Disagree	Strongly Disagree	Don't know	
Gender	Male	8	5	3	3	0	19
	Female	11	13	2	2	3	31
Total		19(38%)	18(36%)	5 (10%)	5(10%)	3 (6%)	50 (100%)

Source: (SPSS data processing)

According to the table out of total population, 38 percent of respondents strongly agreed that they were allowed to participate in the awareness campaign organized by Asha Nepal. Out of total population, female respondents have strong acknowledgment that they were allowed to involve in the organization's awareness

campaign. Likewise, when asked about the participation of beneficiaries in annual general meeting (AGM) of the organization majority respondents 38 percent respondents claimed that they were not allowed to participate in the annual general meeting of the organization. The table presented below depicts frequency of respondents' perception about their participation in Organization's Annual General meeting.

Table 5. 4*: Frequency and percentage of respondent's perception on participation in NGOs AGM*

Scale	Frequency	Percent
Strongly Agree	2	4.0
Agree	7	14.0
Disagree	11	22.0
Strongly Disagree	19	38.0
Don't know	11	22.0
Total	50	100.0

(Source: Field Survey, 2019)

According to the table presented above, 38 percent respondents disagreed that Asha Nepal allow them to participate in their Annual General Meeting and 22 percent of people claimed they don't know whether Asha Nepal would allow them in the annual general meeting. Whereas, only 14 percent of respondents believed that they were allowed to participate in the AGM.

Table 5. 5:*Correlation between the education of the respondents and NGOs consultation with them in decision making*

		Education of the respondents	NGO usually ask with me about my interest while making decision
Education of the respondents	Pearson Correlation	1	.302[*]
	Sig. (2-tailed)		.033
	N	50	50
NGO usually asks with me about my interest while making decision	Pearson Correlation	.302[*]	1
	Sig. (2-tailed)	.033	
	N	50	50

*. Correlation is significant at the 0.05 level (2-tailed). (Source: SPSS processing)

Here education of respondents is statistically significant to the NGOs concern to the beneficiaries while making the decision. The Pearson Correlation of beneficiaries education level is 0.302, and the p-value of the respondents education is 0.033 which is less than 0.05 (0.033<0.05). Thus, there exist positive correlation between respondent's education and NGOs consultation with the beneficiaries while making the decision. It means highly educated people are more consulted than the less educated beneficiaries in NGOs decision making.

5.5 Independent Variables affecting NGO Accountability

This section has focused on whether independent variables such as Government Rules and Regulations, Donors Nature, organizational Policy, and demand of beneficiaries have played a significant role in shaping NGO Accountability to different stakeholders.

5.5.1 Government Rules and Regulation and NGO Accountability

It is necessary to review the rules and regulations of the government to analyze if NGO's ongoing activities have been operated in an appropriate way in Nepal. Government has a wide range of statutory as well as administrative regulations for the registration and operation of NGOs. The regulations are different for the donor-funded NGOs and other local NGOs. To understand the policies for the donor-funded NGOs, I studied the Association registration ACT 1977 and Social welfare Council Act

(1992). These two acts have the following policies and regulations to make the NGOs accountable to its stakeholders.

i.   Registration of Association:

According to the section 4 of Association Registration Act 1977, any association can be established with the involvement of seven or more than seven persons by submitting the details of the association including its law and prescribed fee to the Local government Authority. Such application has to answer the name of the association, its objectives, name address, and occupation of members of the management committee, financial sources, and address of the organization. After fulfillment of the required application it is the duty of government to verify the information provided by the interested applicants. The government agencies; District administration office, can give permission of operation of the Association if it finds all the information provided by the applicant accurate and relevant. In case of the false and inadequate information, Local authority can deny the registration of the Associations.

When asked about the ***Registration Policies of NGOs to the Local Authority*** The Non-Gazzated first-class officer of the District Administration office replied that "*DAO are strict in terms of registration of the NGOs. An NGO can't be established if it doesn't fulfill the document criteria such as a minute of the board meeting, referral letter from Rural Municipal/Metropolitan city/Municipality, national identification copy of each of the board meeting, Rent Agreement, and organizational policy. Thus, till now, NGOs have followed our registration policy.*"

ii.   Submission of Statements of Accounts

The rules regarding submission of statements of Account has been mentioned in section 9 of the Association Registration Act 1977. According to this rule, an association must submit its statements of accounts and auditor report to the local authority on a yearly basis. However, there was the common agreement between Social Welfare Council and District Administration Office that only the NGO that gets donor funds are found to have a periodic submission of statements of accounts otherwise, their fund would be stuck. Hence, it is compulsory for such project to

submit statements of accounts on time if they want to continue their project with the funds of donors. But both of the government agencies agreed that there are irregularities in terms of Local NGOs about timely submission of account. Most of the local NGOs renew their project whenever they need renewal proof. Likewise, I also asked regarding the timely submission of statements of accounts to the Treasurer and Executive Director of Asha Nepal.

> *"We submit audit report, project report and progress report per year to the on time mentioned by the government,… if we don't submit these documents, our project will be hampered hence we are aware of the submission criteria of government, and we do it on timely basis."*

According to the section number 12 of the Association Act, Any association working without the proper registration procedure of government are imposed fine upto two thousand rupees on each member of the Management Committee of such association (Nepal Government, 1977). Also, if the association is unable to submit the statements of accounts and auditor report on a yearly basis, such organizations are fined upto five hundred rupees per head of the management committee. Under section 11 of the act, it is written that the duty of NGOs or any association is to follow the direction and guidelines provided by the government.

iv. Monitoring Policy

According to the Social Welfare Council monitoring and evaluation Terms of Reference (TOR, p.1), social welfare council will monitor the progress of the project carried out by the NGOs. It does monitoring in the field like the changes brought by the NGOs in community, it monitors and evaluates the coordination of NGOs with the local organization and local government. It studies regarding the transparency of NGOs in terms of financial activities such as the relationship between income and expenditure in administrative and project cost.

The evaluation and monitoring committee also need to submit NGOs practice about the submission of an annual report, renewal, and annual general meeting to the

Social Welfare Council. The TOR has also mentioned that the Social Welfare Council can monitor the NGOs through study of NGOs documents (Table monitoring), field visit, and group discussion. According to the Monitoring and Evaluation TOR of Social Welfare Council, the monitoring team is formed according to the size of the project. This policy has been depicted in the table below;

Table 5. 6*: Monitoring and Evaluation committee team formation criteria (Source: (Social Welfare Council, 2016)*

Budget of the NGOs project	Monitoring and evaluation Members	Position of the members
Upto 3 crore[5]	2 members	1 Officer, and 1 Assistant employee of SWC
Upto 9 crore[6]	3 members	1 Expert related to the project theme, 1 Employee of SWC, 1 representative from related project ministry.
More than 10 crore[7]	4 members	1 Expert, 1 staff from SWC, 1 financial expert, 1 member of the related project ministry

According to the table, NGOs project having its fund upto three crore are evaluated by the two staffs of Social Welfare Council, M/E leader in this type project will always be the officer of SWC and S/he is assisted by the assistant employee of the SWC (TOR, p.2-3). Likewise, the project upto 10 crore is evaluated and monitored by three member committee including one expert, 1 SWC official and one member of related ministry.

For the project more than 10 Crore Nepali Rupees, four members consisting a project expert, financial expert, official from SWC and one official from ministry are hired for the monitoring and evaluation of the NGOs work. (TOR, p.3).

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[5]3 Crore=30 Million,
[6] 9 Crore=90 Million
[7] More than 10 Crore=More than 100 million

> *"Many NGOs these days are focusing on the awareness-raising activities, we call it software awareness. Yet, NGOs have to equally play role to promote the welfare in the community they live to raise their life-standard hence, we monitor the NGOs project so that the large amount of fund received from different sources don't get misused in the name of completing just a project."– Praladh Pant, Head of the Finance department, SWC*

He further added that the fund doesn't reach to the target group in effective manner as most of the money is spent in the seminar, advocacy and awareness campaign.

