



Beneficiary Accountability of NGOs: A Case Study on a Women Empowerment Based Advocacy NGO

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Abstract

This main purpose of this case study is to examine beneficiary accountability practice of an NGO in the context of an emerging economy like Bangladesh. Based on the Social Capital Theory, this study considers the case of Ain O Shalish Kendra (ASK), a women-empowerment based advocacy NGO for assessing its beneficiary accountability practices. Findings showed that the intensity of dealings and the level of intimacy between the representatives of NGOs and the beneficiaries influence the accountability system of ASK. The study also found that the discharge of beneficiary accountability is a nonprocedural practice of setting beneficiaries as the central focus of NGOs' programs. The study makes a theoretical contribution to social literature and also addresses Inkpen and Tsang (2005)'s call for research to examine effects of interactions among the three dimensions of social capital, specifically within the context of NGO accountability. Moreover, various parties related to NGOs may be benefited from this study as it gives empirical evidence of the mechanism, barriers and consequences of discharging beneficiary accountability.

Keywords: Accountability, NGO Accountability, Beneficiary Accountability, Social Capital.

Introduction

Non-governmental organizations (NGOs) are operating in most of the emerging and developed nations of the world. Their role in stimulating development through supporting governments and assisting the private sector has become prevalent everywhere (Banks et al., 2015; McKague et al., 2015). Kaldor et al. (2003a) argues that the decrease in government functions in some specific areas and the limitations of the government to reach all corners played significant roles behind the rise of NGO activities. Besides, extended globalization

and weakened local political ability also fuelled the process. Lawrence and Nezhad (2009) argue that due to the mounting significance of NGOs in international development arena transparency and accountability are becoming gradually more important issues. Some highly publicized scandals in the last couple of decades raised concern about NGOs' accountability though this was associated with a fast growth in this sector around the world (Gibelman and Gelemen, 2001). Unlike much coverage of the quantitative issues like number and sizes of NGOs, the qualitative issues like service quality and accountability have got less importance and attention in the existing literatures (Lawrence and Nezhad, 2009).

With the growing scale and scope of NGOs all over the world, an affiliated intensification in debate related to NGO operations, accountability and performance has been observed (Murtaza 2012; Gauri and Galef 2005). Specifically, the downward accountabilities of the NGOs which is the accountability towards the service recipients is questioned due to the NGOs' inclination towards meeting the unnecessary upward accountabilities to external donors and to the regulators (Davies 1997). Moreover, the growing domination of accountability to donors and regulators at the cost of accountability to wider stakeholder groups, specifically the recipients of services, has distorted the accountability priorities of NGOs (Ebrahim, 2005; Bladescu et al., 2005; O'Dwyer and Unerman, 2007). However, Galina (2019) cautioned that excessive focus on accountability to downward stakeholders may make some specific NGOs like advocacy NGOs as service organization to a specific population. This will make problems to the NGOs working for curbing human rights violation without targeting any specific group of people.

The thorough examination of the available literature on the NGO sector, as is done in the second chapter of this paper, reveals that this sector should not concentrate its accountability discharging only to upward stakeholders like donors and regulators at the expense of discharging accountability to the less powerful beneficiaries. During the past two decades there has been a substantial discussion to find out a way about how the NGOs can be made more accountable to the beneficiaries. The NGOs, over the stated time, has been a major focus of discussion and endeavors to get an accountability that is impartial

between the dominating and weak stakeholders. This extra focus on how to attain unbiased accountability has undermined to find out why imbalances in accountability exists and to find out whether there are any structural barriers that hinder improvement in beneficiary accountability. Remarkably, the existing literatures do not investigate the basic accountability problem of NGO sector: that is, as the beneficiaries do not fund the NGOs, they do not have the power and authority for demanding accountability. These just suggest that the NGOs are simply required to try to frame policies and principles for putting downward accountability into practice. This issue makes it hard to achieve downward accountability. Moreover, the literatures are also insufficient at describing the actual attempts by NGOs to improve the balance of the accountabilities. This research, thus, conducts a thorough study of one NGO's endeavor to practice beneficiary accountability to contribute to fill the gap in literature. In addition to analysing the practice, this study also intends to explore the theoretical and structural limitations of NGO's accountability towards the downward stakeholders.

The literature gap, as is briefly summarised above, requires an empirical investigation of attempts for enhancing beneficiary accountability, drawing on the concepts and theories from wider accountability literature on NGO sector. In this framework, my main research question is: how does a women empowerment based advocacy NGO discharge accountability to their intended beneficiaries?