According to the administration department of SWC, they give more priority to the monitoring of the children's home and shelter home, there is not such a provision for the timely monitoring of the projects, Usually, the monitoring activities are conducted on basis of the comments and criticism raised by the Society and localities. In the case an organization doesn't fulfill the criteria mentioned by the government for shelter home, government has right to ban the NGOs.

According to the Non-Gazzeted first-class officer of the DAO, *"there is no coordination between the DAO and SWC regarding monitoring of NGOs."* Each of the organization does the monitoring independently. And from the discussion with the Association Registration Department of DAO, it was noted that they have very deplorable monitoring policy and poor mechanism for the monitoring policy of the NGOs.

In a question asked **what role do you play to make "NGO (Asha Nepal's Work) transparent**, government agencies had a common answer that they work as an agent to evaluate NGOs progress report, Audit Report, organizational policy, statements of accounts. They make NGOs work transparent through monitoring of the organization.

> *During monitoring, the team also interacts with the local level organization to cross-check if the NGOs inform their activities to the local communities, rural municipalities/municipalities/ metropolitan city. They also crosscheck NGOs relation with the communities and enforce NGO to make their work participatory and transparent.-* SWC officials

Hence, from the in-depth interview of the government agencies and Asha Nepal, it was known that Asha Nepal is well aware about the accountability to the patrons. It has been following government rules and regulations. Thus, the findings show that Government Rules and Regulations make NGO disclose its information to the government, and address the complaints by making itself accountable to the government.

5.5.2 Donors Nature

As mentioned by the Rahman (2014), nature and types of donors have effect on the NGOs Accountability. Hence, to know about the practice, I interviewed NGOs and Donors to know if donors' behavior affects NGOs performance in disclosure of information, complaints received and complaints solved, and involvement of stakeholders in decision making.

Shared hope international is a non-governmental organization having its head office in Vancouver, Washington, United States. It is primarily a Christian organization that works for prevention of sex trafficking in the United States and some developing countries like Nepal, India, and Jamaica. Shared Hope International works with the fund contributed by its Northern donors. Shared Hope International is bounded by donor's rules as well as the rules of ECFA to disclose its programs to them timely due to which it also has strict accountability policy with the project partners.

(i.)Reporting and monitoring procedure of Donors

According to Nancy Winston, Shared Hope International has its own format for Asha Nepal to submit its progress report and expenditure patterns every three months. It prefers detailed descriptions of the financial situation of the organization.

In order to know nature of the Shared Hope International and its operating procedure, I started with the question related about ***the number of donors/funding partners that Asha Nepal is having and what kind of documents do they need to submit to the donors?***

I came to know that they are operating with the financial support from 4 donors including, 'Shared Hope International,' 'Vision Beyond Borders', 'CEDAR fund', and local funds. Among them Shared Hope International and 'Vision Beyond Borders' were US based NGOs and Cedar Fund is Hong Kong Based NGO.

As disclosed by the officials of Asha Nepal, Shared Hope International has predetermined rules and regulations. For example the narratives of the project being carried out should be accurate. They monitor the filed in order to know the weather the projects are being misguided or they are being done to create a false impression.

"Shared Hope International among the Donors is strict in terms of rules related to the disclosure of information such as project report and audit report to them. Shared Hope international ask with us the funding pattern and project report in every three months, the report should be submitted in their format." She also mentioned that *"In the case of CEDAR fund and Vision Beyond Borders, there is not any rules and regulations for the submission of the expenditure pattern and progress report. Cedar has its aim just to increase the number of rescued girls from the red light area, it has given us the assignment to rescue 20 girls from being trafficked, but it is not compulsory for us to submit the financial details as such of shared hope, the communication system with vision beyond border is comparatively informal and less strict to shared hope."* - Board Member of Asha Nepal.

Shared Hope international requires NGOs to sign a contractual agreement per year. It requires the commitment of NGO to best utilize the fund in project headings rather than the administrative headings. Asha Nepal was bound to make progress report, expenses pattern and project report quarterly (every three months),

whereas, the audit report, annual report was to be submitted every year before the beginning of Donor's fiscal Year. The number of field visit made by Shared Hope International was higher than the other donors such as CEDAR fund, and Vision Beyond Borders. During monitoring, the Shared Hope International ensures that the preset project standards are met wisely. Shared Hope international also ensures through the residents of shelter home if NGO has fulfilled their requirements such as basic education, accommodation, health facilities, and life skills training.

According to the Shared Hope international's policy, there should be an independent board member and board members should not be the family and relatives. This policy has expanded public participation in the board. Shared Hope International also makes the NGOs to work on promoting the welfare of the beneficiaries by monitoring organizations every year. They also interact with the beneficiaries to cross-check the activities of Asha Nepal.

ii.) Complaints Redressal: According to the executive director of Asha Nepal, they used to get comments from donors regarding an insufficient number of beds and washrooms. Donors had commented on their decision to admit shelter home children to the public schools but not to the private schools. Asha Nepal fulfilled the demand regarding washrooms, bed and accommodation facilities, but their demand to send the beneficiaries into private schools has not been fulfilled yet.

iii.) Periodic meetings with the government, donors, staffs and beneficiaries:
In a question raised about the timely meeting, it was found that Asha Nepal had a frequent email conversation with the donors, once a year with the governments and rarely with the communities and beneficiaries. In the case of beneficiaries, Asha Nepal organizes meetings whenever they feel it is urgent to discuss but they don't have periodic meeting policies.

Hence, the findings from an interview with Asha Nepal, and its Donor is that the stricter the nature of the donors, more accountable are NGOs towards its stakeholders. As it was found Asha Nepal submitting the progress report, project report and financial report; solving comments only to the donors who ask such

report with them strictly, they were in regular update with those donors who ask them to be transparent and responsive. For example, Cedar is also providing them the funds Asha Nepal had no any formal practice of submission of documents to it because Cedar fund doesn't direct them to submit report like Asha Nepal neither they have the policy to visit activities of Asha Nepal.

5.5.3 Organizational Policy

Being 'accountable to themselves' is what Najam has called internal accountability (Najam, 1996). The stickiness of organization to their mission, vision, honesty, and being responsible for what it says and does is the operational definition of the accountability to themselves.

i. Mission and Vision

As explained by Rahman (2014), mission and vision forms as a major theme of the internal accountability. 'Asha Nepal', the words itself depict the mission of this NGO, as Asha in Nepali means the hope, like its name, this organization has been working for building the hope of the victims of domestic violence and girls trafficking by rescuing, rehabilitating and reintegrating sexually abused women and children. The vision of Asha Nepal is to create a society free from sexual abuse, exploitation, and girls trafficking. One of the NGO officials also pointed out that they have been thinking about the expansion of mission by establishing old age home for the older people. In this regard, I took the opinion of Spokesperson of Social Welfare Council:

"NGOs can change/expand its mission as per the demand of the situation, it is not a big deal, but the change in mission has to be approved by the board members of the organization after that DAO has to be notified about the previous and new mission and vision, Finally, the verification and approval from DAO allow any NGOs to change it acts, policies and mission."

ii. Governing Body and decision making

According to Wyatt (2004, p. 14), "accountable institutions has a functioning system of internal governance." He has further clarified in his article that NGOs are well-governed if there is a separation between management and the governing. He also explained that there should be distribution of decision making power in between the

management committee. In Asha Nepal, it was found that there is a separation of work in between governing body and management.

According to the section-36 of the organizational act (2007) of Asha Nepal and employee services manual (2014), this organization is composed of 7 board of directors and management committee. The head of the management committee is the executive director. Likewise, in the section 13 subsection 9 it is also mentioned that all the decision of the organization depends on the decision of the boards. However, I found this policy unpracticed while making decisions as most of the decisions were made by the executive director. Also, it was found from the official's conversation that Asha Nepal makes decisions on organizational practice rather than the policies.

iii. Minimum number of meetings

Organizational meetings are important to have discussions on employee's demands, listen to their problems; develop solutions, reach to consensus. and make decisions. It also facilitates team building and better leadership(Willenbrock, Rogelberg, Allen, & Kello, 2017)**.**

Asha Nepal also has a policy regarding the minimum number of meeting to be held per month. The organizational act (2007) section 13 (4) says that the chairperson of the board should call meeting once a month but when asked to the NGO officials they said that they call meeting whenever they feel some issues need to be discussed but they do not practice periodic meeting system.

When asked about the *latest meeting held in between office staffs with the boards*, *officials replied that they are not having formal meeting with boards and staffs since 4-5 months.*

iv. Basic document about governance

Scholars view, the act of incorporation, statutes, charter, and rules of operation as the major document required for the operation of the NGOs (Wyatt, 2004). Asha Nepal too has its document for the NGO governance such as Organizational act, financial rules, employee facilities policy, and operational policies. I got to study

some of their policies for this study without any hesitation. Hence, the organization has all the policies, but the problem was found in between the communication of the policies. Majority staffs were unaware of the existence of such policies in their organization.

When asked employees does your organization have human resource policy, financial policies, and operational policies, majority said that they don't have such policies and they are aware only about the organizational act and employee contract. However, I got to study all the policy document of the organization. Hence, it shows the communication weakness of organization and staffs.

v. Responsiveness to the needs of staffs

Asha Nepal has a total of eight staffs in the organization. Among them, I got the opportunity to meet with the two staffs and two trainees. I had conversation with them regarding organizational responsiveness to their needs. The Volunteer who has been working in Asha Nepal since last three month said that the organization is friendly with all; they feel Asha Nepal as their own home. However, the main disappointment among volunteers is the longer time frame for recruiting them as an organizational staffs. They also said that they tried to convince the executive director about their issue but Asha Nepal always make them quiet by saying it is their organizational policy.

I also asked the internal staffs about the organizational response to their comments and complaints. They said that their needs were heard by the executive director and board and those demands were fulfilled sooner or later.

It shows that Asha Nepal is internally responsive to the internal staffs but is poor in responding to the volunteer and trainee.

5.5.4 Demand of Beneficiaries

In this study, the demand of beneficiaries has been described as willingness/interest of beneficiaries; to make the NGOs disclose information about organization in public, to file complaints against NGOs, to make them involved in the planning, and decision making of the organization. The table presented below shows data on respondent's

willingness to overview Asha Nepal's annual report, interest to participate in the planning of the NGOs activities, and their complaints against Asha Nepal, respectively.

Table 5. 7: *Respondents interest to see annual report of Asha Nepal*

Interest to see annual report	Frequency	Percent
Agree	21	42.0
Disagree	27	54.0
Don't Know	2	4.0
Total	50	100.0

Source: (Field Survey, 2019)

The abovementioned table shows the respondent's interest to see the annual report of Asha Nepal. According to the data, only 42 percent respondents agreed that they have interest to see the annual report of Asha Nepal and majority (54 percent respondents) disagreed about their curiosity to see annual report of Asha Nepal.

Table 5. 8: *Correlation between respondent's education and their interest to see annual report of Asha Nepal.*

		Education	I have interest to see their annual report
Education	Pearson Correlation	1	-.296[*]
	Sig. (2-tailed)		.037
	N	50	50
I have interest to see their annual report	Pearson Correlation	-.296[*]	1
	Sig. (2-tailed)	.037	
	N	50	50

*. Correlation is significant at the 0.05 level (2-tailed).   (Source: SPSS Calculation)

The table shows a significant negative relationship in between education of the respondents and their interest to overview annual report. As p-value in the table is -0.296 i.e.,(p< 0.05) there is a strong negative relationship. Which means the education level of the respondents is not related to the interest to see Asha Nepal's annual report.

Table 5. 9: *Asha Nepal provides us information only after we make queries.*

Response	Frequency	Percent
Strongly Agree	9	18.0
Agree	28	56.0
Disagree	5	10.0
Strongly Disagree	5	10.0
Don't know	3	6.0
Total	50	100.0

Source: (Field Survey, 2019)

The above figure says that Asha Nepal provides beneficiaries information only when they make queries as the majority that is 56 percent agreed that it provide them information when they make queries.

"*Our websites has information regarding Asha Nepal's work, activities and contact information. So, anyone can easily get information about the basics of Asha Nepal through online but we don't involve in providing information individually.*" Executive Director, Asha Nepal.

"*We are open to the people who want to know about Asha Nepal and its working areas. Depending upon the level of secrecy to be maintained by organization we love to serve queries*." Staff, Administration, Asha Nepal

Table 5. 10: *Respondents Interest to involve in the planning of NGO activities*

Interest to involve in planning of NGO activities	Frequency	Percent
Agree	4	8.0
Disagree	45	90.0
Don't Know	1	2.0
Total	50	100.0

Source: (Field Survey, 2019)

This table presents respondent's interest to involve in the planning of NGO's activities. According to the data, only 8 percent showed their interest to participate in the planning of NGOs activities. And, 90 percent of respondents were not

interested in involving in the planning of NGO Activities. Likewise, 2percent of them said they don't know whether they want to involve in the planning of NGO activities.

Table 5. 11*: Respondents make complaints against Asha Nepal*

I usually make complaints against Asha Nepal	Frequency	Percent
Agree	15	30.0
Disagree	30	60.0
Don't Know	5	10.0
Total	50	100.0

Source: (Field Survey, 2019)

In the table, respondent's frequency of making complaints to Asha Nepal has been presented. The data shows majority people don't make complaints again NGOs. Only 30 percent people said they usually make complaints again NGOs. Whereas, 10 percent respondents said they don't know whether they make complaints against Asha Nepal.

As per the staffs of Asha Nepal, few people raise question upon delay service of Asha Nepal, some school and college going beneficiaries are too eager to get the lifeskill training and if those services are not provided timely they ask the reason for it.

Table 5. 12*: Correlation between beneficiaries filing complaints against Asha Nepal and Asha Nepal's response on the complaints handling*

		I make complaints against NGOs	Our comments are solved by the NGOs timely
I usually make complaints against NGOs	Pearson Correlation	1	-.134
	Sig. (2-tailed)		.353
	N	50	50
Our comments are solved by the NGOs timely	Pearson Correlation	-.134	1
	Sig. (2-tailed)	.353	
	N	50	50

Source: (SPSS calculation)

The table presented above depicts Asha Nepal's response to complaints handling. According to the table, there exist no significant relationship between the complaints made and complaints solved.

According to the treasurer of Asha Nepal, Asha Nepal is proactive in analyzing the satisfaction of beneficiaries with NGOs performance. *"We are proactive to the complaints of the beneficiaries….the monitoring policy of donors have made the voice of the beneficiaries strong…donor directly consult with the beneficiaries during their field visit so we have no option than to be proactive for our better image."*

Table 5.13*: Relationship between the demand of beneficiaries and NGOs consultation with them during the decision making*

		demand to involve in the planning of the NGOs activities	NGOs consultation with beneficiaries in making decision
demand to involve in the planning of the NGOs activities	Pearson Correlation	1	.294*
	Sig. (2-tailed)		.039
	N	50	50
NGOs consultation with beneficiaries in making decision	Pearson Correlation	.294*	1
	Sig. (2-tailed)	.039	
	N	50	50

*. Correlation is significant at the 0.05 level (2-tailed). (Source: SPSS data processing)

(Source: SPSS calculation)

In the table, the correlation between beneficiaries demands to involve them in the planning of NGO activities and NGOs consultation with the beneficiaries in making the decision has been presented. Here the level of significance that is p-value is less than 0.05 (p<0.039) thus, there exist significant positive relationship in between demand of beneficiaries and NGOs' consultation with them in making decision. It means, NGOs consultation with beneficiaries depend upon the demand and interest of the beneficiaries.