This paper progresses through the lens of social capital theory. Though 'social capital' has been vastly used across various disciplines, yet there is no widely accepted definition of this (Adler and Kwon, 2002). However, in general, social capital has been conceptualized as an asset that comes out from a combination of networks, connections and norms that enables collective work among individuals or communities for ensuring benefits by value creation process (Granovetter, 1992; Leana and Van Buren III, 1999; Woolcock and Narayan, 2000). This study intends to show, with the help of a case study, that the social capital works as a facilitator in the discharge of beneficiary accountability by the NGOs. The use of this theory provides a clear theoretical framework in accounting and accountability literature. A previous study on the Ugandan grass-root NGOs shows that this

theory helps the NGOs to discharge result oriented and informal accountability towards the beneficiaries (Awio et al., 2011). A study of Nyamori and Gekara (2016) also shows three (cognitive, structural and relational) interrelated dimensions (Nahapiet and Ghoshal, 1998) of social capital as facilitators to the operationalisation of performance through a study on Nairobi City Council.

Literature Review

This part of the study investigates the concept of accountability, general discussion on NGO accountability and narrowed down discussion on NGO accountability to the downward stakeholders (beneficiaries). This chapter covers the existing literatures on NGO accountability that focus on beneficiaries. Though there is lack of enough studies on the beneficiary accountability of NGOs, this study of literatures intends to articulate: (i) the importance of beneficiary accountability; (ii) NGOs' motivation behind discharging accountability towards the beneficiaries; and (iii) the process through which the NGOs discharge their beneficiary accountability. This chapter also targets to show that discharging proper degree of accountability towards the service recipients increases faith on the NGOs. This review part presents a synthesis of development sector journals, accountability literatures in accounting and business, management and ethics journal.

Accountability

Accountability is one of the prime concepts in the area of social policy. This accountability is considered to be lying at the centre of the endeavors of both public and private sector in providing services to their stakeholders. Moreover, for the last three decades this is being seen as a panacea for solving any difficulties related to establishment of justice, ethical governance, effective delivery of services and democracy in both public and private sector (Ebrahim and Weisband, 2007). Scholars have accepted that defining accountability engrosses a high degree of complexity and there exists debates on the issue (Dixon et al., 2006a; Patton, 1992) as different ideologies, motifs and languages influence the definitions of accountability (Sinclair, 1995). Existing literatures reflect the continuous debates on the concept of accountability. Some authors interpret accountability as a mechanism for establishing legitimacy that reports institutional functions in indirect and objective

ways (Shearer, 2002; Schweiker, 1993). In this logic, generally, accountability is termed as an act of giving accounts (Mulgan, 2000; Roberts and Scapens, 1985). Sometimes, it is described as ceremonial procedure of formal administrative practices (Walker, 2016; Sinclair, 1995). On the contrary, some researches depict that accountability does not only show formal but also moral order of practices in society to satisfy particular promises that involve mutual rights and commitments of the interacting parties (O'Leary, 2016; Shearer, 2002; Jacobs and Walker, 2004). Collison et al., (2006) find that the spirit of accountability is represented by the association between organizations and the society and/or the recipients of services of the organizations. From this type of association it is possible to surmise the required procedures and the channels of accountability. Khan (2003) summarized classification of accountability as: micro level and macro level, functional and strategic, formal and informal, short term and long term. He further argues that the summarized typology of NGO accountability is still incomplete as some of the types overlaps. Sinclair (1995) termed the accountability as 'chameleon' due to the diversified and subjectively constructed nature of accountability. In addressing the hovering behaviour of accountability, researchers want to study it in political, social and discursive contexts (Shenkin and Coulson, 2007), and also on the basis of the associations among interacting parties (Ebrahim, 2005).

NGO Accountability

NGO accountability is comparatively a new area in the field of accountability study. The debate on the NGO accountability started in mid 1990s when Edwards and Hulme (1996) argued that as independent organizations with specific mission to accomplish, the NGOs should display proof of their capacity to actualize their mission. Moreover, the NGOs should also show that these will be accountable for their actions and will be committed to recognized authority or authorities. On the other hand, accounting researchers started to study NGO accountability in the mid-2000s and onwards (Uneman and O'Dwyer, 2006).

Since mid-1990s NGO accountability has been studied in a good number of researches. But, a complete and commonly accepted definition of NGO accountability is still awaited within accountability literatures. The meaning of 'NGO Accountability' is imprecise (Patton,

1992), intricate and confusing (Ebrahim, 2003; Najam, 1996a). The NGO accountability is a complex issue firstly because of the perplexing circumstances in which they operate. Being intermediary in nature, the NGOs deal with multiple stakeholders of different backgrounds with dissimilar demands (O'Dwyer, 2007; Jordan and van Tuijl, 2006).