Also, it was found that Asha Nepal consults more with the educated beneficiaries in making decision because the level of significance of education and decision making is 0.033 which is less than the p value i.e., 0.05. (p<0.05) thus, there is a strong positive

correlation between the education of the respondents and Asha Nepal consulting with the beneficiaries in decision making (see table below).

"*We generally ask their views about how to conduct the program (awareness campaign), who will participate as a speaker in the awareness program, we also encourage our girls and children to contribute their best in designing the program to be carried out in the society but, we have not fully practiced about involving them in decision making*". Board Member of Asha Nepal

Likewise, it is also found from the data that NGO usually consult with the aged and senior people during decision making. Age of the respondents has effect on NGOs consultation with the beneficiaries in decision making. Asha Nepal was found more interactive with a higher age of people.

Table 5. 14*: Relationship between age and Asha Nepal's practice of accountability*

Variables	Age of the Respondents
NGO usually ask with me about my interest while making decision	.418**
They listen to us whenever I want to share my opinion to them	.417**
Comments and queries usually solved by the NGOs timely	.349**
I have made demand to involve us in the planning of the NGOs activities	.382**

N = 50   (Source: SPSS Calculation)
**Correlation is significant at the 0.01 level (2-tailed).
*Correlation is significant at the 0.05 level (2-tailed)

The above-mentioned table is derived from the correlation analysis between biographical characteristics of respondents and Asha Nepal's practice of accountability. This table has been presented for a clear understanding of the statistical relationship between two different variables. The numerical value with the double star indicates significant correlation at 0.01 levels.

From the table, it can be established that NGO used to consult with the senior age respondents in making the decision. NGOs were concerned about the opinion of the

senior aged people, and their queries were fulfilled by Asha Nepal. Likewise, senior people were more interested to be involved with the NGOs activities.

"Normally people who are senior in age put effort to learn skills from us and they demand it….we have two girls who showed interest to participate in the housekeeping and tailoring training, we arranged the course for them. Now they are working at nearby hotel in the field of housekeeping both of them have recently started earning money for their living." Executive Director, Asha Nepal.

5. 6 Summary of the Chapter

This chapter focused on data presentation and interpretation. Data has been qualitatively explained with the help of information provided by Key informants. Quantitative data was analyzed through statistical tools of SPSS such as crosstabs, correlation, and percentage. This section identified the relationship between the independent and dependent variable. Findings claimed that Government Rules and Regulations, Donors Nature have a significant impact on accountability. While organization policies in Asha Nepal have less influence on accountability. Likewise, the demand of the beneficiaries was found to have a positive impact on the downward accountability practices of the NGOs.

Chapter 6
Looking through the Analytical Framework and Conclusion

6.1 Introduction

This chapter is the summary of overall study and analysis in the reference of analytical framework. This chapter has focused on the answer to the research questions. Likewise, based on the analysis and observations, the chapter concludes by raising a few issues for future study.

The finding of the study is based on the mixed method (mostly qualitative approach) to analyze the Accountability practice of donor-funded NGO: A case of Asha Nepal. This study has analyzed whether an accountability practice of NGO differs to the Patrons, to the organization themselves and the beneficiaries. Under the theoretical reference of Najam's Accountability Model 1996, it has also highlighted to what extent government rules and regulations, donor's nature, organization's policy and finally demand of the beneficiaries have impact on the NGO's working pattern in terms of disclosure of information, complaints handling and stakeholders involvement holders in decision making and Annual General Meeting.

This study principally used semi-structured interview as well as a questionnaire survey among 50 respondents. The data collected from the interview was validated through a questionnaire survey and vice versa. Moreover, the quantitative part is analyzed through frequency distribution and correlation tools of SPSS.

6.2 Key Findings of the Study

The objective of the study is to find out the practice of accountability to governments, donors, organization themselves, and beneficiaries in Asha Nepal (a donor-funded NGO). The dependent variable of the study is NGO accountability that has been measured by the three indicators (i.) disclosure of information (ii.) complaints handling (iii.) stakeholders involvement in decision making and Annual General Meeting.

The empirical findings show that Asha Nepal is accountable to the governments and donors (patrons). Asha Nepal always has their book open to the government agencies and donors for any queries related to the financial transaction and project

report. Asha Nepal was timely in the submission of the information to the patrons timely. They were transparent to the patrons. And the transparency was the result of the government rules and regulations such as registration, and renewal policy, monitoring policy and punishment.

Asha, Nepal is comparatively responsive to the number of comments made by the government, donors, and organizations staffs than the complaints made by the beneficiaries. Out of 50 respondents, 62 percent disagreed that their complaints and queries were solved by Asha Nepal timely.

It was also found from the study that Asha Nepal had no systematic practice of handling complaints, especially for the beneficiaries as they still lack complaints box inside the organization. Thus, this shows poor practice of complaints handling of beneficiaries.

Asha Nepal was found poor in terms of involving its patrons, organizations staffs and beneficiaries in in decision making as most of the decisions were made by executive director, Asha Nepal has closed Annual General meeting as it doesn't allow the presence of public and media in AGM.

Asha Nepal's disclosure of information was found to have affected by the nature of the donors, as the donors who are more strict to Asha Nepal, it was following and reporting to donors timely but to the donors who is flexible, they do not bother to submit documents and financial details to them. Likewise, Asha Nepal was found to have solved the complaints made by strict donors (Shared Hope International) with priority, but the complaints from CEDAR funds (other donors) was not actively solved.

Likewise, the organizational policy was found to have a weaker impact on making NGO accountable to its internal staffs. Asha Nepal's Bidhan has mentioned to have a board meeting once a month, to involve different government agencies and local representatives in decision making but Asha Nepal was lacking its implementation as most of the decision was made with the interest of Executive director.

Similarly, the demand of beneficiaries is found to have a strong effect on the disclosure of information to beneficiaries. NGO was transparent to those who had interest to see their annual report. NGOs had involved those beneficiaries who have demanded to involve them in Asha Nepal's decision making, but Asha Nepal is found to have poor complaints mechanism to the beneficiaries.

Thus, from the findings, we can conclude that NGOs in Nepal still have poor accountability mechanism for the beneficiaries. Because of the legal power of government and resourceful donors, Asha Nepal is more accountable to the patrons. The earlier research had proved weaker accountability of NGOs to the internal staffs. Unlike earlier conclusions, Asha Nepal was found to have improved accountability to the internal staffs in terms of disclosure of information and complaints handling. However, there is still space for Asha Nepal to improve the involvement of staffs in decision making.

Also, contrasting to the earlier study that claimed NGOs to have weaker downward accountability, it can be concluded that downward accountability of donor-funded NGOs in Nepal in reference of Asha Nepal is gradually improving in terms of public accessibility and their participation in NGOs activities. Moreover, downward accountability of NGO is affected by people's interest in NGO and its activities. Likewise, downward accountability of NGO is also affected by the donors monitoring policy as donors also directly communicate with the beneficiaries and community during their monitoring at the field.

6.3 Answer to the research questions

The research question set for the study was '*How donor-funded NGOs are maintaining Accountability to its different stakeholders (Patrons, Organizational staffs and beneficiaries)?*

It was found in the study that Asha Nepal is maintaining accountability to the government and donors(Patrons) by timely disclosing their information (financial report, progress report and annual reports), solving their complaints timely. For the organizations' staffs, Asha Nepal is open in terms of disclosure of information, and complaints handling. In the case of downward accountability, it was found

beneficiaries making NGO accountable to them by demanding them transparent activities, and their involvement in decision making.

Therefore, this research has found NGOs (specifically Asha Nepal) being more accountable to the governments and donors for their legal power and resourcefulness, respectively. NGO (Asha Nepal) is also accountable to its staff for fulfilling their needs, but the organizational policy had a poor effect in NGO accountability to staffs. Whereas, 'Asha Nepal' is comparatively less accountable to its beneficiaries than to the patrons and the organization's staffs.

Table 6. 1: *Summary of Overall Findings*

Accountability to different stakeholders	Indicators of dependent Variable
Accountability to patrons (upward accountability)	**Disclosure of information (online and offline)** Asha Nepal was transparent to patrons. Patrons had no problem to avail information from Asha Nepal. The information was disclosed through formal channel such as email, official letter, and phone conversation. **Involvement of stakeholders in planning, decision making and Annual General Meeting** Patrons were involved more on monitoring than the planning and decision making. NGO doesn't encourage the member to involve in AGM, and decision making, neither had they had the interest to egagein the decision making of Asha Nepal. **No of complaints received and solved** Complaints were made through formal communication channel and it was solved as soon as possible. Unresolved comments were served to the patrons with valid reasons.
Accountability to mission, vision and internal staffs	**Disclosure of information** Any information demanded by the staffs was provided

(internal accountability)	internally without any hesitation. However, they had open access to only the information related to the mission, vision, and objectives in online, but other reports were made available to them only on their demand.
	Involvement of stakeholders in planning, decision making and Annual General Meeting
	Staffs were involved in planning, decision making, and AGM, but Executive Director made the majority decisions.
	No. of complaints received and solved:
	Complaints were addressed timely but no exact number of comments resolved.
Accountability to beneficiaries (downward accountability)	**Disclosure of information:** majority beneficiaries had disinterest to look after their financial report. Information about mission vision and objective was published online.
	No access to information about audit report, and project document until beneficiaries demand it.
	Involvement of stakeholders in planning, decision making and AGM
	NGO focus on the involvement of beneficiaries in awareness-raising program than decision making.
	Educated and senior people were found to have involved in the planning of the activities.
	Educated and aged people were consulted about their interest during decision making.
	No. of complaints received and solved
	Majority respondents said Asha Nepal doesn't encourage them to make complaints against their work.
	Beneficiaries had no facility of complaints box.

Hence, from the table it is clear that NGOs are more accountable to the patrons, then to the internal staffs. They have very poor practice of accountability to the beneficiaries.

6.4 Theoretical Implications

This research used Najam's Comprehensive Accountability framework to study accountability practices of a donor-funded NGO-Asha Nepal. The essence of Najam's Accountability framework lies in the equal practices of accountability by NGOsto its diverse stakeholders (Patrons, Organization themselves, and Clients). However, in this study, we have found NGOs (Asha Nepal) was uneven in accountability practices among patrons, themselves, and clients. NGO in Nepal (Asha Nepal) is influenced by the hierarchal forms of accountability. Asha Nepal was more obedient to the patrons due to the access to resources and legal power. The internal accountability is not satisfactory, but it is on an improving scale. NGOs are comparatively more oriented towards recruitment of professional staffs in their work. Due to professionalism, NGOs are bound to be transparent and inclusive to their internal officials. Thus, the study has shown a positive signal that internal accountability of NGOs is progressing compared to earlier researches; Adhikari (2016), (Scholte, 2003) and (Rahman, 2014).Whereas, downward accountability (accountability to clients), in Nepalese context, is still poor. As explained by the Najam, NGO should be accountable to its beneficiaries, but in our study we have found that NGOs were downwardly accountable not because of the effort of the NGO, but due to the efforts and interest of the beneficiaries.

Hence, after analyzing the findings and comparing it with the theoretical framework, we can draw a conclusion that to practice equal accountability by NGO to all its stakeholders, firstly, an NGO should minimize financial dependence on donors so that the NGO can be free from their pressures of donors in each steps. Secondly, government rules and regulations of monitoring NGOs performance should be made stronger and more functional with regular monitoring. And, thirdly, nations should focus more on improving literacy rate, thereby the voice of public can be stronger to make NGOs downwardly accountable.

Thus, observations drawn from the study indicates that accountability practices of NGOs are affected by the socio-economic and socio-demographic factors. Mostly, the studies on NGO accountability by using Najam's Accountability Framework have been performed in developing countries (where it is almost obvious to have poor

socio economic status). Hence, Najam's Accountability Framework should take into account accountability practices of donor-funded NGOs in highly developed countriesso that the implication of Najam's theoretical framework would be stronger.

6.5 Limitations of the study/Lessons Learnt

This research has been conducted overcoming the multiple limitations. Firstly, this study is based on the case of one donor-funded NGOs out of hundreds such. Thus, the finding of this case is particularly true for Asha Nepal and similar other organizations like Asha Nepal. This research has tried to analyze the NGO accountability to all the stakeholders instead of analyzing accountability to particular stakeholders. Since I prioritized Asha Nepal's accountabilities to all different actors, this limited the extent to which I could spend significant time in individual communities. Thus, in any upcoming study researcher can deal with the analysis of accountability to different stakeholders separately. However, as I was dealing with only one NGO, I found it better to analyze accountability to all stakeholders.

Secondly, data collection was challenging because of the weak response from donors. Asha Nepal is majorly funded by the Shared Hope International, which has no physical location in Nepal. Hence, the interview was conducted through email conversation, where donors were exceptionally closed to share any information about their working procedure with Asha Nepal. However, with the continuous and multiple efforts of convincing them through email finally worked out. Thus, this study lacks the comparison of different donors view on Asha Nepal as I was successful in taking an interview about donors' nature with Asha Nepal and Shared Hope International only but, couldn't communicate with the 'CEDAR Funds', 'Vision Beyond Borders' and Individual donors.

Thirdly, the number of sample size is limited to 50 in this study which is one of the limitations and could give negative impression to the readers about reliability of the study. However, the selection of sample has been done on the judgmental sampling and data has been collected by the researcher herself by going to the field and filling each questionnaire on best of her knowledge. Therefore, if any other researcher

conducts the study with similar data collection methods, it is highly anticipated that those study will have similar findings.

6.6 Scope for future research

This research has opened a new space for future research on NGO Accountability and NGO governance of donor-funded organizations. As this study has taken a case study of a single NGO, similar study with the data from multiple NGOs can be performed so that the comparison of NGOs can be made in the future. This study also serves as a report to the government agencies such as the Social Welfare Council and District Administration Office for an improvement of their loopholes. Likewise, future researchers have scope to carry out an in-depth study on accountability of NGOs taking particular stakeholders instead of analyzing them all in one study; for example, downward accountability, upward accountability or internal accountability can be studied separately with a large number of samples and multiple numbers of NGOs. Comparative study of the Local and Donor funded NGOs with respect to the accountability practices can be performed. This thesis has been conducted using four major factors affecting NGO accountability future research can be performed by adding demographic variables to the present study. Lastly, this study has scope to be used as a reference for the further studies on accountability practices of NGOs.