Despite the complexity related to the issue of NGO accountability, various research scholars (e.g. Edwards and Hulme (1995); Schmitz et al. (2012); Brown and Moore (2001)) have tried to define it. Their definitions present a disheveled idea about NGO accountability and they termed NGO accountability as the process that shows how NGOs are responsible to their stakeholders for their actions through relevant mechanism of accountability. Coule (2015) argues that NGO accountability does not only represent the mere outcome of a principal-agent relationship. He states that limiting NGO accountability within the accountability of NGOs to a specific authority will narrow the actual notion.

Dimensions of NGO Accountability

For their survival NGOs are required to perform a multidimensional range of accountability to their diversified types of stakeholders (Lehman, 2007; Creed and Miles, 1996). It would be inadequate for the NGOs to go for only instrumental, functional and short-term accountability. Instead, they should move for more strategic, expressive and long-term form of accountability (Ebrahim, 2010; Knutsen and Brower, 2010; Edwards and Hulme, 1996; Avina, 1993b).

Many researchers tried to classify NGO accountability in different ways. Among them Edwards and Hulme (1996) categorized accountability as upward and downward on the basis of accountee. They described upward accountability as the one which is discharged towards the funders and the regulators. On the contrary, they described downward accountability as the one which is discharged to the partners, staffs and downward stakeholders. Accountability to the staffs of the NGOs was termed as lateral accountability by Christan and Ebrahim (2006). Edwards and Hulme (1996) also categorized NGO accountability on the basis of discharging mechanisms. On this basis they divided accountability into formal and informal accountability. Formal accountability is similar to the instrumental accountability framed by

Knutsen and Brower (2010). According to them this is the accountability that is discharged through some forms of instruments such as reports and disclosures complying with specific regulations. Coule (2015) argues that this mechanism relates to the principal agent relationship that involves objective rules and assessment standards. Contrary to the formal and instrumental accountability informal type involves subjective and implicit standard of appraisal which requires no external party evaluations (Coule, 2015). On the basis of time frame Avina (1993b) classified NGO accountability as short-term and long-term accountability. NGOs discharge the former type of accountability to the upward stakeholders through reports. These reports present detailed accounts of the resources used. On the other hand, the latter type of accountability is discharged by the NGOs to the wider stakeholders through assessment of the developmental impact of various projects. Depending on the motivation level Ebrahim (2003) divided NGO accountability as internal and external accountability. The internal accountability is motivated by internal factors like commitment for achieving mission and passion for being transparent to the beneficiaries. The external accountability is motivated by the willingness to fulfill the demand of the stakeholders.

Beneficiary Accountability

Generally the performance of NGOs are assessed by their powerful stakeholders such as regulatory bodies and the donors instead of being assessed by the weak but directly influenced stakeholders like employees and the beneficiaries (Unerman and O'Dwyer, 2006; Hyndman and McDonnell, 2009; Ebrahim, 2003). This situation brings imbalances of power in the mechanism of NGO accountability (de Montclos, 2012). Because, by using their influence over the NGOs, donors may structure a coercive system of accountability by demanding specific measurable results and beneficiary information (Mir & Bala, 2015). If the unbalanced accountability sustains for longer period it may challenge the achievement of NGOs' target of providing social welfare to the beneficiaries (O'Dwyer and Unerman, 2008; Murtaza, 2012). However, if the donors work with the aim of helping the NGOs to perform better in achieving their missions through ensuring tighter upward accountability, this will encourage the NGOs to discharge effective accountability to the beneficiaries (Nicholls, 2009). On the contrary, Mir and Bala (2015) from their study

in Bangladesh found that the NGOs have to spend a major portion of their external funds to recruit the donor prescribed human resources. This also hampers the discharge of beneficiary accountability by the NGOs.

The beneficiaries are the lifeblood of the NGOs on whom their existence depends (Wellens and Jegers, 2014a) and this matter attracted the attention of the researchers and experts in the NGO sector and demanded more comprehensive studies on beneficiary accountability of NGOs and on the mechanisms for discharging accountability to this group (Benjamin, 2012; Banks et al., 2015; Boomsma and O'Dwyer, 2014).