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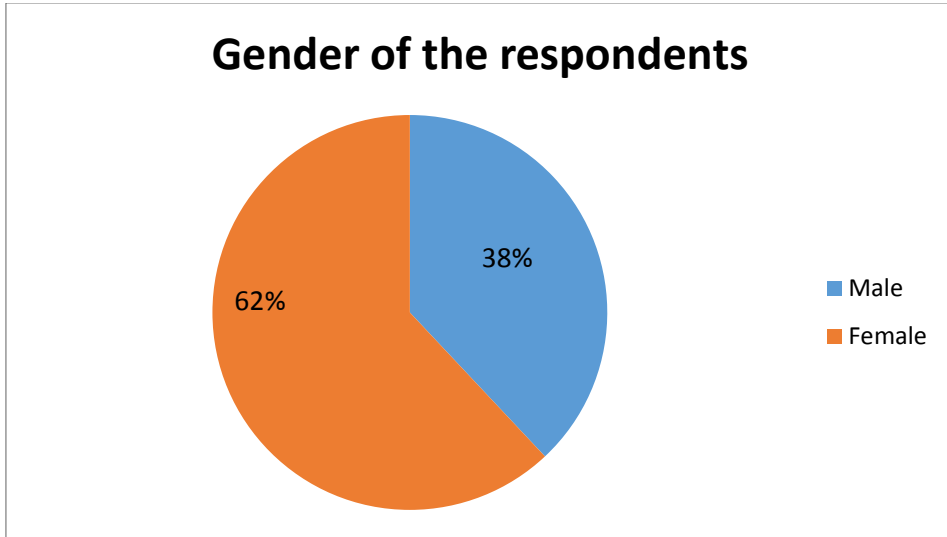
AnnexuresI
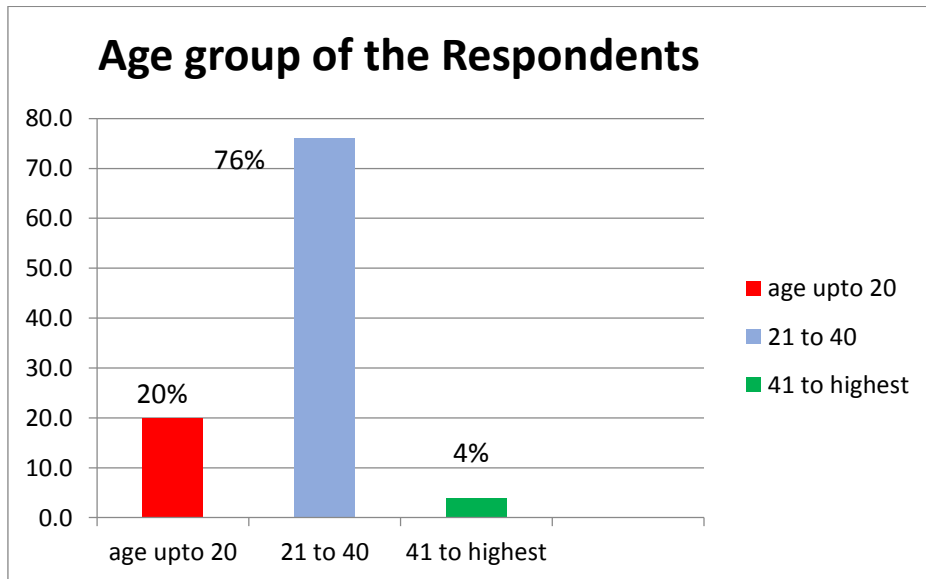**Demographic Presentation of Respondents**

Chart 1

Gender of the respondents

Chart 2

Age group of the Respondents

Chart 3: Respondents familiarity with Asha Nepal

(Bar chart showing: know about ngo recently 44%, know about NGO from 4 to 6 years 26%, know about NGO for 7 to 9 years 28%, More than 10 years 2%)
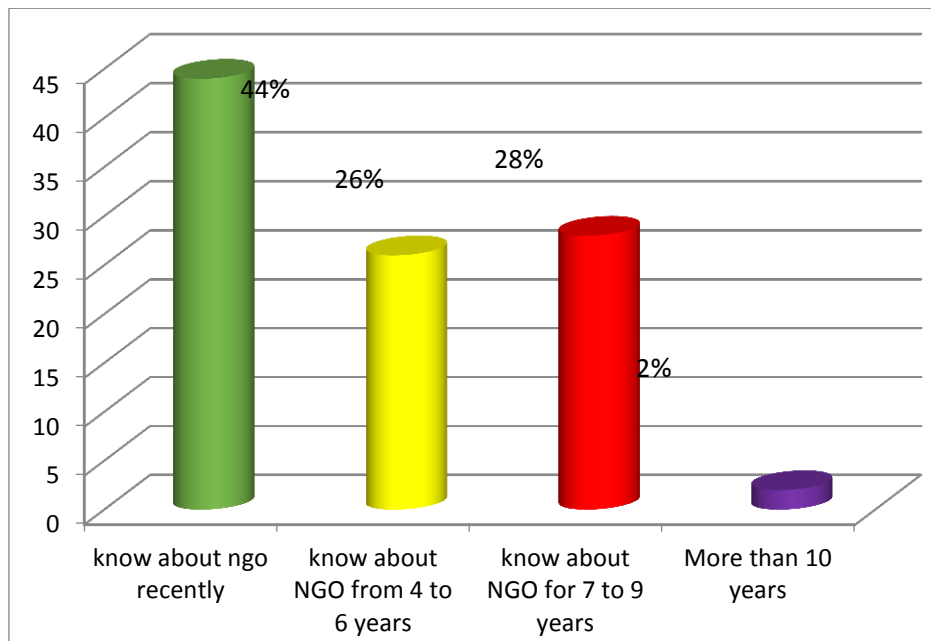
Chart 4: Respondents Education

(Scatter plot showing: 14%, 32%, 22%, 20%, 12%)

Respondents Education

1. General Literate
2. Upto SLC
3.Intermediate
4 Bachelor
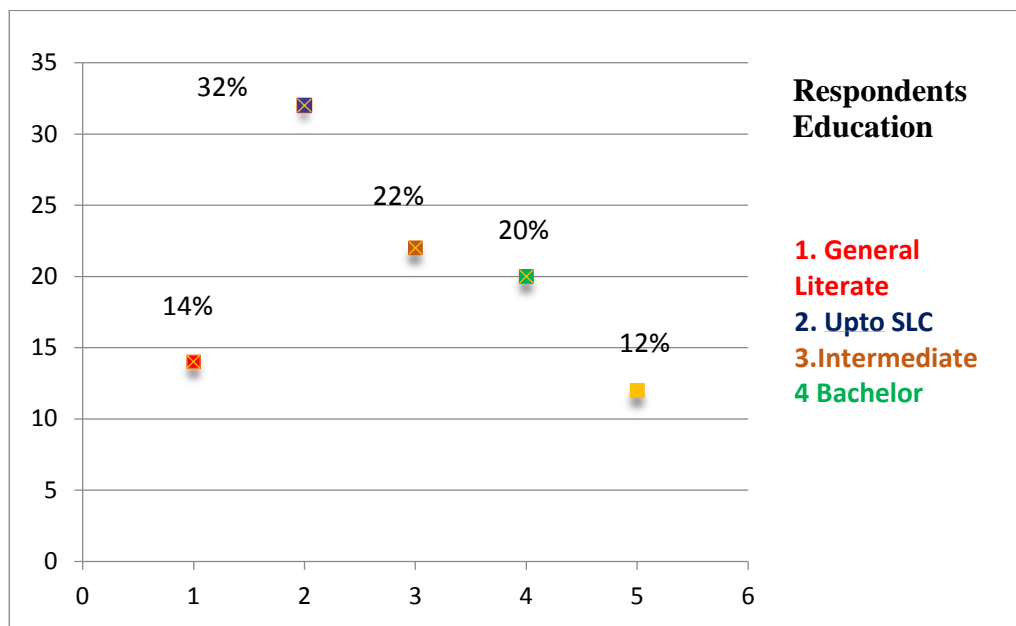
Annex-II

Chart representing data findings

Chart 5

Organization provides info. about its mission, vision and activities

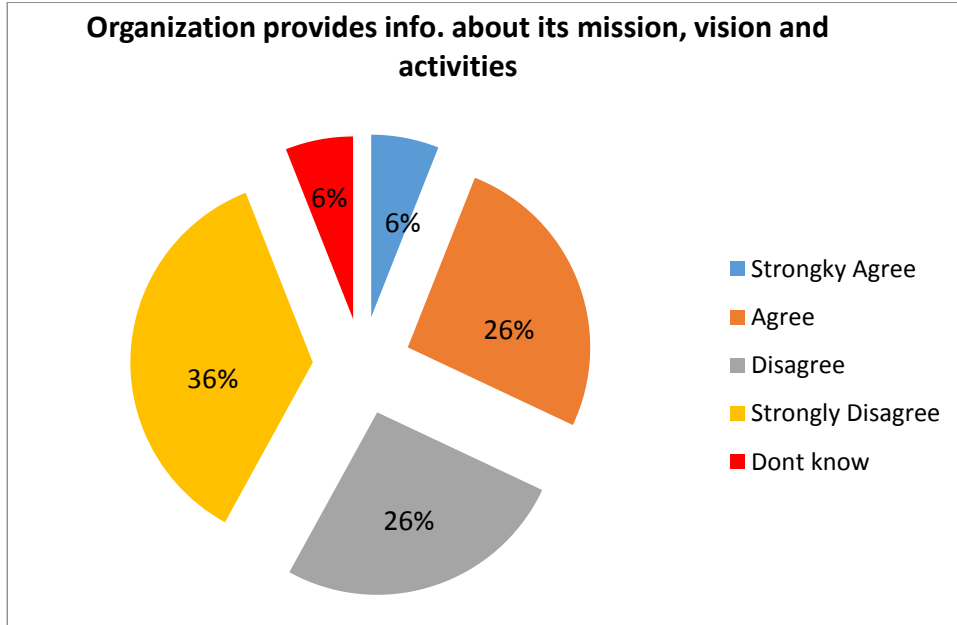## Chart 6: Asha Nepal provides us information whenever we make queries

Chart 7

NGO officials usually inspires us to comment on their activities

Chart 8

I usually make complaints against NGO and its work
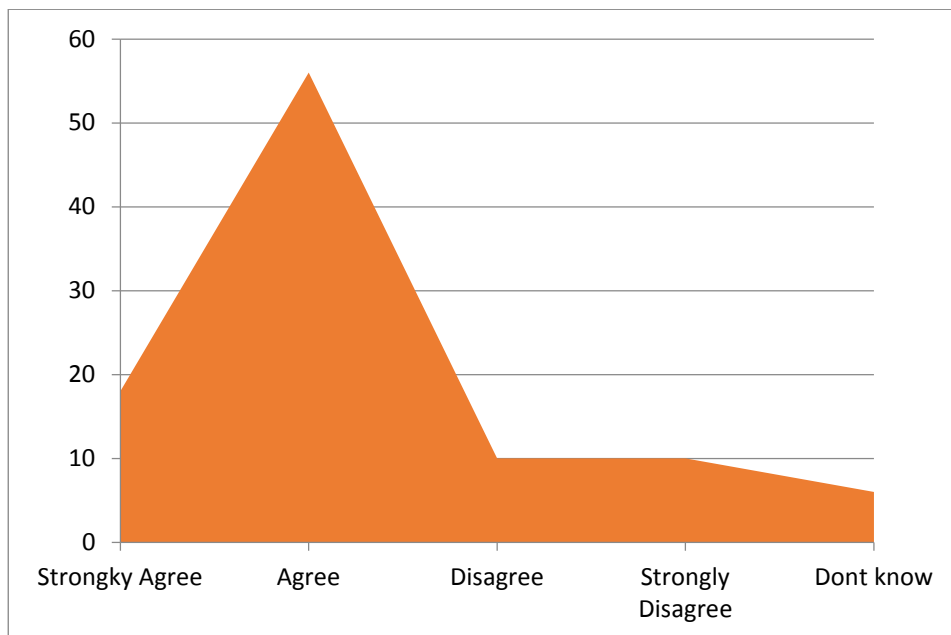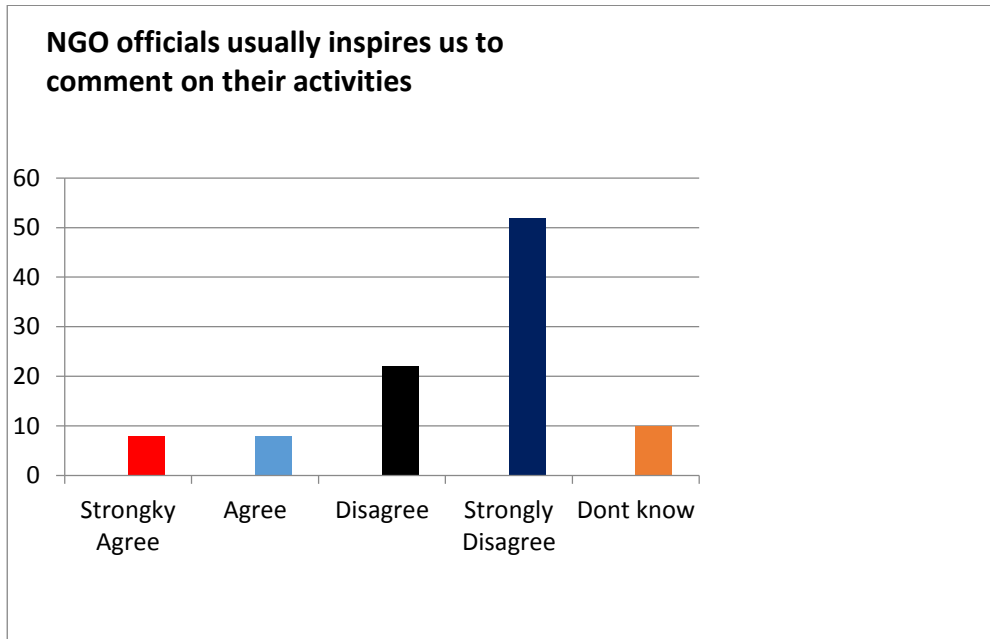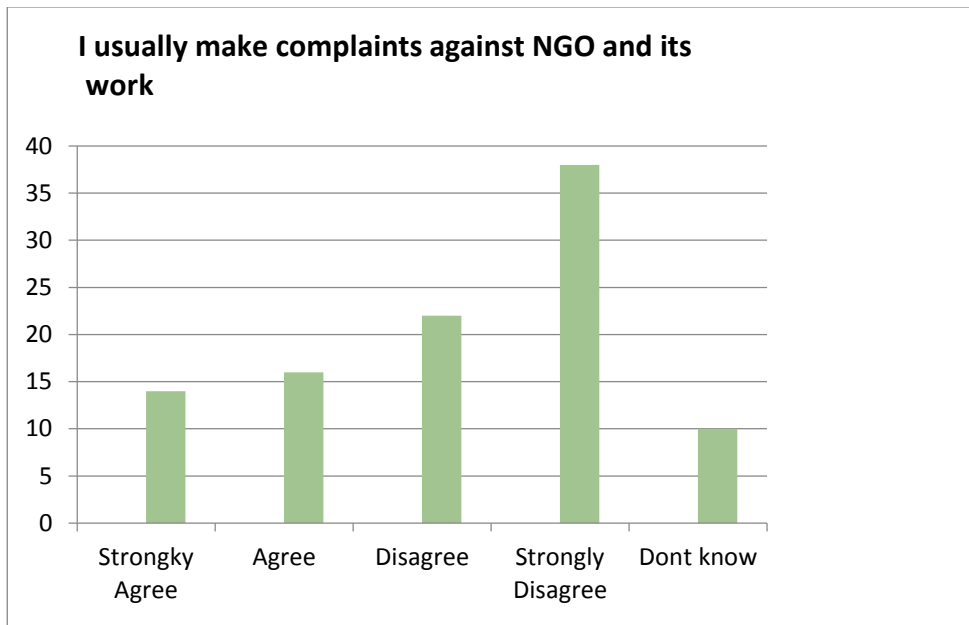
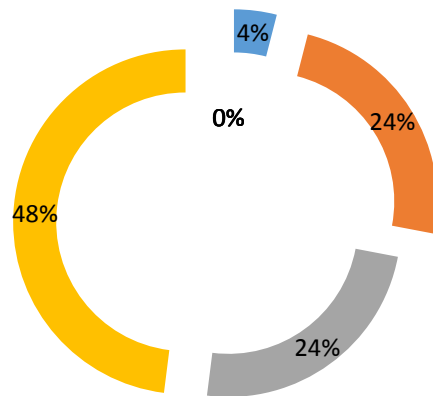**Chart 9**