Some literatures explained the reasons behind the NGOs tendency of prioritizing the upward accountability over the beneficiary accountability. Size of the NGOs (Jacobs and Wilford (2010), unclear accountability mechanism (Boomsma and O'Dwyer, 2014; Kilby, 2006; Najam, 1996a), controlling parties (O'Dwyer and Unerman, 2008), and hesitancy to disclose (de Montclos, 2012; Lloyd, Warren, and Hammer, 2008) are the prime among the factors influencing the difference in degree of priority. Moreover, the study on Amnesty in Ireland by O'Dwyer and Unerman (2008) also depicts that the absence of demand for accountability from the beneficiaries is an important reason behind absence of appropriate degree of beneficiary accountability.

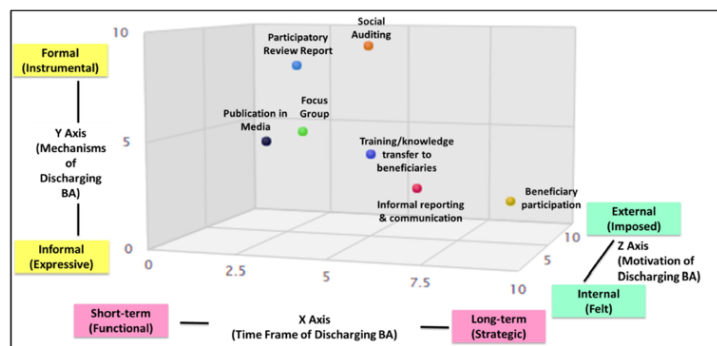
Rationales for Discharging Beneficiary Accountability

From their study Schmitz et al. (2012) found that the NGO leaders accept the importance of beneficiary accountability but more explanation on the need for NGO accountability is required for motivating them to start practicing beneficiary accountability. Some previous studies have identified that some external factors like force from the donors (Mir and Bala, 2014; Benjamin, 2012; Christensen and Ebrahim, 2006) and social sanctions (de Montclos, 2012) and internal factors like an awareness of obligation and moral duty of management (O'Dwyer and Boomsma, 2015) stimulate NGOs to discharge accountability to their less powerful beneficiaries. On the other hand, donor influence on NGOs simultaneously

discourages and encourages accountability to beneficiaries (Benjamin, 2012; Christensen and Ebrahim, 2006). Moreover, Jacobs and Wilford (2010) found two factors that motivate implementation of accountability towards the beneficiaries. Firstly, commitment of the management of the NGOs to support the functions of the staff working in the field; and secondly, the attitude of the field staff to make the beneficiaries confident about solving their own problems by themselves through releasing some powers to the beneficiaries. Ospina et al., (2002) voiced in the same way as Jacobs and Wilford (2010). They argued that the moral obligation of the management of the NGOs to help the beneficiaries is a factor that motivates NGOs to discharge beneficiary accountability.

Ospina et al. (2002) and Schmitz et al. (2012) opined that the NGOs can reduce irregularities in accountability due to the power gap between the upward and downward stakeholders through proactive and engaging communication with the beneficiaries. Therefore Banks et al. (2015) Baruah, (2015) argue that personnel with higher degree of beneficiary understanding are more required than higher educated and knowledgeable ones to address the issue of beneficiary accountability more properly. Moreover Romzek et al. (2012) depict that accountability towards the beneficiaries is mainly discharged through nonprocedural methods and it is determined by the facilitative actions (e.g. frequent and easy communication) and shared norms (e.g. faith) of the relationships among different NGOs and the beneficiaries.

NGOs' Mechanisms in Discharging Beneficiary Accountability



Source: Summarised from Avina (1993b); Agyemang et al. (2009b); Edwards and Hulme (1996); Ebrahim (2003); Knutsen and Brower (2010); Coule (2015); and O'Dwyer and Boomsma (2015)

Figure-1: Beneficiary Accountability (BA) Mechanisms

A number of studies on accounting and NGOs have ascertained some mechanisms for beneficiary accountability through using conceptual and empirical methods. Dewi (2017) summarized the mechanisms as shown in the following figure. This provides an assessment of the diverse beneficiary accountability mechanisms that are identified, based on their dimensions.

The above figure shows that the maximum of the generally used mechanisms of beneficiary accountability are informal in nature (Edwards and Hulme, 1996; Romzek et al., 2012) and these require expressive communication between the NGO personnel and the beneficiaries (Knutsen and Brower, 2010). Being located in the upper left portion of the graph the participatory review report represents a short term oriented accountability mechanism to the upward stakeholders. This is managed by using formal instruments like questionnaires and involves beneficiaries in the data collection procedure. These are presented through official form of reports and aim to evaluate past and running projects (Agyemang et al., 2009b). On the other hand, being located in the lower middle-right area beneficiary participation aims to ensure long term goals of NGOs (Avina, 1993b). This accountability can be achieved by NGO management's felt obligation towards the beneficiaries (O'Dwyer and Boomsma, 2015) and also it can be achieved by donor specification (Uddin and Belal, 2013).

Some researchers studied how the NGOs practice the above mechanism of beneficiary accountability. Awio et al. (2011) studied the procedures of discharging accountability that the grass-root NGOs follow to serve the target communities. From the study of an NGO in Uganda they found that NGOs are required to discharge accountability to upward influential stakeholders through effective and formal financial reporting and to the downward stakeholders through straightforward, transparent and trustworthy interactions and high community involvement in delivering their services to the public. The researchers also found that the ability of the people in the society to perform together for a common purpose (termed as social capital by Coleman, 1988) strengthens community involvement in the activities of the NGOs

through fostering a trustable interaction between NGOs and the community. In the context of large Bangladeshi NGOs Uddin and Belal (2013) found that donor funded NGO projects discharge better beneficiary accountability than the self funded projects. They articulated that interventions from the donors complement ensuring enhanced NGO accountability towards the beneficiaries. From the detailed studies of two development projects in India's village area, O'Leary (2016) found that the motivations behind the NGOs' discharging of beneficiary accountability are fulfillment of their commitments and their self-determination values which indicates a rights-based approach.

Taylor et al. (2014), in their study of a developed country context (Vitoria, Australia), found that presenting written reports are not important in effective discharge of beneficiary accountability in any disaster recovery projects in root level. Rather they found that the NGOs' closeness to the beneficiaries and the engagement of the beneficiaries in the project are more important. Taylor et al. (2014) also showed that NGOs want to show beneficiary accountability for satisfying both the funders and for demonstrating commitment to their mission and values. Contrarily, from the study on the fishing industry of Aceh, Indonesia, Dixon and McGregor (2011) found that the conflict between prioritizing of powerful and weak stakeholder in relief and development programmes weaken the beneficiary accountability. They also found participation of the local volunteers that enhances beneficiary accountability.

Methodology

The study focuses on the methods through which the NGOs tell their story about their accountability issues and performance to the stakeholders. This study is based on qualitative case study approach (Bell and Aggleton, 2012). In order to achieve the research objectives, this study considers Ain O ShalishKendro (ASK), an NGO in Bangladesh that fulfills many condition including size, women as one of the main beneficiaries, donors, staffs and volunteers and the roles played by these factors on discharging of accountabilities to the beneficiaries. Moreover, this study focuses on an NGO that serves women as a major client in different ways in different locations of the country. This is also a suitable NGO for

studying prioritizing process of accountabilities to different stakeholders as it has number of upward and downward stakeholders.

Data Collection

In their book on data collection in emerging countries, Cusley and Lury (1981) revealed three possible methods for data collection under case study approach. These are interviews, observation and document analysis. This study used the document analysis method for collecting data. The documents that were studied include the existing literatures published in academic journals on the NGO accountability and governance, beneficiary accountability of NGOs. The publications of ASK were also extensively studied. Considering the relevance and availability of different types of documents and time constraint, only publicly available and accessible documents such as, Annual Reports, Quarterly Reports, Mission Statements, Human Rights Reports published by ASK and Newspaper articles by ASK were studied.

Case study: Ain O Shalish Kendra (ASK)

In this section accountability mechanisms of ASK is studied according to the discussion and framework showed in earlier chapter. This case study specially concentrates on the women empowerment activities of the case NGO. Focusing on ASK's women right and empowerment programme, the discussion in this chapter exemplifies how ASK intends to concentrate on serving beneficiary accountability in its socialising (Roberts, 1991) and strategic forms (O'Dwyer and Unerman, 2010; Agyemang et al., 2009b; O'Leary, 2016).

Background of ASK

Ain O Shalish Kendra (ASK) is a non-government legal assistance and human rights based organization which was established in 1986 in the aim of protecting human rights and providing free legal services to the underprivileged poor women, children and workers in Dhaka city, the capital of Bangladesh. ASK has developed itself as the apex and most acclaimed advocacy organization through providing their services to the target group of people and sector for over 30 years and pursuing a rights-based approach to development. Since the inception ASK has developed an all-inclusive approach for promoting and protecting legal and human rights and has extended its activities all over the country.

Legal Status of ASK

Since the beginning ASK has registered its name as a non-governmental organization under three existing laws of the country. These are: (i) Societies Registration Act, 1860 since September 20, 1986; (ii) Foreign Donations Regulation Ordinance, 1978 since June 28, 1993; and (iii) NGO Affairs Bureau Act since 1993. ASK also has been upholding special consultative position with the United Nation Economic and Social Council (UNECOSOC) since 1998. The organization engages itself in advocacy with UN agencies and treaty monitoring bodies. ASK also holds the Europe Aid Potential Applicants Database Online Registration (PADOR).