NGO asks about my interest while making decision

■ Strongky Agree ■ Agree ■ Disagree ■ **Strongly Disagree**

4%

0%   24%

48%

24%

Annexure 2

Set 1
Key Informants Interview checklist
Social Welfare Council

Questionnaire to SWC

1. What is the working/ documentation procedure for the donors who would like to fund NGOs in Nepal? (If any donors want to run a project in Nepal through local NGO, what documentation criteria they need to fulfill?)
2. How have you played a role in making NGOs work more transparent?
3. Do you ask for only financial report or project report?
4. Do you get all the required reports from the Asha Nepal on time or they usually make delay?
5. If NGO can't submit their report on time do you impose fine on them?
6. If yes, what are the fine criteria?
7. When was the fine system developed, is there any relationship between the fine system and NGO submitting report on time?(is there any reducing cases of late submission)
8. Does SWC play any role to make NGO participatory?
9. Do you have any provision related to the minimum number of employees in a NGO?
10. Do you have any rules that NGO must submit their employee's details in your organization?
11. Have you realized any weakness of Asha Nepal till the period
12. What kind of suggestions are you likely to provide to the NGOs especially to Asha Nepal?
13. Have they followed your suggestions in their work?
14. Does Social Welfare Council have a different provision of rules and regulations for the large scale funds and small scale funds for NGOs?
15. Do you have provision of monitoring the NGO?
16. How often you visit or monitor NGO activities in a year?
17. What kind of monitoring mechanism you follow such as going to the field or table monitoring?
18. Have you faced any challenges while communicating with the NGO?
19. What kind of relationship do you share in between SWC and CDO?
20. Do you need to consult with the CDO while making a monitoring of the NGO and its project?

Questions to CDO office

1. What kind of relationship you have in between DAO and SWC and NGO
2. How do you encourage Ngo to play its ___ ___ectively?
3. DO you have any transparency mechanism for NGOs?
4. Do you impose any participatory mechanism for NGOs?
5. Do you Think NGOs in Nepal are welfare oriented for communities?
6. How often you go for the field visit of Asha Nepal or NGO?
7. Do you contact with social welfare council while going to the monitoring of the NGOs?
8. Do you think strong rules of government can increase NGO Accountability?
9. What documents they need to submit to the DAO before and after establishment of the NGOs?
10. Has Asha Nepal been submitting all documents to DAO timely?

Set 3
Key Informants Interview checklist
For donors

Questionnaire for the donors

1. What role do you play in making NGOs accountable to different stakeholders?
2. While providing funds to the NGOs do you also guide them the way of operation or NGOs are free to operate on their own wish?
3. Does NGO need to show their financial transaction to the donors on time?
4. How do you analyze the activities of NGOs are either being helpful to communities or not?
5. Do you go for the regular field visit of the NGO work? How often? Is there any sudden and uninformed project visit?
6. Does NGO submit audit report to the donors?
7. Do you get all the documents at the time you asked or Asha Nepal usually makes delay? Do you have any provision regarding number of employees to be kept in the NGO?
8. Are you familiar with all the departments of Asha Nepal or only few?
9. Do you have any guideline for the NGOs to operate the project or NGO works on its own independent policies?
10. Do you have any transparency policy for the NGOs?
11. How far is Asha Nepal responsive to your suggestions, needs and criticisms?
12. What kind of challenges have you faced working with the Asha Nepal?
13. What is your view, in which area Asha Nepal is lacking its role and how they can improve their Accountability?
14. What do you think NGO should be accountable to the local government, communities or to the donors or it should be accountable to specific entities but not to the communities and government?

Set 4
Survey Questionnaire

Dear Respondent,

I am undertaking an academic research on ***"Accountability practice of NGO in Nepal"*** as my master's thesis under the course 'Masters in Public Policy and Governance'. This is the joint course in between Central Department of Public administration, Tribhuwan University, Nepal; North South University, Dhaka, Bangladesh and University of Bergen, Norway. This study aims to assess the prevailing accountability practices of NGOs in terms of participation, transparency and responsiveness to different stakeholders. Thus, I would like to request you to contribute of 10 minutes of your valuable time on responding to the questions attached in the subsequent sections. I would like to assure you that all the information provided will be used for only academic purposes and treated highly confidential.

Thank you very much for your cooperation.

Sincerely,

………………………….

Ms. SusmaBhatta

Student

North South University
Dhaka, Bangladesh

Note: Please write the corresponding numbers in the box in the right side of the page

Section A: Personal Information

Q1. Your Gender:

Male……………………………………………………1

Female……………………………………………… 2

Q2. Caste :………………………

Q3.Your age (in years completed): …………………

Q4. Permanent Address in District:………………….

Q5. Marital Status:

Single ………………………………………………….1

Married ………………………………………………2

Q6. Education

Not educated at all……………………………………… 1
General Literate…………………………………………2
Upto SLC…………………………………………………3
Intermediate level………………………………………4
Bachelor Degree…………………………………………5
Master Degree……………………………………………6
Others (Diplomas, M,Phil, Phd) ………………………… 7

Q7: How long you have been engaged with Asha Nepal (tenure in years completed): ………….

Q8. How long you want to stay in the rehabilitation home: …………………..

Q9. How did you come to the know about Asha Nepal Rehabilitation home?

With the referral from friends, families and relatives…………………..1
Through advertisement …………………………………………………2
I was aware about Asha Nepal since my childhood……………………..3
Asha Nepal itself brought me at this center…………………………….4
Any others (Specify)…………………………………………………….5

Section B: Demand of the beneficiaries Questionnaire

Q10. As current beneficiary of Asha Nepal, How do you rate NGOs concern of the accountability to beneficiaries? Please consider a rating score of '1' if you strongly agree with the statement, '2' if you agree , '3' if you disagree, '4' if you strongly disagree and '9' if you think you don't know the answer. Please check out (✓) the box next to the number that best matches your opinion.

SN	Beneficiaries view of NGO Accountability	Rating Scale				
	Disclosure of information	1	2	3	4	9
101	Organization provides us information regarding their mission, vision, and activities					
102	Organization provides us information regarding source of funds					
103	Asha Nepal usually communicate with us about their future plan					
104	Asha Nepal provides us information without any hesitation whenever we make queries on their program and activities.					
	Involvment in decision making and AGM					
105	I am allowed to participate in the annual general meeting of the NGO					
106	NGO usually ask with me about my interest while making decision					
107	I am allowed to participate in the awareness campaign carried out by organization					
108	Asha Nepal usually empower me to get involved in different lifeskill training as per my interest and capability					
	Complaints handling					
109	NGO officials usually inspires us to comment on their activities					
110	They listen to us whenever I want to share my opinion to them					
111	All the staffs of Asha Nepal are friendly					
112	Our comments and queries are usually solved by the NGOs timely					

SN	Demand side of Beneficiaries	Rating Scale				
	Demand of the beneficiaries	1	2	3	4	9
113	I am aware about the working areas of Asha Nepal					
114	I have information about most of the projects carried out by Asha Nepal					
115	I had information about Asha Nepal since my childhood					

116	I came to know about Asha Nepal with the help of friends					
117	I got to know about Asha Nepal and its working areas after coming to rehabilitation home					
118	I have involved in different awareness raising program organized by Asha Nepal					
119	I have knowledge that any organization should be accountable to its related stakeholders					
120	Asha Nepal is working for our benefit and social welfare					
121	Asha Nepal has provided us lifeskill training					
122	Asha Nepal has given me every facilities like accommodation, food, education and medicine to make my life easy					
123	Asha Nepal encourages us to give them suggestions and feedback to improve their working methods					
124	I have made demand to involve us in the planning of the NGOs activities					
125	I have interest to see their annual report					
126	I usually demand with Asha Nepal about their annual report					
127	I usually make complaints against NGOs and its work					

The End.