Programmes of ASK

The operation of ASK are conducted under six strategic areas as presented in the figure below. Since all the six areas are interlinked those work in collaboration with the other strategic areas.

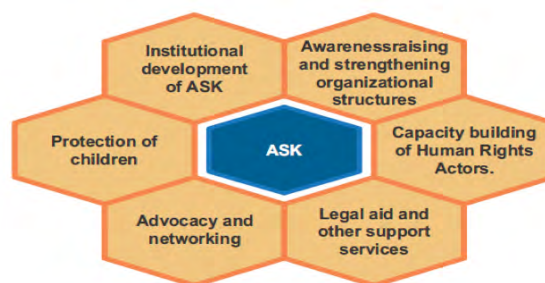


Figure-2: Six strategic areas of ASK's operations (Source: ASK, 2017)

The above six strategic areas consist of multiple dimensions that encompass the major activities of ASK. ASK also extend special mediation and legal services to the distressed women and children in case of violations of their rights. It also performs rescue and shelter services for victims or survivors of violence. Moreover, it runs a number of non-formal education centres in Dhaka city for street children and the working children.

ASK's Social Network

ASK's programmes, interventions and support services to the underprivileged women and children outside Dhaka are provided through vast network of its partner NGOs, Community Based Organizations (CBOs), Schools, Lawyers and Stakeholders' forums.

Presently its programmes are operated through 14 NGOs and CBOs, 20 Schools and 10 Human Rights Defenders' Forums (HRDF). Moreover, ASK has close liaison and partnership with national and international forums for advocacy. The following figure shows the partnership structure of ASK.



Figure-3: Partnership network of ASK (source: ASK, 2017)

ASK utilizes the social capital (the connections among the partners and other functional players) in discharging its accountability towards the beneficiaries. For this, ASK maintains a vast network of experts of different fields of human rights and utilizes their expertise and experiences in the process of accountability discharge. ASK takes initiatives to enhance the capabilities of its partners through arranging a numerous programmes.

In order to raise awareness about various HR issues and to strengthen organizational structures ASK has formed various community based organizations (CBOs) through the partnership with local NGOs. These CBOs includes Community Based Human Rights Protection Groups (CBHRPG), Community Based Women Groups (CBWGs), Community Based Human Rights Theatre Groups (CBHRTGs), School Theatre Groups (STGs) and Human Rights Lawyers Forums (HRLFs). ASK nominates members of the CBHRPGs and CBWGs from different sectors of the society including school teachers, members of school managing committees, members of the local union councils. ASK, at first, train the members of the CBHRPGs and CBWGs on HR issues and then the members look after the local issues of human rights violations (HRVs). The trained members of the CBHRTGs and the STGs organize cultural programmes like HR issue based drama, street drama and debates on HR related topics for raising awareness among the students and the mass people. The school based groups also publishes wall magazines to educate the students about HR related matters. ASK arranges various training programmes for human

rights actors, ASK staffs and the staffs of the partner organizations for building and enhancing their capacity and understanding on HR related issues. In order to enhance the knowledge and awareness of the women and girls about their rights ASK also implemented a project titled South Asia Young Women's Leadership and Monitoring initiative.

ASK's HRLF extends legal services to the beneficiaries through helpline, legal clinics and halfway home services. Legal clinics are run through the partner NGOs working in different districts and the various legal services are given to the distressed people by the paralegal staffs under the supervision of ASK. These legal aid programmes have achieved success in ensuring justice at lowest cost through mediation, prompt tracing of HRVs, rehabilitating the women and children escaped from violent situation by providing them shelter, food, legal aid, medication and psycho-social counseling.

Accountability Framework of ASK

Like most other NGOs ASK's accountability discharging also is mainly inclined to upward stake holders. ASK discharges formal accountability to the donors and regulators for maintaining the legitimacy and it discharges informal, unmethodical accountability to the downward stakeholders though a network of actors in the society. ASK's accountability is discussed in the following parts of this chapter.

Accountability to patrons

ASK is accountable to the Government and donors. Like other NGOs performing in Bangladesh, ASK needs to take prior approval from the NGO Affairs Bureau for all of its projects. The donor consortiums and the individual donor agencies also review the financial and normative aspects of all the projects in the periodic meetings. Funded projects of ASK are audited by both International auditing firms and the local audit firms approved by the government. ASK submits its audited financial statements to the donors and also to the NGO Affairs Bureau.

Accountability to Beneficiaries

ASK's beneficiary accountability mechanism follows principle of simplicity, participation and close communication. To maintain close connections with the grass-root level beneficiaries ASK continuously reaches them through its partners as depicted in the above

partnership networks diagram. As a part of discharging beneficiary accountability ASK publishes different periodicals like annual reports, human rights reports, articles in the newspapers and quarterly bulletins.

ASK also reaches to the downward stakeholders through arranging different cultural programmes in collaboration with the local partners in different localities. These programmes help raise awareness among the deprived citizen groups including students, workers and women. ASK's legal assistance, litigation and investigation services ensure the victims' access to justice at the lowest cost. ASK also helps the victims get the Government's Legal Aid Fund. Specially ASK provides support to the women through swift response to the cases of human rights and women rights violation. It has a special provision called 'half way home' through which ASK provides services to the distressed women and children. This service is extended to the women and children who can escape from any violent situation. Under this service the escaped women and children are provided shelter, food, medical care and counseling to overcome the traumatic condition.

To fulfill the accountability to the downward stakeholders like women ASK reports cases about various violence against women such as sexual harassment, stalking, rapes, dowry, domestic violence, violence against female domestic workers and acid throwing in its annual reports, quarterly bulletins, human rights reports, and through publishing articles in daily newspapers. It brings these matters into light for raising public opinion and concerns among law enforcing agencies. ASK meets the journalists and other media to inform them on the status of human rights and to enhance their roles in advocacy for HR. It issues press statements to different news and electronic media to express concern about HRVs and to demand justice in various HRV incidences.

Publications of ASK are well-known for raising public interest about rule of law and human rights. The publications highlight the contemporary incidences, newly framed and passed laws, HR issues and important judgments. The publications also raise issues of major concerns and challenges, the improvement in legal and policy framework or the status of implementation of the related laws. The annual human rights reports of ASK has been acclaimed locally and internationally.

It provides a comprehensive overview and analysis of the HR situation of the country. It also raises awareness among people and public policy makers and human rights activists. It helps the human rights activists initiate required advocacy in different levels. ASK also publishes quarterly bulletins and articles in newspapers on different contemporary issues.

Through over thirty years of experience ASK has built a core efficiency and effectiveness in the field of human rights work. Being supported by an adequate number of full-time staffs and a huge number of volunteers, ASK is capable of carrying out various programmes at local and national level. Moreover, this chapter also briefly discusses how ASK exploits the social capital (human, social and financial) in discharging accountabilities towards the downward stakeholders. The analysis chapter will further discuss on this matter.

Discussion and Analysis of Findings

Prior literature suggested that the downward or the beneficiary accountability has been established as an important issue of concern. Conceptual studies (e.g. Knutsen and Brower, 2010; Ebrahim, 2010; Edwards and Hulme, 1996) have discussed the significance of accountability towards the beneficiaries of the NGOs for achieving expected success in community development through NGO activities. Despite the immense importance described by these authors, the topic beneficiary accountability has not yet been defined precisely (O'Dwyer and Unerman, 2007) and it is characterized as a legitimising equipment (Goddard and Assad, 2006). Moreover, Taylor et al., (2014) disagreed to consider beneficiary accountability as a type of accountability blaming it to be a dedicated tool for attracting more funds from the donors.

Basing on the debate about beneficiary accountability, this study intends to analyses three matters. Firstly: what the term beneficiary accountability means; secondly: to examine how beneficiary accountability is discharged in the context of ASK; finally: to analyses how the social capital theory works in discharging of ASK's beneficiary accountability.

Meaning of Beneficiary Accountability

From the study of the literatures we came to know that beneficiary accountability is the informal process of setting the beneficiaries in the point of focus of the NGO activities. This process aims to make the

beneficiaries self-reliant in a strategic manner that encompasses the provision of service delivery and financial statement disclosure. This definition shows how the achievement of accountability to the beneficiaries is related to informal and socializing forms of accountability instead of being related to the procedural and instrumental forms of accountability to the donors and regulators. This socializing form of accountability is perceived to be achieved through utilizing the social capitals depicted by the social capital theory.

Existing Practice of Beneficiary Accountability in ASK

The performance of beneficiary accountability is closely related to social contacts between the focal parties of NGOs and the beneficiaries (O'Leary, 2016; Roberts, 1991). It is revealed from the case study that the intensity of dealings and the level of intimacy between the representatives of NGOs and the beneficiaries influence the accountability systems that the case NGO discharges.

From the detailed study of the documents published by ASK it is found that in most of the HRV instances ASK has to proactively find out the cases of HRVs through searching and they discharge accountability through their own mechanism. It is not demand pulled. Distressed people are not yet coming to ASK with a demand for solution and help. This may represent that people have not the confidence or strength for demanding services that they need. Here comes the point of ownership by the beneficiaries. This matches with O'Dwyer and Unerman (2008) who found that beneficiaries of NGOs cannot demand measures from NGOs as the corporate shareholders can demand it from the corporate houses. For this, it can be presumed that a lot of cases of HRVs do not come to the light. If the distressed people could be given the feeling of ownership on the NGOs then they would come forward to demand measures. For this donors can place the beneficiaries in a stronger position by giving them the authority to report on the performance of the NGOs.

From the analysis of ASK, it is found that the practice of beneficiary accountability in ASK tends to be grouped into three main forms: delivery of provisions and services, disclosure of financial statements and

the empowerment of beneficiaries to be self-reliant in facing HRVs. Among these three forms the first and the third are found to be more evident in ASK's practice of beneficiary accountability as ASK provides legal and mediation related service to the beneficiaries and also takes measures to make the mass people aware of HR issues. To do both ASK takes the benefit of different social capital. But, ASK does not present any documents to the beneficiaries as part of discharging beneficiary accountability.

How the Social Capital Theory Works in ASK

ASK follows the social capital theory in serving the beneficiaries. It uses a network of human rights actor and partner organizations ('social capital' as mentioned by Burt, 1992; Coleman, 1988, 1990; Granovetter, 1999; Woolcock and Narayan, 2000) to serve the bottom-line beneficiaries. The process of beneficiary accountability in ASK includes interactions between beneficiaries and the structural networks of ASK, which does not invest efforts to engage the beneficiaries in determining the programmes to be carried out. This proves the findings of O'Leary (2016) and Ebrahim (2003) which found that accountability takes place as a process rather than a tool. Moreover, there is a possibility that in the social framework of a country like Bangladesh, there is a possibility that the local actors may act against justice in some cases for their vested interest. The actors may avoid some reporting of HRVs and thus may also deny to serve some distressed people whose interest can go against the personal interest of the HR actors.

The findings of this study also are consistent with the findings of previous studies (e.g. O'Dwyer and Unerman, 2007; Awio et al., 2011). Like them this study also found, from the analysis of ASK's documents, that beneficiary accountability does not follow formal format of accountability as it is needed for upward accountability discharging where different types of reporting format is followed. Rather, it follows a wider informal form of socialising (Roberts, 1991). This study also conforms the findings of the study of Coule (2015) that the downward form of accountability does not match with the principal-agent relationship as perceived by the different stakeholders of NGOs. In ASK's case also no principal-agent relationship between the beneficiaries and ASK could be observed or established.

Conclusion

From the study it comes to the light that the prime assignment of an advocacy NGO based mainly in women empowerment is to analyse the consequences of political and economic decisions of the regulators on the HR condition of the underprivileged people (Davis et al., 2012; Brown et al., 2012). This matter helps the NGOs working in advocacy area become a very influential wing of the civil society. The case NGO of this study is also an advocacy organization working mainly for women and children rights and their empowerment.

This study, through the help of the case analysis, has been conducted to perceive beneficiary accountability, the mechanism of discharging beneficiary accountability and the method and elements that enable such practice of accountability. The study has been conducted through examining a prominent Bangladeshi NGO whose vision is to extend legal and mediation services to the distressed people through a large structural network of HR actors in the society. To enable the understanding of process of discharging beneficiary accountability, this study has been done following the social capital theory. Through the study we found that the elements of the social capital contribute to the achievement of beneficiary accountability. But, these elements still fail to contribute in the complete functioning of beneficiary accountability. This is mainly for the lack of ownership type control from the beneficiaries.

This study is based on a single NGO, ASK, and therefore the findings cannot be generalized. However, we hope that this study will provide some interesting idea and frameworks about the case NGO that can be further tested by researchers in case of other NGOs. Moreover, we conducted only document analysis and reviews of literatures. Though enough documents were available on the case NGO, the use of other tools like interviews of the NGO personnel, beneficiaries, donors and regulators, questionnaire surveys, focus group discussions could enrich the research. Another limitation of the study is due to the word limit we could not elaborately discuss the three dimensions of accountability as mentioned by Nahapiet and Ghoshal (1998) which are important to study beneficiary accountability. Further studies

are required to accommodate more similar NGOs to have general findings. Moreover, the future studies should include more data collection tools to have a complete result.

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